

CITY OF OVIEDO

FY2024-25

PROPOSED BUDGET BOOK



CITY OF OVIEDO
PROPOSED ANNUAL BUDGET
FOR THE 2024-25 FISCAL YEAR
OCTOBER 1, 2024 THROUGH
SEPTEMBER 30, 2025



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, 2024

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

Respectfully submitted, is the FY 2024-25 Proposed Annual Budget. The total Proposed Budget for all City funds combined is \$97.18 million, an increase of \$5,788,170 from the FY 2023-24 Adopted Budget. Exclusive of interfund transfers, the total FY 2024-25 Proposed Budget of \$88.40 million is \$5,405,622 or 6.51% more than the FY 2023-24 Adopted Budget.

Budget Outlook:

The FY 2024-25 budget is framed in the context of ongoing economic recovery and persistent inflationary pressures. According to the U.S. Bureau of Labor Statistics, consumer prices rose by 3.0% over the 12 months ending June 2024, marking a notable decline from the higher inflation rates seen in previous years (BLS.gov). Nevertheless, the City remains vigilant to the inflation impacts on the cost of all goods and services.

The City is currently negotiating contract renewals with the Police and Fire Collective Bargaining Units. The proposed budget includes funding for a competitive compensation strategy that aligns with the market. By focusing on competitive salaries and benefits, the budget aims to attract and retain skilled employees, while also minimizing hidden costs associated with turnover, such as recruitment and training expenses. To support these adjustments and other operational needs, the proposed budget includes an increase in the operating millage rate. This increase is critical to ensure the City can continue to offer competitive compensation packages to its public safety personnel while balancing the budget with current revenues.

Additionally, the City faces revenue uncertainty with the approaching expiration of the 3rd Generation Sales Tax, approved by voters in 2014 for a 10-year period, and set to expire on December 31, 2024. The 3rd Generation Sales Tax is essential for funding critical infrastructure projects that support the City's growth and development. This dedicated one-cent sales tax provides a significant revenue stream for maintaining and improving roads, bridges, and public facilities. Furthermore, it alleviates the financial burden on the General Fund, allowing resources to be allocated to other vital services and community needs. The continuation of this tax is pivotal for sustaining and advancing the City's infrastructure, supporting long-term economic stability and community well-being.

To address these challenges, City Staff remains focused on reducing expenses and identifying potential new revenue sources to support rising costs. This proactive approach ensures the City can maintain its commitment to providing high-quality services and infrastructure improvements, while adapting to evolving economic conditions.

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 Revenue changes are as follows:

- The primary revenue source that funds the City of Oviedo general operations continues to be property taxes. The General Fund is balanced using a proposed operating millage rate of 5.9540 mills. Ad Valorem revenues show a 20.49% increase over the FY 2023-24 Adopted Budget.

- State Revenue Share and Half Cent Sales Taxes are consumer spending driven and thus susceptible to an economic downturn. The State Revenue Share is projected to increase by 7% in FY 2024-25, as compared to the FY 2023-24 Adopted Budget, and the Half Cent Sales Tax is expected to decrease by 5%.
- Recreation Activity Fees fell from \$1,731,848 in FY 2022-23 to \$1,489,735 in FY 2023-24, a decrease of \$242,113 as a result of the impact of Hurricane Ian and the significant damages to the Riverside Sports Complex. Revenues for FY 2024-25 are expected to improve as Riverside reopens and the FY 2024-25 Proposed budget is projecting \$1,559,008 in Recreation Activity Fees.

Local Option Gas Tax Revenues

Per Florida Statutes 336.025, County and Municipal governments may levy a fuel tax upon every gallon of motor fuel and diesel fuel sold in a county. Gas taxes are consumption-based and only increase slightly year-over-year due to enhanced fuel efficiencies and the introduction of electric vehicles. Gas Tax revenues are projected to decrease \$14,459, or 2.02%, in FY 2024-25 as compared to the FY 2023-24 Adopted Budget.

3rd Generation Sales Tax Revenues

In 2014, Seminole County Voters approved the 3rd Generation Penny Sales Tax Referendum which will expire on December 31, 2024. The proposed budget includes \$750,000 in estimated 3rd Generation Sales Tax revenues for the first three months of the fiscal year.

FY 2024-25 PROPOSED BUDGET OVERVIEW

Pursuant to Chapter 200.065 (4), Florida Statutes (TRIM), the City Council has formally set the tentative millage rate on July 29, 2024. The millage levy represents the maximum millage rate that can be set by the City Council. In other words, the rate can be maintained or lowered at the September public hearings, but not increased without re-noticing the residents.

At its July 29, 2024 meeting, City Council adopted the FY 2024 tentative millage rates, on September 5, 2024 a public hearing will be held to adopt the tentative millage, and on September 16, 2024, the City Council will formally adopt the final millage rates to be levied for FY 2024-25. The FY 2024-25 Proposed Budget is predicated on increasing the FY 2023-24 total City millage rate which is comprised of the Operating Millage and the General Obligation Bond Millage from 5.4750 mills to 6.0750 mills, an increase of 0.6000 mills.

The General Obligation Bond Millage rate is based on a formula using the City's current gross taxable value divided by the City's annual General Obligation debt service payments. Each year, as the City's assessed value increases, there is a reduction in the General Obligation Bond Millage needed to cover the annual debt payments. The reduction in the General Obligation Bond Millage Rate has been incorporated into the Ad Valorem Millage Rate. Based on this, the proposed budget is established using the reduction in the General Obligation Bond Millage Rate and increasing the Ad Valorem Millage Rate by 0.0100 mills from 5.3440 mills to 5.3540 mills to support General Fund operations. In addition, a proposed millage rate increase of 0.6000 mills will increase the operating millage rate to 5.9540 mills, along with the General obligation Bond Millage rate of .1210 mills, the total millage rate is 6.0750 mills. Setting the operating millage rate for the General Fund at 5.9540 mills will result in a citywide tax increase of 18.1650% above the rolled back rate of 5.0387 mills.

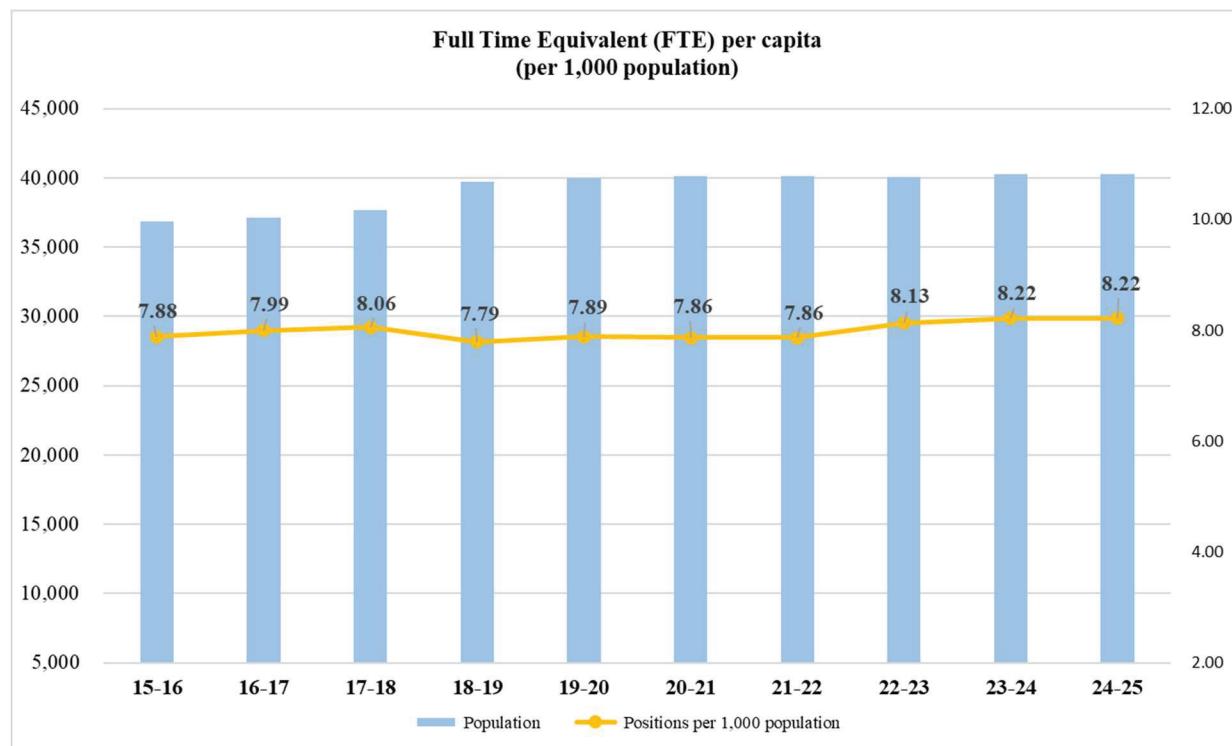
The Gross Taxable Value for 2024 increased by \$324,501,013 or 8.28% over the 2023 Final Gross Taxable Value. With the exception of decreases projected for the Electric Franchise Fee and Half Cent Sales Tax; all other revenues are either increasing or flat.

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 2024-25 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 2024-25 PROPOSED BUDGET OVERVIEW, CONTINUED

The following “budget highlights” provide a concise summary of the FY 2024-25 Proposed Budget:

- ❖ Excluding new construction of \$84.60 million, the City’s tax base increased by \$239.89 million or 6.12%, 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 2023, adjusted by 3% for save our homes inflation, and less the \$50,000 homestead exemption, will pay approximately \$165.56 more in City property taxes in 2024.
- ❖ The size of the City’s workforce for FY 2024-25 is projected to remain at 330.825 FTE’s (full-time equivalent positions), unchanged from FY 2023-24. The workforce (both full-time and seasonal) will have 40.625 more positions than it did in FY 2015-16. The Employee to Citizen population ratio will be 8.22 per 1,000.



- ❖ The FY 2024-25 total payroll (salaries and benefits) for all operating funds of \$35,434,166 is \$2,402,203 or 7.27% more than the total adopted payroll for FY 2023-24.

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

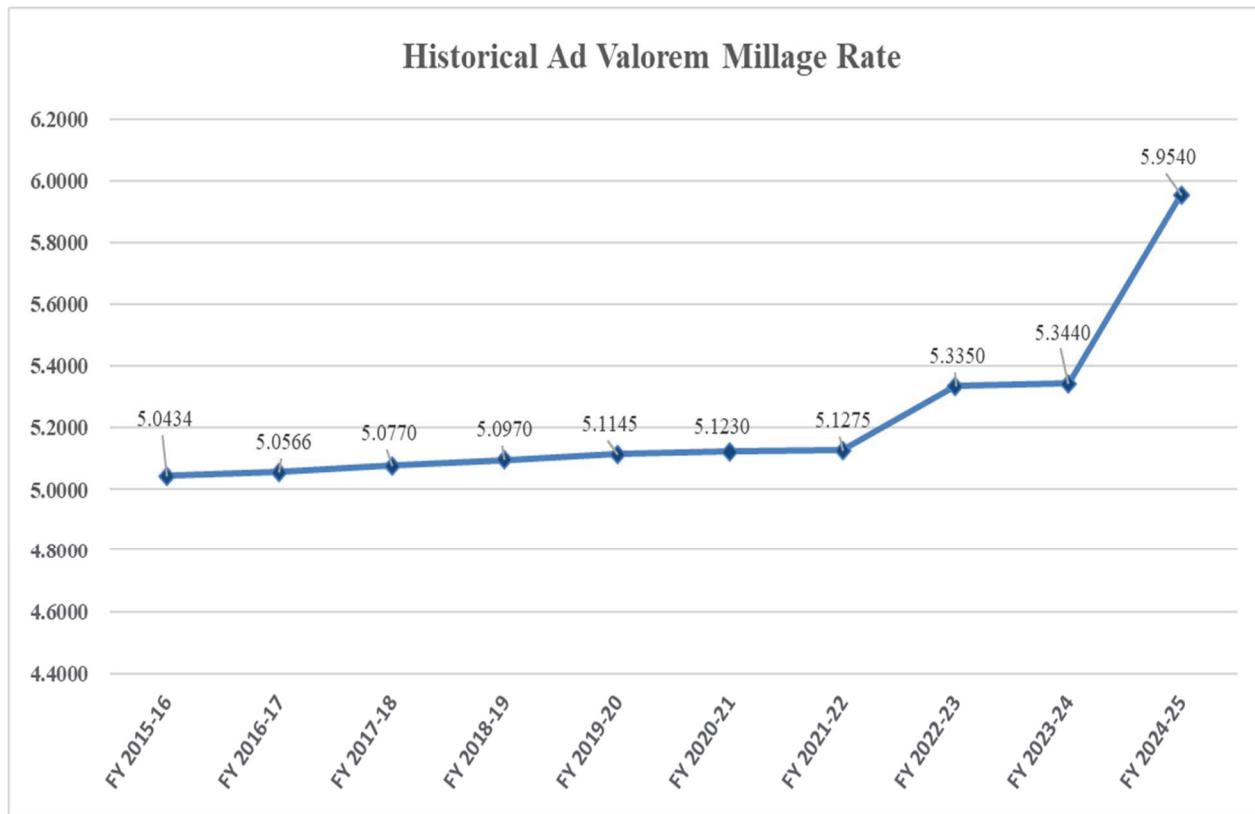
The City maintains accounting records on a budget basis as well as a GAAP (Generally Accepted Accounting Principles) basis. For financial reporting purposes, governmental funds rely on the modified accrual basis of accounting, while proprietary funds use full accrual accounting.

MILLAGE RATE HISTORY

The Proposed General Fund operating millage rate for FY 2024-25 is 5.9540 mills. The operating millage rate is 18.1650% greater than the rolled back millage rate of 5.0387 mills. The millage rate for the General Obligation Bond is 0.1210 mills. The combined millage rate for FY 2024-25 is 6.0750 mills, which represents a millage increase of 0.6000 mills over the FY 2023-24 combined millage rate.

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
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	3,917,904,697
2024	FY 2024-25	5.9540	0.1210	6.0750	4,242,405,710	21,646,076	4,242,405,710

* 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 19, 2024, the City's tax base increased by \$324.50 million or 8.28% as compared to last year.

Annexations and the reassessment of existing real properties total \$106.9 million in FY 2024-25, or an increase of 2.73% over the 2023 real property base.

The change in taxable values between 2023 and 2024 are reflected below for the major categories of real property. Inclusive of new construction valued at \$84.60 million, the total real property base increased \$324.79 million or 8.58%.

Real Property Category	2024 Taxable Value	2023 Taxable Value	% Change
Residential	3,154,543,697	2,927,882,850	7.74%
Commercial	807,439,683	719,020,886	12.30%
Industrial	56,652,264	54,695,757	3.58%
Institutional/Other	90,872,590	83,113,473	9.34%
Total *	4,109,508,234	3,784,712,966	8.58%

**excludes value of personal property*

A summary of the changes in the entire tax base between 2015 and 2024 is depicted below:

SUMMARY OF TAX BASE DATA (all dollar amounts expressed in 1,000's)										
Budget Year	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	FY 23-25
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	3,917,905
Tax Year	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023
New Construction	37,382	26,060	71,989	118,720	94,536	28,326	14,951	25,358	12,950	84,606
Annexations	-	-	-	-	-	-	-	-	-	-
Re-assessment of Existing Properties	18,163	21,577	59,568	40,130	38,584	14,401	(4,997)	184,428	132,436	106,998
Personal Property	88,508	85,028	94,942	114,954	119,616	136,212	123,409	126,717	133,192	132,897
Tax Base Net Change	144,053	132,665	226,499	273,804	252,736	178,939	133,363	336,503	278,577	324,501
Gross Taxable Value	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	4,242,406
FINAL Gross Taxable Value	2,172,045	2,298,064	2,518,645	2,782,508	3,026,583	3,193,480	3,318,646	3,644,581	3,917,905	4,242,406
% Inc (Dec) from Previous Year Final	6.77%	5.80%	9.60%	10.48%	8.77%	5.51%	3.92%	9.82%	7.50%	8.28%
Operating Millage	5.0434	5.0566	5.0770	5.0970	5.1145	5.1230	5.1275	5.3350	5.3440	5.9540
Ad Valorem *	10,547	11,071	12,176	13,521	14,748	15,601	16,205	18,525	19,917	23,996
CRA Revenues	-	(152)	(228)	(354)	(505)	(532)	(531)	(677)	(725)	(872)
Total Ad Valorem Revenues	\$ 10,547	\$ 10,919	\$ 11,948	\$ 13,168	\$ 14,242	\$ 15,068	\$ 15,674	\$ 17,848	\$ 19,192	\$ 23,125

**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 2024-25, the Gross Taxable Value of the City is \$2.07 billion greater than the Final Gross Taxable Value seen in FY 2015-16.

GENERAL FUND

The total General Fund budget is \$43,569,004, which is \$4,552,459 or 11.67% more than the FY 2023-24 Adopted Budget of \$39,016,545.

The FY 2024-25 Proposed Budget is comprised of State and City revenues, as well as, tax revenues based on the operating millage rate of 5.9540 mills, together these sources provide sufficient funds to accomplish the following:

- ✓ Maintains FY 2023-24 Service Levels,
- ✓ Funds a 6% salary increase for General Employees,
- ✓ Funds salary increase for Police and Fire bargaining employees,
- ✓ Funds an increase in benefit costs,
- ✓ Funds overtime costs,
- ✓ Funds a 4% increase to health insurance premium rates,
- ✓ Funds a 10% increase in Workers Compensation rates,
- ✓ Funds a 10% increase in General Insurance rates,
- ✓ Funds increases in fixed costs such as leases, telephone, and utilities,
- ✓ Funds capital purchases for IT,
- ✓ Funds the Vehicle Replacement Plan,
- ✓ Funds various capital and capital outlay items,
- ✓ Funds debt service for FY 2024-25,
- ✓ 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 \$4,552,459 primarily due to the increase in property tax revenue and non-Ad valorem revenues. The increase in Ad Valorem revenues is due to an overall increase in the gross property value of the City of 8.28%, along with an increase in the Ad-Valorem millage rate of 0.6000 mills. Non-Ad Valorem revenues (excluding transfers and fund balance) reflect an increase of \$803,920 or 4.69% more than FY 2023-24 Adopted Budget. Transfers from several funds that are used to reimburse the General Fund for services provided, or offset expenses, remain unchanged from prior year.

GENERAL FUND, CONTINUED

A comparison of the FY 2023-24 Adopted and FY 2024-25 Proposed budgets by major revenue category is depicted below:

Revenue Category	FY 2023-24	FY 2024-25	\$ Variance	% Variance
Ad Valorem	19,201,630	23,134,672	3,933,042	20.48%
Utility Taxes	5,078,615	5,332,546	253,931	5.00%
Business Receipt	146,130	146,130	-	0.00%
Licenses, Permits, Fees	3,111,421	3,191,919	80,498	2.59%
Intergovernmental	5,014,168	4,997,647	(16,521)	-0.33%
Charges for Services	2,906,270	3,130,803	224,533	7.73%
Fines and Forfeitures	77,000	77,000	-	0.00%
Other Revenues	816,808	1,078,287	261,479	32.01%
Transfers in	2,480,000	2,480,000	-	0.00%
Use of Fund Balance	184,503	-	(184,503)	-100.00%
Total	\$ 39,016,545	\$ 43,569,004	\$ 4,552,459	11.67%

Property Taxes (General Fund)

The millage rate of 5.9540 mills will generate \$23,124,672 in property tax revenues (excluding delinquent tax payments of \$10,000) to support General Fund operations - an increase in property tax revenues of \$3,933,042 compared to the FY 2023-24 Adopted Budget. The FY 2024-25 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.

- FY 2024-25 Proposed Budget: \$23,124,672 - at 5.9540 millage rate
- FY 2023-24 Adopted Budget: \$19,191,630 - at 5.3440 millage rate

Non-Ad Valorem Revenues

Total non-ad valorem revenues of \$17,954,332 are \$803,920 or 4.69% more than the FY 2023-24 non-ad valorem base of \$17,150,412. Increases/(Decreases) are expected in the following:

Revenue	Increase/(Decrease)
Utility Service Taxes	\$253,931
Franchise Fees	\$80,498
State Revenue Share	\$117,881
FDOT – Lighting Reimbursement	\$21,870
Other Charges for Services	\$157,089
Recreation Activity Fees	\$69,273
Miscellaneous	\$259,650
State Half Cent Sales Tax	(\$156,272)

The FY 2024-25 Proposed Budget doesn't include a Use of Fund Balance. Budget guidelines state that if fund balance must be appropriated to balance the budget, no more than three percent (3%) of all General Fund revenue will be comprised of appropriated fund balance.

GENERAL FUND, CONTINUED

A comparison of the FY 2023-24 Adopted and FY 2024-25 Proposed budgets by major expenditure category is depicted below:

Expenditure Category	FY 2023-24	FY 2024-25	\$ Variance	% Variance
Salaries	19,936,248	20,851,755	915,507	4.59%
Benefits	1,859,352	2,780,073	920,721	49.52%
Overtime	811,280	867,466	56,186	6.93%
Health Insurance	4,232,743	4,336,355	103,612	2.45%
Workers Compensation	215,880	233,855	17,975	8.33%
Vehicle Replacement Fund	1,255,633	1,255,633	-	0.00%
General Insurance	445,719	487,548	41,829	9.38%
Operating Expenses	8,405,830	10,081,951	1,676,121	19.94%
Capital Expenses	426,000	-	(426,000)	-100.00%
Transfers Out	393,980	393,980	-	0.00%
Transfers Out - Debt	697,009	688,021	(8,988)	-1.29%
Reserve for Contingency	336,871	1,592,367	1,255,496	372.69%
Total	\$ 39,016,545	\$ 43,569,004	\$ 4,552,459	11.67%

Debt Service and Lease Financing Support

Debt service and lease financing expenses decreased by \$8,988 from FY 2023-24. The decrease is due to the following:

- Adjustments to the Debt Service Cost on existing Bonds/Notes of \$8,988

The General Fund's share of debt service includes debt service payments of \$688,021 or 1.58% of the FY 2024-25 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 2024-25 are projected at \$393,980, unchanged from the FY 2023-24 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, 2023 Annual Comprehensive Financial Report, states the General Fund unassigned fund balance is \$16,318,798. Based on the FY 2023-24 Amended Budget, and the FY 2024-25 Proposed Budget, the ending unassigned fund balance at September 30, 2025 is projected to be \$13,932,458, or 32.79% of FY 2024-25 budgeted expenditures, less transfers.

WATER AND WASTEWATER OPERATIONS

Revenues

The projected revenues for Water, Sewer, and Reclaimed Water for FY 2024-25 reflect a rate increase of 3.3% over the FY 2023-24 rates. A Utility Revenue Sufficiency Analysis was completed by Willdan Financial Services in June of 2015, and adopted 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 Rate Study.

Expenses

The total operating budget for Water and Wastewater operations for FY 2024-25 (Water Production and Distribution, Wastewater and Reclaimed Water, Administration and Utility Billing (Customer Service) is \$11,901,208, which is a \$426,931 decrease over the FY 2023-24 Adopted Budget. Significant changes to the FY2024-25 Proposed Budget include the following:

- Decrease in Capital of \$1,645,000,
- Citywide salary increases of 6.00%,
- An increase in healthcare costs of 4%,
- An increase in Workers Compensation and General Insurance of 10%.

Transfers

Transfers out of the Water and Wastewater Operating Fund are projected to increase by \$470,624 in FY 2024-25. These include changes in the following:

- Decrease in the Transfer out to the General Government Debt Service Fund of \$141,
- Increase in the Transfer out to the Utility Debt Service Fund of \$711,
- Increase in the Transfer out to the Renewal and Replacement Fund of \$470,054.

Total Budget

The total Proposed Budget for FY 2024-25 for the entire Utility System is \$25,125,756 compared to \$25,612,553 for FY 2023-24. This includes the Water & Wastewater Fund, Renewal and Replacement Fund, Vehicle and Equipment Replacement Fund, Water Impact Fee Fund, Wastewater System Impact Fee Fund, Utility Revenue Bond Construction Fund, and the Utility Revenue Bond Debt Service Fund. The increase reflects the net increase in personnel and operating expenses.

Cash Reserves (Utility Operating Fund)

Budget policy guidelines require that the City's Water/Wastewater Fund establish a working capital reserve equal to a minimum one hundred and twenty (120) days. The projected cash position on September 30, 2025, (not including capital reserves of \$3.97 million), is projected to be \$2.49 million. The annual index of the Water rate is set to ensure that the Water/Wastewater fund has adequate cash reserves and debt service coverage in future years per City policy and as required by the Utility Revenue bond covenants. As per the Annual Comprehensive Financial Report on September 30, 2023, the debt service coverage factor was 2.95. In other words, net utility revenues were approximately three (3) times the total debt service requirement which compares favorably to the 125% minimum requirement set by the City's budget reserve guidelines and financial policy.

OTHER FUNDS

Community Redevelopment Agency (\$1,603,346 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 June 17, 2024 meeting, the Oviedo CRA Governing Board was provided items for consideration in the FY 2024-25 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
- ❖ Solary Park Pedestrian Bridge
- ❖ Sweetwater Creek Water Quality Projects
- ❖ Wood Street Sidewalks
- ❖ Godwin Street Sidewalks
- ❖ Solary Park Pond Revisions

Building Services (\$682,500 total budget)

FY 2010-11 was the first full year of outsourcing Building Services to a private company. 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 budgeted at \$50,983 for FY 2024-25. Revenues for FY 2024-25 are budgeted at \$682,500.

Solid Waste Fund (\$3,493,552 total budget)

The FY 2024-25 Solid Waste Fund Proposed Budget is proposed to increase by \$93,023 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 2024-25 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 \$17.36 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.

OTHER FUNDS, CONTINUED

Stormwater Utility Fund (\$2,887,758 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 Rate Study. Both maintenance and capital improvement projects are funded from the Stormwater Utility Fee. The Stormwater Utility Fee will generate approximately \$2.87 million in revenue in FY 2024-25, up from \$2.81 million in FY 2023-24. The change in revenue is due to an increase in the Stormwater ERU rate, along with an increase in total ERU's.

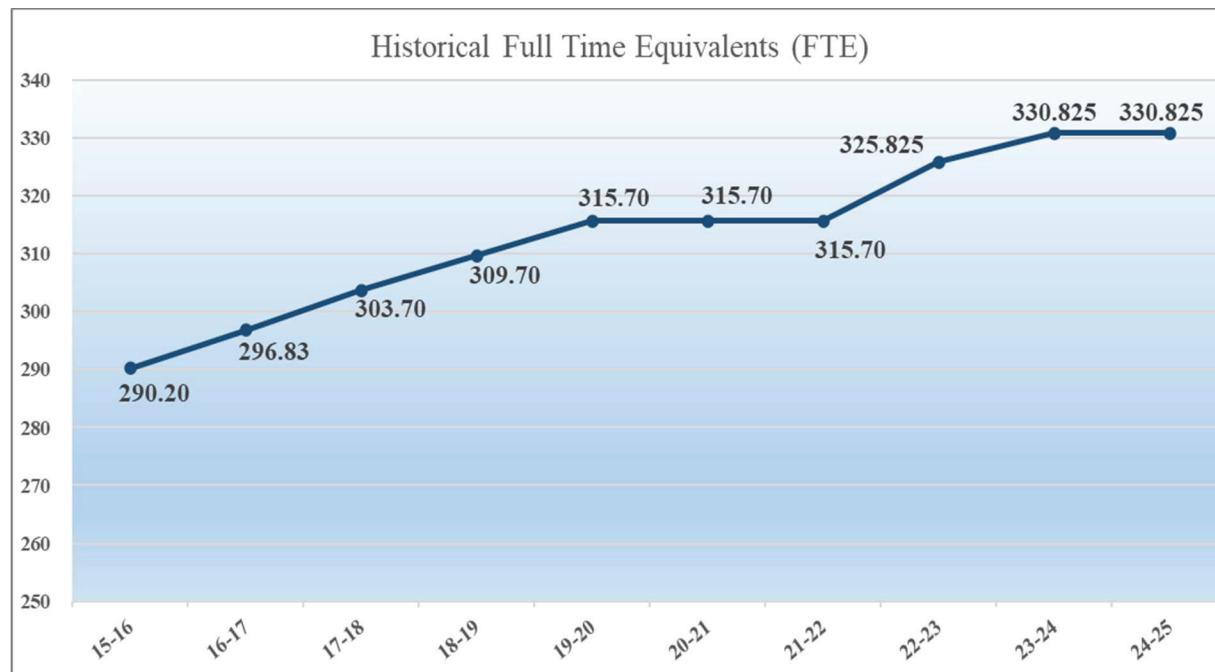
Golf Course Fund (\$2,699,811 total budget)

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 2024-25 for all funds and departments remain unchanged from the previous fiscal year at 330.825 full-time equivalent positions, and is 40.625 positions over FY2015-16 full-time equivalent position total of 290.20.



CITY WORKFORCE AND TOTAL PAYROLL, CONTINUED

Some of the challenges the City is facing in FY 2024-25 include collective bargaining unit employee contract negotiations, increases to minimum wage, and inflation. In order to address these challenges and to maintain a competitive posture for recruiting and retention, the FY 2024-25 Proposed Budget includes an increase to salaries of 6% for all non-bargaining employees and estimated increases for the Police and Fire collective bargaining employees.

The citywide payroll of \$35.4 million for all operating funds combined, is an increase over the FY 2023-24 payroll of \$2,402,203 or 7.27%. The increase is the result of funding the following:

- A 6% salary increase for all full and part-time employees non-bargaining employees;
- Estimated compensation increases to both Police and Fire bargaining employees,
- An increase in health premiums of 4%, and the adjustment of employee health care coverage during FY 2024-25 as a result of qualifying events, for a cost increase of approximately \$164,244,
- Departmental adjustments to overtime, temporary positions, incentives, special event pay and sick-leave buy-back totaling \$476,484,
- Adjustments to FICA, retirement, pension and worker's compensation within all departments reflect an increase of approximately \$1,026,800, primarily due to salary increases, pension rate adjustments within Public Safety and an 8.35% increase in Workers' Compensation rates.

Total Benefits (Payroll Matching Costs and Health Insurance)

- *Health Insurance:* Health insurance premiums established by the City through its self-insurance plan for all coverage types will increase by 4% for FY 2024-25. The cost of single (employee) coverage increased from \$14,660 to \$15,246 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 2024-25 is estimated at \$2,994,681. The total contribution is comprised of the City's match toward the ICMA 401A plan which is based on the employee's contribution, not to exceed 5%. It also includes the City's contribution to the Fire and Police pension plans, which were adjusted for FY 2024-25 based on the Fire and Police Actuarial Reports and proposed changes as requested at the most recent negotiations with the collective bargaining units. For FY 2024-25, the Fire and Police pension accounts are budgeted at \$1,375,862 and \$1,024,663, respectively.
- *Workers' Compensation:* Workers' compensation coverage is provided by Public Risk Management (PRM). The FY 2024-25 workers compensation costs are budgeted at \$281,604, an increase of \$21,697 or 8.35% over the FY 2023-24 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 2024-25 from various dedicated funding sources for capital improvements is approximately \$9.12 million. Significant projects scheduled for FY 2024-25 include:

- Mitchell Hammock Road Corridor Improvement.
- Annual Road Resurfacing Project of City-maintained roadways.
- Geneva Drive to SR434 Connector.
- Alafaya Woods Boulevard at Mitchell Hammock Road Signal replacement.
- Annual Sidewalk and Curbing Maintenance.

CAPITAL IMPROVEMENTS PROGRAM (CIP), CONTINUED

- Riverwoods Park Florida Community Trust (FCT) Management Plan.
- Winter Springs Boulevard Resurfacing.
- Oviedo Sports Complex Connector Trail.
- Lockwood/Old Lockwood Boulevard Improvements.
- Shane Kelly Park FCT Management Plan.

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 requirements 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: top 99 Best Small Cities in America 2023, by WalletHub; the 43rd best place to live in America 2020, by Money.com; 6th Safest Mid-Size City in Florida by Value Penguin; The Safest Cities in Florida 2018 by the National Council for Home Safety and Security; Top 10 Best Towns for Families 2017 by Neighborhood Scout; Best Suburbs to Raise a Family in the Orlando Area 2017 by Niche; and the 3rd Best Place to Raise Kids in the U.S. in 2015 by How Money Walks.

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

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

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

Respectfully Submitted,



Bryan Cobb
City Manager



GOVERNMENT FINANCE OFFICERS
ASSOCIATION

*Distinguished
Budget
Presentation
Award*

PRESENTED TO

**City of Oviedo
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

Introduction Section



The Introduction Section provides the reader with an overview of the City of Oviedo's location, history and statistical information. It also includes the City's Organizational Chart; Strategic Plan; Budget and Financial Policies; explanation of the Budget Document Format; Budget Process and Calendar; Budget Preparation Schedule and Development Guidelines; Significant Budget Assumptions; Basis of Government Finance and Fund Structure and Long-Term Financial Planning.

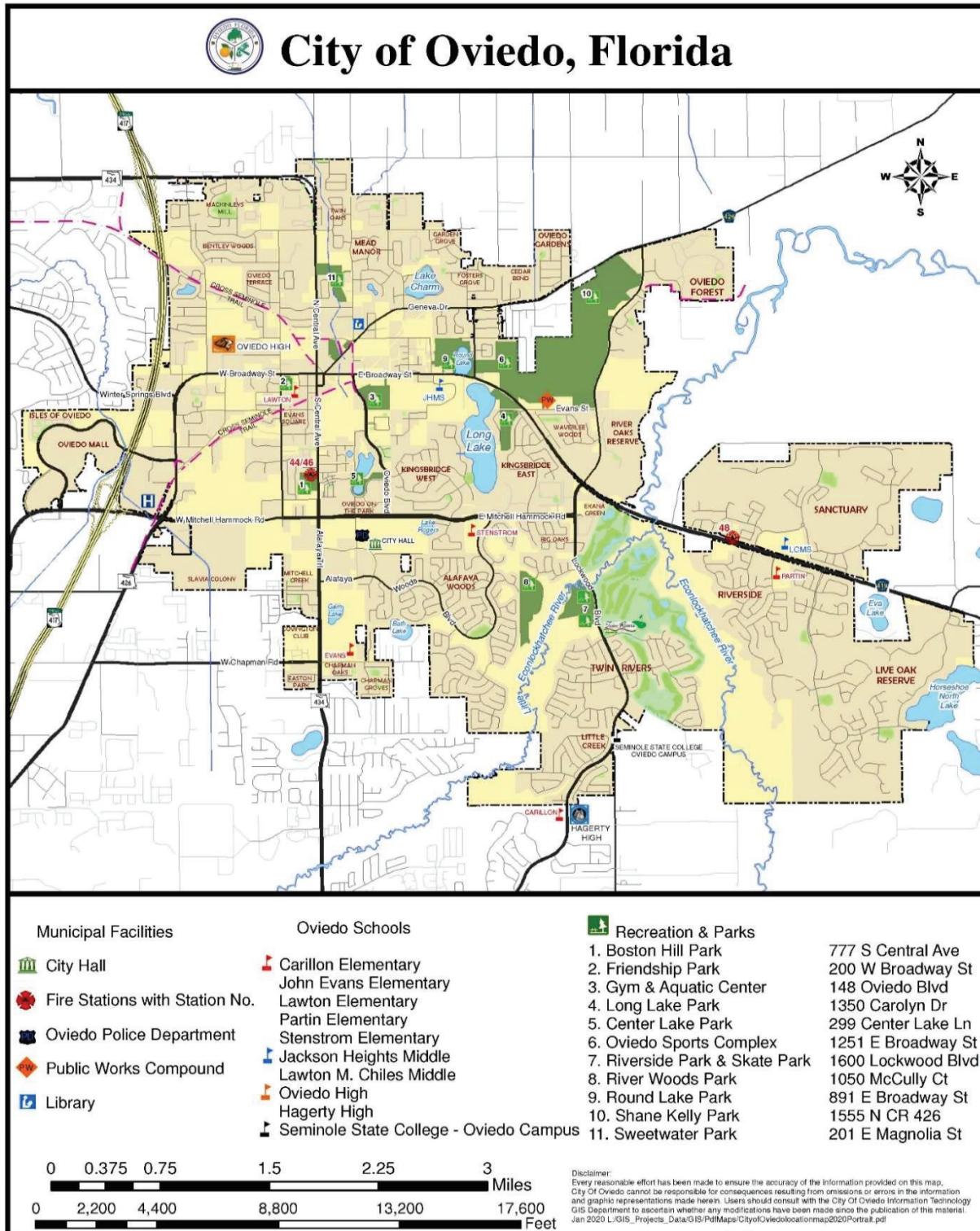




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Location Map

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



History of Oviedo



Oviedo's history is the fascinating frontier history of Central Florida. During and after the Civil War period (1861-1869) settlers to the area homesteaded or bought land in the "Lake Jesup community". Oviedo was first settled mainly because of its accessibility to Lake Jesup via a landing at Solary's Wharf. The City received its name "Oviedo" in 1879 after the city in northern Spain, from the postmaster of the new post office, Andrew Aulin, a Swedish immigrant. The City began to grow its agricultural roots in the late 1800's with the establishment of citrus farms and flower nurseries. A disastrous freeze in 1895 wiped out

the citrus industry and prompted the development of the celery and vegetable industry. Celery grew well in Oviedo's mucky, rich topsoil and became Oviedo's primary crop and was shipped to all parts of the United States. Despite the uncertain climate, many citrus growers replanted their citrus groves. The popular Temple Orange was developed in Oviedo in the early 1900's. In 1925 the City of Oviedo was chartered by the Florida State Legislature and incorporated. During World War II, the citrus and celery industry in Oviedo flourished and contributed to unprecedented growth and development in the area.

Oviedo's population continues to expand with new subdivisions located on the eastern and northern borders. Oviedo's current population is estimated at 40,261, 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. Student enrollment for the 2024-25 school year is estimated at 71,360 unweighted full-time

History of Oviedo

equivalent students. SCPS has perennially been recognized as an “A” rated district by the Florida Department of Education. In 2023, all seven (7) Oviedo’s Public Schools were rated “A”. 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.

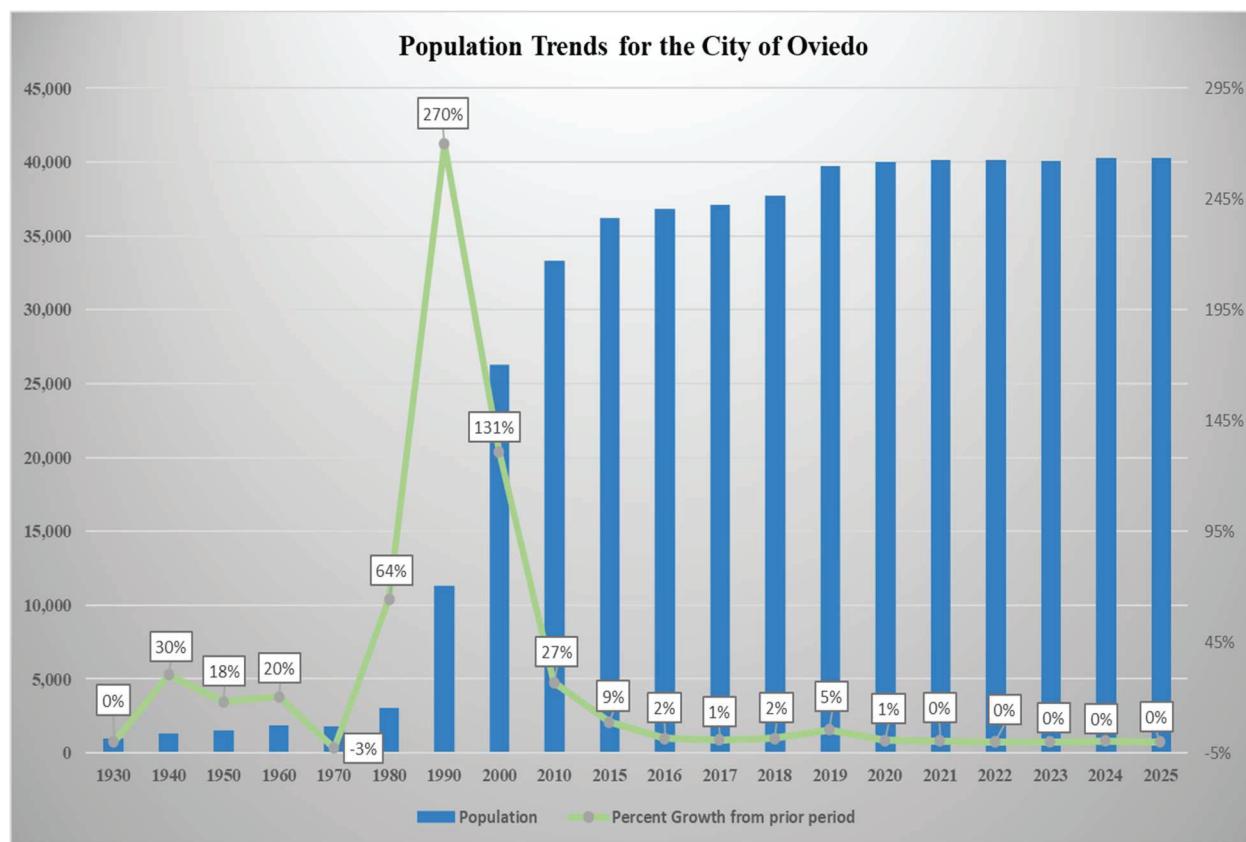
City of Oviedo - Statistical Information

Oviedo was incorporated into a City in 1925 with a population of 800. Today, Oviedo is home to 40,261 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.



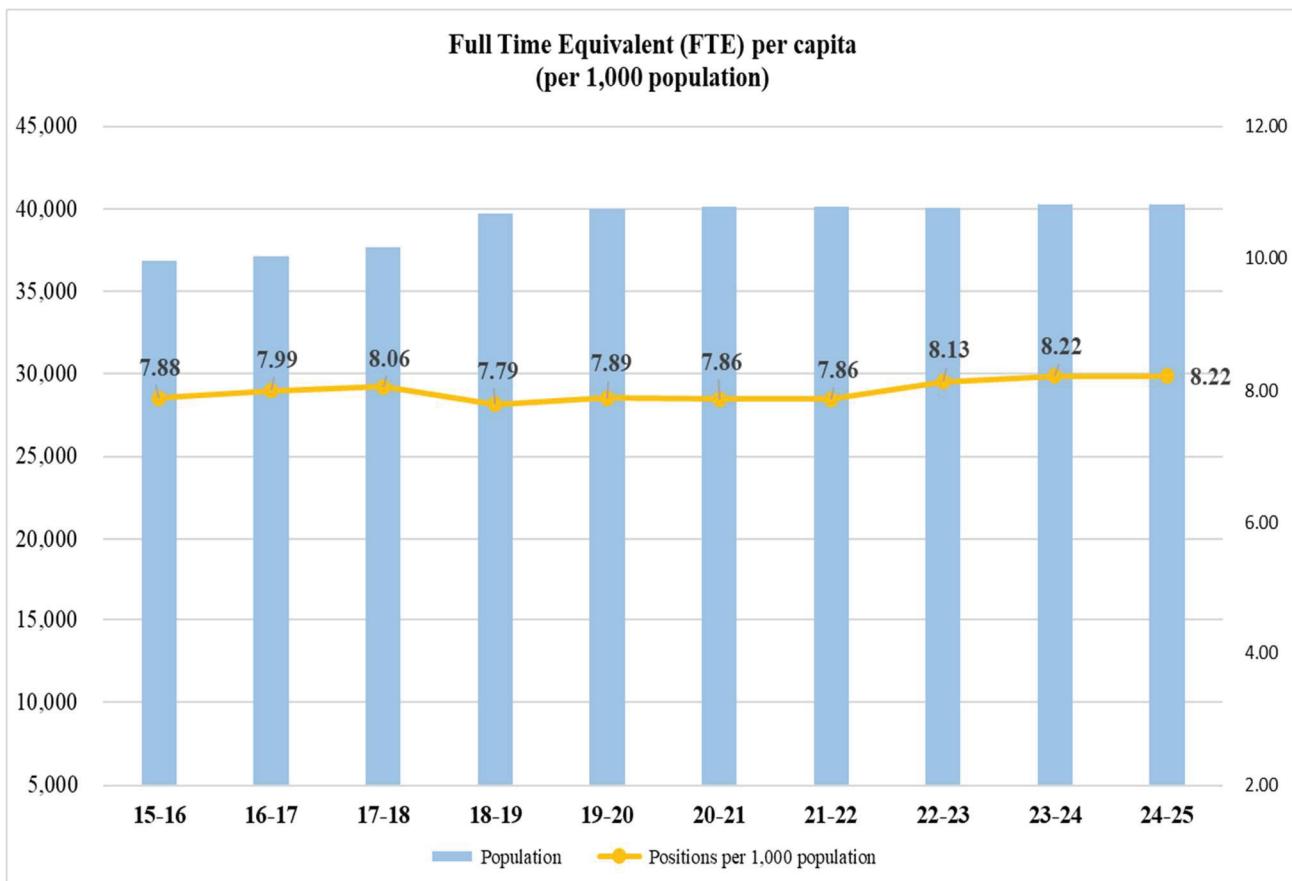
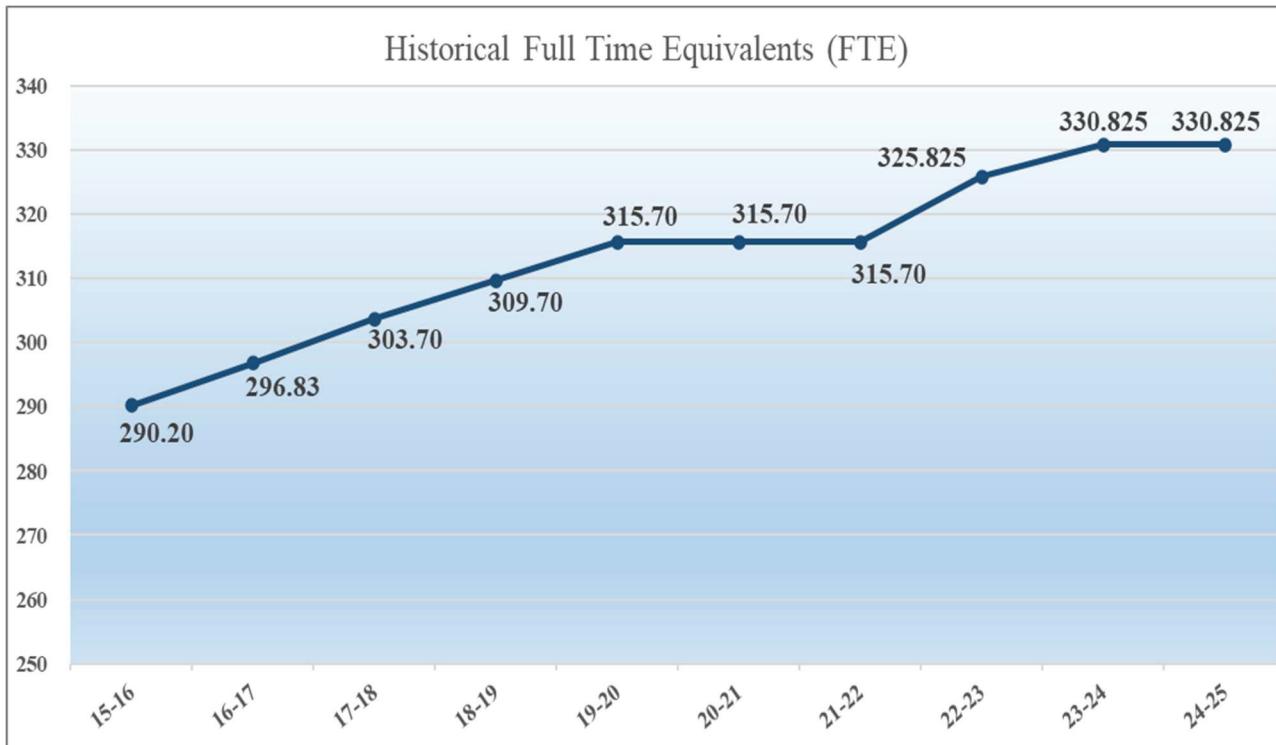
Population

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 2024-25 at 40,261 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.



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 2015-16, the number of full and part-time employees was 290.20, and the proposed FY 2024-25 full time equivalent (FTE) is 330.825.

City of Oviedo - Statistical Information



City of Oviedo - Statistical Information

Housing

Homes in Oviedo are overwhelming single-family dwellings. Nearly 90% of homes in the City fit this description, with the remaining 9% of homes being multi-family units. Most homes in the City are fairly new. About 23.2% of the dwellings were constructed prior to 2000, 59.5% were constructed 2000-2014, and 17.2% since FY 2015. The City of Oviedo is also predominantly a residential community, with 76.76% of City's taxable value allocated to Residential properties.

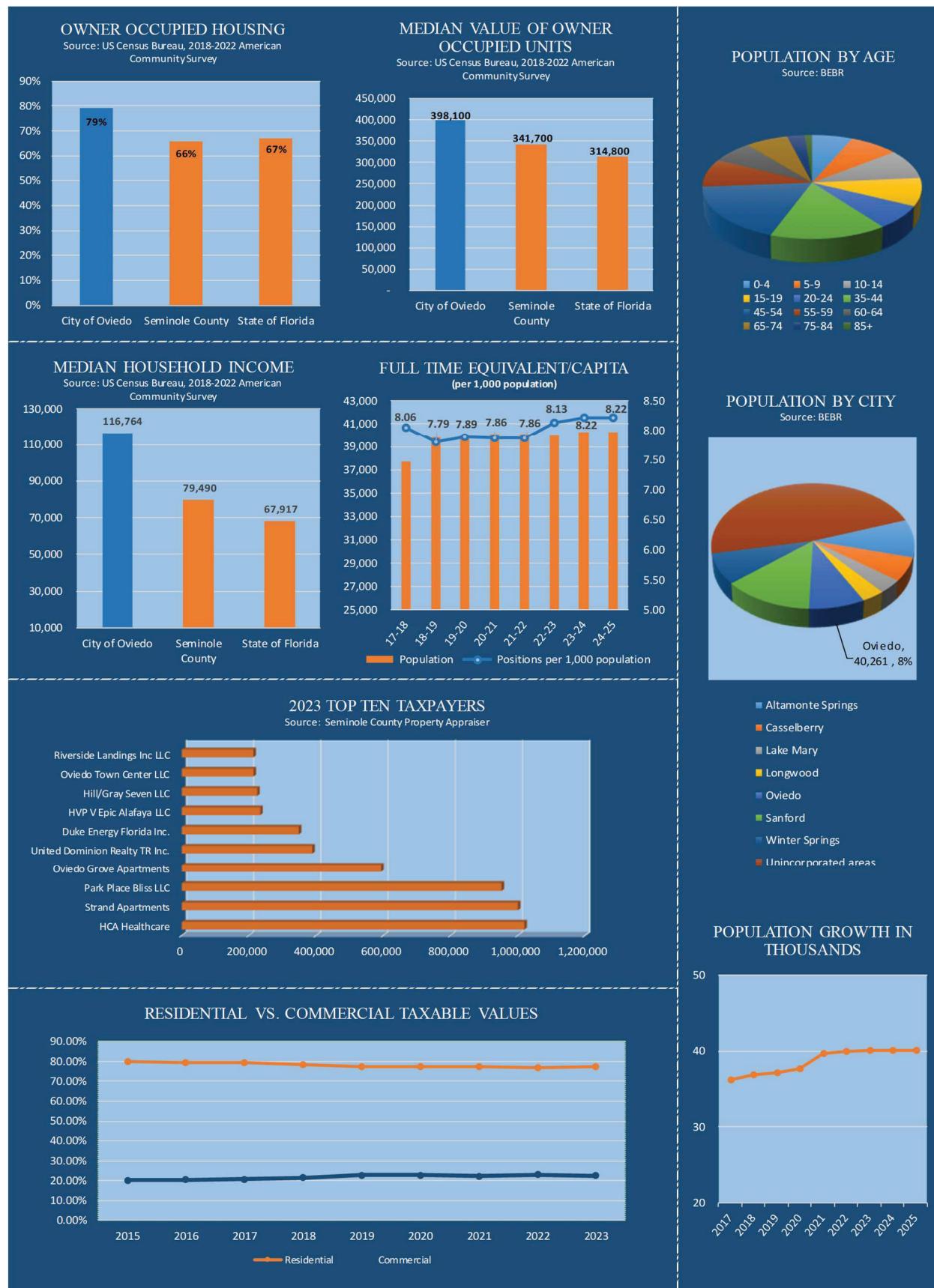
Residential vs. Commercial Taxable Values					
Year	Total Residential and Commercial Taxable Value	Residential * Taxable Value	% Residential	Commercial Taxable Value	% Commercial
2015	2,083,536,680	1,660,008,655	79.67%	423,528,025	20.33%
2016	2,213,036,333	1,761,309,097	79.59%	451,727,236	20.41%
2017	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	2,927,882,850	77.26%	856,830,116	22.61%
2024	4,109,508,234	3,154,543,697	76.76%	954,964,537	23.24%

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

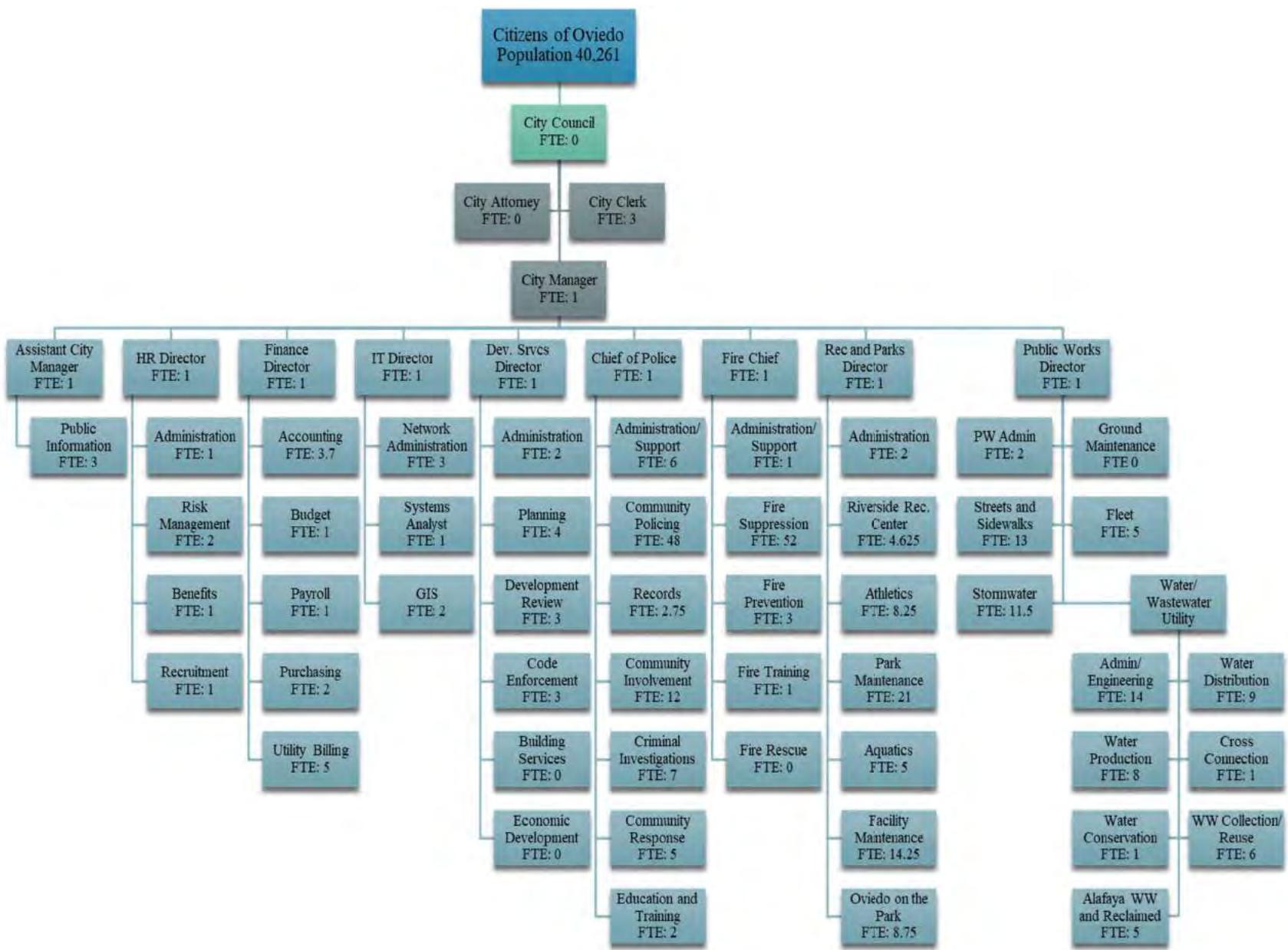
Source: Seminole County Property Appraiser

Additional statistical information is noted on the following graph:

City of Oviedo - Statistical Information



City-wide Organizational Chart



Strategic Plan

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! Throughout the FY 2024-25 Proposed Budget Book, activities that align with the SFAs are noted with the below logos.



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.

Strategic Plan

Accomplishments

- West Mitchell Hammock Water Treatment Plant Improvements 2018 under Construction.
- Lift Station SCADA Technology under Construction.
- Oviedo Water Reclamation Facility Improvements under Design.
- 2.5 MG West Mitchell Hammock Water Treatment Plant Tank under Design.
- Live Oak Force Main under Design.
- Lockwood 16-inch Force Main under Design.
- Oviedo Blvd. Reclaimed Extension Project under Design.
- Long Acres Lane under Construction.
- Water Treatment System Optimization data collection, evaluation and hydraulic model ongoing.
- Oviedo Water Reclamation Faculty Reject Pump Station and Force Main data collection and interlocal agreement design initiated.
- Lower Floridan Aquifer Test Production Well design initiated.
- Consumptive Use Permitting Support and Alternative Water Supply Planning data collection, modeling and regulatory coordination initiated.
- 419 Ductile Iron Pipe Evaluation testing ongoing.
- Little Creek Flooding and Drainage Repairs – Construction completed.
- Twin Rivers Drainage Retrofit- Construction completed.
- Sweetwater Creek Master Plan Started.
- West High Street Drainage Improvements Started.
- Engineering Standards Manual Update Started.
- Little Econ Tree Removal Completed.
- Wastewater Septic top Sewer Master Study initiated.
- Lift Station SCADA upgrade initiated.
- Turnberry Drive Drainage Repairs was initiated.
- Downtown Wastewater Hydraulic Model was initiated.

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

Strategic Plan

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 2024-25 through 2026-27

- 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.

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

- Boston Cemetery Road Improvements – Construction initiated.
- North Lockwood Right Turn Lane – Construction completed.
- Mitchell Hammock Road WB Left Turn Lane Extension at Alafaya Woods Boulevard – Construction initiated.
- E. Chapman Access Management Study Initiated.
- Lockwood/Old Lockwood Right Turn Lane Design initiated.
- Lockwood Road and Mitchell Hammock Turn Lane Improvements Construction was initiated.
- 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

Strategic Plan

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.

Years 2024-25 through 2026-27

- 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 SunRail.
- SR 434 roundabout and roadway operational improvements.
- Implement Traffic Calming projects where practical and effective.

Strategic Plan



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 rewrite the City's Land Development Code coordinated by Kimley Horn 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.
 - 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 2024-25 through 2026-27

- 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.
- Adopt the Mobility Plan and Mobility Fee.

Strategic Plan



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

- Police Department -held all 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
- New Battalion vehicle placed in service utilizing repurposed utility vehicle.
- Continued Community Paramedicine Program – Visited 47 new patients over last 9 months. Many patients involved multiple trips.
- Five Paramedics achieved their State of Florida Certification. Three of the newly certified Paramedics were approved by the Medical Director to work as autonomous paramedics.
- State EMS inspection conducted and no deficiencies found.
- Received ISO class 2 rating on reevaluation.
- Conducted Joint Live Fire Training for all Suppression personnel with Sanford, Maitland, and Longwood Fire Departments.
- Completed Pump Operations refresher course for department personnel.
- Completed multiple trainings for department peer support team members, including joint trainings with multiple Central Florida Fire Department Peer Support Teams.
- Received County Grant to apply non-slip epoxy floor coating at Fire Stations 46 & 48.
- Received County Grant to apply spray foam insulation at Fire Station 46.
- Completed Promotional Testing for Lieutenant Position resulting in 3 eligible candidates.
- 26 personnel receive Special Operations incentive.
- 45 personnel receive Engineer incentive.
- 11 Fire Department personnel have Associates Degree, 11 have Bachelor's Degrees, 2 have Masters Degrees.
- 33 personnel are certified as Paramedics.
- One Firefighter received the Firefighter of the Year Recognition from the American Legion Post.
- One Firefighter received First Responder of the Month Recognition from the Oviedo Rotary Club.
- Conducted CPR training for students at Oviedo High School.

Strategic Plan

Professional Standards

- Four Internal Investigations Initiated and two completed.

Patrol

- K-9 Unit conducted several demonstrations for various civic organizations and summer camps.
- Maintained traffic safety.
- Number of responses to traffic crashes – 863.
- Citation Issued – 2980.
- Responded to 35,650 calls for service.

Community Involvement

- Participated and put on many community events:
 - MLK Parade
 - Optimist Car show
 - Taste of Oviedo
 - Arbor Day
 - Juneteenth Celebration
 - OHS Parade
 - OHS Homecoming
 - Shop-with-a-Cop
 - Holiday @ OOTP
 - X-Mas Parade and Tree Lighting
 - Great Day-the-Country
 - Oviedo Summer Camp
 - Fishing with a COP

Community Policing

- Performed the following:
 - Community Response Team (CRT) received 16 complaints. All have been or are being investigated. 15 arrests have been executed by the CRT.
 - Three search warrants were executed by CRT- 1 for drug sales on Sandalwood Ct with 2 subjects being arrested, 1 for an aggravated assault that occurred on Wainright Dr with 1 subject being arrested, and 1 cell phone search warrant for an ongoing drug investigation
 - CRT assisted patrol with a theft of power case. CRT set up a trail camera which helped identify the subject.
 - CRT set up trail cameras at the new crosswalk next to the library at the request of the city to monitor how often the new system was being utilized.
 - CRT assisted CCIB with a large scale multi-jurisdictional search warrant
 - CRT arrested multiple subjects during different traffic stops for drugs ranging from large amounts of marijuana, cocaine/crack possession, fentanyl possession, meth possession, along with drug equipment.
 - CRT arrested two subjects for possession of a firearm as a convicted felon.
 - CRT located and arrested 4 subjects with outstanding warrants.
 - CRT has conducted monthly alcohol and tobacco compliance checks at local businesses and charged accordingly.
 - CRT maintains logs for monthly Sexual Offender/Predator checks (currently 9).

Strategic Plan

- CRT also maintains logs and checks on Registered Felons in the city (currently 45).
- CRT once again participated in the DEA Drug Take Back program.

Training Division

- Assumed oversight of the Field Training Program.
- Three (3) Officers completed the Field Training program, and are now Solo officers.
- Two (2) officers graduated from the Police Academy, completed their orientation phase, and began the Field Training program.
- Six (6) police officer trainees were hired, and are currently attending the Police Academy with graduation dates between June and September.
- Assisted with the on-boarding of a Deputy Police Chief.
- Completed department-wide in-service training covering legal updates and child sex crimes investigation.
- Created and launched two (2) online refresher trainings covering core case law.
- Held a firearms instructor range day/planning session.
- Coordinated two future open-range dates for all department members.
- Two (2) members attended training to become Vehicle Operations instructors.
- One member attended training to become a Defensive Tactics Instructor.
- One member attended training to become a firearms instructor, and one current Firearms Instructor completed their mandatory Firearms Instructor Update course.
- One member attended training to become a Field Training Officer.
- Three (3) Taser Instructors renewed their instructor certifications.
- Five (5) supervisors attended training on responding to non-criminal barricaded subject incidents.
- At least one member attended each of the following external training courses:
 - Child Sex Crimes Investigations (3)
 - Line Supervision (2)
 - Speed Measurement (2)
 - Youth Mental Health First Aid (1)
 - Youth Fire setting Prevention and Intervention (1)
 - Surveillance Techniques (1)
 - ICS300 Intermediate Incident Command System for Expanding Incidents (1)
 - School Safety & Violent Event Incident Management Train-the-Trainer (1)
 - Active Shooter Incident Management Basic Train-the-Trainer (1)
 - Scenarios & Tactics for the Field Training Officer (1)
 - Police Mountain Bike Course (1)
 - Interviews & Interrogations (1)
 - Drug Interdiction & Conducting the Complete Traffic Stop (1)
 - Adult Sex Crimes Investigations (1)
 - ASP Tactical Weapons Instructor (1)

Criminal Investigation Division

- Investigated 79 cases.
 - With 29 cases cleared.
- Had 12 callouts.

Strategic Plan

- Responded to 8 death investigations.
- Conducted 3 backgrounds for new employees.

Fire Suppression/EMS Division

- Responded to 3,930 Incidents.
- Completed 12,619 Hours of Training.
- Collected \$552,483 in EMS Transport Billing.

Fire Prevention Division

- Completed 935 Inspections.
- Completed 104 Food Truck Inspections.
- Completed 207 Commercial Plan Reviews.
- Completed 53 Site Plan Reviews.
- Completed 77 Public Education Events and Station Tours.
- Reached 30,000 Citizens and Visitors through Prevention Education Activities.

Emergency Management

- Conducted annual review and update of the Emergency Management Plan.

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
- Fire Twitter account has three thousand six- hundred and seventeen 2,611 followers.
- Established Fire Department Facebook Page to inform the community – currently has 742 followers.

Years 2024-25 through 2026-27

- 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 quarterly Fire Department Safety Committee and find opportunities to create a safer work environment;
- Continue to increase Fire Department staffing levels to improve service levels to the community;
- Institute dedicated training officer position to conduct more consistent training for department personnel;
- Continue planning for opening a third and potentially fourth fire station.
- 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 following Programs or Special Events:
 - 5th Grade Dances -Movie Nights in the Park
 - Food Truck Thursdays - Comedy Nights
 - Bark & Brew - Holiday Tree Lighting
 - Holiday Parade - Winter Fest (no snow)
 - MLK Jr. Celebration - Daddy Daughter Dance
 - St Patrick's Day Festival - Egg-coitional Family Festival
 - Bacon, Bourbon & Blues Indoor - Memorial Day Ceremony
 - 5th Grade Prom - Independence Day Fireworks
 - Oktoberfest (upcoming)

Strategic Plan

- Added in the “Say Yes” Wedding Expo in FY 23-24
- Programs and Special Event participants totaled 35,865 year-to-date.
- There were 126 total rentals in the Cultural Center year to date.

Athletics & Gymnasium

- Athletics hosted two seasons each of the Monday Night Adult Softball League and Sunday Morning Adult Basketball League, with a total of 65 Teams.
- Athletics hosted two seasons each of Youth Basketball, Youth Volleyball, and Youth Flag Football, with a total of 1,210 participants.
- Camp Oviedo begin entertaining Campers on Tuesday, May 28th.
- Athletics hosted Club Oviedo Camp at the Gymnasium and had 735 participants.
- Athletics offers Open Gym Play various times throughout the year, and has hosted 1,324 participants.
- The Fitness Room has hosted 3,129 individuals.
- Athletics hosted the Rock-Climbing League for 3 seasons, and had 88 total participants.

The Climbing Wall hosted Open Climb and had a total of 608 participants

Aquatics & Riverside

- The Aquatics Division provides Open Swim at the Oviedo Aquatic Facility in the Big Kahuna Pool various hours throughout the year, and operates the Splash Zone (activity pool) various hours May – September.
- The Splash Zone opened on Friday, April 26th, for Poolside Birthday Parties and had a total of 83 parties scheduled.
- The Aquatics Division hosted Group Swim Lessons at the Aquatics Facility temporarily while the Riverside Pool is being renovated due to damages sustained by Hurricane Ian, and had a total of 1,155 participants.
- Aquatics offered Stroke Clinics in April and May and had a total of 132 participants.

Facilities Maintenance

- Repaired the following:
 - Roof areas at Water Treatment Plant
 - Faulty sensor on Chiller at City Hall
 - City Hall lobby door controller
 - Bay doors at Fire Station #44/46, Fleet
 - Door locks and made keys at Fire Station 48, Fire Administration, Public Safety and Annex
 - Sprinkler repairs at Fire Station #44/46, Fire Administration, Fire Station #48, Annex and Lawton House
 - Door locks/keys made at Fire Station #48, Public Safety, Oviedo Sports Complex and Shane Kelly
 - Propane tank gauges at Aquatics/Gym
 - Fire alarm repair at Aquatics/Gym
 - Kitchen counter and installed new sink at Fire Station #44/46
 - Electrical improvements and installed cord reels at Fire Station #44/46
 - Door repairs at Fire station #44/46 and #48
 - Roof leak at City Hall- 2nd floor and Annex

Strategic Plan

- Chilled water pumps at City Hall
- Overhead doors at both Fire Stations
- Sprinkler and FDC Head repairs at Aquatics and OOTP
- Replaced the following:
 - Motor and pump repair kit at Aquatics
 - Mixing valve and repairs to holding tank at Aquatics/Gymnasium
 - Replaced/repaired outside lights at Aquatic Center, City Hall, Annex, Riverside and Oviedo on the Park
 - All lights on poles and building replaced/repaired at Public Safety
 - Garage door on Aquatics shed
 - Window at Public Safety
 - Two (2) condenser coils at City Hall
 - Installed 12.5-ton split system at Water Treatment Plant
 - Four (4) lavatory carriers at Trailhead restroom
 - Aquatic shed roof
 - Door handles at both Fire Stations with locking door handles
 - Carpet in Annex EOC room
 - 5hp pump motor at City Hall
 - Riser pressure gauges, FDC cap and water flow switch at Cultural Center
 - Compressor at OSC-stand 2
 - Trolley motor with rail at Fire Station # 48
 - Ice maker at Fire Station #44/46
 - Sprinkler heads in bay at Public Safety
 - Lights and ballast replaced in various locations
 - OOTP Cantina Wi-Fi arm and wire installation
 - HVAC at Twin Rivers Golf Course-Pro Shop
 - Batteries for fire system in IT Dept.
 - Water heater at Fire Administration
 - Facilities purchased and vendor installed new washer and dryer at Aquatics
 - HVAC unit at OSC-Concession #3
 - Lavatory carriers at Round Lake
 - Drinking fountain at Aquatics/Gym
 - Exterior door at Public Safety
 - Damaged drywall at Public Safety
- Facilitated the Following
 - Vendor performed duct cleaning and duct repairs at Twin Rivers Golf Clubhouse
 - Annual fire extinguisher service/inspections at all City facilities and Police patrol vehicles
 - Vendor performed 5-year riser/hydro test at Public Works Administration, City Hall and Aquatics
 - Vendor pressure washed City Hall, Annex and Round Lake Park
 - Vendor performed window cleaning at Fleet, Public Safety, Aquatics, Cultural Center, City Hall and Annex
 - Installed 16 televisions at Annex
 - Gutters cleaned at City Hall, Lawton house, Public Works Administration and Public Safety

Strategic Plan

- Installed exterior Christmas Decorations at City Hall, Annex and Public Safety
- Vendor painted Annex EOC room
- Vendor installed new door on Annex EOC room
- Vendor made kitchen repairs at Public Safety
- Vendor installed bottle filler/drinking fountain on 2nd floor at Public Safety
- Vendor pressure washed Round Lake Boardwalk, City Hall, annex, Wellness Center, Public Safety, Fleet and Dial
- Vendor painted interior railings, rails and door at Fire Station # 44/46
- Vendor installed access hatches for sprinkler heads at Cultural Center
- NeoGov training for staff
- Safety Data Sheet binders were updated and placed in buildings
- Safety Committee Work Orders completed
- Escort vendors through facilities to prepare for HVAC PM service
- Vendor performed interior painting at Annex-EOC room hall area and ceiling in Public Safety Records area
- Vendor performed exterior painting at Fire Station #1
- Vendor installed 1-way animal trapping and secured soffit at Public Safety and Annex
- Vendor performed remediation at Public Safety- A/C closet, uniform room and lab
- Vendor installed DLM's on 3 of the City elevator
- Vendor installed access hatches for sprinkler heads at Aquatics/ Gym
- Vendor performed roof inspections at City Hall, Annex, Riverside and Aquatics/Gym
- NeoGov training for staff
- Maintain the Following
 - Monthly elevator inspections at City Hall, Annex, Public Safety & Fire Station #44/46
 - Monthly pest service at all City facilities
 - Quarterly grease trap service at Center Lake Cultural Center and Cantina
 - Quarterly alarm/sprinkler inspections performed at all City buildings
 - Monthly elevator inspections at City Hall, Annex, Public Safety & Fire Station #44/46
 - Monthly pest service at all City facilities
 - Quarterly grease trap service at Center Lake Cultural Center and Cantina
 - Semi-annual fire suppression service at Aquatics, Fire Station #44/46, Fire Station #48, Public Safety and Shane Kelly
 - Vendor performed 5-year riser hydro & backflow at Public Safety
 - Annual preventive maintenance performed on ice makers
 - 3-year dry riser and full trip test performed at Cultural Center
 - Semi-annual hood cleaning performed at Fire Station #44/46
 - Annual overhead door inspections
 - Monthly elevator inspections at City Hall, Annex, Public Safety & Fire Station #44/46
 - Monthly pest service at all City facilities
 - Quarterly grease trap service at Center Lake Cultural Center and Cantina
 - Annual grease trap service at Aquatics/Gym
 - Annual lift inspections
 - Quarterly preventive maintenance on HVAC
 - Quarterly fire sprinkler inspections
 - Window cleaning at Cultural Center, Fleet, PWA, Fire Admin

Strategic Plan

- Fire Stations #44/46 & #48
- Carpet cleaned at Fire Admin and Cultural Center
- Hard floors cleaned at City Hall and Fleet

Parks

Boston Hill Park

- Repaired baseball field irrigation
 - Concrete contractor inadvertently severed wire during sidewalk work
 - Our crew repaired wire
- Pruned a number of Crepe myrtles and palms trees
- Installed Bahia sod around the parking lot
- Pruned a number of Crepe myrtles and palms trees
- Installed Bahia sod around the parking lot

Boston Hill Fire Station

- Removed plants and irrigation dripline, installed spray heads and Bahia sod southside hill near parking lot
- Installed Bahia sod around building, back patio area, including southside hill near parking lots
- Installed white rock at Shane Kelly memorial

City Hall

- Four (4) oak trees removed by medical building
- Three (3) oak trees installed north of city hall parking lot

Friendship Park

- New irrigation system and 10,000 sq. ft. of Bahia sod installed
- Eight (8) Crepe myrtles installed outside new fence
 - Tree bags purchased and placed around new tree rings
- Concrete pads and sidewalks installed
 - Benches anchored into new pads
- Turnbuckle on shade sail came loose and was repaired
- Installed red mulch throughout park
- Got quotes to install windscreens around irrigation enclosure
- New windscreens installed around irrigation enclosure

Long Lake Park

- Top-dressed soccer field with 64 yards of Comand compost
- Row of Crepe myrtles pruned along road/fence
- Trees pruned and new Cypress trees installed around lake
- Removed large tree along a resident's property line
- Sports field aerated and pre-emerged

Strategic Plan

Center Lake Park

- Completed all reasonable paver work along City Place Way
 - NE corner of City Place Way & Center Park Lane needs contracted out
- Straightened leaning wall between amphitheater hill and lake
 - Wall probably needs replaced
- Aerated and applied 15-0-15 pre-emergent on all turf areas

Oviedo Sports Complex

- Top-dressed fields 1, 2, 3, 4, A, B, C and D1 with 192 yards of Comand compost
- Aerated and applied 15-0-15 pre-emergent on all fields
- Applied nematicide (60 lb./acre) on Fields, 1, 2, 3, 4, A, B, C, D1 & D2
- Six (6) 60'x8' concrete slabs installed for bullpen project
- Installed new fence topper on fields A, B and C
- Secure artificial turf and installation quotes
- Scoreboards & remotes for Fields 4 and D2 reprogrammed
- Lapin repair lift station during March 9-10 tournaments
- Sent MUSCO lights numbers for lights out
- Smithson repaired burned wire that fixed Field 2 outages
- Aerated and applied 15-0-15 pre-emergent on all fields
- Applied nematicide (60 lb./acre) on Fields, 1, 2, 3, 4, A, B, C, D1 & D2
- Artificial turf installed in bullpens
- Lapin installed new circuit board for septic pump at baseball quad
- MUSCO replaced lights on numerous fields

Riverside & Skate Park

- Installed new trash cans on tennis net poles
- Bids secured for tree removal – two (2) inside skate park, one (1) outside skate park
 - One (1) tree in parking lot removed
- Removed plant on SW corner of skate park to prep for new shade structure
- Irrigation lines capped in same area
- Got quote to replace cantilever gate leading to field
- Applied fipronil insecticide in shrubs around pool area

Round Lake Park

- Installed two (2) new tennis nets
- Installed trash can at basketball court
- Installed two (2) new trash cans on tennis nets (previous ones were broken)

Shane Kelly Park

- Activated newly-installed well pump for Fields 1, 2 & 3
- Installed two shutoff valves for reclaimed water to Fields 1, 2 & 3
- Added millings, graded and rolled park roads as needed
- Top-dressed Field 3 with 64 yards of Comand compost
- Aerated and applied 15-0-15 pre-emergent on all fields

Strategic Plan

- Applied nematicide (60 lb./acre) on Field 3
- Got quotes to install windscreen around irrigation enclosure
- Potable water lines installed from dog park to training area, which included two (2) spigots
- Three (3) poles installed in training area for shade sails
- Top-dressed Fields 1 with 40 tons of sand
- Top-dressed Field 2 with 60 tons of sand
- Top-dressed Field 3 with 64 yards of Comand compost
- Aerated and applied 15-0-15 pre-emergent on all fields
- Applied nematicide (60 lb./acre) on Field 3
- Applied two (2) tons of lime on Fields 5 & 6 to help raise pH
- Windscreen installed around irrigation enclosure
- Field 1 sprigged (June 4)
- Field 2 sprigged (May 17)

Solary Park

- Installed tree, rock and mulch in the bed near crosswalk and park kiosk
- Mounted a plaque on the rock to identify who donated the tree
- Fixed washout along sidewalk and bridge entries
- Removed three (3) dead palms -- about six (6) still need removed
- Various plants dug up and relocated throughout park
- Gravel installed in areas under boardwalks that are washing out with rain
- Top soil installed in washed out areas in preparation for sod
- 3,200 sq. ft. of Bahia sod installed around rock bed SW of restrooms

Sweetwater Park

- Installed new trash cans on tennis net poles
- Installed trash can at basketball court

On-going Activities

- Updated recreation fees on an annual basis to maintain cost recovery at current levels to offset the General Fund subsidy.
- Continue to develop scholarships for recreation programs.
- Continue to deliver a diverse range of recreation programs and community events.
- Review development regulations to ensure the goals of the Strategic Focus Area.
- 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 2024-25 through 2026-27

- Develop new programming for Center Lake Park.

Strategic Plan

- 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 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

Strategic Plan

Years 2024-25 through 2026-27

- Begin planning for City Centennial Celebration
- Adopt city-wide streetscaping standards.
- Solicit RFP/RFQ for branding consultant services.
 - Improve City-owned buffer tract located on the east side of Oviedo Boulevard, north of Mitchell Hammock Road
 - Create a new City Street sign design with new colors and incorporate the City logo.
- Promote “Historic” Downtown redevelopment.
- Undertake neighborhood improvements in mature areas.
- Develop City plan to merge character of the historic downtown with the new town center.
- Conduct a branding initiative.
- Develop resources and awareness of resources to support beautification efforts.
 - Inventory properties.
 - Educate owners.
- 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

- Prepared agendas and finalized minutes.
- 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.
- Met with PDCS to come up with a workflow to adding documents into OnBase.
- Deputy City Clerk completed her 5year anniversary.
- PrimeGov conversion to Granicus One Meeting.
- Updated One Meeting database to remove staff that left and added new staff.
- Located CRA minutes that were not executed from 2011, 2016, and 2019.
- Trained Public Works in OnBase.
- Deputy City Clerk and Records Coordinator conducted records training for the Public Works Department.
- Met with Development Services to discuss G Drive clean up.
- Dispositioned old City Manager records.

Strategic Plan

- Water Plant and Fleet operations records training.
- Stormwater files project start meeting.
- Worked with the Supervisor of Elections to complete the November 7, 2024 elections.
- Discussed with IT online payment options for public records/liens. Unsuccessful and looking into a public records database.
- Deputy City Clerk OnBase system administer recertification.
- Light duty Firefighter verified bonds and scanned microfiche to be uploaded to OnBase.
- Implemented a Public Records onboarding training for all new hires.
- Worked with City Manager and IT to come up with a timeline for departments to remove old documents from the server.
- Worked with the Fire Department to convert permanent pension files to OnBase.
- Records Coordinator worked with Public Works to upload to OnBase permanent stormwater, ditches, ponds, major outfalls, and canal files.

Information Technology

- Migrated on premise email services to Microsoft Exchange Online.
- Upgraded MS Office from Office 2019 to Office 2021.
- Migrated on premise phone system to Ring Central cloud-based phone system.
- Replaced end of life Police Toughbooks.
- Installed additional access control for Oviedo Fire Admin building, FS 44/46, and FS 48.
- Conducted yearly Cyber Security training.
- Migrated Solectron IVR services from on premise server to cloud hosted.
- Installed new infrastructure at Riverside Park.
- Replaced end of life Spectrum cable boxes at City buildings.
- Replaced end of life Genetec video server.
- Replaced Rectrac credit card processor and equipment with PayTrac.
- Upgraded Cognos Analytics from Ver 10 to Ver 11.

GIS

- Change Santa Route for Tracker to reduce route time to end earlier than 2022.
- Survey 123 Training Public Works Crew for Dead End Water Main Line Flush Collection.
- Created new Survey for Public Works Interns to track signage.
- Provide Hydromax with GIS Hydrant locations.
- Provide Septic tank figures within the Lake Jesup Basin for Public Works.
- Editing Stormwater lines in progress.
- Address multiple new locations in the City.
- Adding new street names to new plats.
- Review plans in E-Plan with Addressing comments.
- Updated Census boundaries to US Census.
- Survey completed for EV Charging station locations in the City of Oviedo have been mapped.
- Updated Certificate for GIS Applications.
- Create Survey123 for pre-registration for Arbor Day and created Dashboard to view registrations coming in to verify and email all pre-registered citizens.

Strategic Plan

Human Resources

Human Resources provides administrative and technical support services to assist in the management of the City's workforce. The core services provided by Human Resources include: recruitment, selection and processing of new employees, maintenance of the pay and classification system, maintenance of employee personnel records, administration of the City's compensation and benefit program, management of employee self-insured group medical plan and clinic, management of the City's risk management and safety programs (including self-insured property and casualty insurance), coordination of employee engagement and organizational development, participation and administration of collective bargaining agreements, and coordination of city-wide employee events. The following three high-level projects were completed during the first two quarters of FY 2023-24:

- Upgraded the Employee Recognition Committee's program with digital RSVPs and surveys, increased variety in local food vendors, and an engaging event atmosphere.
- Transition of clinic TPA provider.
- Started posting jobs on LinkedIn to increase the City's exposure to potential candidates.
- Enhanced New Hire Orientation video created by the PIO to welcome and educate new hires.
- Reduced turnover from FY 2022/23 by 32.5%
- Increased number of filled job requisitions from FY 2022/23 by 24%.
- Numbers of new hires processed in first two quarters FY 2023/24 is on track to exceed FY 2022/23 new hires by 92%.

Recruitment and Selection Employment Services

- Reviewed 628 Employment Applications.
- Managed & processed 174 Personnel Action Forms which include new hires, promotions, separations, transfers, and other updates.
- Set up newly-hired employees in Kronos; updated expense distribution accounts and pay in the application assignments and/or pay changes make it necessary.
- Recruited and filled 51 position vacancies.
- Processed 54 conditional offers of employment.
- Administered New-Hire Sign-on Bonus for specific general and Firefighter vacancies and Police Officer vacancies.
- Partnered with Career Source to fill job openings and to create a pipeline for on-the-job training and internship opportunities.
- Requisitioned the creation of recruiting marketing materials to highlight City careers and promote a unified branded image (benefits advertisement, sign-on bonus program, employee benefits, etc.).
- Processed 19 promoted employees including executing PAFs, administering creation and signing of promotional documents including new job description.
- Began the implementation of electronic requisitions to replace traditional paper PVF.

Training and Employee Development

NeoGov Learn provides safety and compliance training. All new hires, promotions, and supervisory personnel are assigned classes by Human Resources for compliance and development. Learn covers all core compliance and safety training topics including sexual harassment, diversity,

Strategic Plan

personal protective equipment, hazard communications, and reporting of workers' compensation and auto accidents.

- The City continued to harness NeoGov's Learn web-based training module to support myriad employee learning and training situations.
- The following Learn compliance courses were assigned to new hires and/or current employees:
 - Cultivating a Respectful Workplace
 - The Drug-Free Workplace Act for Employees
 - Ethical Expectations: Code of Conduct and Compliance Training Series
 - Harassment Prevention for Employees
 - Issues in Diversity Series
 - Public Records Requests
 - Understanding and Preventing Microaggressions
- The following Learn professional supervisor courses were assigned to new and/or current managers:
 - Accountability Overview for Managers
 - Conveying Information
 - Dealing with Aggressive Behavior
 - Dealing with Bad Behavior
 - Dealing with Conflict
 - Discipline and Termination Series
 - EEO Laws Series
 - Effective Writing for Business
 - Ethical Decision Making in the Workplace
 - The Family and Medical Leave Act Series
 - Giving Feedback
 - Harassment Prevention for Supervisors
 - Identifying Performance Standards
 - Interview Questions Every Manager Should Know by Heart...and Ask!
 - Leadership and Delegation
 - Listening Skills
 - Management: How to React to Mistakes
 - Receiving Feedback
 - The Responsibilities of a Manager
 - The Role of Supervisor
 - The Rookie Manager
 - Setting Overall Goals
 - Time Management Series
 - Title I of ADA: Supervisor Responsibilities
 - Understanding Skills;
- The following Learn safety courses were assigned to new hires and/or current employees:
 - Avoiding the Crush Zone
 - Avoiding Collisions While Backing & Parking
 - Bloodborne Pathogens
 - Bloodborne Pathogens for Law Enforcement
 - Chemical Safety
 - Drowsy Driving

Strategic Plan

- Eye and Face Protection
- Hand, Wrist & Finger Safety
- Hazard Communications
- Intersections
- Lockout/Tagout Safety
- Lookback in Mirror
- New Employee Safety Orientation
- Office Safety
- Safe Following
- Safety Awareness Program for Supervisors
- Safety Housekeeping and Accident Prevention
- Safety and Tactics for Chemical and Bomb Threat Response
- Vehicle Care and Maintenance
- Workplace Violence

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 FY 2023-24:

- Processed & managed 17 WC claims.
- Processed & managed 11 Auto claims.
- Processed & managed 12 General Liability Claims.
- Initiated & managed 6 internal Subrogation Claims, collecting \$15,647.18.
- 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.
- Coordinated trainings for staff including: Intermediate MOT Refresher, Advanced MOT Refresher, Intermediate MOT Certification Course.

Wellness and Health Care Management

- Implemented benefit open enrollment elections for FY 2023-2024.
- Coordinated and managed the Employee Health & Wellness Center provider transition from Premise Health to My Health Onsite. Transition activities are ongoing as a new Clinic building is under construction with an anticipated move-in date and Grand Re-Opening in the upcoming third quarter.
- Managed and tracked the FMLA, short-term and long-term disability programs to include: 24 FMLA requests during the first two quarters of FY 2023-2024.
- Managed and processed payments for all supplies and inventory of the Employee Wellness Clinic.
- Distributed Wellness Incentive Awards (\$50 gift cards) to eligible participants during the first two quarters of FY2023-2024 for completing their Vital Health Profile at the Employee Health & Wellness Clinic.
- Coordinated and managed Employee Wellness Initiatives:

Strategic Plan

- Maintain, Don't Gain (Project Zero)
- 8th Annual Walking Challenge
- Annual Employee Health & Wellness Fair
- Assisted employees and retirees with medical claims and managed the Health Reimbursement Account for qualifying medical deductible expenses.
- Audited and updated eligibility changes to the medical, dental and vision plans.

Public Information

- 900,000 State Appropriation for the WMHWTF Tank in the 2024-2025 State Budget (Pending Governor's Signature)
- \$500,000 State Appropriation for the Round Lake Park Community Center in the 2024-2025 State Budget (Pending Governor's Signature)
- \$2.4 Million in Federal Community Project Funding for SR426/CR419 Phase III approved in coordination with Seminole County.
- Worked with EPA in preparation of \$900,000 in Community Project Funding in coordination with the Public Works Department.
- Continued Implementation of the ION Acton Plan.
- Hosted Community ION Community Clean-Up.
- Managed ARPA funds and reporting.
- Hurricane Supply List Preparation video for the start of Hurricane Season.
- Produced State of the City Mayor's PowerPoint in February 2024.
- Oviedo In the News and produced 26 editions.
- Produced and Edited 4 Quarterly Employee Newsletters.
- Updated webpages for multiple departments.
- City Calendar maintenance.
- Annual Event Promotional Assistance on website/social media including creating video graphics.
- Event Promotion to Media that included sending photos/video
- Event Assistance and Promotion:
 - Arbor Day Tree Give Away
 - Recycle for the Clause
 - Black History Month
- Created Website Focus Group Plan for Website Redesign.
- Created LinkedIn Page in cooperation with Human Resources Department.
- 365 9 PM Routines.
- Started the process of website redesign.
- Started the process of creating a City App.
- Assisted promotion and live meeting for Mobility Fee Workshops.
- Public Information Campaigns:
 - Septic Tank Maintenance
 - Recruitment for Board Members
 - Recruitment for Recreation and Parks Advisory Board Members
 - Dog waste campaign
 - Water conservation campaign
 - Protect our Ponds

Strategic Plan

- Cease the Grease
- Watch Council Meetings
- Public Notices Video Tutorial
- Planning and Building Online Phases I, II, III
- UCF Flag Posts
- Water Safety
- Notifications
- Hurricane Ian Repair Projects
- Garage Door Safety
- Alligator Mating Season
- Lightning Safety Awareness Week
- Do Not Park in Fire Lanes
- Severe Weather Awareness Week
- ISO posts for Fire Department
- Job Recruitment:
 - Fire Department
 - Police Department
 - Maintenance Crews
 - General Job Recruitment
- Routed 401 Fix it Forms.
- 867 pages of documents remediated for ADA Compliance:
 - Budget Book
 - Comprehensive Plan
 - ACFR
- Posted 104 News Flashes.
- Press Release Written/Distributed – 28.
- Media Stories Published/Broadcast – 108.
- Articles Written for Publications – 8.
- Videos Produced:
 - 28 videos produced
 - 86,709 views
- YouTube Online Streaming for Public Meetings:
 - 38 meetings broadcast;
 - 2,405 views;
 - Increased subscribers to 381- up 18.3% Year over Year (YOY).
- Social Media Activity on City Administration/PD Facebook/FD Facebook and Twitter:
 - City Administration
 - Facebook
 - Increased Facebook followers to 16,091 from 15,427 Up 3.5%
 - Published 380 Posts
 - Twitter
 - Increased Twitter followers to 3,638 from 3,359 up 1.6%
 - Published 289 Tweets
 - Police
 - Facebook

Strategic Plan

- Increased followers to 11,157 from 9,905 up 9%
- Published 361 posts
- Twitter
 - Increased followers to 4,396 from 4,174 – up 3.3%
 - Published 265 Tweets
- Fire
 - Facebook
 - Increased followers to 1,329 from 553 – up 68.8%
 - Published 170 posts
 - Twitter
 - Increased followers to 2,663 from 2,554 – up 2%
 - Published 110 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 19 consecutive years.
- Received the Certificate of Achievement for Excellence in Financial Reporting for 32 consecutive years.

Purchasing

- Processed twenty-six (26) 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 125 New Vendors.

Development Services

- Development Services implemented the electronic plan review process through which applicants submit all applications for building, planning and development review electronically, using the E-plan software.

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.

Strategic Plan

- 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.
- 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 2024-25 through 2026-27

- 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.

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 Process and Calendar

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

Review and Public Participation

After review by the budget staff, each Department Director and Division Manager meets with the City Manager, Finance Director and Assistant Finance Director from late 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

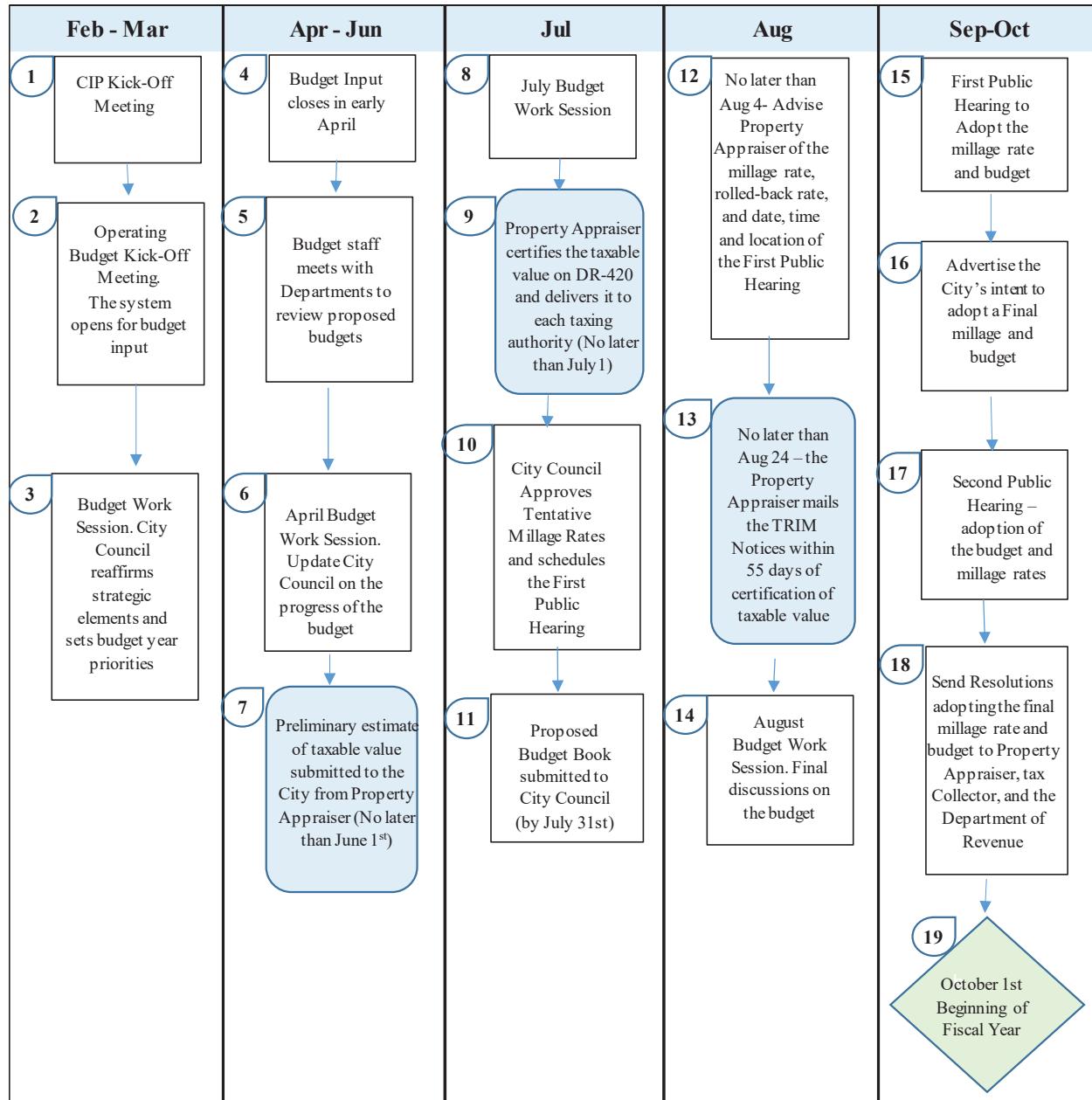
on the Draft Proposed Budget. The City Council then adopts the tentative millage rates prior to August 4 at either a regular or special meeting. The tentative millage rates are submitted to the Seminole County Property Appraiser for placement on the Truth In Millage (TRIM) notification that is mailed 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 28, 2024	10:00 AM	CIP Kick -Off Meeting	City Manager, Budget Office, Departments
Wednesday, March 13, 2024	10:00 AM	O&M Budget Kick-Off Meeting	City Manager, Budget Office, Departments
Monday, April 29, 2024	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Monday, July 29, 2024	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Monday, July 29, 2024	6:30 PM	Approval of the Tentative Millage	City Council, City Manager, Budget Office
Monday, July 31, 2023		Budget book submitted to City Council	Budget Office
Monday, August 26, 2024	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Thursday, September 5, 2024	6:30 PM	First Budget Hearing	Public, City Council
Monday, September 16, 2024	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 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

Budget Development Guidelines

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.

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

Budget Development Guidelines

service requirement).

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

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

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

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

Budget Amendments:

1. Administrative Approval of Intra-departmental Budget Transfers

Any budget transfer within or between “object categories” (expenditure accounts such as personnel services, operating expenses, and capital outlay) that does not increase or decrease the approved total appropriation of a Department within the same fund and is less than \$25,000 shall be reviewed by the Finance Director or designee; from \$25,000-\$50,000 shall also be reviewed and approved by the City Manager or designee.

Any budget transfer that is made between “object categories” (expenditure accounts such as personal services, operating expenses and capital outlay) within the same fund, that is an account correction shall be reviewed and approved by the

Finance Director or designee; transactions greater than \$25,000 shall also be reviewed and approved by the City Manager or designee.

2. Council Approval of Budget Amendments

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

Transfers of \$50,000 or more;

All interfund transfers regardless of the amount;

Recognition of non-budgeted and unanticipated grant revenues received during the fiscal year;

Any increase or decrease in appropriated fund balance;

Any increase or decrease in the total approved appropriation of a fund.

3. Budget Revisions

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

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

Budget Development Guidelines

Review and Revisions:

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 53.10% 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:

- 6.0% wage adjustment for all General Government employees.
- Police and Fire Union bargaining employees' adjustments based on current proposals from the contract renewal negotiations.
- 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 2024-25 budget includes 4% 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 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 2024-25 budget at operating expense levels similar to the current year FY 2023-24 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, 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 replacement).

Basis of Government Finance & Fund Structure

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.

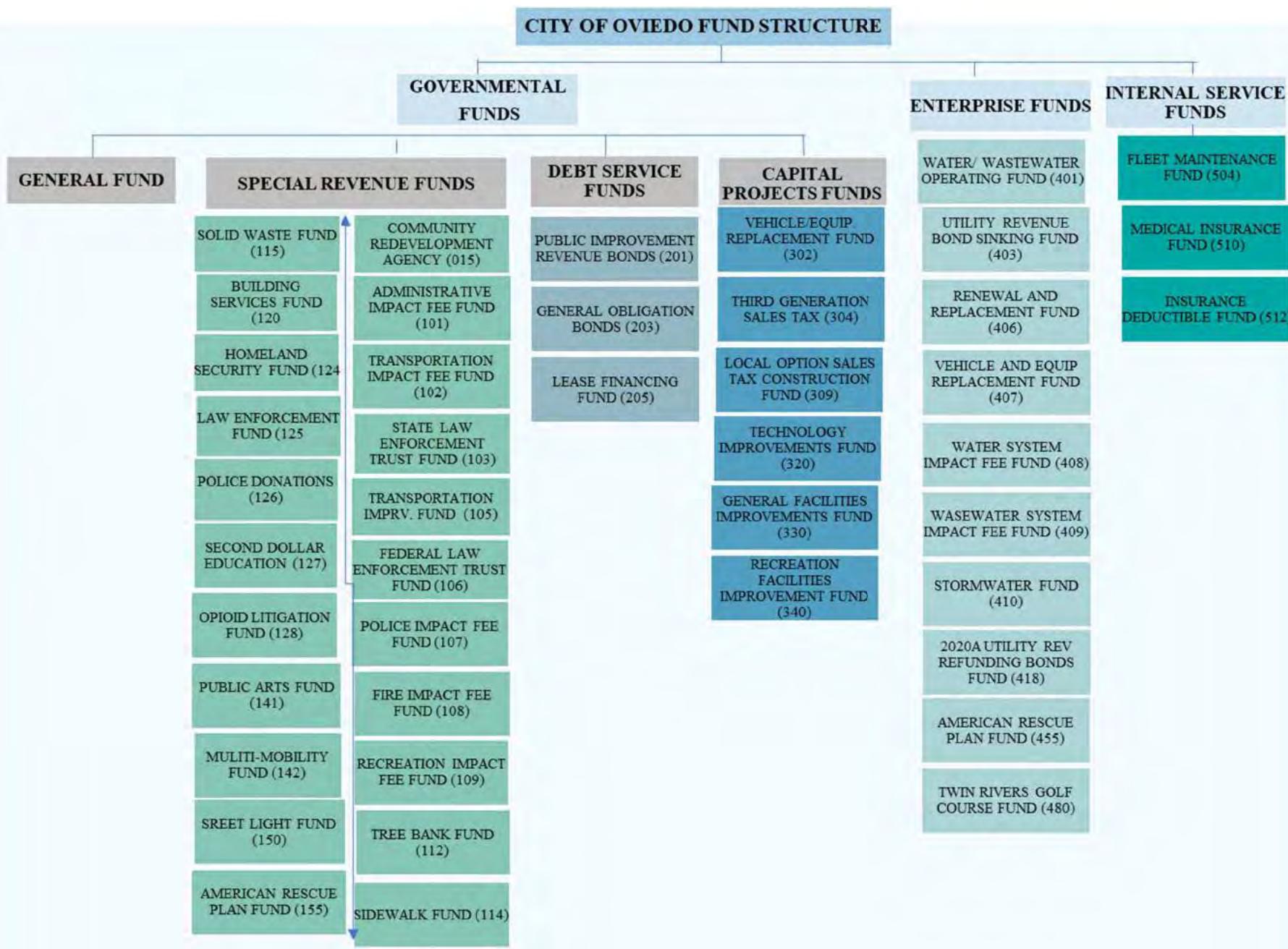
The Medical Insurance Fund is used to account for the City's health, life, and long-term disability insurance program. This fund was established to better monitor claim costs for the City's self-insured medical insurance program administered by Blue Cross and Blue Shield of Florida.

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 \$25,000 deductible per incident, with a maximum aggregate loss of \$425,000.

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



Department/Fund Relationship

Department/Division	Function	General Fund	Enterprise Funds	Internal Services Funds
Legislative and Executive	General Government	X		
City Council	General Government	X		
City Manager	General Government	X		
City Clerk	General Government	X		
Legal	General Government	X		
Human Resources	General Government	X		
Finance	General Government	X		
Accounting and Fiscal Services	General Government	X		
Purchasing	General Government	X		
Information Technology	General Government	X		
Development Services	General Government	X		
Development Services Administration	General Government	X		
Comprehensive Planning	General Government	X		
Development Review	General Government	X		
Code Enforcement	General Government	X		
Public Works	Transportation	X		
Public Works Administration	Transportation	X		
Grounds & ROW Maintenance	Transportation	X		
Sidewalks & Streets Maintenance	Transportation	X		
Police	Public Safety	X		
Police Administration	Public Safety	X		
Community Policing & Patrol	Public Safety	X		
Police Records	Public Safety	X		
Community Involvement	Public Safety	X		
Criminal Investigations	Public Safety	X		
Community Response Team	Public Safety	X		
Police Education Training	Public Safety	X		
Fire	Public Safety	X		
Fire Administration & Emergency	Public Safety	X		
Fire Suppression & Rescue	Public Safety	X		
Fire Prevention	Public Safety	X		
Fire Education & Training	Public Safety	X		
Recreation and Parks	Culture/Recreation	X		
Recreation & Parks Admin	Culture/Recreation	X		
Riverside Recreation Center	Culture/Recreation	X		
City Sponsored Athletics	Culture/Recreation	X		
Athletic Field & Parks Main	Culture/Recreation	X		
Oviedo Boulevard Aquatics	Culture/Recreation	X		
Facility Maintenance & Custodial	Culture/Recreation	X		
Oviedo on the Park	Culture/Recreation	X		
Public Utilities	Physical Environment		X	
Utility Administration	Physical Environment		X	
Utility Billing	Physical Environment		X	
Water Production	Physical Environment		X	
Water Distribution	Physical Environment		X	
Water Conservation and Control	Physical Environment		X	
Wastewater Connection & Reuse	Physical Environment		X	
Alafaya Wastewater and Reclaimed	Physical Environment		X	
Stormwater Admin, Engineering &	Physical Environment		X	
Stormwater Maintenance	Physical Environment		X	
Fleet	Transportation			X

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.

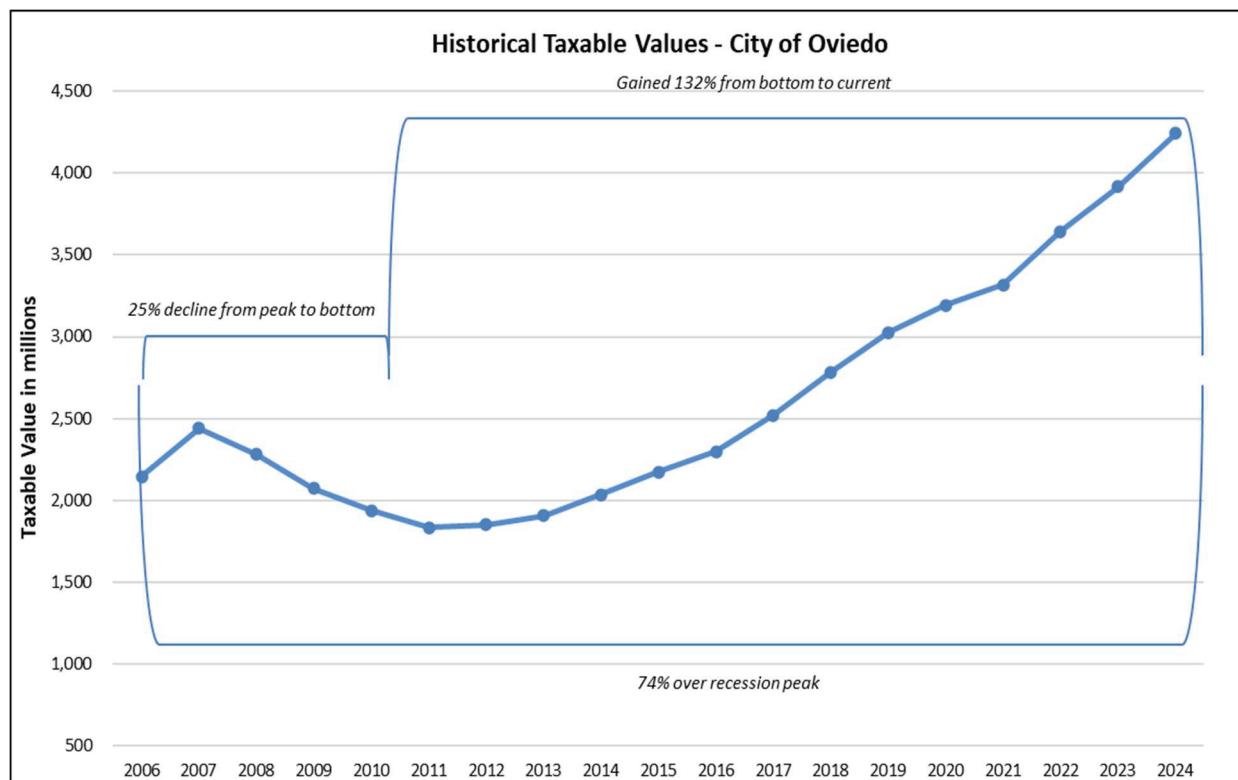
One strategy the City is utilizing to help evaluate future revenues and expenditures is creating a five-year economic forecast. If the five-year forecast indicates a declining financial position, the City can reduce expenditures, utilize fund balance reserves, and/or augment various revenue sources. 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 2024-25, the City's gross taxable value increased 8.28%. The General Government proposed operating millage rate increased to 5.9540 mills, while the General Obligation Bond millage rate decreased to .1210, for a total City millage rate of 6.0750. A millage rate of 5.9540 mills will result in an increase in Ad Valorem tax revenues of \$3,933,042.



Long-term Financial Planning

As noted in the graph above, the City's gross taxable value has increased 132% from the recession bottom in 2011. Additionally, the City's gross taxable value is currently 74% 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 2024-25 Proposed Budget currently includes a 7% increase in State Revenue Share and 5% decrease in State Half Cent Sales Tax, as compared to FY 2023-24 Adopted Budget. Projections are conservative and will get updated once the official forecasts are released by the State of Florida Office of Economic and Demographic 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 2024-25 Proposed Budget includes an 3.3% increase in water and sewer rates, along with a 2% increase in the stormwater rate.

Changes in Expenditures

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

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+. In October 2023. Moody's issued a Aa2 rating on the City's General Obligation Bond. 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 2024-25 Proposed Budget, the unassigned fund balance of the General Fund is estimated to be 32.79% 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 2023-24	Proposed 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Beginning Unassigned Fund Balance	\$ 16,984,666	\$ 13,932,458	\$ 13,932,458	\$ 14,429,699	\$ 13,745,431	\$ 11,738,108
REVENUES						
Property taxes	19,201,630	23,134,672	24,291,406	25,505,976	26,781,275	28,120,338
Utility Service Taxes	4,104,360	4,309,578	4,481,961	4,661,240	4,847,689	5,041,597
Communications Service Tax	974,255	1,022,968	1,043,427	1,064,296	1,085,582	1,107,293
Franchise Fees	3,106,126	3,186,624	3,314,089	3,446,653	3,584,519	3,727,899
Intergovernmental	5,322,618	4,997,647	5,197,553	5,405,455	5,621,673	5,846,540
Fines and Forfeitures	77,000	77,000	80,080	83,283	86,615	90,079
Licenses, Permits, Fees	155,425	155,425	161,642	168,108	174,832	181,825
Charges for services	2,906,270	3,130,803	3,256,035	3,386,277	3,521,728	3,662,597
Miscellaneous	926,080	1,074,287	1,085,030	1,095,880	1,106,839	1,117,907
Transfers in	2,617,981	2,480,000	2,638,674	2,633,755	2,628,835	
Use of Fund Balance	2,429,350	-	-	-	-	-
Total Revenues	41,821,095	43,569,004	45,549,897	47,450,921	49,439,586	48,896,076
EXPENDITURES						
Salaries	20,125,942	21,719,221	23,022,374	24,403,717	25,867,940	27,420,016
Benefits	6,304,686	7,350,283	8,085,311	8,893,842	9,783,227	10,761,549
Operating	11,982,878	10,522,341	11,258,905	12,047,028	12,890,320	13,792,643
Utility Service	728,834	805,243	861,610	921,923	986,457	1,055,509
Liability	445,719	487,548	536,303	589,933	648,926	713,819
Other	16,000	10,000	10,000	10,000	10,000	10,000
Capital	883,077	-	-	-	-	-
Transfers out	1,090,989	1,082,001	1,072,804	1,063,397	1,054,689	697,640
Reserve for Contingency	242,970	1,592,367	205,349	205,349	205,349	205,349
Total Expenditures	41,821,095	43,569,004	45,052,656	48,135,189	51,446,908	54,656,525
Inc/(Dec) in Fund Balance	(2,429,350)	-	497,241	(684,268)	(2,007,323)	(5,760,449)
Change in Reserved Fund Balance	622,858					
Ending Unassigned Fund Balance	\$ 13,932,458	\$ 13,932,458	\$ 14,429,699	\$ 13,745,431	\$ 11,738,108	\$ 5,977,659
Fund Balance as a % of Expenditures	34.21%	32.79%	32.81%	29.20%	23.29%	11.08%

General Fund 5-Year Forecast Model Assumptions

Property Tax Revenues: The City received a 8.28% increase in the Gross Taxable Value for FY 2024-25. The FY 2024-25 General Fund Operating millage rate increased from 5.3440 mills to 5.95400 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 6% 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 increasing over the past several years, as such, the City is budgeting a 2% increase in this revenue line.

Expenditures: To maintain salaries within the market, the FY 2024-25 Proposed Budget includes a 6% salary increase for all General Government employees. Salaries and benefits for all Police and Fire bargaining employees are estimated based on the most current proposals at the collective bargaining negotiations. The General Liability insurance rates were increased by 10% compared to the previous fiscal year. Forecast assumptions for future years include personnel costs increasing by 5% annually, health insurance and workers' compensation costs projected to increase by 10% per year, General Liability insurance expected to increase by 10% per year, and operating and utility services projected to increase by 7% per year.

Long-term Financial Planning

Five Year Forecast – Water/Wastewater Fund

	Amended 2023-24	Proposed 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Beginning Cash Balance	\$ 11,855,17	\$ 6,455,168	\$ 6,455,168	\$ 30,362,125	\$ 31,554,371	\$ 32,713,911
REVENUES						
Water and Irrigation Sales	6,853,02	7,098,37 4	7,311,325	7,530,665	7,756,585	7,989,282
Sewer Service Fees	9,868,39	10,193,514	10,499,319	10,814,299	11,138,728	11,472,890
Reclaimed/Alternative Water	1,718,30	1,689,7 90	1,740,484	1,792,698	1,846,479	1,901,874
Meter Installation Fees	21,00	13,500	13,905	14,322	14,752	15,194
Meter Reconnection Fees	56,00	60,000	61,800	63,654	65,564	67,531
Miscellaneous Revenues	154,50	184,500	190,035	195,736	201,608	207,656
Interest	150,00	150,000	151,500	153,015	154,545	156,091
State FEMA	250,00	-	-	-	-	-
Transfers in	50,00	50,000	50,000	50,000	50,000	50,000
New Debt Issue	-	-	34,000,000	2,600,000	1,250,000	-
Use of Fund Balance	5,400,00	-	-	-	-	-
Total Revenues	24,521,22	19,439,678	54,018,36 8	23,214,389	22,478,261	21,860,518
EXPENSES						
Salaries	3,656,70	3,954,992	4,192,292	4,443,829	4,710,459	4,993,086
Benefits	971,99	1,052,599	1,157,859	1,273,645	1,401,009	1,541,110
Operating	6,142,15	5,459,142	5,841,28 2	6,250,172	6,687,684	7,155,822
Utility Service	923,39	1,016,158	1,087,289	1,163,399	1,244,837	1,331,976
Liability	379,56	418,317	460,149	506,164	556,780	612,458
Capital	5,594,57	-	10,435,00 0	1,450,000	-	-
Transfers out	6,606,91	7,077,541	6,58 7,541	6,584,935	6,367,952	5,367,420
Reserve for Contingency	245,92	460,929	350,000	350,000	350,000	350,000
Total Expenses	24,521,22	19,439,678	30,111,41 1	22,022,143	21,318,721	21,351,872
Revenues over Expenses	(5,400,00)	-	23,906,957	1,192,246	1,159,540	508,646
Ending Cash Balance	\$ 6,455,16	\$ 6,455,168	\$ 0,3 62,125	\$ 31,554,371	\$ 32,713,911	\$ 33,222,557
Daily Operating Amount	\$ 33,059	\$ 36,358	\$ 38,853	\$ 41,530	\$ 44,401	
Days of Cash Reserve	195	178	781	760	737	

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 2024-25 Proposed Budget includes a 3.3% 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: To maintain salaries within the market, the FY 2024-25 Proposed Budget includes a 6% salary increase for all Water/Wastewater employees. The General Liability insurance rates were increased by 10% compared to the previous fiscal year. Forecast assumptions for future years include personnel costs increasing by 5% annually, health insurance and workers' compensation costs projected to increase by 10% per year, General Liability insurance expected to increase by 10% per year, and operating and utility services projected to increase by 7% per year.

Long-term Financial Planning

Five Year Forecast – Stormwater Fund

	Amended 2023-24	Proposed 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
Beginning Cash Balance	\$ 1,008,501	\$ (401,540)	\$ (401,540)	\$ (4,281,323)	\$ (8,218,513)	\$ (11,522,735)
REVENUES						
Stormwater charges	2,811,527	2,867,758	2,925,113	2,983,615	3,043,288	3,104,153
Interest	23,553	20,000	20,200	20,402	20,606	20,812
Use of Fund Balance	1,410,041	-	-	-	-	-
Total Revenues	4,528,467	2,887,758	2,945,313	3,004,017	3,063,894	3,124,966
EXPENSES						
Salaries	670,393	684,950	726,047	769,610	815,786	864,734
Benefits	215,865	212,762	234,038	257,442	283,186	311,505
Operating	1,220,189	835,372	893,848	956,417	1,023,367	1,095,002
Utility Service	6,700	7,400	7,918	8,472	9,065	9,700
Liability	20,110	22,398	24,638	27,102	29,812	32,793
Capital	1,369,091	-	4,102,197	4,086,085	3,371,442	3,825,894
Debt	435,157	435,118	435,118	434,787	434,166	434,238
Transfers out	251,292	251,292	251,292	251,292	251,292	251,292
Reserve for Contingency	339,670	438,466	150,000	150,000	150,000	150,000
Total Expenses	4,528,467	2,887,758	6,825,096	6,941,207	6,368,116	6,975,158
Revenues over Expenses	(1,410,041)	-	(3,879,783)	(3,937,190)	(3,304,223)	(3,850,192)
Ending Cash Balance	\$ (401,540)	\$ (401,540)	\$ (4,281,323)	\$ (8,218,513)	\$ (11,522,735)	\$ (15,372,927)

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: To maintain salaries within the market, the FY 2024-25 Proposed Budget includes a 6% salary increase for all Stormwater employees. The General Liability insurance rates were increased by 10% compared to the previous fiscal year. Forecast assumptions for future years include personnel costs increasing by 5% annually, health insurance and workers' compensation costs projected to increase by 10% per year, General Liability insurance expected to increase by 10% per year, and operating and utility services projected to increase by 7% 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 15-16. The City is anticipating property tax revenues to increase approximately 6% 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 neutral or increasing in the past years. An increase 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 15-16 with the exception of FY2019-20 due to the impact of COVID-19 . Revenues are forecasted to increase 4% per year.
½ Cent Sales Tax	Forecasted by the State of Florida. Revenues have seen a decline in recent years. Revenues are forecasted to increase 4% per year.
Recreation Activity Fees	Recreation Activity Fees decreased significantly in FY 2020-21 as a result of COVID-19. Fees increased slightly in FY 2021-22, and are projected to continue to increase. An increase in Recreation Activity Fees is projected at 4% per year.
Building Permit Fees	Building Permit Fees significantly increased in FY 21-22 and FY 22-23 due to new construction and growth throughout the City. The FY 2024-25 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 24-25 due to new development throughout the City, along with an annual CPI adjustment of 2% to Stormwater the Stormwater rate.

Goals for FY 2024-25

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/Sewer and Stormwater in order to adequately fund operating and infrastructure needs.
- Build new Public Safety Facility.

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 2024-25 Proposed Millage Rate *	5.9540	0.1210	6.0750
FY 2024-25 Rolled Back Millage Rate	5.0387	N/A	N/A
FY 2023-24 Adopted Millage Rate	5.3440	0.1310	5.4750

* The Proposed Millage Rate of 5.9540 mills is a tax increase of 18.165% over the rolled back rate of 5.0387 mills.

City Property Tax Payment: <u>\$250,000 Home with \$50K Homestead Exemption</u>	<u>General Millage</u>	<u>GO Debt Millage</u>	<u>Total</u>
	<u>Millage</u>	<u>Millage</u>	<u>Total</u>
FY 2024-25 **	1,235.46	25.11	1,260.56
FY 2023-24 **	1,068.80	26.20	1,095.00
Increase (Decrease) over Prior Year	\$ 166.66	\$ (1.09)	\$ 165.56

**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 2023 was 6.5% and in 2024 is 3.4%.

Summary of the change in gross taxable values: Tax Years 2019 through 2024

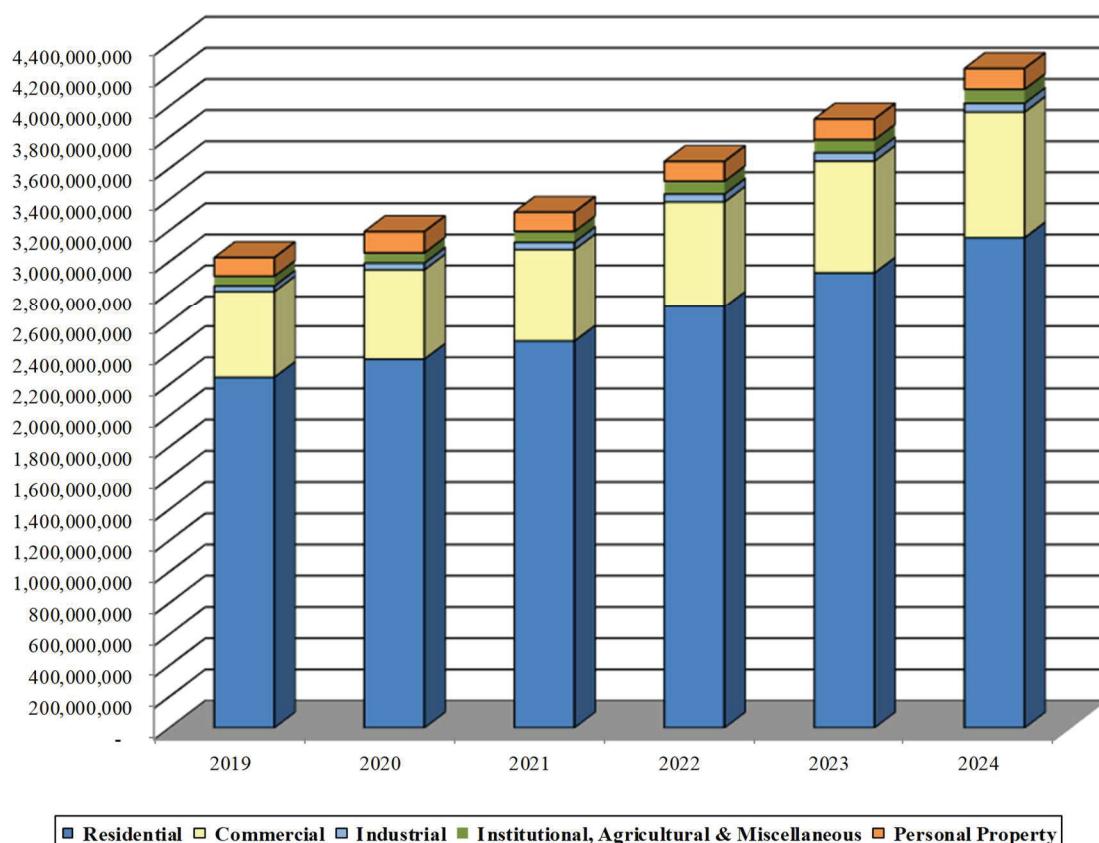
The Summary of Tax Base Data below details the change in gross taxable value for the Proposed Budget year and five (5) years prior. The chart details increases/decreases in gross taxable value due to new construction, annexations, re-assessments of existing property and changes in personal property values.

Budget Year	SUMMARY OF TAX BASE DATA (all dollar amounts expressed in thousands)					
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Prior Year Final						
Gross Taxable Value	2,782,508	3,026,583	3,193,480	3,318,646	3,644,581	3,917,905
New Construction	94,536	28,326	14,951	25,358	12,950	84,606
Re-assessment of Existing Properties	38,584	14,401	(4,997)	184,428	132,436	106,998
Personal Property	119,616	136,212	123,409	126,717	133,192	132,897
Tax Base Net Inc (Dec)	252,736	178,939	133,363	336,503	278,577	324,501
Gross Taxable Value	3,035,244	3,205,522	3,326,843	3,655,149	3,923,158	4,242,406
 % Change in Taxable Value	9.08%	5.91%	4.18%	10.14%	7.64%	8.28%
Millage Rate	5.1145	5.1230	5.1275	5.3350	5.3440	5.9540
Taxes Levied @ 95%**	14,748	15,601	16,205	18,525	19,917	23,996
Less CRA Contribution	(505)	(532)	(531)	(677)	(725)	(872)
Total Ad Valorem						
Taxes Levied	14,242	15,068	15,674	17,848	19,192	23,125

Gross Taxable Value - Tax Year 2024 and Prior 5 years

Tax Year	Gross Taxable Value	% Change from Prior Year	Residential	Commercial	Industrial	Institutional, Agricultural & Miscellaneous	Personal Property
2024	4,242,405,710	8.28%	3,154,543,697 74.36%	807,439,683 19.03%	56,652,264 1.34%	90,872,590 2.14%	132,897,476 3.13%
2023	3,917,904,697	7.50%	2,927,882,850 74.73%	719,020,886 18.35%	54,695,757 1.40%	83,113,473 2.12%	133,191,731 3.40%
2022	3,644,581,259	9.82%	2,706,682,055 74.27%	676,876,994 18.57%	51,426,030 1.41%	82,879,102 2.27%	126,717,078 3.48%
2021	3,318,645,591	3.92%	2,479,304,578 74.71%	598,142,974 18.02%	47,205,012 1.42%	70,583,946 2.13%	123,409,081 3.72%
2020	3,193,480,159	5.51%	2,363,187,107 74.00%	584,388,303 18.30%	43,879,770 1.37%	65,813,337 2.06%	136,211,642 4.27%
2019	3,026,583,029	8.77%	2,246,560,394 74.23%	559,992,629 18.50%	36,397,350 1.20%	64,016,647 2.12%	119,616,009 3.95%

Chart by Major Property Classification



Six Year Millage Rate Trend – Seminole County

<u>City Millage Rates (A):</u>	Tax Years					
	2019	2020	2021	2022	2023	2024
Altamonte Springs **	3.1000	3.1000	3.1000	3.1000	3.1000	3.1000
Casselberry* **	3.0519	2.9990	3.2241	3.5443	3.6181	3.6181
Lake Mary	3.5895	3.5895	3.5895	3.5895	3.5895	3.5895
Longwood	5.5000	5.5000	5.5000	5.5000	5.5000	5.5000
Oviedo *	5.2820	5.2820	5.2820	5.4750	5.4750	6.0750
Sanford	7.3250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs **	2.4300	2.4100	2.4100	2.4100	2.4100	2.4100

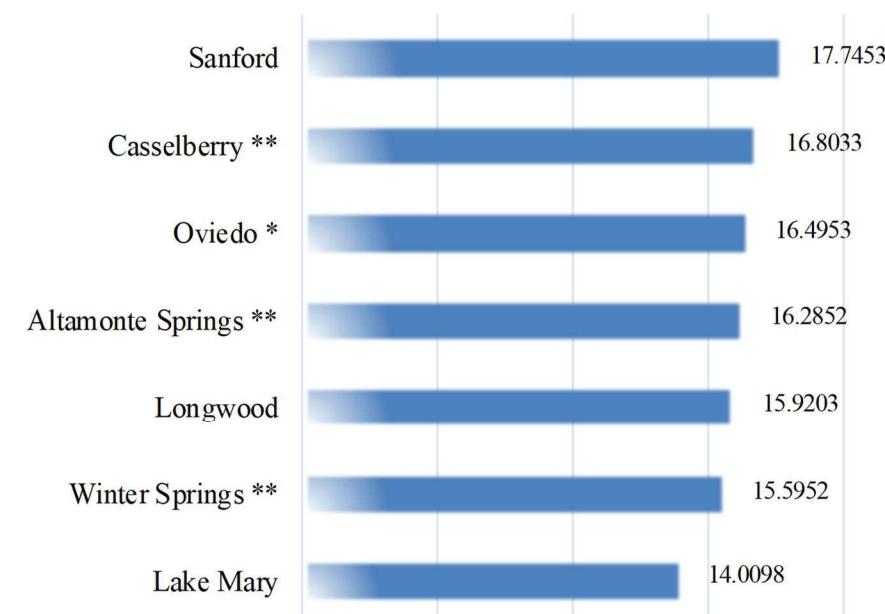
* Includes voted debt

** Participates in County Fire Protection (MSTU)

County Millage Rates (A):

Seminole County School Board	6.1330	5.9340	5.8250	5.4600	5.3780	5.3730
Seminole County Government	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
St Johns River Water Mngt District	0.2414	0.2287	0.2189	0.1974	0.1793	0.1722
County Fire Protection (MSTU)	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
County Transportation (MSTU)						

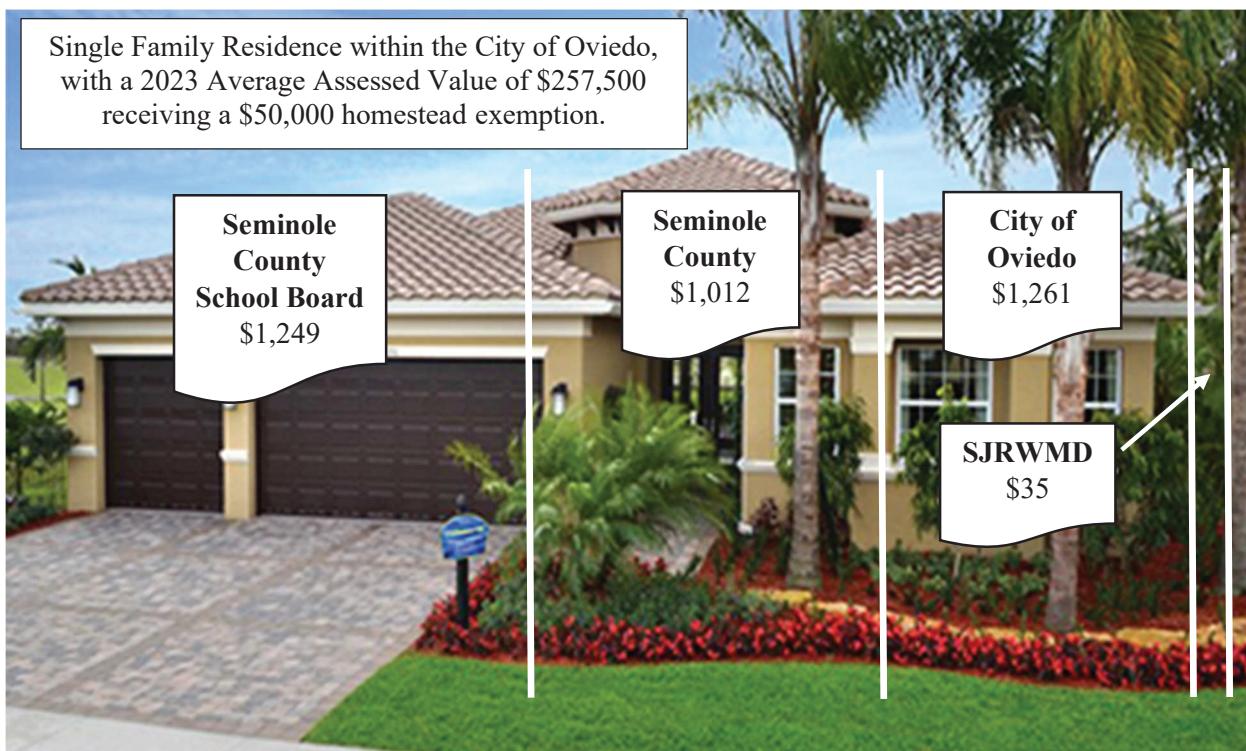
**FY 2024-25
Total Proposed Millage Rate by City - Seminole County**



(A) The FY 2024-25 data reflects the proposed millage rates for each jurisdiction.

City of Oviedo – Residential Home Property Tax Calculation

Single Family Residence within the City of Oviedo, with a 2023 Average Assessed Value of \$257,500 receiving a \$50,000 homestead exemption.



The 2024 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 2023, with a 3% CPI adjustment in 2024. 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 \$3,414.82 a savings of approximately \$142.

FY 2024-25 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid	% Millage Rate Change from PY
Seminole County School Board	5.3730	1,249.22	35.12%	(1.27%)
Seminole County	4.8751	1,011.58	28.44%	0.00%
St Johns River Water Mgt District (SJR WMD)	0.1722	35.73	1.00%	(6.06%)
Oviedo	5.9540	1,235.46	34.73%	11.41%
Oviedo – Voted Debt	0.1210	25.11	0.71%	(7.63%)
Totals	16.4953	3,557.10	100.00%	3.15%

FY 2023-24 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid
Seminole County School Board	5.3780	1,210.05	36.49%
Seminole County	4.8751	975.02	29.40%
St Johns River Water Mgt District (SJR WMD)	0.1793	35.86	1.08%
Oviedo	5.3440	1,068.80	32.23%
Oviedo – Voted Debt	0.1310	26.20	0.79%
Totals	15.9074	3,315.93	100.00%

Budget Comparison by Appropriated Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2024-25 Proposed	\$ Change over FY 23-24	% Change over FY 23-24
GENERAL FUND (001)	33,788,474	41,537,521	39,016,545	43,569,004	4,552,459	11.67% A
SPECIAL REVENUE FUNDS						
Oviedo CRA Fund (015)	596,293	291,045	1,397,268	1,603,346	206,078	14.75% B
Administrative Facilities Impact Fee Fund (101)	-	18,496	65,290	35,000	(30,290)	(46.39%)
Transportation Impact Fee Fund (102)	6,258	40,263	460,500	80,000	(380,500)	(82.63%) C
Local Option Gas Tax Fund (105)	577,735	599,121	815,920	720,000	(95,920)	(11.76%)
Federal Law Enforcement Trust Fund (106)	10,049	1,244	-	-	-	0.00%
Police Impact Fee Fund (107)	-	35,811	57,290	30,000	(27,290)	(47.63%)
Fire Impact Fee Fund (108)	-	70,500	55,452	30,000	(25,452)	(45.90%)
Recreation Impact Fee Fund (109)	-	80,000	770,968	747,614	(23,354)	(3.03%)
Tree Bank Fund (112)	23,397	35,743	42,000	52,500	10,500	25.00%
Solid Waste Fund (115)	3,150,077	3,261,940	3,400,529	3,493,552	93,023	2.74%
Building Services Fund (120)	1,587,926	1,372,540	585,000	682,500	97,500	16.67%
Law Enforcement Fund (125)	7,675	5,759	-	-	-	0.00%
Police Donations Fund (126)	10,675	9,625	-	-	-	0.00%
Second Dollar Fund (127)	-	-	-	-	-	0.00%
Opioid Litigation Fund (128)	-	-	-	-	-	0.00%
Public Arts Fund (141)	-	-	-	-	-	0.00%
Mobility Fund (142)	-	-	-	-	-	0.00%
Street Light Fund (150)	918,619	929,305	1,076,770	1,004,244	(72,526)	(6.74%)
American Rescue Plan Fund (155)	828,150	3,300,022	-	-	-	0.00%
Sub-Total: Special Revenue Funds	7,716,854	10,051,414	8,726,987	8,478,756	(248,231)	(2.84%)
DEBT SERVICE FUNDS						
Public Improvement Rev. Bonds Fund (201)	2,688,315	736,452	727,189	718,060	(9,129)	(1.26%)
General Obligation Bond Fund (203)	489,150	486,001	488,237	487,665	(572)	(0.12%)
Lease Financing Fund (205)	690,239	255,091	249,691	170,593	(79,098)	(31.68%)
Sub-Total: Debt Service Funds	3,867,704	1,477,544	1,465,117	1,376,318	(88,799)	(6.06%)
CAPITAL PROJECT FUNDS						
Vehicle/Equipment Replacement Fund (302)	2,497,105	797,276	1,282,483	1,282,483	-	0.00%
3rd Generation Sales Tax Fund (304)	378,530	1,883,141	3,099,012	4,320,000	1,220,988	39.40% D
Local Option Sales Tax Construction Fund (309)	8,613	1,725	-	-	-	0.00%
Technology Improvement Fund (320)	250,924	471,730	299,671	260,000	(39,671)	(13.24%)
General Facilities Improvements Fund (330)	1,361	-	-	-	-	0.00%
Recreation Facilities Improvements Fund (340)	543,660	774,979	-	-	-	0.00%
Sub-Total: Capital Project Funds	3,680,193	3,928,851	4,681,166	5,862,483	1,181,317	25.24%
ENTERPRISE FUNDS						
Water/Wastewater Utility Fund (401)	18,791,209	20,601,550	19,292,013	19,439,678	147,665	0.77%
Utility Revenue Bond/SRF Sinking Fund (403)	1,566,326	1,489,721	3,187,027	3,187,748	721	0.02%
Water/Wastewater R&R Fund (406)	1,190,495	1,082,853	1,803,292	1,860,000	56,708	3.14%
Vehicle & Equipment Replacement Fund (407)	254,695	733,319	890,000	418,330	(471,670)	(53.00%) E
Water System Impact Fee Fund (408)	8,491	74,028	250,000	120,000	(130,000)	(52.00%) F
Wastewater System Impact Fee Fund (409)	40,357	41,127	190,221	100,000	(90,221)	(47.43%)
Stormwater Fund (410)	2,562,877	3,513,969	2,832,113	2,887,758	55,645	1.96%
2020A Utility Revenue Refunding Bonds (418)	76,303	64,443	-	-	-	0.00%
American Rescue Plan Fund - Utilities (455)	-	146,870	-	-	-	0.00%
Twin Rivers Golf Course Fund (480)	1,903,425	1,960,270	2,072,249	2,699,811	627,562	30.28% G
Sub-Total: Enterprise Funds	26,394,178	29,708,150	30,516,915	30,713,325	196,410	0.64%

Budget Comparison by Appropriated Fund

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2024-25 Proposed	\$ Change over FY 23-24	% Change over FY 23-24
<u>INTERNAL SERVICE FUNDS</u>						
Fleet Internal Service Fund (504)	550,988	564,736	613,029	593,701	(19,328)	(3.15%)
Medical Insurance Fund (510)	4,446,070	4,906,759	5,951,412	6,165,754	214,342	3.60%
Insurance Deductible Fund (512)	250,002	250,002	425,000	425,000	-	0.00%
Sub-Total: Internal Service Funds	5,247,060	5,721,497	6,989,441	7,184,455	195,014	2.79%
<u>TOTAL APPROPRIATIONS</u>						
<i>LESS:</i> Interfund Transfers (all funds)	\$ 80,694,463	\$ 92,424,977	\$ 91,396,171	\$ 97,184,341	\$ 5,788,170	6.33%
TOTAL NET BUDGET	\$ 70,126,139	\$ 79,622,701	\$ 82,997,318	\$ 88,402,940	\$ 5,405,622	6.51%

Notes:

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

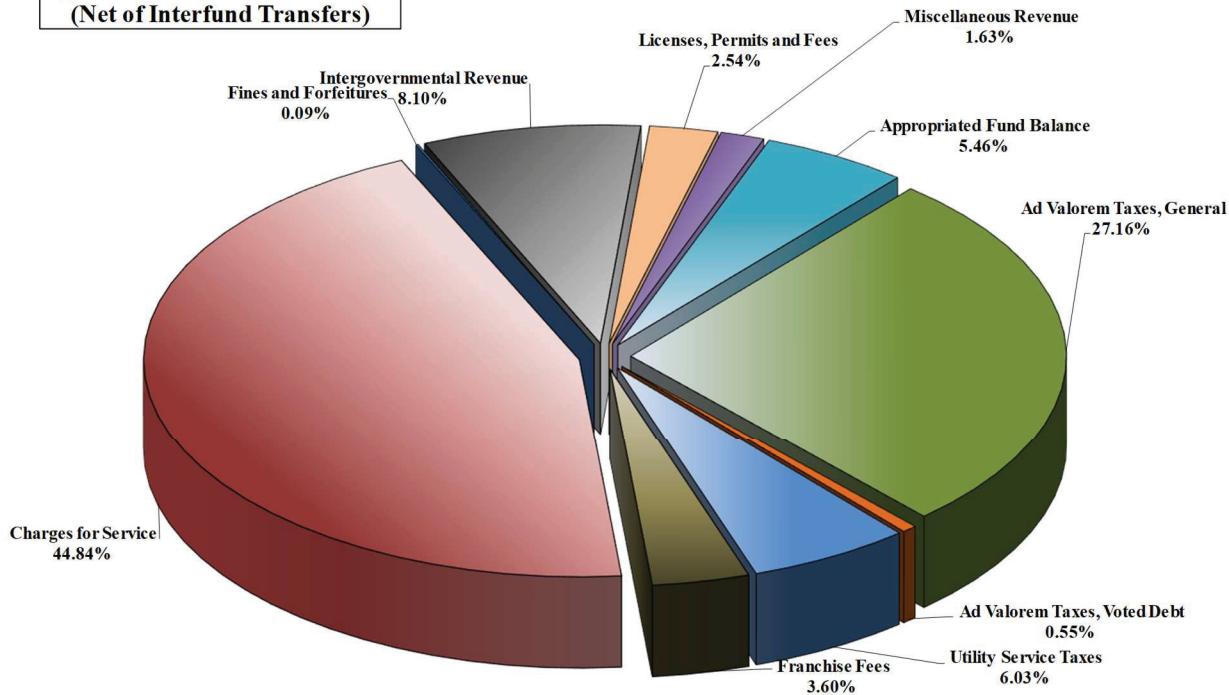
- A** The increase is due to increase in salaries and retirement benefits for Police and Fire bargaining employees.
- B** Increase in capital projects that qualify for use of CRA funding.
- C** The decrease is a result of no capital projects being funded in FY2024-25.
- D** Increase in capital projects that qualify for use of 3rd Generation sales tax.
- E** The decrease is due to less funding being allocated to vehicle replacements.
- F** The decrease is due to a reduction in capital projects funded by the Water Impact Fee.
- G** The increase is due to an increase in operating expenses.

Consolidated Budget Summary

FY 2024-25 by Budgeted Revenue

Millage Per \$1,000	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
<u>BUDGETED REVENUES</u>								
Ad Valorem Taxes, General	5.9540	\$ 23,134,672	\$ 871,647	-	\$ -	\$ -	\$ -	\$ 24,006,319
Ad Valorem Taxes, Voted Debt	0.1210	-	-	-	487,665	-	-	487,665
Utility Service Taxes		5,332,546	-	-	-	-	-	5,332,546
Franchise Fees		3,186,624	-	-	-	-	-	3,186,624
Charges for Service		3,302,940	-	3,345,391	-	1,272,483	25,031,077	39,641,346
Fines and Forfeitures		77,000	-	-	-	-	-	77,000
Intergovernmental Revenue		4,997,647	713,699	700,000	-	750,000	-	7,161,346
Licenses, Permits and Fees		155,425	-	1,896,744	-	-	190,000	2,242,169
Interest		512,900	18,000	27,000	-	-	230,000	20,000
Miscellaneous Revenue		389,250	-	-	-	10,000	184,500	50,000
	6.0750							633,750
TOTAL OPERATING REVENUES		\$41,089,004	\$ 1,603,346	\$ 5,969,135	\$ 487,665	\$ 2,032,483	\$ 25,635,577	\$ 6,759,455
Interfund Transfers		\$ 2,480,000	\$ -	\$ -	\$ 888,653	\$ 260,000	\$ 4,727,748	\$ 425,000
Appropriated Fund Balance		-	-	906,275	-	3,570,000	350,000	-
TOTAL NON-OPERATING REVENUES		\$ 2,480,000	\$ -	\$ 906,275	\$ 888,653	\$ 3,830,000	\$ 5,077,748	\$ 425,000
TOTAL BUDGETED REVENUES AND FUND		\$43,569,004	\$ 1,603,346	\$ 6,875,410	\$ 1,376,318	\$ 5,862,483	\$ 30,713,325	\$ 7,184,455
								\$97,184,341

**Composition of FY 2024-25
Operating Revenues: \$88,402,940
(Net of Interfund Transfers)**

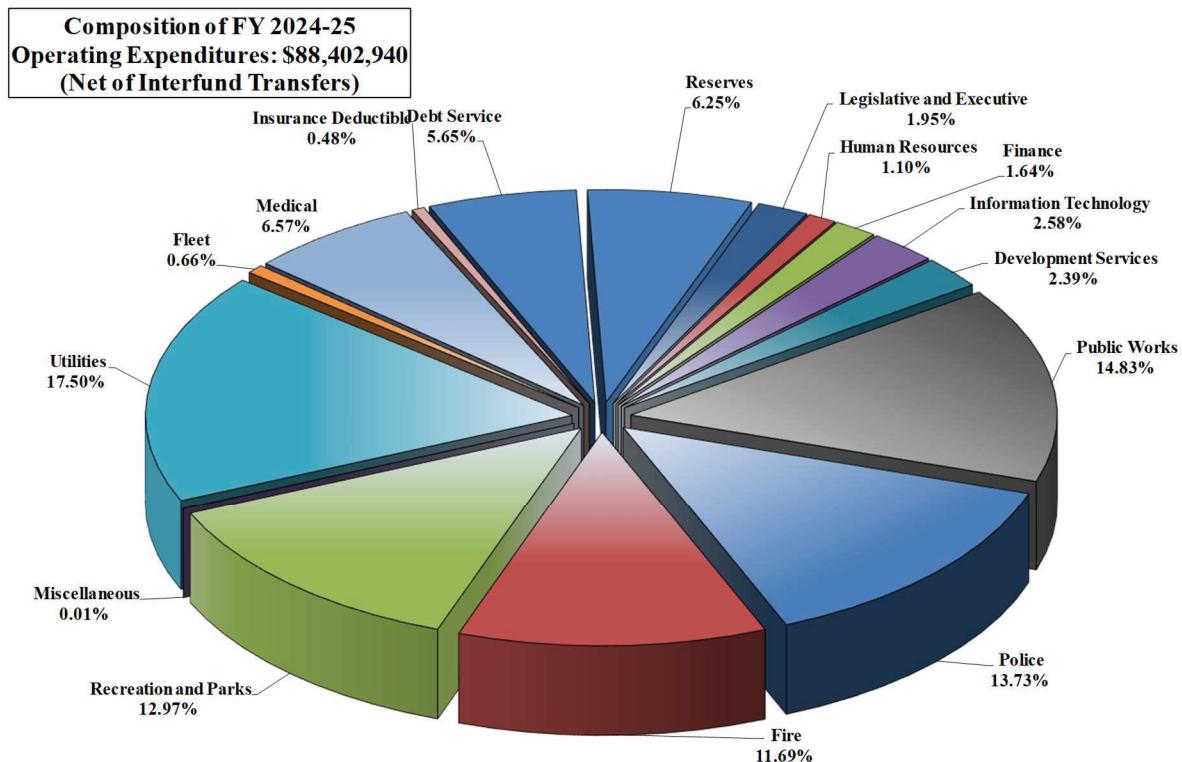


Percentages are calculated against budget of \$88,402,940 which is net of interfund transfers.

Consolidated Budget Summary

FY 2024-25 by Budgeted Expenditures

	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
<u>BUDGETED EXPENDITURES</u>								
Legislative and Executive	\$ 1,726,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,726,732
Human Resources	968,343	-	-	-	-	-	-	968,343
Finance	1,296,782	-	-	-	150,000	-	-	1,446,782
Information Technology	2,280,744	-	-	-	-	-	-	2,280,744
Development Services	1,514,768	31,175	562,858	-	-	-	-	2,108,801
Public Works	2,093,647	1,517,171	5,177,477	-	4,320,000	-	-	13,108,295
Police	12,141,087	-	-	-	-	-	-	12,141,087
Fire	10,330,058	-	-	-	-	-	-	10,330,058
Recreation and Parks	8,532,475	-	767,614	-	-	2,161,473	-	11,461,562
Miscellaneous	10,000	-	-	-	-	-	-	10,000
Utilities	-	-	-	-	-	15,474,090	-	15,474,090
Fleet	-	-	-	-	-	-	583,917	583,917
Medical	-	-	-	-	-	-	5,812,032	5,812,032
Insurance Deductible	-	-	-	-	-	-	425,000	425,000
Debt Service	-	-	-	1,375,686	-	3,622,866	-	4,998,552
TOTAL OPERATING EXPENDITURES	\$40,894,636	\$ 1,548,346	\$ 6,507,949	\$ 1,375,686	\$ 4,470,000	\$21,258,429	\$ 6,820,949	\$82,875,995
Transfers out	\$ 1,082,001	\$ 55,000	\$ 50,000	\$ -	\$ 170,593	\$ 7,419,064	\$ 4,743	\$ 8,781,401
Reserve for Contingency	1,592,367	-	317,461	632	1,221,890	2,055,832	358,763	5,526,945
TOTAL NON-OPERATING EXPENDITURES	\$ 2,674,368	\$ 55,000	\$ 367,461	\$ 632	\$ 1,392,483	\$ 9,454,896	\$ 363,506	\$14,308,346
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	<u>\$43,569,004</u>	<u>\$ 1,603,346</u>	<u>\$ 6,875,410</u>	<u>\$ 1,376,318</u>	<u>\$ 5,862,483</u>	<u>\$30,713,325</u>	<u>\$ 7,184,455</u>	<u>\$97,184,341</u>



Percentages are calculated against budget of \$88,402,940 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 2022/23	Adopted 2023/24	Proposed 2024/25	Percent Change	Actual 2022/23	Adopted 2022/23	Proposed 2024/25	Percent Change
Financial Sources								
Ad Valorem, General	18,728	19,927	24,006	20.47%	18,051	19,202	23,135	20.48%
Ad Valorem, Voted	491	488	488	-0.12%	-	-	-	0.00%
Utility Service Taxes	5,549	5,079	5,333	5.00%	5,549	5,079	5,333	5.00%
Franchise Fees	3,246	3,106	3,187	2.59%	3,246	3,106	3,187	2.59%
Charges for Services	37,547	37,990	39,641	4.35%	3,866	3,077	3,303	7.36%
Fines and Forfeitures	205	77	77	0.00%	84	77	77	0.00%
Intergovernmental	14,945	9,489	7,161	-24.53%	6,347	5,014	4,998	-0.33%
Licenses, Permits and Fees	2,935	2,115	2,242	5.99%	149	155	155	0.00%
Interest	3,751	565	808	42.87%	917	312	513	64.44%
Misc. Revenue	4,404	545	634	16.26%	2,010	331	389	17.74%
Operating Revenues	91,801	79,383	83,577	5.28%	40,219	36,352	41,089	13.03%
Interfund Transfers	12,802	8,399	8,781	4.55%	3,418	2,480	2,480	0.00%
Fund Balance	-	3,615	4,826	33.52%	-	185	-	0.00%
Other Financing Sources	12,802	12,014	13,608	13.27%	3,418	2,665	2,480	-6.92%
Total Financial Sources	\$ 104,603	\$ 91,396	\$ 97,184	6.33%	\$ 43,637	\$ 39,017	\$ 43,569	11.67%
Financial Uses								
General Government	8,673	8,174	8,500	3.99%	6,421	7,245	7,787	7.49%
Public Safety	18,668	20,673	22,471	8.70%	18,246	20,193	22,471	11.28%
Physical Environment	23,834	29,499	28,582	-3.11%	2,376	2,074	2,094	0.93%
Economic Development	42	31	31	0.00%	-	-	-	0.00%
Parks and Recreation	11,529	11,002	11,462	4.18%	7,642	8,067	8,532	5.77%
Debt Service	3,111	5,086	4,999	-1.73%	-	-	-	0.00%
Depreciation Expense	4,166	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	4,015	10	10	0.00%	4,015	10	10	0.00%
Operating Expenditures	74,037	74,475	76,055	2.12%	38,700	37,589	40,895	8.80%
Internal Service Funds	5,629	6,647	6,821	2.61%	-	-	-	0.00%
Transfers out	12,802	8,399	8,781	4.55%	2,837	1,091	1,082	-0.82%
Reserve for Contingency	(44)	1,875	5,527	194.74%	-	337	1,592	372.69%
Other Financing Uses	18,388	16,921	21,129	24.87%	2,837	1,428	2,674	87.30%
Total Financial Uses	\$ 92,425	\$ 91,396	\$ 97,184	6.33%	\$ 41,538	\$ 39,017	\$ 43,569	11.67%
Net Income/(Loss)	\$ 12,178	\$ -	\$ -	-	\$ 2,100	\$ -	\$ -	-
Fund Balance								
Beginning Fund Balance	98,919				14,885			
Ending Fund Balance	111,097				16,985			
Change in Fund Balance	12,178				2,100			
% Change	12.31%				14.10%			

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 2022/23	Adopted 2023/24	Proposed 2024/25	Percent Change	Actual 2022/23	Adopted 2023/24	Proposed 2024/25	Percent Change
Financial Sources								
Ad Valorem, General	677	725	872	20.15%	-	-	-	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%	3,353	3,338	3,345	0.23%
Fines and Forfeitures	-	-	-	0.00%	121	-	-	0.00%
Intergovernmental	619	662	714	7.84%	4,103	714	700	-2.02%
Licenses, Permits and Fees	-	-	-	0.00%	2,630	1,770	1,897	7.16%
Interest	125	10	18	80.00%	678	22	27	22.73%
Misc. Revenue	-	-	-	0.00%	211	-	-	0.00%
Operating Revenues	1,420	1,397	1,603	14.75%	11,097	5,844	5,969	2.14%
Interfund Transfers	-	-	-	0.00%	-	-	-	0.00%
Fund Balance	-	-	-	0.00%	-	1,485	906	-38.99%
Other Financing Sources	-	-	-	0.00%	-	1,485	906	-38.99%
Total Financial Sources	\$ 1,420	\$ 1,397	\$ 1,603	14.75%	\$ 11,097	\$ 7,330	\$ 6,875	-6.20%
Financial Uses								
General Government	-	-	-	0.00%	1,770	654	563	-13.88%
Public Safety	-	-	-	0.00%	114	-	-	0.00%
Physical Environment	195	1,311	1,517	15.72%	5,751	5,786	5,177	-10.51%
Economic Development	42	31	31	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	1,631	710	768	8.11%
Debt Service	-	-	-	0.00%	-	-	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	236	1,342	1,548	15.35%	9,267	7,149	6,508	-8.97%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	55	55	55	0.00%	494	50	50	0.00%
Reserve for Contingency	-	-	-	0.00%	-	130	317	143.45%
Other Financing Uses	55	55	55	0.00%	494	180	367	103.69%
Total Financial Uses	\$ 291	\$ 1,397	\$ 1,603	14.75%	\$ 9,760	\$ 7,330	\$ 6,875	-6.20%
Net Income/(Loss)	\$ 1,129	\$ -	\$ -		\$ 1,336	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	2,018				6,066			
Ending Fund Balance	3,147				7,403			
Change in Fund Balance	1,129				1,336			
% Change	55.93%				22.03%			

(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; 124 - Homeland Security Fund; 125-Law Enforcement Fund; 126-Police Donation Fund; 127-Second Dollar Fund; 128 - Opioid Litigation 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 2022/23	Adopted 2023/24	Proposed 2024/25	Percent Change	Actual 2022/23	Adopted 2023/24	Proposed 2024/25	Percent Change
Financial Sources								
Ad Valorem, General	-	-	-	0.00%	-	-	-	0.00%
Ad Valorem, Voted	491	488	488	-0.12%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	-	-	-	0.00%	756	1,272	1,272	0.00%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	3,613	3,099	750	-75.80%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Interest	17	-	-	0.00%	354	-	-	0.00%
Misc. Revenue	-	-	-	0.00%	72	10	10	0.00%
Operating Revenues	508	488	488	-0.12%	4,794	4,381	2,032	-53.61%
Interfund Transfers	992	977	889	-9.03%	2,111	260	260	0.00%
Fund Balance	-	-	-	0.00%	-	40	3,570	8899.02%
Other Financing Sources	992	977	889	-9.03%	2,111	300	3,830	1178.07%
Total Financial Sources	\$ 1,500	\$ 1,465	\$ 1,376	-6.06%	\$ 6,906	\$ 4,681	\$ 5,862	25.24%
Financial Uses								
General Government	-	-	-	0.00%	472	276	150	-45.58%
Public Safety	-	-	-	0.00%	240	480	-	0.00%
Physical Environment	-	-	-	0.00%	2,096	2,986	4,320	44.67%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	292	303	-	0.00%
Debt Service	1,478	1,464	1,376	-6.05%	-	-	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	1,478	1,464	1,376	-6.05%	3,099	4,045	4,470	10.52%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	-	-	-	0.00%	829	250	171	-31.68%
Reserve for Contingency	-	1	1	-22.26%	-	387	1,222	215.89%
Other Financing Uses	-	1	1	-22.26%	829	637	1,392	118.77%
Total Financial Uses	\$ 1,478	\$ 1,465	\$ 1,376	-6.06%	\$ 3,929	\$ 4,681	\$ 5,862	25.24%
Net Income/(Loss)	\$ 23	\$ -	\$ -		\$ 2,977	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	475				7,931			
Ending Fund Balance	498				10,908			
Change in Fund Balance	23				2,977			
% Change	4.80%				37.53%			

(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 2022/23	Adopted 2023/24	Proposed 2024/25	Percent Change	Actual 2021/22	Adopted 2022/23	Proposed 2024/25	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	18,389	18,517	19,055	2.91%	2,530	2,48	3,108	25.30%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	51	-	-	0.00%	147	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	155	19	190	0.00%
Interest	521	150	150	0.00%	847	3	60	93.55%
Misc. Revenue	1,643	155	185	19.42%	5	-	-	0.00%
Operating Revenues	20,604	18,821	19,390	3.02%	3,684	2,702	3,358	24.30%
Interfund Transfers	964	50	50	0.00%	4,869	4,207	4,678	11.19%
Fund Balance	-	421	-	0.00%	-	1,484	350	-76.42%
Other Financing Sources	964	471	50	-89.38%	4,869	5,691	5,028	-11.66%
Total Financial Sources	\$ 21,569	\$ 19,292	\$ 19,440	0.77%	\$ 8,553	\$ 8,393	\$ 8,386	-0.08%
Financial Uses								
General Government	-	-	-	0.00%	-	-	-	0.00%
Public Safety	-	-	-	0.00%	-	-	-	0.00%
Physical Environment	9,926	12,328	11,901	-3.46%	1,019	3,01	1,810	-40.04%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	1,960	1,92	2,161	12.45%
Debt Service	-	-	-	0.00%	1,534	3,18	3,188	0.02%
Depreciation Expense	3,536	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	13,462	12,328	11,901	-3.46%	4,513	8,128	7,159	-11.92%
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	7,139	6,607	7,078	7.12%	1,123	90	90	0.01%
Reserve for Contingency	-	357	461	29.13%	(44)	175	1,136	551.12%
Other Financing Uses	7,139	6,964	7,538	8.25%	1,079	265	1,227	363.32%
Total Financial Uses	\$ 20,602	\$ 19,292	\$ 19,440	0.77%	\$ 5,593	\$ 8,393	\$ 8,386	-0.08%
Net Income/(Loss)	\$ 967	\$ -	\$ -		\$ 2,960	\$ -	\$ -	
Fund Balance (B)								
Beginning Fund Balance	47,679							
Ending Fund Balance	51,607							
Change in Fund Balance	3,927							
% Change	8.24%							

(A) Non-Major Enterprise Funds include: 403-Debt Service Sinking Fund; 406-Water/Wastewater Renewal and Replacement Fund; 407-Vehicle Replacement Fund; 408-Water Impact Fee Fund; 409-Sewer Impact Fee Fund; 415-Series 2007 Utility Construction Fund; 416-Series 2010A Utility Revenue Bond Construction Fund; 417-Series 2010B Utility Revenue Bond Construction Fund; 418-2020A Revenue Refunding Bonds; 480-Twin Rivers Golf Course Fund.

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

Three Year Consolidated Summary

By Major Fund and Non-Major Funds in the Aggregate

(\$'s in thousands)	Stormwater Fund (410)				Internal Service Funds (A)			
	Actual 2021/22	Adopted 2022/23	Proposed 2024/25	Percent Change	Actual 2022/23	Adopted 2023/24	Proposed 2024/25	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	2,802	2,812	2,868	2.00%	5,850	6,494	6,689	3.00%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	64	-	-	0.00%	3	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Interest	82	21	20	-2.85%	211	20	20	0.00%
Misc. Revenue	19	-	-	0.00%	443	50	50	0.00%
Operating Revenues	2,967	2,832	2,888	1.96%	6,507	6,564	6,759	2.97%
Interfund Transfers	188	-	-	0.00%	260	425	425	0.00%
Fund Balance	-	-	-	0.00%	-	-	-	0.00%
Other Financing Sources	188	-	-	0.00%	260	425	425	0.00%
Total Financial Sources	\$ 3,154	\$ 2,832	\$ 2,888	1.96%	\$ 6,767	\$ 6,989	\$ 7,184	2.79%
Financial Uses								
General Government	-	-	-	0.00%	10	-	-	0.00%
Public Safety	-	-	-	0.00%	68	-	-	0.00%
Physical Environment	2,463	1,994	1,763	-11.60%	8	-	-	0.00%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	4	-	-	0.00%
Debt Service	100	435	435	-0.01%	-	-	-	0.00%
Depreciation Expense	629	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
Operating Expenditures	3,192	2,429	2,198	-9.53%	89	-	-	0.00%
Internal Service Funds	-	-	-	0.00%	5,629	6,647	6,821	2.61%
Transfers out	322	251	251	0.00%	3	5	5	0.00%
Reserve for Contingency	-	151	438	189.71%	-	337	359	6.31%
Other Financing Uses	322	403	690	71.31%	5,632	6,989	7,184	2.79%
Total Financial Uses	\$ 3,514	\$ 2,832	\$ 2,888	1.96%	\$ 5,721	\$ 6,989	\$ 7,184	2.79%
Net Income/(Loss)	\$ (360)	\$ -	\$ -		\$ 1,046	\$ -	\$ -	
Fund Balance								
Beginning Fund Balance	15,837				4,027			
Ending Fund Balance	15,477				5,073			
Change in Fund Balance	(360)				1,046			
% Change	-2.27%				25.97%			

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



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Revenue Trends

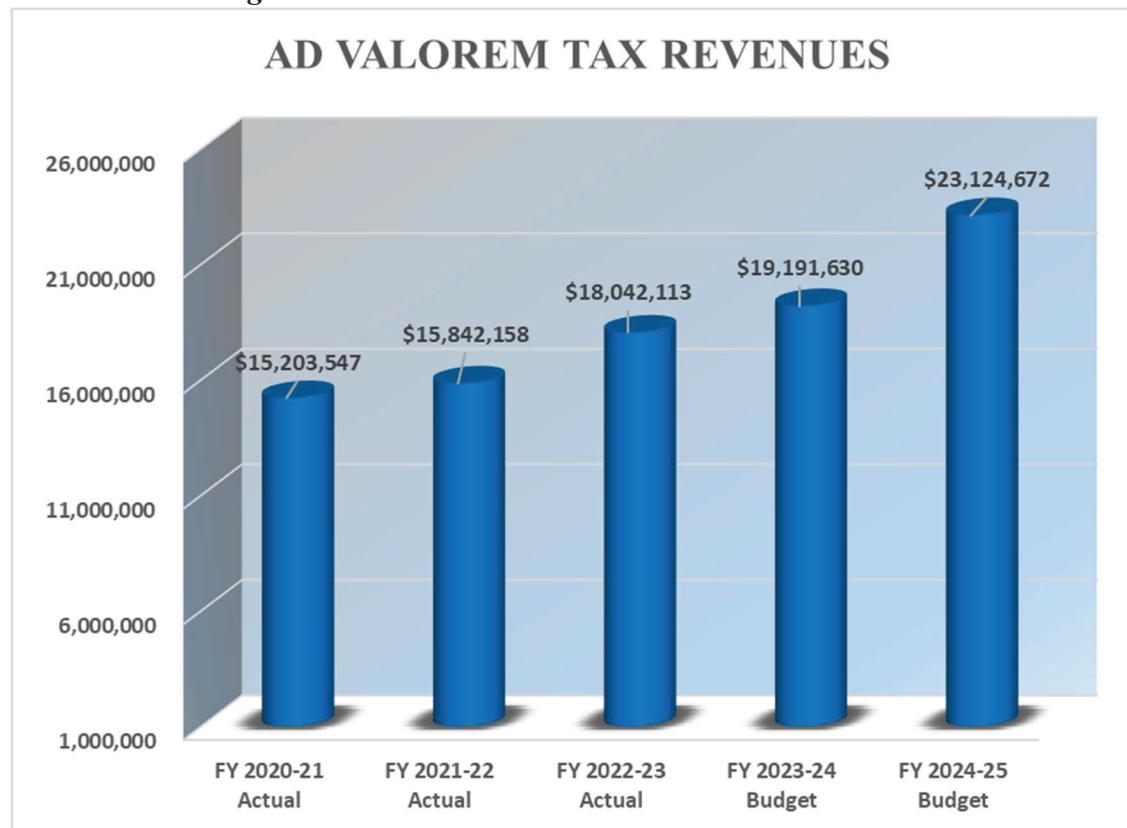
Ad Valorem Tax Revenues

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 53% of budgeted General Fund revenues in FY 2024-25. The City's tax collection has increased from \$15 million in FY 2020-21 to \$23 million in FY 2024-25. The net taxation increase since FY 2020-21 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 \$1,048 million since FY 2020-21, to \$4.24 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.

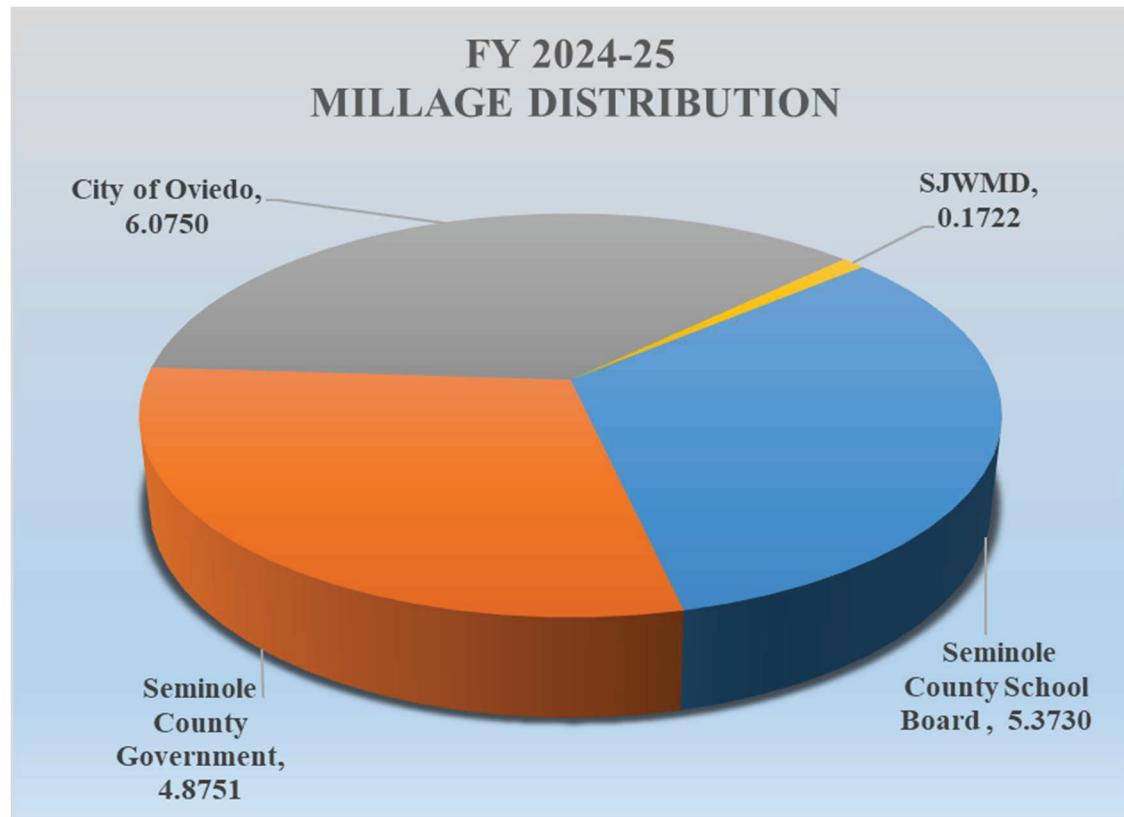
Trend: Increasing



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 taxpayers in the City of Oviedo for FY 2024-25 is 16.4953 mills, which represents an increase of 0.5879 mills, or 3.70%, from FY 2023-24. The City of Oviedo millage rate is proposed to increase by 0.6000 mills compared to the total combined millage of 5.4750 mills in FY 2023-24. The following graph depicts the distribution of taxes assessed to taxpayers in the City of Oviedo.

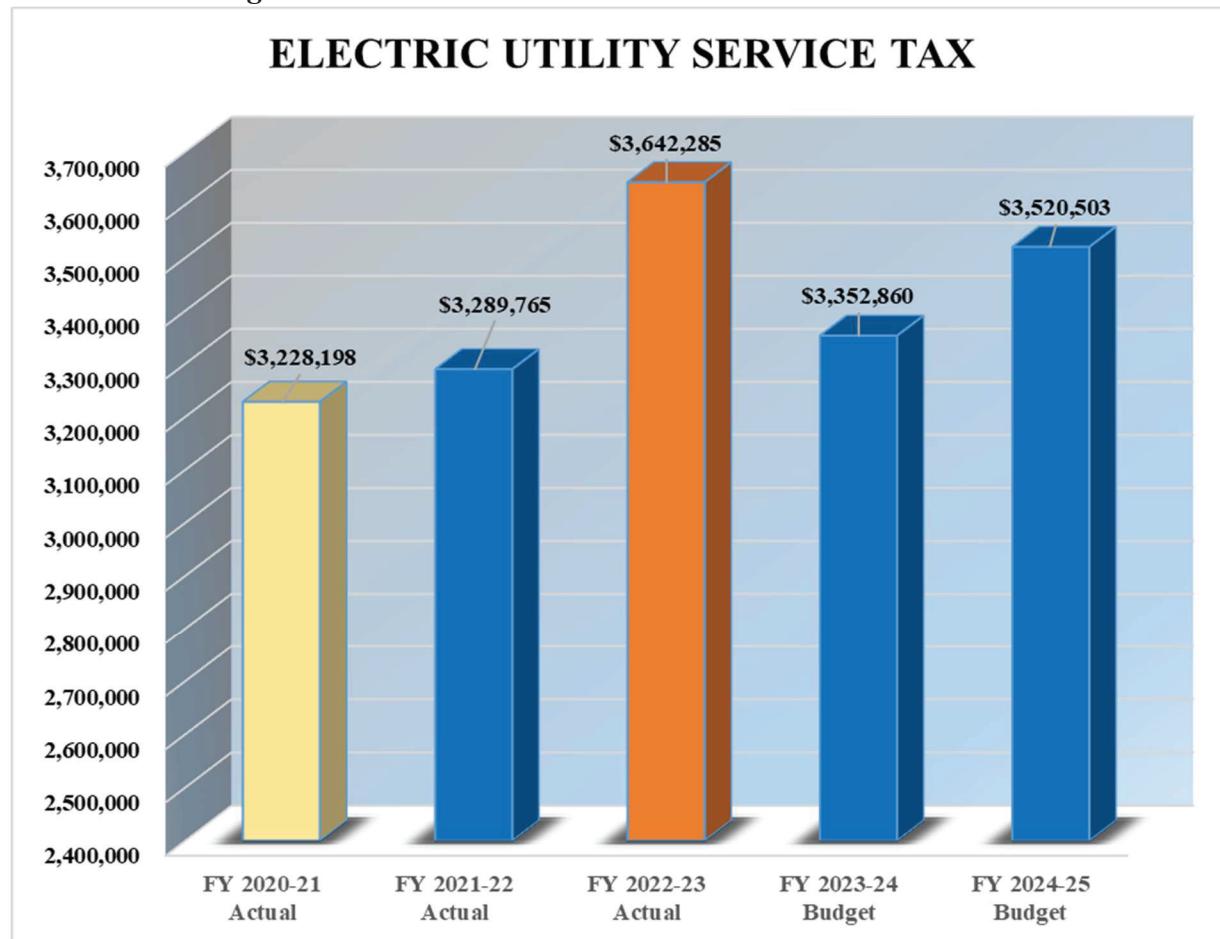


Revenue Trends

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 2024-25 by \$167,643 or 5%.

Trend: Increasing

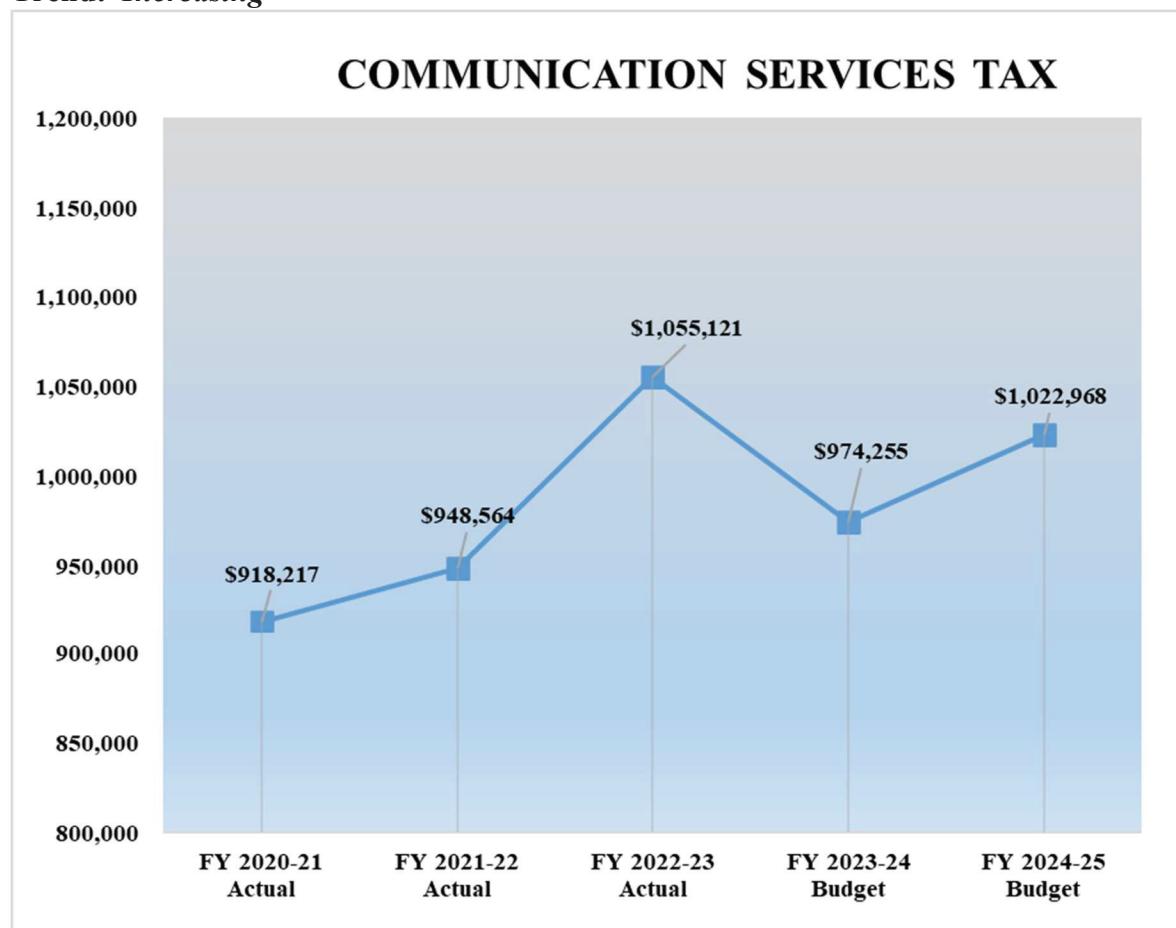


Revenue Trends

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 up \$104,751, or 13.32% since FY 2020-21. Communication Services Tax continues to increase in FY 2024-25.

Trend: Increasing

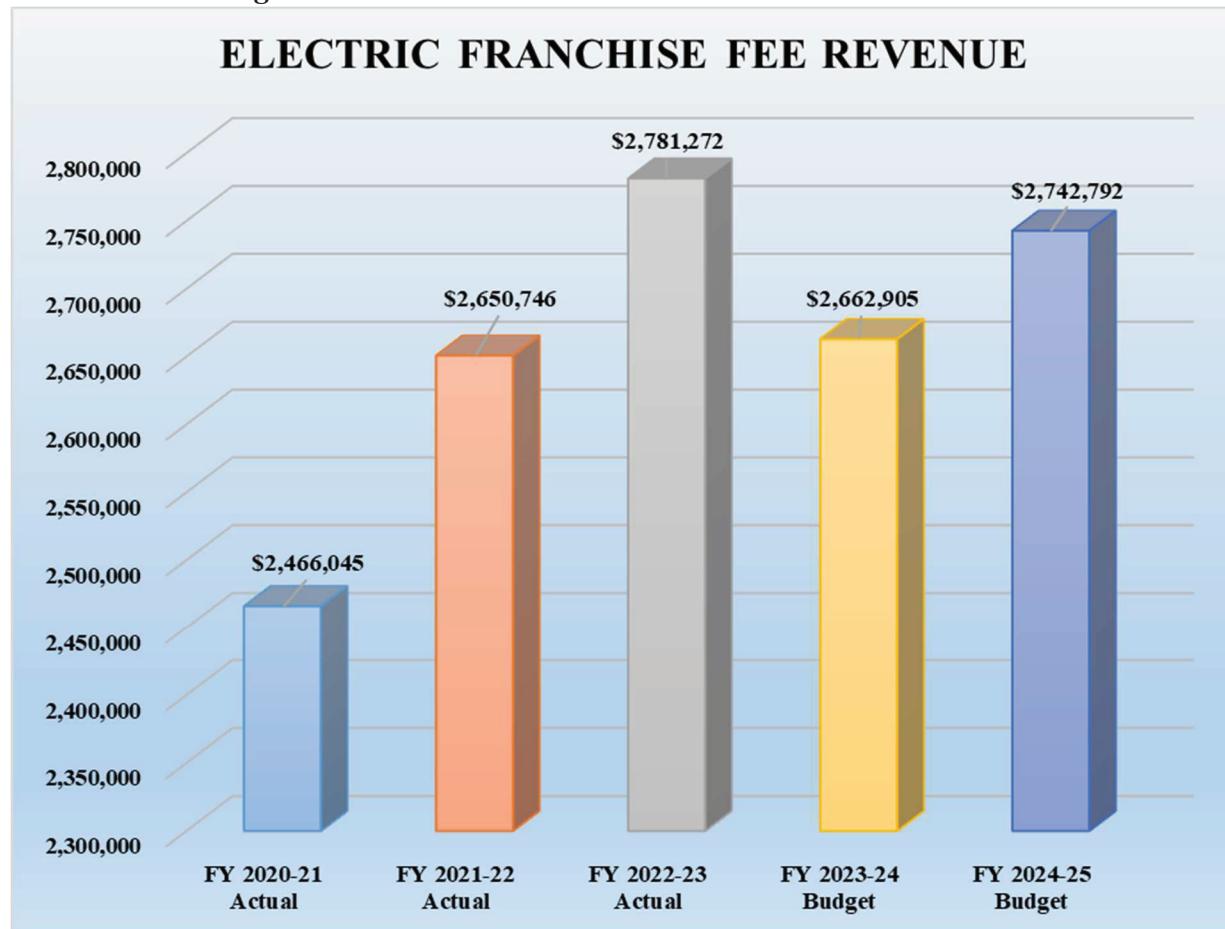


Revenue Trends

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 decrease in FY 2024-25.

Trend: *Decreasing*

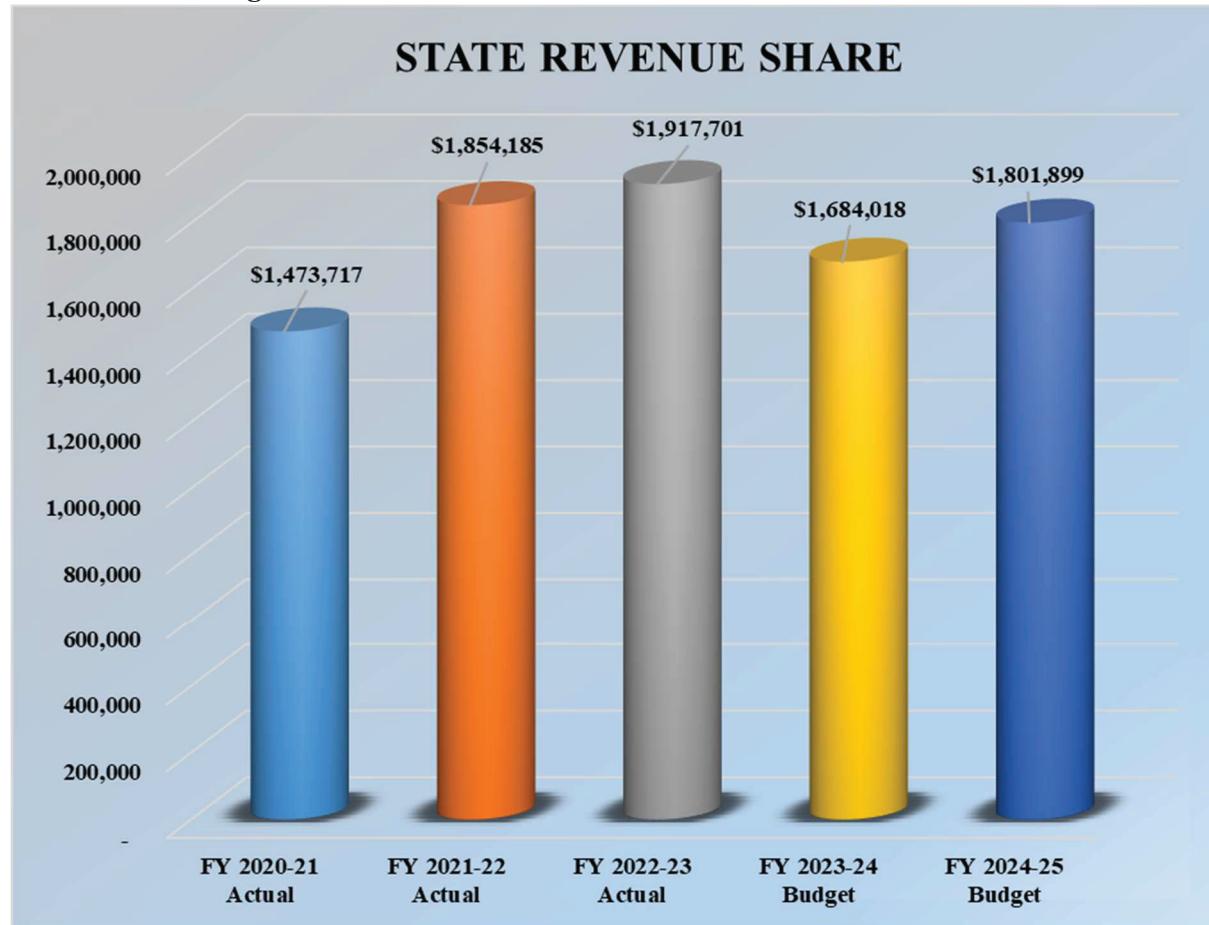


Revenue Trends

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 2020-21, revenues declined due to the impacts of the COVID-19 pandemic on the state's economy. The pandemic led to reduced business activity, lower consumer spending, and disruptions in various sectors, contributing to the revenue drop. However, in FY 2021-22, revenues increased sharply due to the impacts of COVID-19 relief legislation, such as the American Rescue Plan Act of 2021 (ARPA). This legislation provided stimulus money to impacted citizens, as well as state and local governments, which significantly boosted revenues. Projections for FY 2024-25 are conservative, anticipating an increase of \$117,881, or 7%, as compared to the FY 2023-24 Adopted Budget.

Trend: Increasing

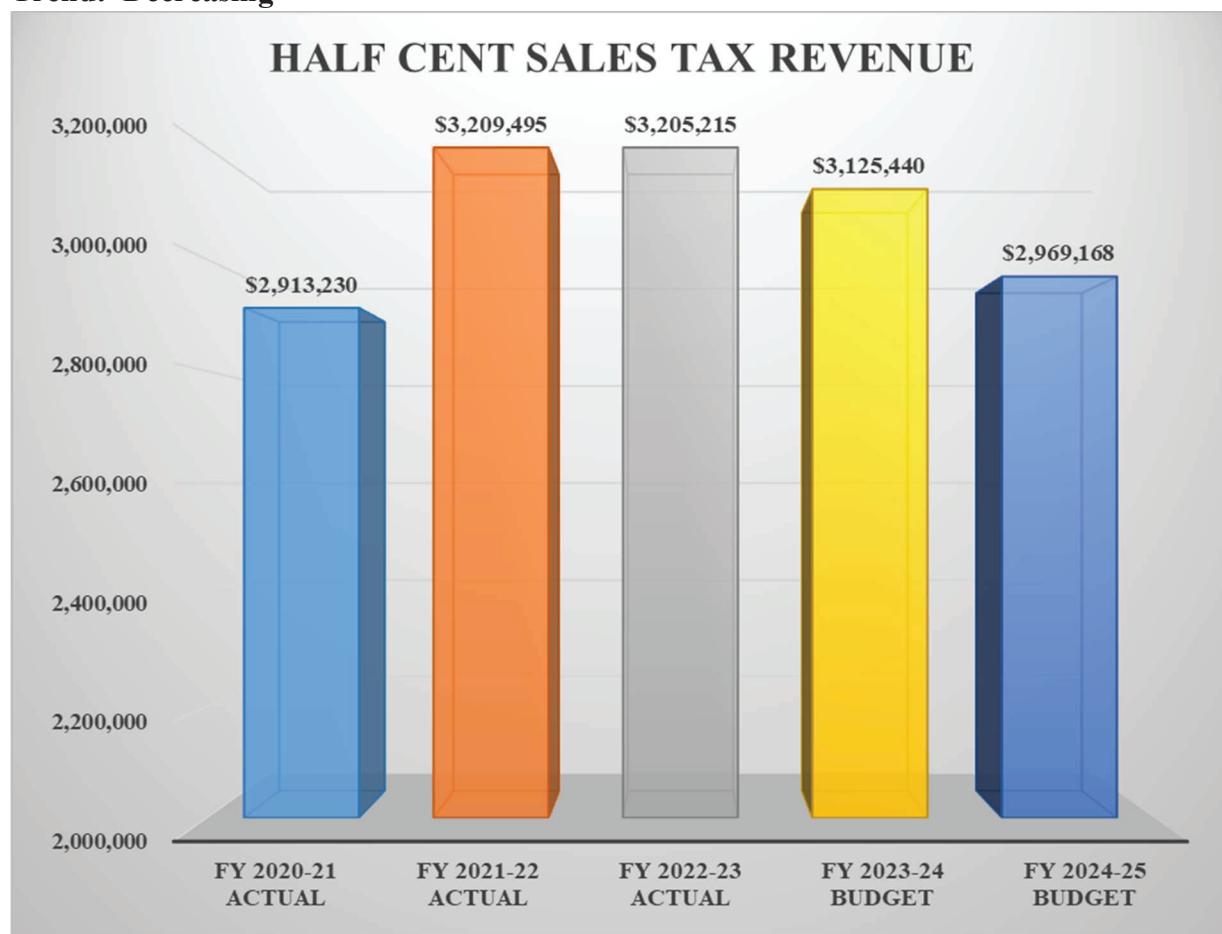


Revenue Trends

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 a consumption-driven revenue source, making it highly volatile due to its dependency on consumer behavior and business activity. It faced setbacks during FY 2020-21 due to the COVID-19 pandemic, and this trend persisted into FY 2022-23. As a result, anticipated revenues for FY 2024-25 have been adjusted downwards. The revenue is projected to decline by \$156,272, or 5%, as compared to FY 2023-24 Adopted Budget.

Trend: Decreasing



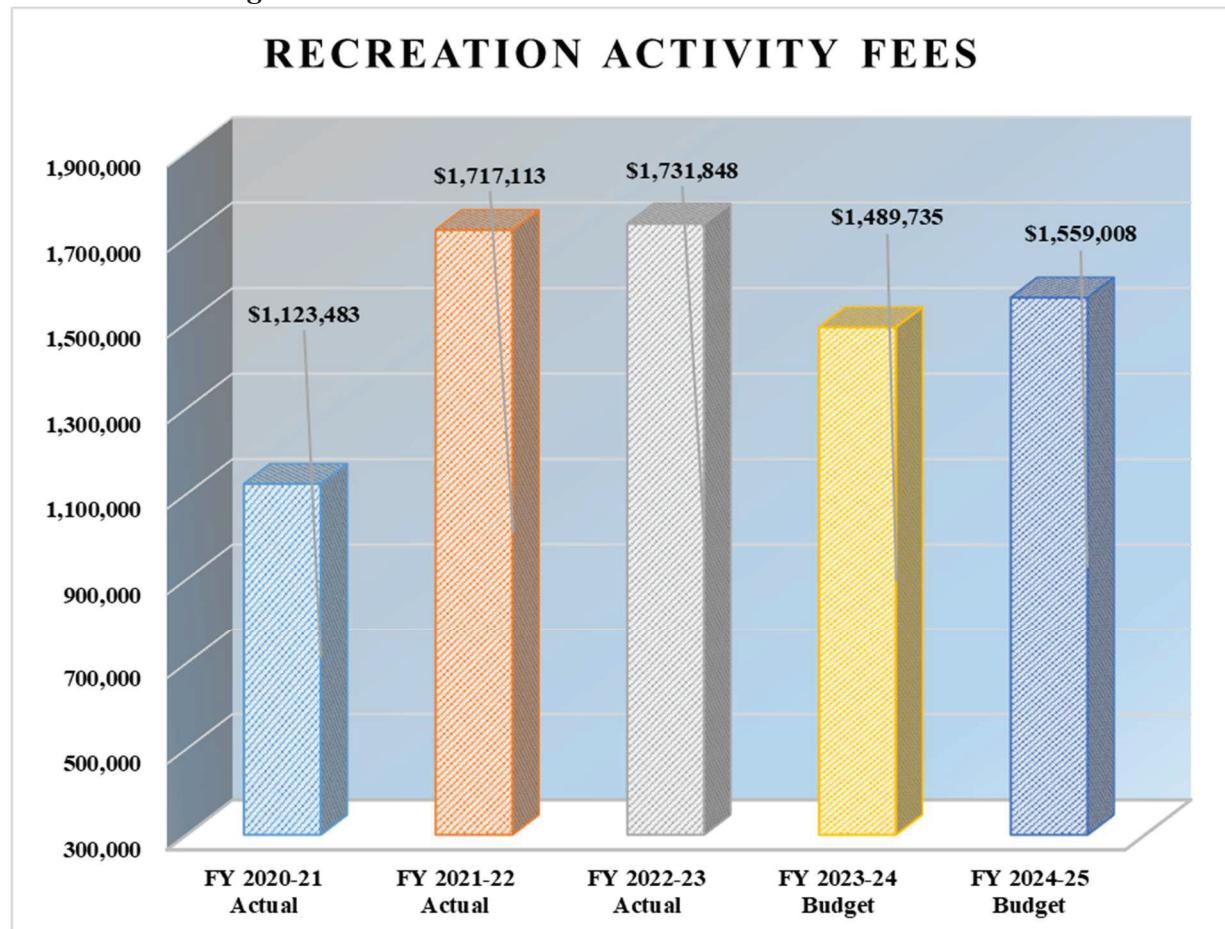
Revenue Trends

Recreation Activity Fees

Recreation Activity Fees have been increasing year over year since the completion of Center Lake Park in FY 2015. This growth has been driven by factors such as expanding residential home construction and the development of events and rentals as Center Lake Park matures. 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.

Revenues dropped significantly in FY2020-21 as participation levels saw a decline due to COVID-19, which led to the cancellation of many events and athletic programs. Subsequently, FY 2023-24 experienced another drop due to the impact of Hurricane Ian on the Riverside Sports complex. Looking ahead to FY 2024-25, the Proposed budget anticipates a slight revenue increase compared to the previous year, attributed to the anticipated reopening of the Riverside Sports complex.

Trend: Increasing

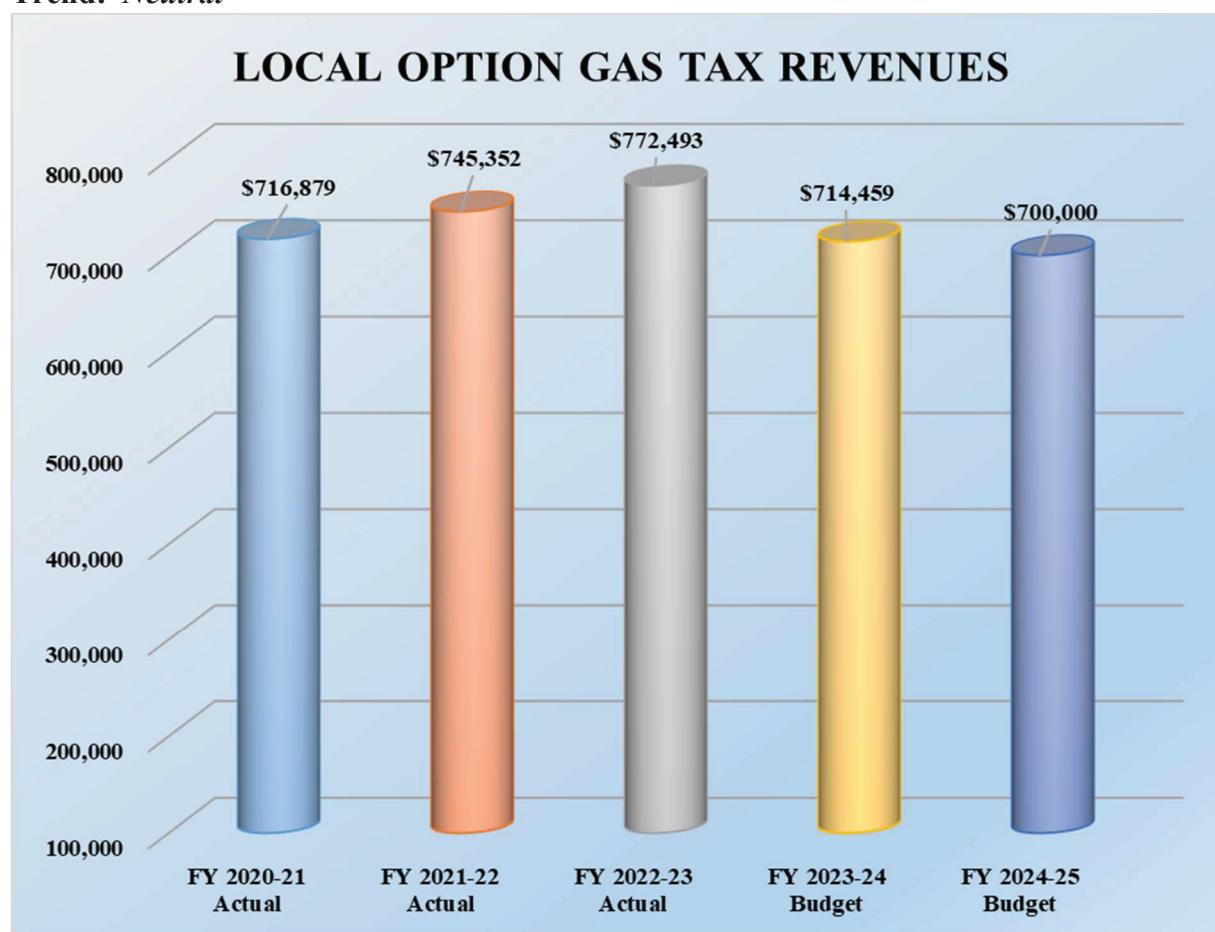


Revenue Trends

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 decrease in revenue collections in FY 2024-25, as compared to FY 2023-24.

Trend: Neutral



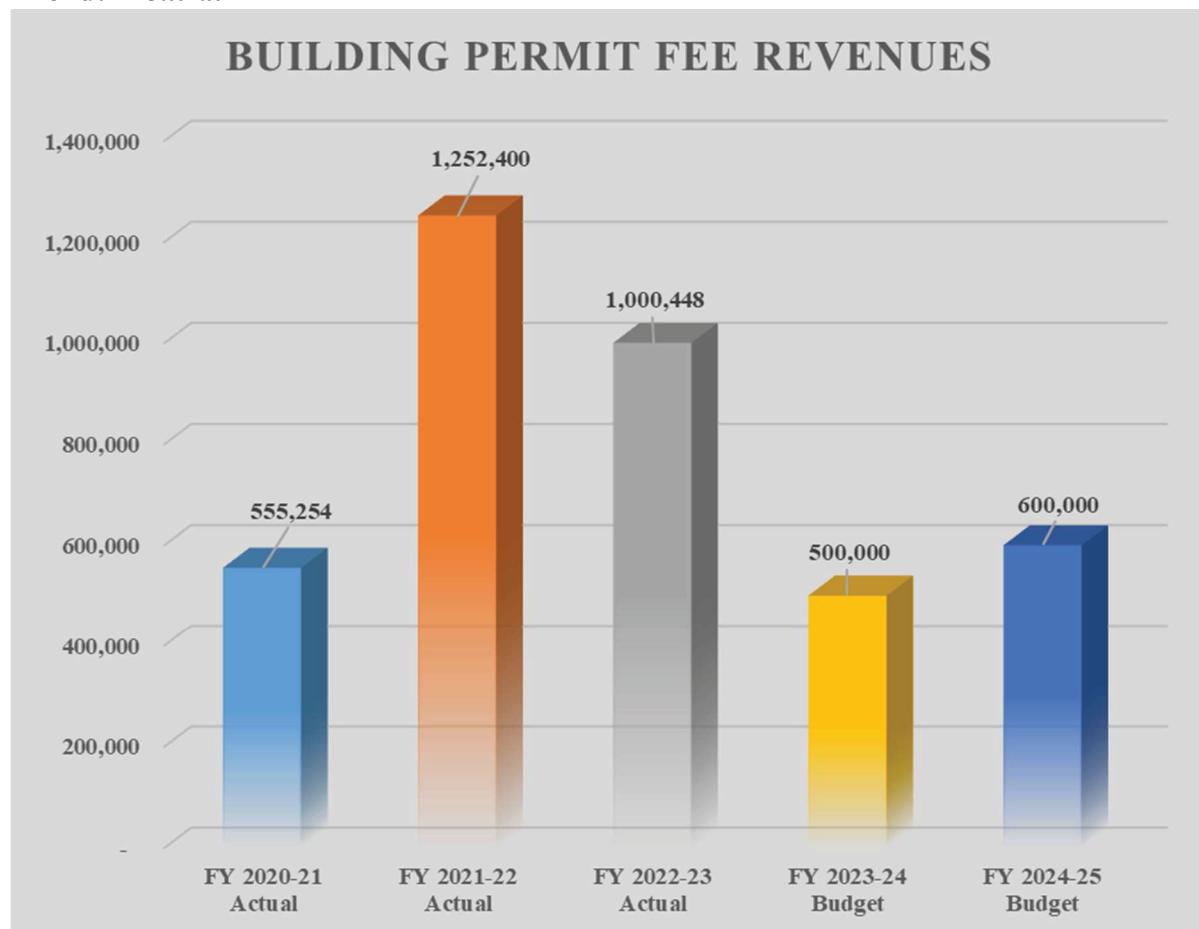
Revenue Trends

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 was increased from \$6.50 to \$8.00 per \$1,000 valuation. Revenues from the base permit fee, along with plan review fees, permit fees, 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 is dependent 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 reached a peak in FY 2021-22 and are expected to stabilize as new construction activity slows down. There is a projected increase in revenues for FY 2024-25 compared to FY 2023-24.

Trend: Neutral



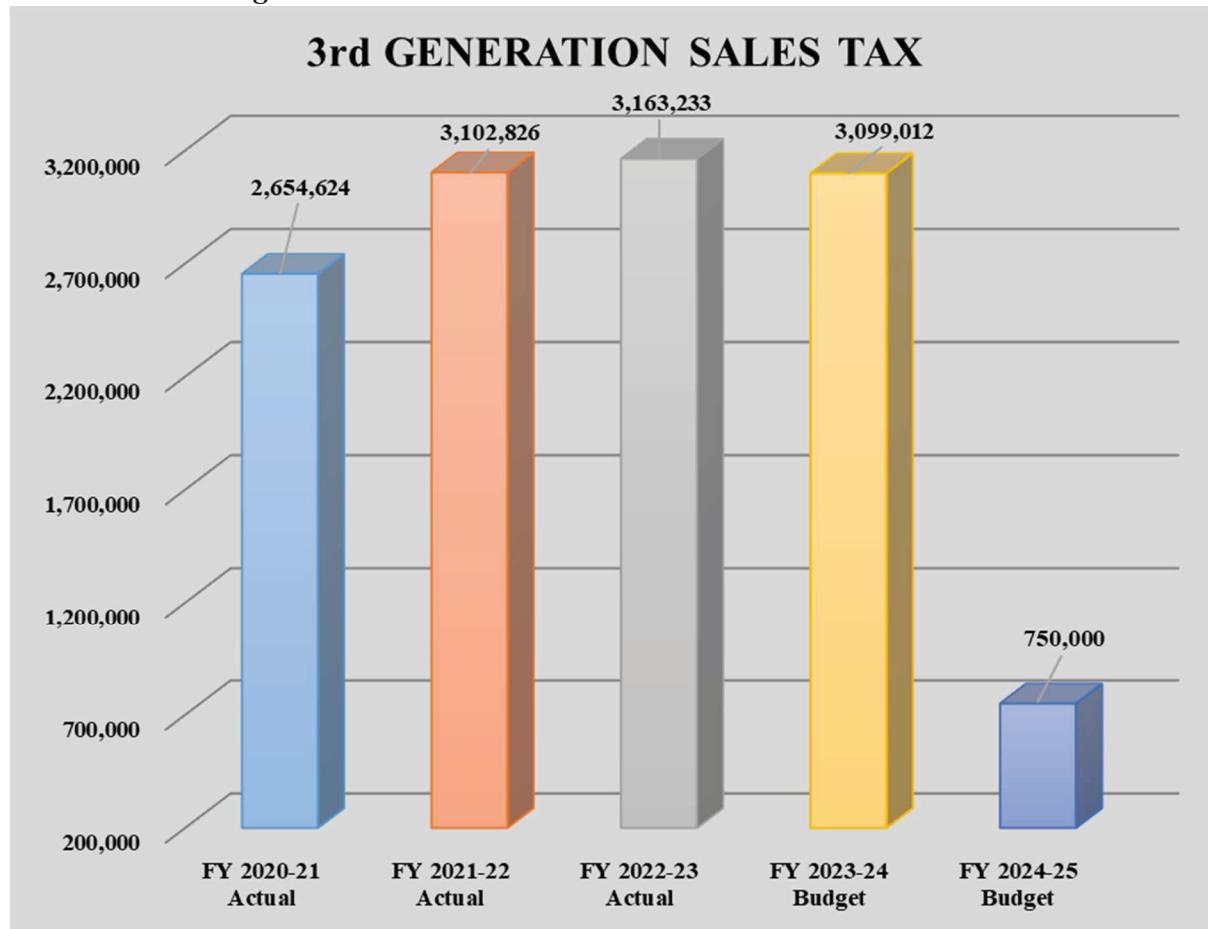
Revenue Trends

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 3rd Generation Sales Tax will expire on December 31, 2024.

The FY2024-25 Proposed budget includes \$750,000 in estimated revenues for the first three months of the fiscal year collections. In November 2024 the Seminole County residents will vote on renewing the Penny Sales Tax.

Trend: *Decreasing*



Revenue Trends

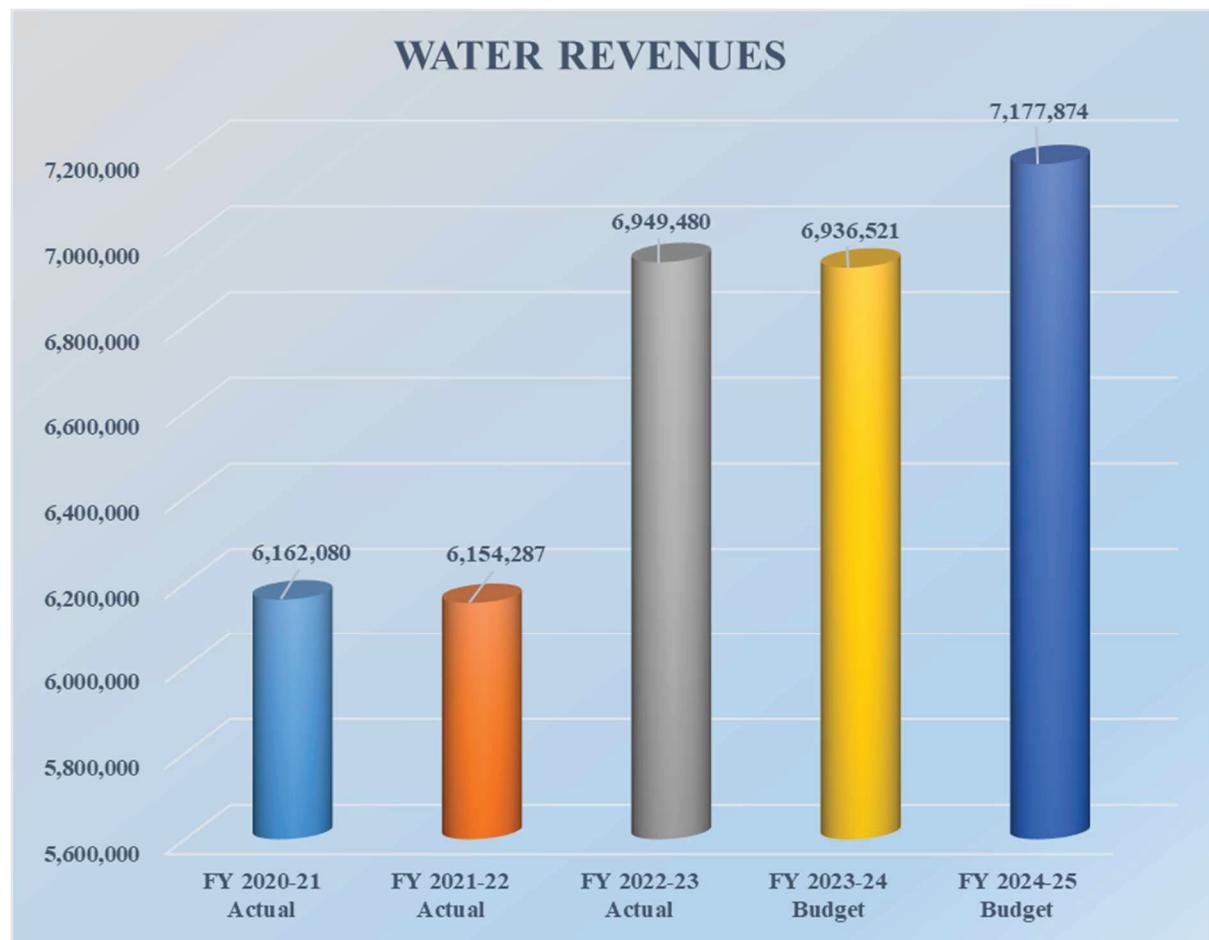
Water, Wastewater and Reclaimed Revenues

The five-year trend for Water, Wastewater and Reclaimed revenues shows a steady increase in revenues year over year. The increase is the result of the following: new residential and commercial construction throughout the City over the past few years; and the Utility Revenue Sufficiency Analysis. The last Utility Revenue Sufficiency Analysis was completed by Wildan Financial Services in June of 2015, adopted by City Council in September 2015 with Resolution No. 3019-15, and amended on January 13, 2022 with the adoption of Resolution No. 4174-22. Effective February 1, 2022, and all subsequent years on October 1, all rates for water, sewer and reclaimed water shall be 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 2024-25 is 3.3%.

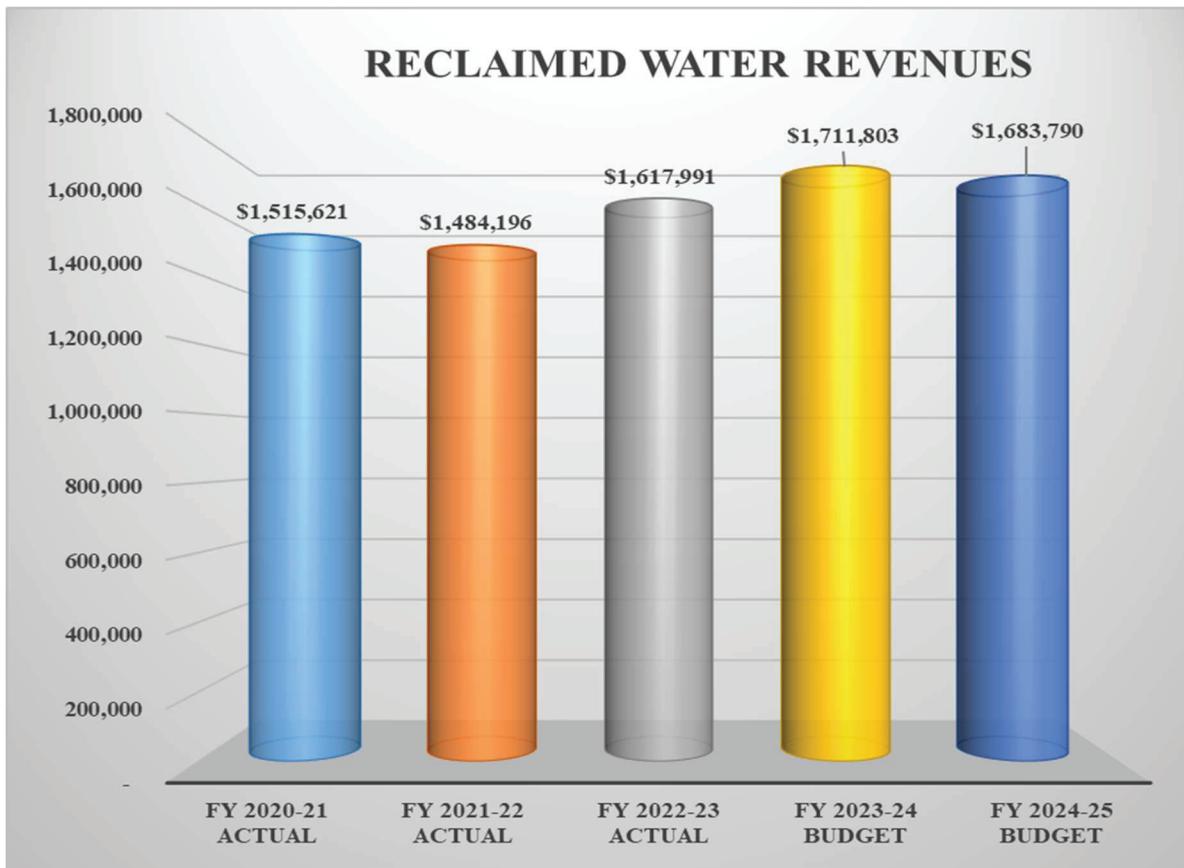
In addition to the items noted above, reclaimed water revenues have increased as the City has been expanding its reclaimed system over the past several years.

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

Trend: *Increasing*



Revenue Trends

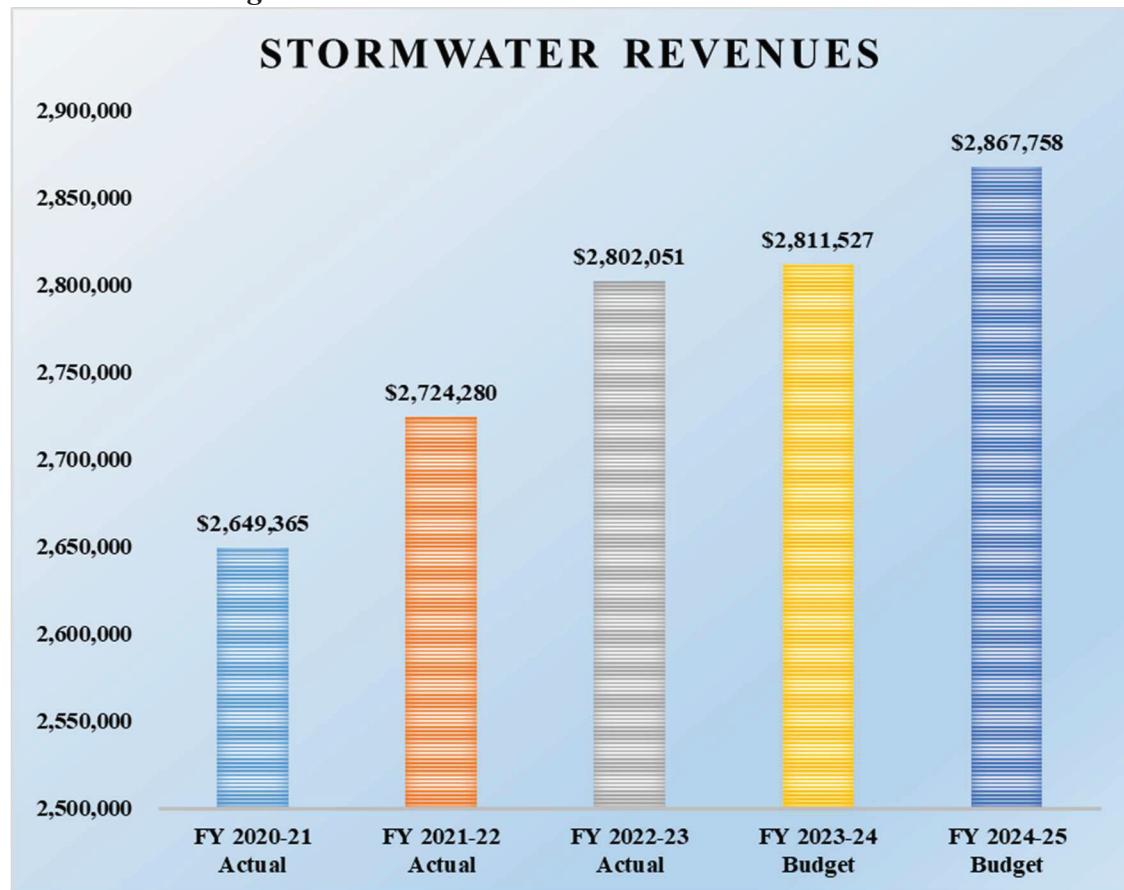


Revenue Trends

Stormwater Revenues

A Revenue Sufficiency Analysis was completed by Willdan Financial Services in January of 2017 and was adopted 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, 2024, Stormwater rates will be indexed 2%. Stormwater revenues are projected to increase in FY 2024-25.

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, 2024 and September 30, 2025.

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, 2023, the unassigned "reserve" level was \$16.318 million. Based on the FY 2023-24 Amended Budget, and the FY 2024-25 Proposed Budget, the ending unassigned fund balance at September 30, 2025 is projected to be \$13,932,458, or 32.79% of the FY 2024-25 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 2024-25 is projected at \$3.97 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, 2025, less the operating reserve of \$3.97 million, is \$2.49 million or 20.91% of the

Fund Balance Overview

Water and Wastewater operating budget at September 30, 2025.

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 9/30/2023	Budgeted Change in Fund Balance FY 23-24	Estimated Fund Balance 9/30/2024 (1)	Budgeted Change in Fund Balance FY 24-25	Estimated Fund Balance 9/30/2025 (1)(4)	Percent Change FY 24-25 (3)
<u>GOVERNMENTAL FUNDS</u>						
<u>General Fund (001)</u>						
Unassigned	16,318,798	(2,429,350)	13,932,458	-	13,932,458	0.00%
<i>Assigned or Reserved</i>						
Non-Spendable	365,679		322,669		322,669	
Assigned	-		-		-	
Restricted	300,189		300,189		300,189	
Total: Assigned or Reserved	665,868		622,858		622,858	
Total General Fund	16,984,666		14,555,316		14,555,316	
Transfers			1,090,989		1,082,001	
Unassigned Fund Balance as a % of Actual Exp (excluding transfers) (2)			34.21%		32.79%	
Available Fund Balance			7,822,942		7,559,408	
CRA (015)	3,147,383	(3,147,383)	-	-	-	0.00%
<u>Special Revenue Funds</u>						
Administrative Impact Fee Fund (101)	474,517	(42,290)	432,227	-	432,227	0.00%
Transportation Impact Fee Fund (102)	1,210,614	(1,096,222)	114,392	-	114,392	0.00%
State Law Enforcement Trust Fund (103)	39,037	-	39,037	-	39,037	0.00%
Transportation Imprv. Fund (Gas Tax) (105)	1,184,882	(1,179,232)	5,650	-	5,650	0.00%
Federal Law Enforcement Trust Fund (106)	270,819	(20,000)	250,819	-	250,819	0.00%
Police Impact Fee Fund (107)	395,429	(42,290)	353,139	-	353,139	0.00%
Fire Impact Fee Fund (108)	261,214	(40,452)	220,762	-	220,762	0.00%
Recreation Impact Fee Fund (109)	1,609,197	(745,968)	863,229	(712,614)	150,615	-82.55% A
Tree Bank Fund (112)	280,969	(46,350)	234,619	(52,500)	182,119	-22.38% B
Sidewalk Fund (114)	35,777	-	35,777	-	35,777	0.00%
Solid Waste Fund (115)	262,613	(55,689)	206,924	(141,161)	65,763	-68.22% C
Building Services Fund (120)	57,644	(7,012)	50,632	-	50,632	0.00%
Homeland Security Fund (124)	134,516	-	134,516	-	134,516	0.00%
Law Enforcement Fund (125)	183,592	(13,018)	170,574	-	170,574	0.00%
Police Donations Fund (126)	76,814	-	76,814	-	76,814	0.00%
Second Dollar Education Fund (127)	64,117	-	64,117	-	64,117	0.00%
Opioid Litigation Fund (128)	22,011	-	22,011	-	22,011	0.00%
Public Arts Fund (141)	45,099	(38,160)	6,939	-	6,939	0.00%
Multi-Mobility Fund (142)	39,827	-	39,827	-	39,827	0.00%
Street Light Fund (150)	258,170	(74,827)	183,343	-	183,343	0.00%
American Rescue Plan Fund (155)	495,908	(6,548,059)	(6,052,151)	-	(6,052,151)	0.00%
Total Special Revenue Funds	7,402,766	(9,949,569)	(2,546,803)	(906,275)	(3,453,078)	
<u>Debt Service Funds</u>						
Public Improvement Revenue Bonds (201)	34,020	-	34,020	-	34,020	0.00%
General Obligation Bonds (203)	456,927	-	456,927	-	456,927	0.00%
Lease Financing Fund (205)	6,739	-	6,739	-	6,739	0.00%
Total Debt Service Funds	497,686		497,686		497,686	
<u>Capital Project Funds</u>						
Vehicle/Equipment Replacement Fund (302)	1,281,093	(818,357)	462,736	-	462,736	0.00%
3rd Generation Sales Tax (304)	8,329,557	(6,030,198)	2,299,359	(3,570,000)	(1,270,641)	-155.26% D
Local Option Sales Tax Construction Fund (309)	6,965	(3,401)	3,564	-	3,564	0.00%
Technology Improvements Fund (320)	287,854	(39,671)	248,183	-	248,183	0.00%
General Facilities Improvements Fund (330)	47,376	(47,376)	(0)	-	(0)	0.00%
Recreation Facilities Improvement Fund (340)	1,079,270	(1,126,261)	(46,991)	-	(46,991)	0.00%
Police Construction Fund (346)	(124,287)	-	(124,287)	-	(124,287)	0.00%
Total Capital Project Funds	10,907,829	(8,065,264)	2,842,565	(3,570,000)	(727,435)	
TOTAL GOVERNMENTAL FUNDS	38,940,329	(23,591,566)	15,348,763	(4,476,275)	10,872,488	

Fund Balance by Fund

Enterprise Funds and Internal Service Funds

	Budgeted		Budgeted		Percent	
	Actual	Change in	Estimated	Change in		
	Fund Balance 9/30/2023	Fund Balance FY 23-24	Fund Balance 9/30/2024 (1)	Fund Balance FY 24-25	Fund Balance 9/30/2025 (1)(4)	Fund Balance FY 24-25 (3)
<u>ENTERPRISE FUNDS</u>						
Water/Wastewater Funds						
Water/Wastewater Operating Fund (401)	11,855,175	(5,400,007)	6,455,168	-	6,455,168	0.00%
Renewal and Replacement Fund (406)	2,027,810	(1,715,608)	312,202	(350,000)	(37,798)	-112.11% E
Vehicle and Equipment Replacement Fund (407)	1,186,313	(697,774)	488,539	-	488,539	0.00%
Water System Impact Fee Fund (408)	1,153,989	(640,000)	513,989	-	513,989	0.00%
Wastewater System Impact Fee Fund (409)	2,187,460	(1,879,407)	308,053	-	308,053	0.00%
Stormwater Fund (410)	1,008,501	(1,410,041)	(401,540)	-	(401,540)	0.00%
2020A Revenue Refunding Bonds Fund (418)	3,556,662	(3,398,173)	158,489	-	158,489	0.00%
American Rescue Plan Fund-Utilities (455)	445,774	(9,769,811)	(9,324,037)	-	(9,324,037)	0.00%
Twin Rivers Golf Fund (480)	101,302	(640,000)	(538,698)	-	(538,698)	0.00%
TOTAL ENTERPRISE FUNDS	23,522,985	(25,550,821)	(2,027,836)	(350,000)	(2,377,836)	
<u>INTERNAL SERVICE FUNDS</u>						
Fleet Maintenance Fund (504)	58,669	(10,000)	48,669	-	48,669	0.00%
Medical Insurance Fund (510)	5,014,653	(1,115,401)	3,899,252	-	3,899,252	0.00%
TOTAL INTERNAL SERVICE FUNDS	5,073,322	(1,125,401)	3,947,921	-	3,947,921	
TOTAL ALL FUNDS	\$ 67,536,636	\$ (50,267,788)	\$ 17,268,848	\$ (4,826,275)	\$ 12,442,573	

Notes:

- 1 Section 166.241 of Florida Statues required that all budgets be balanced; that is, total anticipated revenues must equal total estimated expenditures. If expenditures exceed revenues, fund balance may be used and recognized as a revenue source. The City's Reserve Policy governs the use of Fund Balance. Additionally, if revenues exceed expenditures, reserve for contingencies may be used and recognized as an expenditure source.
- 2 Budget Guidelines state the General Fund unappropriated fund balance will be maintained at a minimum equal to fifteen percent (15%) of the annual General Fund budget.
- 3 Provided explanations below for percentage change greater than 10%:
- 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 2024-25 fund balances will have a deficit.
- A Fund Balance is being used for various capital projects for the Recreation Impact Fee Fund.
- B Fund Balance is being used for planting of new trees.
- C Fund Balance is being used to offset increase in the solid waste services contract.
- D Fund Balance is being used for partial funding of various capital projects.
- E Fund Balance is being used for various Renewal and Replacement utility projects.

Position Authorization Summary

FY 2020-21 through FY 2024-25

		FY 20-21 Budget	FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 Budget	FY 23-24 vs FY 24-25
<i>Administration and General Government</i>							
<u>Legislative and Executive Services</u>							
1100	City Council	0.00	0.00	0.00	0.00	0.00	0.00
1200	City Manager	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	6.00	6.00	6.00	0.00
<u>Finance</u>							
1301	Accounting & Fiscal Services	7.70	7.70	7.70	7.70	6.70	-1.00 A
1302	Purchasing	1.00	1.00	1.00	1.00	2.00	1.00 B
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	3.00	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	3.00	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	42.70	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	47.00	45.00	45.00	45.00	48.00	3.00 C
2103	Police Records	1.75	1.75	1.75	2.75	2.75	0.00
2104	Community Involvement	13.00	14.00	14.00	14.00	12.00	-2.00 D
2105	Criminal Investigations	7.00	8.00	8.00	8.00	7.00	-1.00 E
2106	Community Response Team	6.00	5.00	5.00	5.00	5.00	0.00
2107	Police Education & Training	1.00	2.00	2.00	2.00	2.00	0.00
Total: Police Department		82.75	82.75	82.75	83.75	83.75	0.00
<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	52.00	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	58.00	58.00	58.00	0.00
<i>Recreation and Parks Department</i>							
<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	21.00	21.00	21.00	21.00	21.00	0.00
7210	Facility Maintenance & Custodial Services	13.00	13.00	14.25	14.25	14.25	0.00
Total: Administration and Maintenance		37.00	37.00	38.25	38.25	38.25	0.00

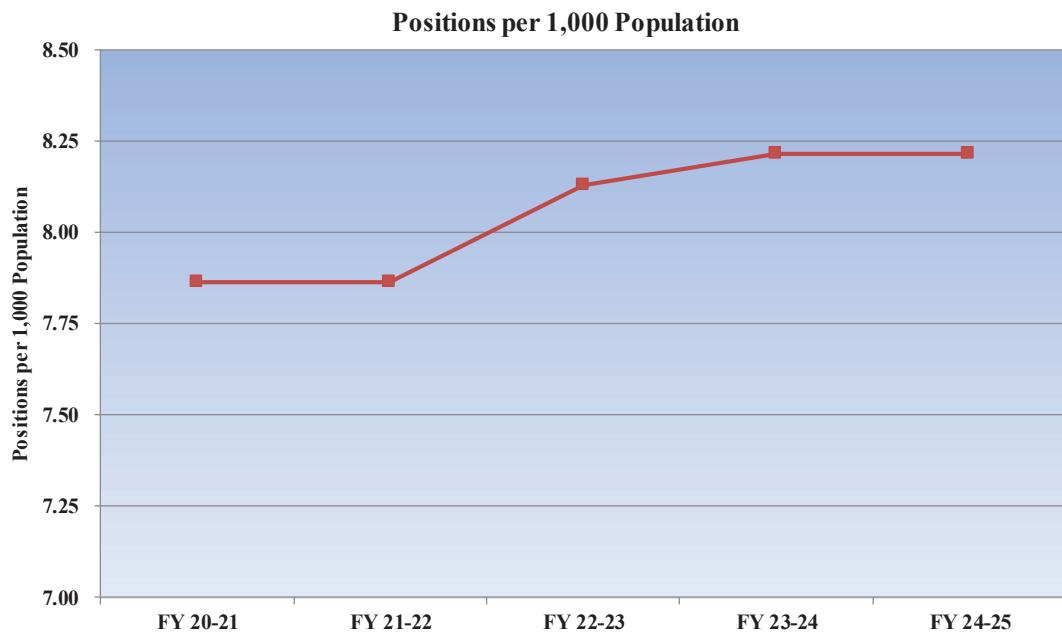
Position Authorization Summary

FY 2020-21 through FY 2024-25

		FY 20-21 Budget	FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 Budget	FY 23-24 vs FY 24-25
<i>Recreation and Parks Department, continued</i>							
Recreation Programming							
7201	Riverside Recreation Center	6.00	4.00	4.625	4.625	4.625	0.00
7202	City Sponsored Athletics	7.25	8.25	8.25	7.25	7.25	0.00
7208	Oviedo Boulevard Aquatics	4.00	5.00	5.00	5.00	5.00	0.00
7212	Oviedo on the Park	7.50	7.50	8.75	9.75	9.75	0.00
Total: Recreation Programming		24.75	24.75	26.63	26.625	26.625	0.000
Total: Recreation and Parks Department		61.75	61.75	64.88	64.875	64.875	0.000
<i>Public Works Department</i>							
Administration							
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		5.50	5.50	5.50	5.50	5.50	0.00
Fleet Maintenance							
5104	Fleet Maintenance	5.00	5.00	5.00	5.00	5.00	0.00
Total: Fleet Maintenance		5.00	5.00	5.00	5.00	5.00	0.00
Operations and Maintenance							
3802	Stormwater Maintenance	8.00	8.00	8.00	8.00	8.00	0.00
4107	Sidewalks & Streets Maintenance	9.00	9.00	9.00	13.00	13.00	0.00
Total: Operations and Maintenance		17.00	17.00	17.00	21.00	21.00	0.00
Water and Wastewater Utility							
3300	Administration	13.00	13.00	15.00	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	8.00	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	5.00	5.00	5.00	0.00
Total: Water and Wastewater Utility		47.00	47.00	50.00	50.00	50.00	0.00
Total: Public Works Department		74.50	74.50	77.50	81.50	81.50	0.00
Total: Full Time and Regular Part Time							
<i>Other: Seasonal and Temporary Employees</i>							
Total Positions		315.70	315.70	325.825	330.825	330.825	0.000
		17.69	17.69	17.69	17.69	17.69	0.00
Total Positions		333.39	333.39	343.52	348.515	348.515	0.000
Positions per 1,000 Population **							
** Number of positions per 1,000 population excludes seasonal and temporary employees.							
7.86 7.86 8.13 8.22 8.22 -							

Position Authorization Summary

FY 2020-21 through FY 2024-25



FY 2024-25 Position Authorization Summary Details

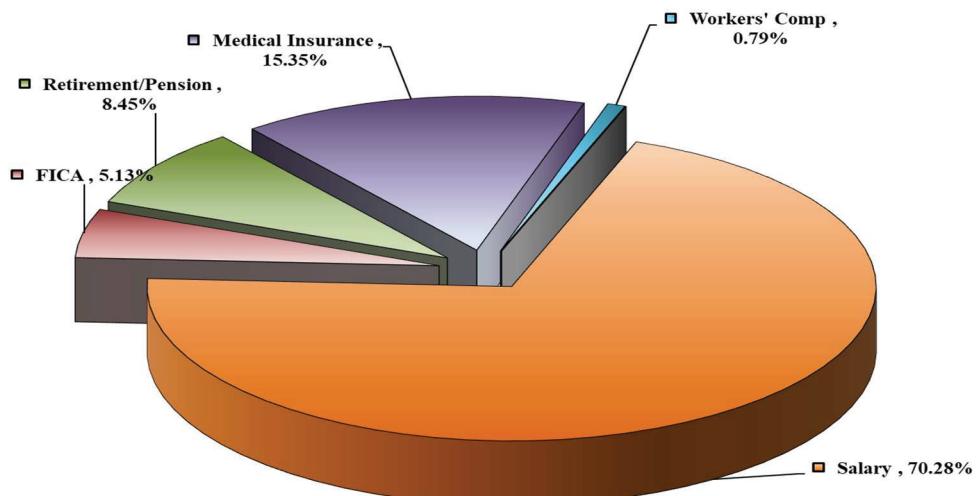
- A.** Vacant FTE was transferred to Purchasing for the Procurement Coordinator position
- B.** Vacant FTE from Finance reclassified into Procurement Coordinator position
- C.** Increase in Patrol Officer Trainee positions
- D.** Transfer of vacant Police Officer positions to Patrol Office trainee
- E.** Transfer of vacant Police Officer position to Patrol Office trainee

Composition of Personnel Costs

FY 2024-25 and 4 Prior Fiscal Years (All Funds Combined)

	Salary	FICA	Retirement/ Pension	Medical Insurance	Workers' Comp	Total
FY 24-25 Proposed Budget						
Cost	24,902,975	1,817,272	2,994,681	5,437,634	281,604	\$ 35,434,166
Cost per \$100 of Salary		7.30	12.03	21.84	1.13	42.29
Percent of Total	70.28%	5.13%	8.45%	15.35%	0.79%	100.00%
\$ Increase (Decrease) from PY	1,211,159	68,826	936,277	164,244	21,697	2,402,203
% Increase (Decrease) from PY	5.11%	3.94%	45.49%	3.11%	8.35%	7.27%
FY 23-24 Adopted Budget						
Cost	23,691,816	1,748,446	2,058,404	5,273,390	259,907	\$ 33,031,963
Cost per \$100 of Salary		7.38	8.69	22.26	1.10	39.42
Percent of Total	71.72%	5.29%	6.23%	15.96%	0.79%	100.00%
% Increase (Decrease) from PY	5.24%	5.88%	10.15%	3.76%	-24.16%	5.00%
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%
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 2024-25 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 2024-25 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 2024-25 Expenditure Summary

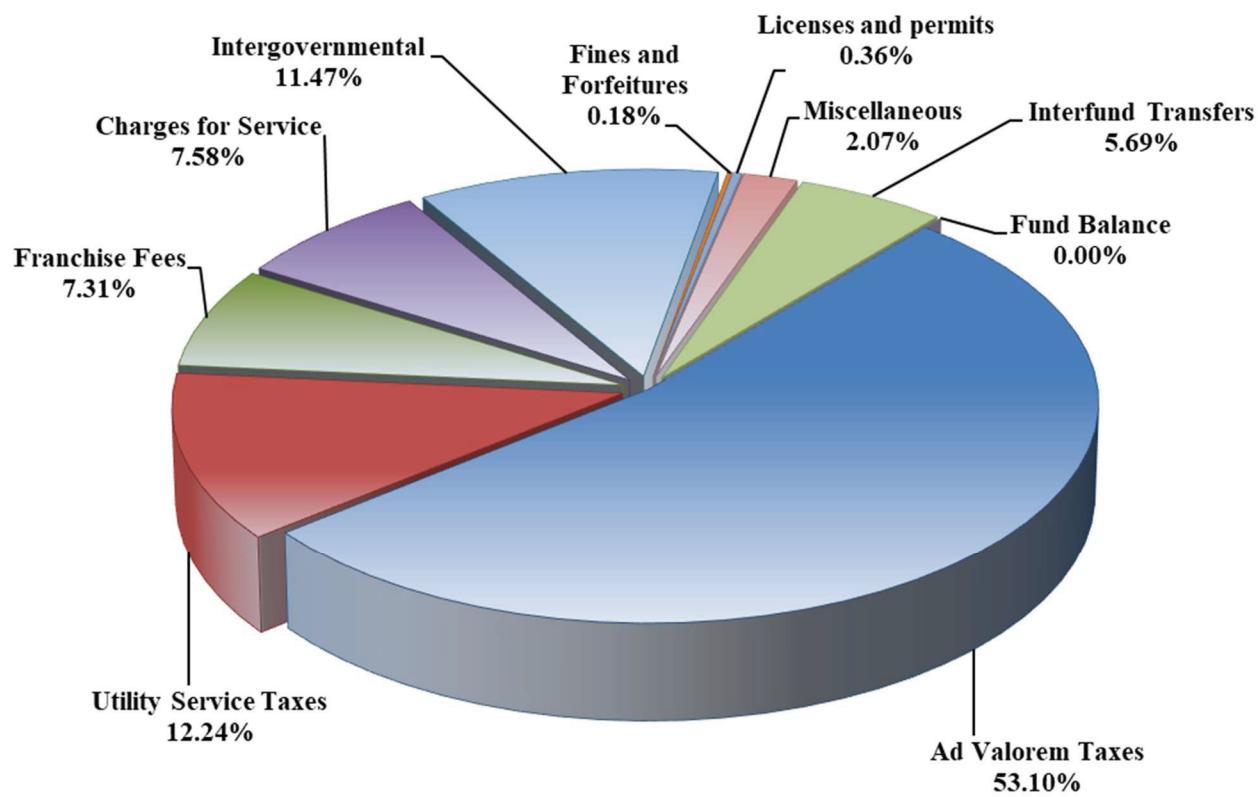
Both the table and the pie chart show the anticipated expenditures for the general fund departments, transfers and reserve for contingency. The pie chart depicts the expenditures by function/program as a percent of total expenditures.

General Fund Expenditures by Major Account Category

As seen in this table for FY 2024-25, personnel services equal approximately 66.72% of the expenditures for the City, while operating, capital outlay, and vehicle replacement equal approximately 27.12%, and the remaining 6.16% 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

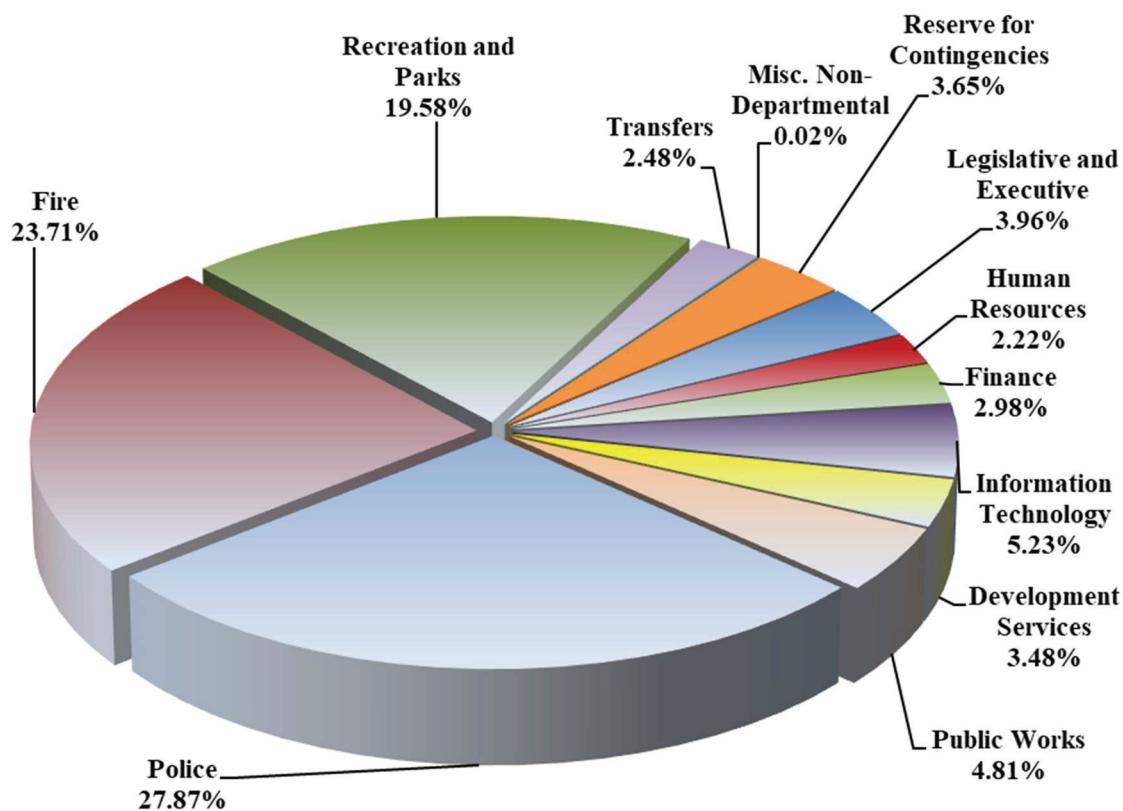
FY 2024-25 Proposed Budget



General Fund Revenues by Source:	FY 2024-25 Proposed	FY 2023-24 Adopted	Variance
Ad Valorem Taxes	23,134,672	19,201,630	3,933,042
Utility Service Taxes	5,332,546	5,078,615	253,931
Franchise Fees	3,186,624	3,106,126	80,498
Charges for Service	3,302,940	3,076,578	226,362
Intergovernmental	4,997,647	5,014,168	(16,521)
Fines and Forfeitures	77,000	77,000	-
Licenses and permits	155,425	155,425	-
Miscellaneous	902,150	642,500	259,650
Interfund Transfers	2,480,000	2,480,000	-
Fund Balance	-	184,503	(184,503)
Total:	\$ 43,569,004	\$ 39,016,545	\$ 4,552,459

General Fund Expenditures by Category

FY 2024-25 Proposed Budget



General Fund Expenditures by Function/Program Type:	FY 2024-25 Proposed	FY 2023-24 Adopted	Variance
Legislative and Executive	1,726,732	1,704,316	22,416
Human Resources	968,343	901,189	67,154
Finance	1,296,782	1,279,719	17,063
Information Technology	2,280,744	1,881,025	399,719
Development Services	1,514,768	1,478,611	36,157
Public Works	2,093,647	2,074,458	19,189
Police	12,141,087	11,151,123	989,964
Fire	10,330,058	9,041,530	1,288,528
Recreation and Parks	8,532,475	8,066,714	465,761
Transfers	1,082,001	1,090,989	(8,988)
Misc. Non-Departmental	10,000	10,000	-
Reserve for Contingencies	1,592,367	336,871	1,255,496
Total:	\$ 43,569,004	\$ 39,016,545	\$ 4,552,459

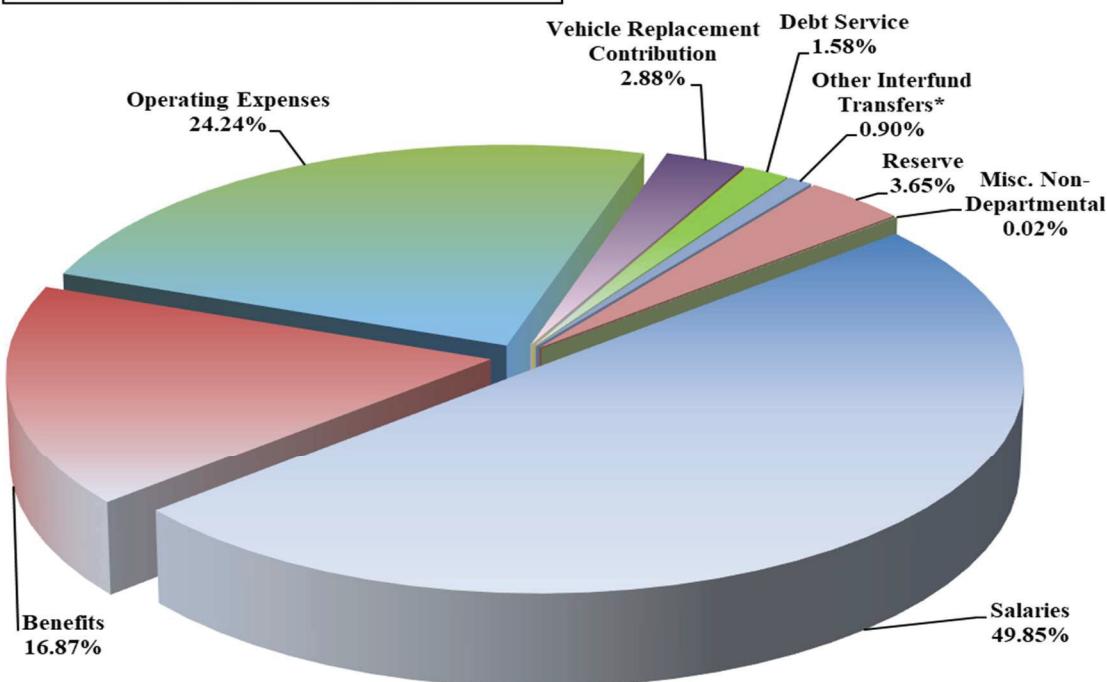
General Fund Expenditures by Major Category

FY 2023-24 versus FY 2024-25

	FY 2023-24 Adopted	Percent of Total	FY 2024-25 Proposed	Percent of Total
Salaries	20,747,528	53.18%	21,719,221	49.85%
Benefits	6,307,975	16.17%	7,350,283	16.87%
Operating Expenditures	8,841,549	22.66%	10,559,499	24.24%
Vehicle Replacement Contribution	1,255,633	3.22%	1,255,633	2.88%
Capital Expenditures	426,000	1.09%	-	0.00%
Sub-Total: Department Operations	\$ 37,578,685	96.31%	\$ 40,884,636	93.84%
Debt Service (transfer to Sinking Fund)	697,009	1.79%	688,021	1.58%
Other Interfund Transfers*	393,980	1.01%	393,980	0.90%
Reserve for Contingency	336,871	0.86%	1,592,367	3.65%
Misc. Non-Departmental	10,000	0.03%	10,000	0.02%
Sub-Total: Non-Departmental	\$ 1,437,860	3.69%	\$ 2,684,368	6.16%
TOTAL EXPENDITURES	\$ 39,016,545	100.0%	\$ 43,569,004	100.0%

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

FY 2024-25 General Fund Expenditures Summary By Major Category



General Fund Revenues & Expenditures - Summary

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Revenues					
Property Taxes	15,853,337	18,050,615	19,201,630	19,201,630	23,134,672
Utility Service Taxes	4,989,755	5,549,291	5,078,615	5,078,615	5,332,546
Franchise Fees	3,088,661	3,245,711	3,106,126	3,106,126	3,186,624
Charges for Services	4,068,367	3,866,357	3,076,578	3,076,578	3,302,940
Intergovernmental	5,378,469	6,346,847	5,014,168	5,322,618	4,997,647
Fines and Forfeitures	75,054	83,579	77,000	77,000	77,000
Licenses and Permits	161,464	149,386	155,425	155,425	155,425
Miscellaneous	696,031	2,927,139	642,500	755,772	902,150
Sub-Total: Operating Revenues	34,311,138	40,218,925	36,352,042	36,773,764	41,089,004
Non-Operating Revenues					
Interfund Transfers	3,088,577	3,418,111	2,480,000	2,617,981	2,480,000
Appropriated Fund Balance	-	-	184,503	2,429,350	-
Sub-Total: Non-Operating Revenues	3,088,577	3,418,111	2,664,503	5,047,331	2,480,000
Total Revenues	\$37,399,715	\$43,637,036	\$39,016,545	\$41,821,095	\$43,569,004
Personnel Services:					
Salaries and Wages	17,223,027	18,361,096	20,747,528	20,125,942	21,719,221
Benefits	5,527,468	5,487,056	6,307,975	6,304,686	7,350,283
Sub-Total: Personnel Services	22,750,495	23,848,152	27,055,503	26,430,628	29,069,504
Operating Expenditures					
Professional and Contractual	1,826,919	3,334,898	2,274,366	3,436,655	3,346,157
Communications	187,816	170,493	214,940	230,537	257,129
Utilities	688,915	710,130	728,550	728,834	805,243
Rentals and Leases	108,182	94,631	210,226	198,799	194,337
Insurance	379,063	415,646	451,886	445,719	487,548
Repairs and Maintenance	1,996,693	2,349,552	2,526,265	4,231,185	2,856,131
Operating Supplies	1,140,800	1,290,008	1,465,480	1,692,956	1,583,008
Unleaded and Diesel Fuel	385,873	355,296	396,219	396,343	411,783
Vehicle Replacement	1,098,040	740,453	1,255,633	1,255,633	1,255,633
Other	353,140	335,639	573,617	540,770	618,163
Sub-Total: Operating Expenditures	8,165,441	9,796,746	10,097,182	13,157,431	11,815,132
Capital Outlay	481,839	463,671	426,000	883,077	-
Debt Service					
Capital Leases - Principal	63,618	314,183	-	-	-
Capital Leases - Interest	5,113	5,260	-	-	-
Interfund Loan Interest	5,203	-	-	-	-
Sub-Total: Debt Service	73,934	319,443	-	-	-
Non-Departmental Expenditures					
Promotional Activity - Employee Recognition	6,671	15,184	10,000	16,000	10,000
Bad Debt	284,545	257,216	-	-	-
Other Operating Supplies	-	4,000,000	-	-	-
Sub-Total: Non-Departmental Expenditures	291,216	4,272,400	10,000	16,000	10,000
Interfund Transfers and Reserves					
Transfers to Debt Service	1,609,292	706,721	697,009	697,009	688,021
Transfers to Other Funds	416,257	2,130,388	393,980	393,980	393,980
Reserve for Contingency	-	-	336,871	242,970	1,592,367
Sub-Total: Interfund Transfers and Reserves	2,025,549	2,837,109	1,427,860	1,333,959	2,674,368
Total Expenditures	\$33,788,474	\$41,537,521	\$39,016,545	\$41,821,095	\$43,569,004



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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 *	
General Fund activities:					
Legislative and Executive **	1,726,732	-	81,165	-	(1,645,567)
Human Resources	968,343	-	-	-	(968,343)
Finance ***	1,296,782	-	-	-	(1,296,782)
Information Technology	2,280,744	-	-	-	(2,280,744)
Development Services	1,514,768	-	172,410	179,825	(1,162,533)
Public Works	2,093,647	118,080	118,627	-	(1,856,940)
Police Department	12,141,087	10,000	552,730	380,250	(11,198,107)
Fire Department	10,330,058	-	819,000	900	(9,510,158)
Recreation and Parks	8,532,475	-	1,559,008	-	(6,973,467)
Transfers	1,082,001	-	-	-	(1,082,001)
Misc. Non-Departmental	10,000		-	-	(10,000)
Reserve for Contingencies	1,592,367	-	-	-	(1,592,367)
Total General Fund activities	\$ 43,569,004	\$ 128,080	\$ 3,302,940	\$ 560,975	\$ (39,577,009)

General Fund revenues not attributable to specific programs:

Taxes:		
Property taxes		23,134,672
Utility service taxes		5,332,546
Franchise fees		3,186,624
Occupational & county licenses		29,900
State shared revenues		4,839,667
Investment income		512,900
Miscellaneous revenues		60,700
Subtotal, general fund revenues before transfers		37,097,009
Transfers from other funds		2,480,000
Fund balance appropriated		-
Total General Fund revenues not attributable to specific programs		\$ 39,577,009

* 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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
CHARGES FOR SERVICES					
Culture/Recreation	1,548,266	1,491,443	1,319,427	1,319,427	1,386,871
General Government	305,247	330,852	250,950	250,950	250,950
Other Charges for Services	438,105	324,443	119,704	119,704	119,992
Physical Environment	338	-	1,260	1,260	1,260
Public Safety	1,607,564	1,479,214	1,214,929	1,214,929	1,371,730
Rents & Leases	168,847	240,405	170,308	170,308	172,137
Total Charges for Services	4,068,367	3,866,357	3,076,578	3,076,578	3,302,940
FRANCHISE FEES					
Franchise Fees	3,088,661	3,245,711	3,106,126	3,106,126	3,186,624
Total Franchise Fees	3,088,661	3,245,711	3,106,126	3,106,126	3,186,624
FINES AND FORFEITURES					
Judgements and Fines	71,919	62,558	52,600	52,600	52,600
Violations of Local Ord.	1,000	18,040	21,900	21,900	21,900
Other Fines &/or Forfeits	2,135	2,981	2,500	2,500	2,500
Total Fines and Forfeitures	75,054	83,579	77,000	77,000	77,000
INTERGOVERNMENTAL REVENUE					
Federal Grants	91,513	1,011,350	10,000	10,000	10,000
Grants from Other Local	-	15,621	-	-	-
Intergovernmental Revenues	48,651	26,616	29,900	63,350	29,900
State Grants	97,441	104,120	96,210	371,210	118,080
State Shared Revenues	5,140,864	5,189,140	4,878,058	4,878,058	4,839,667
Total Intergovernmental	5,378,469	6,346,847	5,014,168	5,322,618	4,997,647
LICENSES & PERMITS					
Business Tax Receipts	146,596	143,750	146,130	146,130	146,130
Other Lic, Fees & Permits	12,933	5,011	5,295	5,295	5,295
Miscellaneous Revenues	1,935	625	4,000	4,000	4,000
Total Licenses & Permits	161,464	149,386	155,425	155,425	155,425
MISCELLANEOUS REVENUES					
Cont & Donation/Private	11,185	7,978	-	60,755	-
Disposition of Fixed Assets	47,530	7,362	2,100	2,100	2,100
Interest Earnings	37,584	916,914	311,900	311,900	512,900
Other Miscellaneous Revenues	599,732	1,994,885	328,500	381,017	387,150
Total Misc Revenues	696,031	2,927,139	642,500	755,772	902,150
OTHER SOURCES					
Interfund Transfers	3,088,577	3,418,111	2,480,000	2,617,981	2,480,000
Other Sources	-	-	-	-	-
Appropriated Fund Balance	-	-	184,503	2,429,350	-
Total Other Sources	3,088,577	3,418,111	2,664,503	5,047,331	2,480,000
TAXES					
Ad Valorem Taxes	15,853,337	18,050,615	19,201,630	19,201,630	23,134,672
Communications Srv Tax	948,564	1,055,121	974,255	974,255	1,022,968
Utility Service Taxes	4,041,191	4,494,170	4,104,360	4,104,360	4,309,578
Total Taxes	20,843,092	23,599,906	24,280,245	24,280,245	28,467,218
Total Revenues by Grouping	\$37,399,715	\$43,637,036	\$39,016,545	\$41,821,095	\$43,569,004

General Fund Actual and Budget Comparison By Expenditure Group

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
SALARIES					
Executive Salaries	1,417,678	1,539,204	1,627,439	1,627,439	1,730,098
Regular Salaries & Wages	12,881,289	13,930,506	15,734,558	15,734,558	17,089,711
Other Salaries & Wages	783,743	721,821	1,059,544	437,958	458,448
Overtime	915,546	824,556	811,280	811,280	867,466
Special Pay	97,612	128,474	97,717	97,717	98,573
FICA/Medicare Taxes	1,127,159	1,216,535	1,416,990	1,416,990	1,474,925
Active Military Pay	622	2,516	-	-	-
Total Salaries	17,223,649	18,363,612	20,747,528	20,125,942	21,719,221
BENEFITS					
Retirement Contributions	1,227,233	1,447,711	1,859,352	1,859,352	2,780,073
Health Insurance	4,017,239	3,756,587	4,232,743	4,232,743	4,336,355
Workers' Compensation	281,278	277,047	215,880	212,591	233,855
Unemployment	1,096	3,195	-	-	-
Total Benefits	5,526,846	5,484,540	6,307,975	6,304,686	7,350,283
OPERATING					
Professional Services	617,484	859,205	655,418	1,579,105	1,294,470
Accounting & Auditing	53,000	58,500	63,300	63,300	67,500
Other Contractual Services	1,156,435	2,417,193	1,555,648	1,794,250	1,984,187
Travel & Per-Diem	40,828	44,428	119,468	113,922	127,042
Communications & Freight	187,816	170,493	214,940	230,537	257,129
Freight & Postage Service	11,649	12,611	16,633	16,583	18,149
Utility Services	688,915	710,130	728,550	728,834	805,243
Rentals & Leases	1,206,222	835,084	1,465,859	1,454,432	1,449,970
Insurance	379,063	415,646	451,886	445,719	487,548
Repair and Maintenance	1,996,693	2,349,552	2,526,265	4,231,185	2,856,131
Printing and Binding	18,242	10,168	41,611	41,536	44,346
Promotional Activities	33,724	35,599	60,525	60,175	60,120
Other Current Charges	114,427	4,089,241	125,830	125,430	106,152
Office Supplies	39,286	44,752	47,930	48,133	51,807
Operating Supplies	1,393,859	1,505,635	1,655,000	1,846,472	1,760,369
Road Materials & Supplies	29,913	36,539	40,000	76,400	60,000
Books, Publications, Subs	186,964	196,822	271,319	270,418	324,969
Educational Reimbursement	10,921	5,148	57,000	31,000	60,000
Total Operating	8,165,441	13,796,746	10,097,182	13,157,431	11,815,132
CAPITAL					
Buildings	16,395	-	-	-	-
Improvements Other than Bldgs	277,553	170,627	116,000	147,028	-
Capital Assets	187,891	293,044	310,000	736,049	-
Total Capital	481,839	463,671	426,000	883,077	-
DEBT SERVICE					
Capital Leases - Principal	63,618	314,183	-	-	-
Capital Leases - Interest	5,113	5,260	-	-	-
Interfund Loan Interest	5,203	-	-	-	-
Total Debt Service	73,934	319,443	-	-	-
NON-DEPARTMENTAL					
Promotional - Employee Recognition	6,671	15,184	10,000	16,000	10,000
Bad Debt	284,545	257,216	-	-	-
Total Non-Departmental	291,216	272,400	10,000	16,000	10,000
TRANSFERS					
	2,025,549	2,837,109	1,090,989	1,090,989	1,082,001
RESERVE FOR CONTINGENCIES					
	-	-	336,871	242,970	1,592,367
Total Expenditures by Grouping	\$33,788,474	\$41,537,521	\$39,016,545	\$41,821,095	\$43,569,004

General Fund Revenues by Category

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
TAXES					
PROPERTY TAXES					
Current	15,842,158	18,042,113	19,191,630	19,191,630	23,124,672
Delinquent	11,179	8,502	10,000	10,000	10,000
Total: Property Taxes	15,853,337	18,050,615	19,201,630	19,201,630	23,134,672
UTILITY SERVICE TAXES					
Electric	3,289,765	3,642,285	3,352,860	3,352,860	3,520,503
Water	685,026	783,873	692,200	692,200	726,810
Propane	66,400	68,012	59,300	59,300	62,265
Communications Services	948,564	1,055,121	974,255	974,255	1,022,968
Total: Utility Service Taxes	4,989,755	5,549,291	5,078,615	5,078,615	5,332,546
FRANCHISE FEES					
Electric	2,650,746	2,781,272	2,662,905	2,662,905	2,742,792
Solid Waste - Residential	186,141	200,926	178,750	178,750	178,750
Solid Waste - Commercial	236,235	244,169	251,471	251,471	252,082
Propane	15,539	19,344	13,000	13,000	13,000
Total: Franchise Fees	3,088,661	3,245,711	3,106,126	3,106,126	3,186,624
TOTAL: TAXES	23,931,753	26,845,617	27,386,371	27,386,371	31,653,842
LICENSES AND PERMITS					
City Business Tax Receipts	142,762	139,111	142,730	142,730	142,730
Environmental Preserve	-	42	-	-	-
County Business Tax Receipts	3,834	4,639	3,400	3,400	3,400
Radon Inspections	4,858	3,401	1,995	1,995	1,995
Right of Way Permits	420	490	3,600	3,600	3,600
Irrigation Permits	6,975	1,575	3,700	3,700	3,700
Other Licenses and Permits	2,615	170	-	-	-
TOTAL: LICENSES AND PERMITS	161,464	149,428	155,425	155,425	155,425
INTERGOVERNMENTAL					
FEDERAL GRANTS					
FEMA - Federal	-	986,478	-	-	-
DEA Overtime	19,372	17,769	10,000	10,000	10,000
Homeland Security Task Force	72,141	7,103	-	-	-
Total: Federal Grants	91,513	1,011,350	10,000	10,000	10,000
STATE AND COUNTY GRANTS					
Byrne Grant	-	15,621	-	-	-
FDOT - Lighting Reimbursement	97,441	98,709	96,210	96,210	118,080
FEMA - State	-	5,411	-	-	-
Department of Financial Services	-	-	-	275,000	-
Total: State and County Grants	97,441	119,741	96,210	371,210	118,080
STATE AND COUNTY SHARED REVENUE					
State Revenue Share	1,854,185	1,917,701	1,684,018	1,684,018	1,801,899
State Mobile Home Licenses	15,309	13,222	13,400	13,400	13,400
State Alcoholic Beverage Licenses	18,447	25,192	21,600	21,600	21,600
State Half-Cent Sales Tax	3,209,495	3,205,215	3,125,440	3,125,440	2,969,168
State Firefighters Supplemental Comp.	22,903	15,380	15,000	15,000	15,000
State Motor Fuel Tax Rebate	20,525	12,430	18,600	18,600	18,600
County Occupational Licenses	29,103	26,616	29,900	29,900	29,900
CDBG Grant	-	-	-	33,450	-
COVID	19,548	-	-	-	-
Total: State and County Shared Revenue	5,189,515	5,215,756	4,907,958	4,941,408	4,869,567
TOTAL: INTERGOVERNMENTAL	5,378,469	6,346,847	5,014,168	5,322,618	4,997,647

General Fund Revenues by Category

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
CHARGES FOR SERVICES					
DEVELOPMENT SERVICES FEES					
Plats and Addressing Fees	4,985	2,960	2,940	2,940	2,940
Development Application Fees	137,409	138,784	101,745	101,745	101,745
Comprehensive Plan Amendments	92,612	137,521	65,100	65,100	65,100
Subdivision Quality Control Inspection	319,558	205,767	-	-	-
Handling Fees (County Impact Fee Collector)	58	-	1,365	1,365	1,365
Total: Development Services Fees	554,622	485,032	171,150	171,150	171,150
OTHER CHARGES FOR SERVICES					
Fire Inspection and Plan Reviews	169,005	98,707	159,000	159,000	159,000
Certification and Copies	3,561	9,737	6,930	6,930	6,930
Lien Searches	66,675	41,850	74,235	74,235	74,235
Police Reports/RAD/Other	1	-	-	-	-
Fingerprinting	-	-	630	630	630
School Resource Officers	477,694	471,603	505,299	505,299	552,100
Lockout Fee Services	950	650	-	-	-
Emergency Medical Transport Fees	959,914	908,254	550,000	550,000	660,000
Lot Mowing	338	-	1,260	1,260	1,260
Solid Waste Administrative Handling Fee	118,118	118,385	118,339	118,339	118,627
Miscellaneous Charges for Services	376	291	-	-	-
Total: Other Charges for Services	1,796,632	1,649,477	1,415,693	1,415,693	1,572,782
RECREATION ACTIVITY FEES:					
Program, Athletic and Facility Fees					
- Riverside Activity Fees	233,847	57,616	148,459	148,459	148,459
- City Sponsored Athletics	356,350	503,669	444,696	444,696	475,825
- Oviedo Blvd Aquatic Facility	310,586	314,689	328,000	328,000	344,400
- Recreation Programs	19,223	17,969	24,150	24,150	25,358
- Special Events	95,007	29,948	34,230	34,230	35,942
- Oviedo on the Park	268,959	276,061	228,589	228,589	240,018
- Membership Fee	44,720	37,598	24,253	24,253	25,466
- Concessions	219,228	254,085	85,050	85,050	89,303
Rentals and Leases	168,847	240,405	170,308	170,308	172,137
Pass-through Registration Fees	346	(192)	2,000	2,000	2,100
Total: Recreation Activity Fees	1,717,113	1,731,848	1,489,735	1,489,735	1,559,008
TOTAL: CHARGES FOR SERVICES	4,068,367	3,866,357	3,076,578	3,076,578	3,302,940
FINES AND FORFEITURES					
Judgments and Fines	71,919	62,558	52,600	52,600	52,600
Violations of Local Ordinances	150	-	200	200	200
Code Enforcement	850	18,040	21,700	21,700	21,700
Business Tax Receipts - Late Fees	2,135	2,939	2,500	2,500	2,500
TOTAL: FINES AND FORFEITURES	75,054	83,537	77,000	77,000	77,000
MISCELLANEOUS					
Interest and Dividends	37,584	916,914	311,900	311,900	512,900
Insurance Proceeds	98,261	1,385,482	20,000	72,517	20,000
Gain/Loss on Sale of Assets	47,530	7,362	2,100	2,100	2,100
Police Off-Duty Services	310,175	363,130	269,000	269,000	327,650
Fire Off-Duty Services	1,077	2,412	900	900	900
Contributions and Donations - Parks and Rec.	11,185	7,978	-	60,755	-
Other Miscellaneous	190,219	243,861	38,600	38,600	38,600
TOTAL: MISCELLANEOUS	696,031	2,927,139	642,500	755,772	902,150
TOTAL CURRENT INCOME	34,311,138	40,218,925	36,352,042	36,773,764	41,089,004
TOTAL NON-AD VALOREM REVENUE	18,457,801	22,168,310	17,150,412	17,572,134	17,954,332

General Fund Revenues by Category

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
NON-OPERATING REVENUES					
INTERFUND TRANSFERS (TRANSFERS FROM):					
CRA Fund (015)	293,528	55,000	55,000	55,000	55,000
General Facilities Improvements	-	-	-	47,376	-
DEA Fund (106)	10,049	1,244	-	3,605	-
Fire Impact Fee Fund (108)	-	70,500	-	-	-
Building Services Fund (120)	410,000	342,000	50,000	137,000	50,000
Recreation Facility Improvement Fund (340)	-	574,367	-	-	-
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
MEDICAL INSURANCE FUND (510)	-	-	-	-	-
TOTAL: INTERFUND TRANSFERS	3,088,577	3,418,111	2,480,000	2,617,981	2,480,000
APPROPRIATED FUND BALANCE					
	-	-	184,503	2,429,350	-
TOTAL: NON-OPERATING REVENUES	3,088,577	3,418,111	2,664,503	5,047,331	2,480,000
TOTAL REVENUES	\$37,399,715	\$ 43,637,036	\$ 39,016,545	\$ 41,821,095	\$ 43,569,004



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General Fund Expenditures by Department

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
LEGISLATIVE AND EXECUTIVE					
City Council	289,139	272,532	311,058	315,734	323,072
City Attorney	182,855	203,850	259,910	259,910	259,910
City Administration	274,182	273,007	308,106	340,468	320,867
Public Information	316,254	355,566	473,834	474,717	491,153
City Clerk	284,297	268,385	351,408	354,234	331,730
TOTAL: LEGISLATIVE & EXECUTIVE	1,346,727	1,373,340	1,704,316	1,745,063	1,726,732
HUMAN RESOURCES					
	679,097	749,809	901,189	905,636	968,343
FINANCE					
Accounting and Fiscal Services	847,804	856,765	1,133,525	1,138,702	1,067,231
Purchasing	124,878	139,412	146,194	146,811	229,551
TOTAL: FINANCE DEPARTMENT	972,682	996,177	1,279,719	1,285,513	1,296,782
INFORMATION TECHNOLOGY					
	1,507,106	1,798,325	1,881,025	2,029,617	2,280,744
DEVELOPMENT SERVICES					
Development Services Administration	279,232	310,063	332,744	342,151	363,885
Planning	370,540	572,417	438,006	585,116	458,474
Development Review	259,418	332,965	377,475	392,055	383,704
Code Enforcement	257,155	288,305	330,386	330,398	308,705
TOTAL: DEVELOPMENT SERVICES	1,166,345	1,503,750	1,478,611	1,649,720	1,514,768
PUBLIC WORKS					
Public Works Administration	200,514	231,261	242,242	263,716	256,220
Grounds and Right of Way Maintenance	226,128	233,300	245,884	263,078	274,245
Sidewalks and Streets Maintenance	754,918	922,958	1,586,332	1,629,951	1,563,182
Hurricane Recovery	-	988,852	-	60,167	-
TOTAL: PUBLIC WORKS	1,181,560	2,376,371	2,074,458	2,216,912	2,093,647
POLICE DEPARTMENT					
Police Administration and Accreditation	989,947	1,054,180	1,113,564	1,128,515	1,184,029
Community Policing & Patrol	5,055,226	4,989,024	5,590,465	5,593,552	6,423,903
Police Records	539,156	570,577	664,873	664,987	687,323
Community Involvement	1,455,069	1,433,047	1,684,770	1,686,639	1,611,433
Criminal Investigations	881,435	855,258	994,909	1,011,486	1,021,423
Community Response Team	637,079	660,240	739,085	740,248	794,861
Police Education and Training	335,073	331,068	363,457	373,208	418,115
TOTAL: POLICE DEPARTMENT	9,892,985	9,893,394	11,151,123	11,198,635	12,141,087
FIRE DEPARTMENT					
Fire Admin and Emergency Management	350,220	392,225	438,347	435,606	478,684
Fire Suppression and Rescue	6,219,170	6,977,858	7,620,857	8,084,879	8,652,884
Fire Prevention	308,930	307,669	159,000	254,000	323,630
Fire Education & Training	204,752	241,205	263,668	263,717	293,649
EMS	469,621	433,538	559,658	577,023	581,211
TOTAL: FIRE DEPARTMENT	7,552,693	8,352,495	9,041,530	9,615,225	10,330,058

General Fund Expenditures by Department

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
RECREATION AND PARKS					
Recreation & Parks Administration	1,053,076	713,424	782,502	782,647	825,678
Riverside Recreation Center	497,953	475,859	461,497	1,675,293	475,857
City-Sponsored Athletics	635,623	683,058	840,050	823,306	874,602
Athletic Fields and Park Maintenance	1,788,190	2,194,659	2,240,423	2,508,156	2,383,880
Oviedo Blvd Aquatics	817,231	796,829	888,808	959,699	976,105
Facility Maintenance and Custodial Services	1,162,566	1,405,483	1,603,835	1,764,194	1,621,870
Oviedo on the Park	1,212,672	1,115,039	1,249,599	1,311,520	1,374,483
TOTAL: RECREATION AND PARKS	7,167,311	7,384,351	8,066,714	9,824,815	8,532,475
TOTAL: DEPARTMENTAL	31,466,506	34,428,012	37,578,685	40,471,136	40,884,636
NON-DEPARTMENTAL EXPENDITURES					
Promotional Activity - Employee Recognition	6,671	15,184	10,000	16,000	10,000
Other Current Charges	-	4,000,000	-	-	-
Interfund Loan Interest	5,203	-	-	-	-
Bad Debt Expenses	284,545	257,216	-	-	-
SUB-TOTAL: NON DEPARTMENTAL	296,419	4,272,400	10,000	16,000	10,000
INTERFUND TRANSFERS TO DEBT					
2012A PIRRN	1,427,936	-	-	-	-
2012B CIRRN	360,415	359,141	356,749	356,749	355,081
2012D CIRRN	514,883	-	-	-	-
2013 PIRN	354,900	347,580	340,260	340,260	332,940
Other Debt Service	(1,114,935)	-	-	-	-
TOTAL: INTERFUND TRANSFERS FOR DEBT SERVICE	1,543,199	706,721	697,009	697,009	688,021
INTERFUND TRANSFERS TO					
Stormwater Operating (410)	-	49,653	-	-	-
Lease Financing Fund (205)	66,093	-	-	-	-
Vehicle Replacement Fund (302)	-	500,000	-	-	-
Technology Improvement Fund (320)	156,000	130,000	130,000	130,000	130,000
General Facility Improvement Fund (330)	105,152	-	-	-	-
Recreation Facility Improvement Fund (340)	-	869,500	-	-	-
Water and Sewer Fund (401)	-	19,275	-	-	-
Fleet Internal Service Fund (504)	-	5,000	-	-	-
Third Gen Sales Tax Fund (304)	-	401,678	-	-	-
Insurance Deductible Fund (512)	155,105	155,282	263,980	263,980	263,980
TOTAL: INTERFUND TRANSFERS	482,350	2,130,388	393,980	393,980	393,980
TOTAL: INTERFUND TRANSFERS	2,025,549	2,837,109	1,090,989	1,090,989	1,082,001
RESERVE FOR CONTINGENCIES					
Reserve for Contingencies	-	-	211,871	117,970	1,467,367
Pay for Performance	-	-	125,000	125,000	125,000
TOTAL: CONTINGENCIES	-	-	336,871	242,970	1,592,367
TOTAL EXPENDITURES	\$33,788,474	\$ 41,537,521	\$ 39,016,545	\$ 41,821,095	\$ 43,569,004



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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.



City Council



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	2021-22 Actual	2022-23 Actual	2023-24 Target	2024-25 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	32	26	30	(2)
		# of City Council meetings held (CRA)	Workload	8	7	8	(2)

(1) FY 2023-24 Strategic plan updated as of 3rd quarter

(2) Updates for 2024-25 are not yet available

Accomplishments

- See accomplishments for all City departments beginning on page 31.

Budget Highlights

- The FY 2024-25 Proposed Budget of \$323,072, is an increase of \$12,014, or 3.86%, over the FY 2023-24 Adopted Budget of \$311,058. Significant changes to the FY 2024-25 Proposed Budget include the following:
 - 6% Wage increase for General Government employees;
 - 4% increase in Health premiums;
 - 10% increase in Workers Compensation premiums;
 - 10% increase in General Liability Insurance premiums;
 - Increase in Books, Publications, Subs for increase in the Metro plan annual subscription.

City Council

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
SALARIES					
Executive Salaries	73,589	75,970	79,769	79,769	84,555
Special Pay	279	35	-	-	143
FICA/Medicare Taxes	1,664	2,039	2,070	2,070	2,195
Total Salaries	75,532	78,044	81,839	81,839	86,893
BENEFITS					
Retirement Contributions	3,830	3,989	3,988	3,988	4,228
Health Insurance	15,835	15,993	15,993	15,993	16,940
Workers' Compensation	41	37	27	27	30
Total Benefits	19,706	20,019	20,008	20,008	21,198
OPERATING EXPENDITURES					
Professional Services	126,330	113,805	128,300	128,300	128,300
Other Contractual Services	5,200	6,100	6,800	6,800	7,200
Travel & Per-Diem	8,369	7,514	15,921	15,921	15,992
Communications & Freight	3,142	3,009	4,038	4,173	4,745
Freight & Postage Service	13	2	25	25	25
Utility Services	10,327	11,684	11,799	11,799	12,379
Rentals & Leases	657	-	1,017	1,017	1,017
Insurance	6,354	6,313	7,045	6,943	7,638
Repair and Maintenance	-	-	-	4,643	-
Printing and Binding	93	120	360	360	360
Promotional Activities	-	708	850	850	1,010
Other Current Charges	5,350	4,328	5,500	5,500	5,500
Office Supplies	320	627	469	469	1,179
Operating Supplies	2,449	1,291	4,326	4,326	4,726
Books, Publications, Subs	20,144	17,952	22,761	22,761	24,910
Total Operating Expenditures	188,748	173,453	209,211	213,887	214,981
CAPITAL					
Capital Assets	4,560	-	-	-	-
Total Capital	4,560	-	-	-	-
DEBT SERVICE					
Capital Leases - Principal	496	851	-	-	-
Capital Leases - Interest	97	165	-	-	-
Total Debt Service	593	1,016	-	-	-
Total Expenditures by Grouping	\$ 289,139	\$ 272,532	\$ 311,058	\$ 315,734	\$ 323,072

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	89,674	92,543	95,505	98,561	101,715
Benefits	22,894	24,725	26,703	28,840	31,349
Operating Expenditures	226,112	237,838	250,192	263,210	276,929
Total Projection	\$ 338,679	\$ 355,106	\$ 372,400	\$ 390,610	\$ 409,992



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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.



City Administration

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change
City Manager	1.00	1.00	1.00	1.00	1.00	0.00
Total	1.00	1.00	1.000	1.000	1.000	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.

Performance Measurements

Legend							
Workload = Level of Productivity							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2021-22 Actual	2022-23 Actual	2023-24 Target	2024-25 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
	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 2023-24 and FY 2024-25 information is not yet available.

Accomplishments

- See accomplishments for all City departments beginning on page 31.

Budget Highlights

The FY 2024-25 Proposed Budget of \$320,867, is an increase of \$12,761, or 4.14%, over the FY 2023-24 Adopted Budget of \$308,106. The increase is primarily attributable to the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums.

City Administration

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 203,800	\$ 207,380	\$ 224,123	\$ 224,123	\$ 234,813
FICA/Medicare Taxes	11,518	12,336	17,291	17,291	17,030
Total Salaries	215,318	219,716	241,414	241,414	251,843
<u>BENEFITS</u>					
Retirement Contributions	10,190	10,369	11,206	11,206	11,741
Health Insurance	26,932	27,991	27,991	27,991	29,077
Workers' Compensation	258	244	174	171	188
Total Benefits	37,380	38,604	39,371	39,368	41,006
<u>OPERATING EXPENDITURES</u>					
Professional Services	-	-	-	30,000	-
Other Contractual Services	400	175	440	440	200
Travel & Per-Diem	1,647	773	3,352	3,352	3,240
Communications & Freight	944	827	1,699	1,815	2,306
Freight & Postage Service	76	1	25	25	25
Utility Services	4,747	5,295	5,420	5,420	5,702
Rentals & Leases	4,552	2,057	7,656	7,656	7,656
Insurance	1,293	1,427	1,592	1,525	1,726
Repair and Maintenance	400	86	1,845	4,161	1,665
Other Current Charges	13	58	242	242	248
Office Supplies	273	144	311	431	332
Operating Supplies	690	854	1,130	1,010	1,138
Books, Publications, Subs	3,013	2,313	3,609	3,609	3,780
Total Operating Expenditures	18,048	14,010	27,321	59,686	28,018
<u>CAPITAL</u>					
Capital Assets	3,040	-	-	-	-
Total Capital	3,040	-	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	331	567	-	-	-
Capital Leases - Interest	65	110	-	-	-
Total Debt Service	396	677	-	-	-
Total Expenditures by Grouping	\$ 274,182	\$ 273,007	\$ 308,106	\$ 340,468	\$ 320,867

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	259,902	268,219	276,802	285,660	294,801
Benefits	44,286	47,829	51,656	55,788	60,642
Operating Expenditures	29,505	31,075	32,734	34,485	36,336
Total Projection	\$ 333,694	\$ 347,124	\$ 361,191	\$ 375,933	\$ 391,778



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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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change
Human Resources Director	1.00	1.00	1.00	1.00	1.00	0.00
Assistant HR Director	0.00	1.00	1.00	1.00	1.00	0.00
Benefits Analyst	1.00	1.00	1.00	1.00	1.00	0.00
HR Analyst Recruitment	1.00	1.00	1.00	1.00	1.00	0.00
HR Specialist	1.00	1.00	1.00	0.00	0.00	0.00
HR Technician	0.00	0.00	0.00	1.00	1.00	0.00
Risk Management Coord	0.00	0.00	1.00	0.00	0.00	0.00
Risk Management Specialist	0.00	0.00	0.00	1.00	1.00	0.00
Sr. HR Coordinator	1.00	0.00	0.00	0.00	0.00	0.00
Total	5.00	5.00	6.000	6.000	6.000	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. 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.

Human Resources

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	2021-22	2022-23	2023-24	2024-25
				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	2,500	1,234	2,500	5,000
		# new General Liability Claims	Workload	21	31	32	16
		# new Auto Claims	Workload	23	29	35	24
		# new Medical Claims	Workload	16	19	20	34
7.2	3. Maintain competitive wage and benefit structure	% of new FTE hires who remain on the job greater than 1 year	Workload	49.50%	64.00%	83.00%	83.00%
		Turnover Rate (FTE)	Workload	14.00%	4.99%	5.00%	5.00%
7.1	5. Continued recruitment efforts	# of employment applications received/ processed	Workload	809	1,302	1,302	1,256
		# of new hires processed	Workload	51	59	55	85

Accomplishments

- See accomplishments for Human Resources on pages 50-53.

Budget Highlights

The FY 2024-25 Proposed Budget of \$968,343, is an increase of \$67,154, or 7.45%, over the FY 2023-24 Adopted Budget of \$901,189. The increase is primarily attributable to the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in Operating Supplies for the Safety committee operating supplies.

Human Resources

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 138,501	\$ 153,646	\$ 163,993	\$ 163,993	\$ 177,566
Regular Salaries & Wages	264,778	340,279	375,942	375,942	401,364
Overtime	2,258	1,689	7,710	7,710	6,837
Special Pay	71	604	285	285	570
FICA/Medicare Taxes	29,748	35,864	41,990	41,990	41,924
Total Salaries	435,356	532,082	589,920	589,920	628,261
<u>BENEFITS</u>					
Retirement Contributions	19,553	24,769	27,383	27,383	29,289
Health Insurance	90,949	107,543	115,697	115,697	120,376
Workers' Compensation	541	613	455	448	493
Total Benefits	111,043	132,925	143,535	143,528	150,158
<u>OPERATING EXPENDITURES</u>					
Professional Services	84,965	39,237	68,328	93,328	75,063
Other Contractual Services	180	300	360	360	360
Travel & Per-Diem	1,238	2,570	6,229	6,229	5,306
Communications & Freight	1,244	1,055	2,505	2,699	3,577
Freight & Postage Service	296	518	560	560	734
Utility Services	9,476	10,721	10,834	10,834	11,399
Rentals & Leases	1,494	720	2,753	2,753	2,753
Insurance	2,502	2,735	3,052	3,052	3,308
Repair and Maintenance	-	-	-	4,260	-
Printing and Binding	70	165	150	150	150
Other Current Charges	2,790	3,933	5,850	5,850	5,050
Office Supplies	4,597	4,877	5,353	5,353	5,977
Operating Supplies	614	4,804	882	882	10,882
Books, Publications, Subs	2,006	5,986	3,878	4,878	5,365
Educational Costs	10,921	5,148	57,000	31,000	60,000
Total Operating Expenditures	122,393	82,769	167,734	172,188	189,924
<u>CAPITAL</u>					
Capital Assets	9,119	-	-	-	-
Total Capital	9,119	-	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	992	1,702	-	-	-
Capital Leases - Interest	194	331	-	-	-
Total Debt Service	1,186	2,033	-	-	-
Total Expenditures by Grouping	\$ 679,097	\$ 749,809	\$ 901,189	\$ 905,636	\$ 968,343

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	648,365	669,113	690,525	712,621	735,425
Benefits	162,171	175,144	189,156	204,288	222,061
Operating Expenditures	199,586	209,747	220,434	231,676	243,502
Total Projection	\$ 1,010,122	\$ 1,054,004	\$ 1,100,115	\$ 1,148,586	\$ 1,200,989



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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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	0.00	0.00	0.00	0.00	0.00
Records Coordinator	0.00	1.00	1.00	1.00	1.00	0.00
Total	3.00	3.00	3.000	3.000	3.000	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.

Performance Measurements

Legend							
Workload = Level of Productivity							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2021-22	2022-23	2023-24	2024-25
				Actual	Actual	Target	Target
	1. Continue review of agreements and City documents for scanning and uploading into OnBase	# documents to be dispositioned	Workload	16,777	-	12,626	13,000
		# of documents imported into OnBase	Workload	9,492	13,258	10,000	10,000

Accomplishments

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

City Clerk

Budget Highlights

The FY 2024-25 Proposed Budget of \$331,730, is a decrease of \$19,678, or -5.60%, over the FY 2023-24 Adopted Budget of \$351,408. Significant changes to FY 2024-25 Proposed Budget include:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Decrease in Election Costs.



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City Clerk

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
SALARIES					
Executive Salaries	\$ 71,600	\$ 81,279	\$ 85,342	\$ 85,342	\$ 90,543
Regular Salaries & Wages	84,393	95,911	100,865	100,865	107,012
Overtime	3,252	2,985	4,000	4,000	4,000
Special Pay	-	284	143	143	-
FICA/Medicare Taxes	11,840	13,770	14,555	14,555	15,198
Total Salaries	171,085	194,229	204,905	204,905	216,753
BENEFITS					
Retirement Contributions	7,962	9,009	9,510	9,510	10,078
Health Insurance	31,522	30,640	30,639	30,639	31,872
Workers' Compensation	217	222	159	157	173
Total Benefits	39,701	39,871	40,308	40,306	42,123
OPERATING EXPENDITURES					
Other Contractual Services	358	345	580	580	580
Travel & Per-Diem	2,167	1,795	3,901	3,901	3,419
Communications & Freight	814	769	1,495	1,592	1,999
Freight & Postage Service	49	21	100	100	60
Utility Services	6,124	7,005	6,985	6,985	7,393
Rentals & Leases	5,010	4,353	11,152	11,152	11,974
Insurance	1,365	1,356	1,513	1,491	1,640
Repair and Maintenance	-	-	500	3,253	500
Printing and Binding	8,558	3,694	25,290	25,290	25,290
Other Current Charges	35,687	9,801	44,885	44,885	11,215
Office Supplies	1,127	1,290	1,269	1,269	1,979
Operating Supplies	435	680	3,700	3,700	1,450
Books, Publications, Subs	6,664	2,160	4,825	4,825	5,355
Total Operating Expenditures	68,358	33,269	106,195	109,023	72,854
CAPITAL					
Capital Assets	4,560	-	-	-	-
Total Capital	4,560	-	-	-	-
DEBT SERVICE					
Capital Leases - Principal	496	851	-	-	-
Capital Leases - Interest	97	165	-	-	-
Total Debt Service	593	1,016	-	-	-
Total Expenditures by Grouping	\$ 284,297	\$ 268,385	\$ 351,408	\$ 354,234	\$ 331,730

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	223,689	230,847	238,234	245,858	253,725
Benefits	45,493	49,132	53,063	57,308	62,294
Operating Expenditures	76,579	80,498	84,622	88,962	93,530
Total Projection	\$ 345,761	\$ 360,477	\$ 375,919	\$ 392,128	\$ 409,549



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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.



Public Information

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	0.00	0.00	0.00	0.00	0.00
Staff Assistant	0.00	1.00	1.00	1.00	1.00	0.00
Total	4.00	4.00	4.000	4.000	4.000	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.

Performance Measurements

Goal	Department Objective	Strategy/Measure	Performance Indicator	Legend			
				2021-22 Actual	2022-23 Actual	2023-24 Target	2024-25 Target
7.1 & 7.3	1. Continue to implement comprehensive citizen engagement practices.	# of in-house requests for media assistance	Workload	288	832	596	596
		# of press releases produced/ press contact	Workload	4	44	26	26
		# of publications/ literature produced	Workload	29	23	10	10
		# of e-blast notifications	Workload	15	160	105	105
		# of social media posts (Twitter, Facebook)	Workload	617	997	1,500	1,500
		Facebook Followers	Workload	28,456	15,427	32,000	32,000
		Twitter Followers	Workload	6,768	3,603	4,000	4,000

Accomplishments

- See accomplishments for Public Information on pages 53-55.

Budget Highlights

The FY 2024-25 Proposed Budget of \$491,153, is an increase of \$17,319, or 3.66%, over the FY 2023-24 Adopted Budget of \$473,834. The increase is primarily attributable to the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums.

Public Information

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
SALARIES					
Executive Salaries	\$ 142,551	\$ 158,478	\$ 170,402	\$ 170,402	\$ 176,386
Regular Salaries & Wages	67,905	103,482	163,921	163,921	172,748
Other Salaries & Wages	1,341	-	-	-	-
Overtime	4	-	-	-	-
Special Pay	71	284	36	36	-
FICA/Medicare Taxes	15,121	18,948	25,595	25,595	25,506
Total Salaries	226,993	281,192	359,954	359,954	374,640
BENEFITS					
Retirement Contributions	10,590	12,829	16,716	16,716	17,457
Health Insurance	53,625	41,164	58,025	58,025	60,351
Workers' Compensation	288	326	281	277	305
Unemployment	-	389	-	-	-
Total Benefits	64,503	54,708	75,022	75,018	78,113
OPERATING EXPENDITURES					
Other Contractual Services	12,259	12,740	26,355	26,355	22,660
Travel & Per-Diem	-	128	1,150	1,150	1,150
Communications & Freight	1,084	1,273	1,846	1,923	2,251
Freight & Postage Service	1	-	20	20	20
Utility Services	1,832	2,072	2,054	2,054	2,186
Rentals & Leases	438	-	678	678	678
Insurance	896	890	994	980	1,078
Repair and Maintenance	-	-	-	824	-
Printing and Binding	-	-	50	50	50
Promotional Activities	1,684	499	275	275	2,600
Office Supplies	342	420	461	461	491
Operating Supplies	404	536	1,475	1,475	3,086
Books, Publications, Subs	2,382	431	3,500	3,500	2,150
Total Operating Expenditures	21,322	18,989	38,858	39,745	38,400
CAPITAL					
Capital Assets	3,040	-	-	-	-
Total Capital	3,040	-	-	-	-
DEBT SERVICE					
Capital Leases - Principal	331	567	-	-	-
Capital Leases - Interest	65	110	-	-	-
Total Debt Service	396	677	-	-	-
Total Expenditures by Grouping	\$ 316,254	\$ 355,566	\$ 473,834	\$ 474,717	\$ 491,153

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	386,628	399,001	411,769	424,945	438,543
Benefits	84,362	91,111	98,400	106,272	115,518
Operating Expenditures	40,374	42,452	44,640	46,943	49,370
Total Projection	\$ 511,364	\$ 532,563	\$ 554,808	\$ 578,161	\$ 603,430



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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.



Accounting & Fiscal Services

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	0.00	-1.00
Accounting Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Manager	1.00	1.00	1.00	0.00	0.00	0.00
Accountant Sr. PT	0.70	0.70	0.70	0.70	0.70	0.00
Accountant Sr.	0.00	0.00	0.00	0.00	1.00	1.00
Budget Officer	0.00	0.00	1.00	1.00	1.00	0.00
Financial Management Analyst	1.00	1.00	0.00	0.00	0.00	0.00
Payroll Administrator	1.00	1.00	1.00	0.00	0.00	0.00
Payroll & AP Coordinator	0.00	0.00	0.00	1.00	1.00	0.00
Procurement Coordinator	0.00	0.00	0.00	1.00	0.00	-1.00
Total	7.70	7.70	7.700	7.700	6.700	-1.00



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. 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.

Accounting & Fiscal Services

Performance Measurements

Legend

Workload = Level of Productivity

Goal	Department Objective	Strategy/Measure	Performance Indicator	Legend			
				2021-22	2022-23	2023-24	2024-25
				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	Yes	(2)	(3)
7.1	2. Increase the unassigned Fund Balance of the General Fund from 15%-20%	Fund Balance of the General Fund	15%	45.98%	42.17%	34.21%	32.79%
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 under 30 days	100.00%	89.92%	78.42%	90.00%	90.00%

(1) FY 2024-25 Budget to be submitted to the GFOA for review.
 (2) FY 2022-23 Annual Comprehensive Financial Report submitted to the GFOA in March 2024.
 (3) FY's 2023-24 and 2024-25 have not been completed.

Accomplishments

- See accomplishments for Finance on page 55.

Budget Highlights

The FY 2024-25 Proposed Budget of \$1,067,231, is a decrease of \$66,294, or -5.85%, over the FY 2023-24 Adopted Budget of \$1,133,525. Significant changes to FY 2024-25 Proposed Budget include:

- 6% Wage increase for General Government employees;
- Decrease in FTE's. Vacant FTE was transferred to the Purchasing division to create a new Procurement Coordinator position;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums.

Accounting & Fiscal Services

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
SALARIES					
Executive Salaries	\$ 137,776	\$ 152,593	\$ 161,723	\$ 161,723	\$ 171,837
Regular Salaries & Wages	342,872	400,598	463,614	463,614	405,800
Other Salaries & Wages	22,830	21,427	180,404	180,404	183,728
Overtime	1,812	1,958	2,000	2,000	2,000
Special Pay	213	995	143	143	36
FICA/Medicare Taxes	36,590	42,047	52,301	52,301	47,010
Total Salaries	542,093	619,618	860,185	860,185	810,411
BENEFITS					
Retirement Contributions	23,008	26,508	30,129	30,129	27,513
Health Insurance	120,742	113,857	129,772	129,772	113,005
Workers' Compensation	693	700	577	568	625
Total Benefits	144,443	141,065	160,478	160,469	141,143
OPERATING EXPENDITURES					
Professional Services	63,569	1,075	3,100	3,100	-
Accounting & Auditing	53,000	58,500	63,300	63,300	67,500
Other Contractual Services	261	305	350	350	300
Travel & Per-Diem	2,505	2,255	6,288	6,288	5,245
Communications & Freight	1,140	856	3,025	3,316	4,545
Freight & Postage Service	3,907	4,447	5,078	5,078	5,410
Utility Services	11,273	12,635	12,838	12,838	13,431
Rentals & Leases	370	-	1,525	1,525	1,525
Insurance	4,104	4,486	5,006	4,934	5,427
Repair and Maintenance	-	-	-	4,967	-
Other Current Charges	4,756	1,932	1,675	1,675	1,707
Office Supplies	3,567	3,199	4,688	4,688	3,961
Operating Supplies	1,386	1,454	1,964	1,964	1,896
Books, Publications, Subs	3,702	3,414	4,025	4,025	4,730
Total Operating Expenditures	153,540	94,558	112,862	118,048	115,677
CAPITAL					
Capital Assets	6,839	-	-	-	-
Total Capital	6,839	-	-	-	-
DEBT SERVICE					
Capital Leases - Principal	744	1,276	-	-	-
Capital Leases - Interest	145	248	-	-	-
Total Debt Service	889	1,524	-	-	-
Total Expenditures by Grouping	\$ 847,804	\$ 856,765	\$ 1,133,525	\$ 1,138,702	\$ 1,067,231

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	836,344	863,107	890,727	919,230	948,645
Benefits	152,434	164,629	177,800	192,023	208,730
Operating Expenditures	121,732	128,117	134,851	141,955	149,450
Total Projection	\$ 1,110,511	\$ 1,155,854	\$ 1,203,378	\$ 1,253,209	\$ 1,306,825

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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change
Procurement Coordinator	0.00	0.00	0.00	0.00	1.00	1.00
Procurement Manager	0.00	0.00	0.00	0.00	1.00	1.00
Purchasing Agent	1.00	0.00	0.00	0.00	0.00	0.00
Purchasing & Contracts Admin	0.00	1.00	0.00	0.00	0.00	0.00
Procurement & Contracts Admin	0.00	0.00	1.00	1.00	0.00	-1.00
Total	1.00	1.00	1.000	1.000	2.000	1.00



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	2021-22 Actual	2022-23 Actual	2023-24 Target	2024-25 Target
7.1	1. Continue to ensure financial health through comprehensive contract management review.	# of purchase orders processed	Workload	600	707	650	650
		# of RFP's and bids issued.	Workload	13	65	35	35
		# of requisitions returned before completion	Workload	50	50	15	15
		# of p-card transactions	Workload	4,310	4,628	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	10.00%	10.00%	5.00%	5.00%
		Average processing time for a PO (days)(1)	5 days or less	2.00	2.00	2.00	2.00

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

Accomplishments

- See accomplishments for Purchasing on page 55.

Budget Highlights

The FY 2024-25 Proposed Budget of \$229,551, is an increase of \$83,357, or 57.02%, over the FY 2023-24 Adopted Budget of \$146,194. The increase is primarily attributable to the following:

- 6% Wage increase for General Government employees;
- Increase in FTE's. Vacant FTE was transferred from the Finance division to create a new Procurement Coordinator position;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums.



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Purchasing

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 82,966	\$ 94,091	\$ 98,794	\$ 98,794	\$ 156,694
Special Pay	-	-	-	-	36
FICA/Medicare Taxes	6,035	6,775	7,562	7,562	11,478
Total Salaries	89,001	100,866	106,356	106,356	168,208
<u>BENEFITS</u>					
Retirement Contributions	4,148	4,704	4,940	4,940	7,835
Health Insurance	18,763	21,096	21,095	21,095	37,470
Workers' Compensation	114	117	84	83	91
Total Benefits	23,025	25,917	26,119	26,118	45,396
<u>OPERATING EXPENDITURES</u>					
Travel & Per-Diem	2,434	1,560	2,979	2,629	3,995
Communications & Freight	150	114	403	442	605
Freight & Postage Service	-	-	100	50	50
Utility Services	1,347	1,524	1,561	1,561	1,585
Rentals & Leases	123	-	509	509	509
Insurance	1,557	1,701	1,898	1,871	2,058
Repair and Maintenance	-	-	-	606	-
Printing and Binding	413	436	400	450	450
Other Current Charges	1,346	2,139	3,000	3,000	3,000
Office Supplies	448	515	809	809	700
Operating Supplies	-	-	250	250	-
Books, Publications, Subs	2,459	4,132	1,810	2,160	2,995
Total Operating Expenditures	10,277	12,121	13,719	14,337	15,947
<u>CAPITAL</u>					
Capital Assets	2,279	-	-	-	-
Total Capital	2,279	-	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	248	425	-	-	-
Capital Leases - Interest	48	83	-	-	-
Total Debt Service	296	508	-	-	-
Total Expenditures by Grouping	\$ 124,878	\$ 139,412	\$ 146,194	\$ 146,811	\$ 229,551

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	173,591	179,146	184,878	190,794	196,900
Benefits	49,028	52,950	57,186	61,761	67,134
Operating Expenditures	16,847	17,803	18,817	19,895	21,041
Total Projection	\$ 239,466	\$ 249,898	\$ 260,882	\$ 272,450	\$ 285,074



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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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	1.00	1.00	1.00	0.00
IT Technician	1.00	1.00	0.00	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	7.000	7.000	7.000	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

Goal	Department Objective	Strategy/Measure	Performance Indicator	Legend			
				2021-22	2022-23	2023-24	2024-25
Actual	Actual	Target	Target				
7.1	1. Continue to expand e-government, including online services.	Total Non-Virtual services supported by IT	Workload	14	12	14	12
		Total Virtual services supported by IT	Workload	42	50	53	47
		Total # Non Virtualized WS supported by IT	Workload	234	236	240	248
		Total # Virtualized WS supported by IT	Workload	67	64	70	58

Accomplishments

- See accomplishments for Information Technology on page 49.

Budget Highlights

The FY 2024-25 Proposed Budget of \$2,280,744, is an increase of \$399,719, or 21.25%, over the FY 2023-24 Adopted Budget of \$1,881,025. The increase is primarily attributable to the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase and General Liability Insurance premiums;
- Increase in annual software maintenance costs.



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Information Technology

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 128,103	\$ 144,158	\$ 147,161	\$ 147,161	\$ 154,507
Regular Salaries & Wages	355,512	422,566	442,319	442,319	468,327
Other Salaries & Wages	6,043	3,657	7,200	7,200	9,600
Overtime	5,263	3,412	3,600	3,600	3,600
Special Pay	71	498	143	143	569
FICA/Medicare Taxes	34,987	41,170	45,989	45,989	46,373
Total Salaries	529,979	615,461	646,412	646,412	682,976
<u>BENEFITS</u>					
Retirement Contributions	19,366	22,836	24,135	24,135	25,471
Health Insurance	136,242	113,316	112,959	112,959	119,872
Workers' Compensation	666	703	492	485	534
Unemployment	457	-	-	-	-
Total Benefits	156,731	136,855	137,586	137,579	145,877
<u>OPERATING EXPENDITURES</u>					
Other Contractual Services	-	14,903	30,000	92,774	90,000
Travel & Per-Diem	2,203	3,223	7,532	7,532	5,269
Communications & Freight	41,164	29,926	31,221	43,434	48,857
Freight & Postage Service	232	49	350	350	350
Utility Services	7,309	8,270	8,415	8,415	8,842
Rentals & Leases	5,912	4,320	8,138	8,913	9,068
Insurance	3,745	4,166	4,649	4,582	5,040
Repair and Maintenance	722,659	530,259	954,335	1,028,014	1,200,257
Other Current Charges	32	12	100	100	100
Office Supplies	223	425	511	511	532
Operating Supplies	17,907	18,533	23,887	23,887	33,664
Books, Publications, Subs	13,589	13,761	27,889	27,114	49,912
Total Operating Expenditures	814,975	627,847	1,097,027	1,245,626	1,451,891
<u>CAPITAL</u>					
Capital Assets	3,040	160,405	-	-	-
Total Capital	3,040	160,405	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	2,192	256,780	-	-	-
Capital Leases - Interest	189	977	-	-	-
Total Debt Service	2,381	257,757	-	-	-
Total Expenditures by Grouping	\$ 1,507,106	\$ 1,798,325	\$ 1,881,025	\$ 2,029,617	\$ 2,280,744

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	704,831	727,386	750,662	774,683	799,473
Benefits	157,547	170,151	183,763	198,464	215,730
Operating Expenditures	1,524,738	1,601,252	1,681,619	1,766,035	1,854,706
Total Projection	\$ 2,387,116	\$ 2,498,788	\$ 2,616,044	\$ 2,739,183	\$ 2,869,910



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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 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
OPERATING EXPENDITURES					
Professional Services	\$ 182,855	\$ 203,850	\$ 259,910	\$ 259,910	\$ 259,910
Total Operating Expenditures	182,855	203,850	259,910	259,910	259,910
Total Expenditures by Grouping \$ 182,855 \$ 203,850 \$ 259,910 \$ 259,910 \$ 259,910					

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	1.00	-1.00
Sr. Code Enforcement Officer	0.00	0.00	0.00	0.00	1.00	1.00
Code Enforcement Mng	1.00	1.00	1.00	1.00	1.00	0.00
Development Review Mng.	1.00	1.00	1.00	1.00	1.00	0.00
Development Review Coor.	1.00	1.00	1.00	1.00	1.00	0.00
Development Svcs Spec	1.00	1.00	1.00	1.00	1.00	0.00
Planner I	1.00	1.00	1.00	1.00	1.00	0.00
Planner II	1.00	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
Zoning Administrator	1.00	1.00	1.00	1.00	1.00	0.00
Total	13.00	13.00	13.000	13.000	13.000	0.00

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.



- 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	2021-22	2022-23	2023-24	2024-25
				Actual	Actual	Target	Target
6.2	6. Ensure development and redevelopment is done in a sustainable manner.	# of large scale comp plan applications	Workload	-	-	1	1
		# of rezoning applications	Workload	3	1	2	2
		# of deviation applications	Workload	8	7	19	19
3.1	8. Continue on-going business retention efforts	Business tax receipts applications (new and renewals)	Workload	989	1,490	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	1,222	765	2,000	2,000
		# of reactive cases	Workload	717	515	1,300	1,300
		Business days from complaint till first inspection	1	1	1	1	1
		% of complaints resolved without Code Enforcement Board	95%	85.60%	88.20%	95.00%	95.00%

Accomplishments

- See accomplishments for Development Services Department on pages 35 and 55.

Budget Highlights

The FY 2024-25 Proposed Budget of \$1,514,768, is an increase of \$36,157, or 2.45%, over the FY 2023-24 Adopted Budget of \$1,478,611. The increase is primarily attributable to the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums.

Development Services Department

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 129,858	\$ 144,000	\$ 151,200	\$ 151,200	\$ 161,767
Regular Salaries & Wages	568,844	707,689	766,360	766,360	784,108
Other Salaries & Wages	8,284	8,436	9,180	9,180	9,744
Overtime	3,800	11,665	5,410	5,410	5,579
Special Pay	71	285	607	607	891
FICA/Medicare Taxes	53,857	65,690	71,415	71,415	72,594
Total Salaries	764,714	937,765	1,004,172	1,004,172	1,034,683
<u>BENEFITS</u>					
Retirement Contributions	32,397	40,813	43,605	43,605	47,574
Health Insurance	160,964	184,994	193,592	193,592	194,482
Workers' Compensation	3,716	4,009	3,024	2,978	3,277
Total Benefits	197,077	229,816	240,221	240,175	245,333
<u>OPERATING EXPENDITURES</u>					
Professional Services	120,795	252,616	116,950	278,807	107,050
Travel & Per-Diem	2,861	4,392	14,264	14,264	11,181
Communications & Freight	4,474	3,996	7,159	7,566	9,571
Freight & Postage Service	4,263	4,785	4,225	4,225	4,325
Utility Services	8,301	9,690	9,078	9,078	9,661
Rentals & Leases	6,245	5,109	20,885	21,710	22,115
Insurance	9,964	10,540	11,765	11,595	12,817
Repair and Maintenance	1,175	2,189	1,280	10,341	1,280
Printing and Binding	712	1,971	1,881	1,756	1,881
Other Current Charges	10,079	10,555	20,165	19,615	26,165
Office Supplies	5,314	6,027	6,554	6,404	7,441
Operating Supplies	6,213	6,291	6,619	6,619	7,889
Books, Publications, Subs	6,785	9,247	13,393	13,393	13,376
Total Operating Expenditures	187,181	327,408	234,218	405,373	234,752
<u>CAPITAL</u>					
Capital Assets	9,121	-	-	-	-
Total Capital	9,121	-	-	-	-
<u>DEBT SERVICE</u>					
Capital Leases - Principal	7,640	8,265	-	-	-
Capital Leases - Interest	612	496	-	-	-
Total Debt Service	8,252	8,761	-	-	-
Total Expenditures by Grouping	\$ 1,166,345	\$ 1,503,750	\$ 1,478,611	\$ 1,649,720	\$ 1,514,768

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	1,067,793	1,101,962	1,137,225	1,173,616	1,211,172
Benefits	264,960	286,156	309,049	333,773	362,811
Operating Expenditures	247,130	260,192	273,977	288,529	303,893
Total Projection	\$ 1,579,883	\$ 1,648,311	\$ 1,720,251	\$ 1,795,918	\$ 1,877,876



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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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	8.00	8.00	8.00	8.00	7.00	-1.00
Police Lieutenant	6.00	6.00	6.00	6.00	6.00	0.00
Police Officer	41.00	40.00	41.00	40.00	41.00	1.00
Police Sergeant	8.00	9.00	8.00	9.00	9.00	0.00
Police Records	1.00	1.00	1.00	2.00	2.75	0.75
Property & Evidence	1.00	1.00	1.00	1.00	1.00	0.00
School Resource Officer *	9.00	9.00	9.00	9.00	9.00	0.00
Staff Assistant - PT	0.75	0.75	0.75	0.75	0.00	-0.75
Total	82.75	82.75	82.750	83.750	83.750	0.00

* 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%.

Police Department



Goals

SAFETY AND
SECURITY

- 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.
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

Goal	Department Objective	Strategy/Measure	Performance Indicator	Legend			
				2021-22 Actual	2022-23 Actual	2023-24 Target	2024-25 Target
4.1	1. Be one of the safest communities in the region	Number of Part 1 Crimes	Workload	193	386	386	321
		Number of Traffic Stops	Workload	7,767	15,534	15,000	15,000
		Number of citations issued	Workload	2,377	4,754	4,000	4,000
		# of criminal cases investigated	Workload	305	245	270	270
		Part 1 crimes per 1,000 population	Output	4.81	94.65	8.67	8.67
		Total Service and Activity Calls	Workload	37,379	56,210	47,650	47,650
4.2	5. Focus on Crime Prevention, Community Awareness, and other community policing activities	Number of Crime Prevention presentations	10	2.00	26.00	40.00	40.00
		Number of Crime Prevention inspections	20	1.00	80.00	52.00	52.00
4.1	6. Maintain fire and police response times at superior levels	Total calls received	Workload	23,993	39,040	41,000	41,000
		# 911 calls	Workload	1,474	2,941	3,000	3,000
		Avg response time to priority 1 calls (1)	N/A	2.38	2.11	2.46	2.46

(1) Officer Dispatch is done by the County.

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 36-39.

Police Department

Budget Highlights

The FY 2024-25 Proposed Budget of \$12,141,087 is an increase of \$989,964, or 8.88%, over the FY 2023-24 Adopted Budget of \$11,151,123. Significant changes to FY 2024-25 Proposed Budget include the following:

- Estimated wage adjustments for Police bargaining employees, based on current contract negotiation proposals. Coastal Florida Police Benevolent Association, Inc (CFPBA) and City of Oviedo are negotiating the Collective Bargaining Agreement for Fiscal Year 2024-25, 2025-26, and FY 2026-27;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in the Repair and maintenance for vehicle repairs;
- Increase in the Operating Supplies for uniforms, fuel, and ammunitions.



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Police Department

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 139,505	\$ 149,234	\$ 158,146	\$ 158,146	\$ 169,203
Regular Salaries & Wages	5,106,169	5,274,805	5,819,651	5,819,651	6,384,424
Other Salaries & Wages	14,679	28,899	28,608	28,608	33,677
Overtime	193,819	188,165	243,000	243,000	244,000
Special Pay	93,847	103,732	89,657	89,657	89,061
FICA/Medicare Taxes	407,848	423,917	487,081	487,081	508,854
Active Military Pay	622	2,516	-	-	-
Total Salaries	5,956,489	6,171,268	6,826,143	6,826,143	7,429,219
<u>BENEFITS</u>					
Retirement Contributions	587,147	609,663	754,393	754,393	1,041,007
Health Insurance	1,391,723	1,268,000	1,438,071	1,438,071	1,457,655
Workers' Compensation	104,872	94,172	73,581	72,458	79,704
Unemployment	-	1,002	-	-	-
Total Benefits	2,083,742	1,972,837	2,266,045	2,264,922	2,578,366
<u>OPERATING EXPENDITURES</u>					
Professional Services	20,284	19,260	38,215	42,715	28,780
Other Contractual Services	419,600	455,300	486,000	486,000	486,000
Travel & Per-Diem	7,734	16,716	35,881	35,881	48,740
Communications & Freight	73,249	71,630	81,174	82,179	89,006
Freight & Postage Service	1,417	1,707	3,100	3,100	3,100
Utility Services	30,299	34,182	33,959	33,959	36,782
Rentals & Leases	449,229	252,095	413,971	413,971	383,378
Insurance	87,890	95,327	106,014	104,499	115,052
Repair and Maintenance	266,924	283,126	328,542	348,409	363,571
Printing and Binding	2,998	1,602	5,280	5,280	5,465
Promotional Activities	7,360	8,863	14,300	14,300	17,500
Other Current Charges	633	3,013	2,950	2,950	4,757
Office Supplies	4,388	4,546	6,443	6,443	7,297
Operating Supplies	373,495	436,847	450,762	475,540	484,821
Books, Publications, Subs	27,929	39,539	52,344	52,344	59,253
Total Operating Expenditures	1,773,429	1,723,753	2,058,935	2,107,570	2,133,502
<u>CAPITAL</u>					
Capital Assets	49,014	-	-	-	-
Total Capital	49,014	-	-	-	-
<u>DEBT SERVICE</u>					
Capital leases - Principal	28,418	24,195	-	-	-
Capital Leases - Interest	1,893	1,341	-	-	-
Total Debt Service	30,311	25,536	-	-	-
Total Expenditures by Grouping	\$ 9,892,985	\$ 9,893,394	\$ 11,151,123	\$ 11,198,635	\$ 12,141,087

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	7,666,954	7,912,297	8,165,490	8,426,786	8,696,443
Benefits	2,784,635	3,007,406	3,247,999	3,507,838	3,813,020
Operating Expenditures	2,245,930	2,364,554	2,489,742	2,621,886	2,761,403
Total Projection	\$ 12,697,519	\$ 13,284,257	\$ 13,903,231	\$ 14,556,510	\$ 15,270,866

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

Fire Department

development plans, attendance at pre-application meetings and pre-construction meetings. The program also reviews all City special event permits.

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

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

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	0.00	0.00	0.00	0.00
Fire Deputy Chief-Admin	0.00	0.00	1.00	1.00	1.00	0.00
Fire Deputy Chief-Operations	0.00	0.00	1.00	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	39.00	39.00	39.00	0.00
Total	55.00	55.00	58.000	58.000	58.000	0.00



Goals

SAFETY AND SECURITY

- 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.

Fire Department

Performance Measurements

Legend					
Workload = Level of Productivity					

Goal	Department Objective	Strategy/Measure	Performance Indicator	2021-22	2022-23	2023-24	2024-25
				Actual	Actual	Target	Target
4.2	2. Maintain fire response times at superior levels	# EMS/rescue calls	Workload	3,408	3,466	3,500	3,500
		# Fire related calls	Workload	86	95	100	100
		# of transports	Workload	1,911	1,966	2,000	2,000
		# of first responder calls outside the City limits	Workload	1,556	1,651	1,700	1,700
		% of in City calls with response time < 5 minutes		90.00%	86.00%	100.00%	90.00%
		% of calls as first responder with response time < 5 minutes outside City		30.00%	29.70%	31.80%	32.10%
		% property contents saved as a % of pre-incident value		100.00%	97.40%	75.20%	95.00%
4.1	5. Continued commitment to comparatively superior ISO and CRS ratings and performance measures.	ISO Community rating		3.00	2.00	2.00	2.00
4.1	6. Expand internal fire re-inspection capabilities for existing commercial buildings.	# of commercial inspections - existing	Workload	1,071	498	1,500	1,500
		# of reinspection	Workload	249	289	1,000	1,000
		% of all commercial structures inspected	Workload	16.00%	16.00%	94.00%	94.00%

Accomplishments

- See accomplishments for Fire Department on pages 36 and 39.

Budget Highlights

The FY 2024-25 Proposed Budget of \$10,330,058, is an increase of \$1,288,528, or 14.25%, over the FY 2023-24 Adopted Budget of \$9,041,530. Significant changes to FY 2024-25 Proposed Budget include the following:

- Estimated wage adjustments for Fire bargaining employees, based on current contract negotiation proposals. International Association of Firefighters (IAFF) and City of Oviedo are negotiating the Collective Bargaining Agreement for Fiscal Year 2024-25, 2025-26, and FY 2026-27;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- Increase in Contractual Services for Fire Prevention services to PCDS, LLC;
- 10% increase in General Liability Insurance premiums;
- Decrease in Capital.

Fire Department

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 137,949	\$ 148,959	\$ 156,340	\$ 156,340	\$ 165,641
Regular Salaries & Wages	3,654,412	3,751,128	4,037,285	4,037,285	4,555,607
Overtime	609,737	541,634	497,860	497,860	551,000
Special Pay	853	8,071	3,278	3,278	4,270
FICA/Medicare Taxes	322,370	326,558	356,731	356,731	388,908
Total Salaries	4,725,321	4,776,350	5,051,494	5,051,494	5,665,426
<u>BENEFITS</u>					
Retirement Contributions	388,727	543,522	758,452	758,452	1,376,428
Health Insurance	925,136	971,043	996,894	996,894	991,293
Workers' Compensation	113,072	108,792	73,024	71,912	79,103
Unemployment	(718)	-	-	-	-
Total Benefits	1,426,217	1,623,357	1,828,370	1,827,258	2,446,824
<u>OPERATING EXPENDITURES</u>					
Professional Services	6,630	25,220	17,360	17,360	26,810
Other Contractual Services	81,921	345,882	198,860	293,860	363,490
Travel & Per-Diem	1,533	655	10,198	7,798	10,915
Communications & Freight	20,882	19,854	28,361	28,180	32,330
Freight & Postage Service	854	784	2,500	2,500	3,500
Utility Services	69,910	75,751	76,824	76,824	84,672
Rentals & Leases	388,394	347,146	531,345	531,345	531,345
Insurance	119,808	131,477	145,520	143,569	154,372
Repair and Maintenance	291,261	394,104	392,816	454,030	414,455
Printing and Binding	762	862	1,700	1,700	1,500
Promotional Activities	2,460	3,315	5,000	5,000	7,500
Other Current Charges	361	-	280	280	280
Office Supplies	5,621	8,346	5,164	5,324	5,785
Operating Supplies	319,220	433,918	461,873	501,339	471,681
Books, Publications, Subs	80,035	78,751	98,865	98,865	109,173
Total Operating Expenditures	1,389,652	1,866,065	1,976,666	2,167,974	2,217,808
<u>CAPITAL</u>					
Capital Assets	9,962	84,257	185,000	568,499	-
Total Capital	9,962	84,257	185,000	568,499	-
<u>DEBT SERVICE</u>					
Capital leases - Principal	1,307	2,089	-	-	-
Capital Leases - Interest	234	377	-	-	-
Total Debt Service	1,541	2,466	-	-	-
Total Expenditures by Grouping	\$ 7,552,693	\$ 8,352,495	\$ 9,041,530	\$ 9,615,225	\$ 10,330,058

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	5,846,720	6,033,815	6,226,897	6,426,157	6,631,794
Benefits	2,642,570	2,853,976	3,082,294	3,328,877	3,618,489
Operating Expenditures	2,336,417	2,461,728	2,594,154	2,734,135	2,882,143
Total Projection	\$ 10,825,707	\$ 11,349,518	\$ 11,903,345	\$ 12,489,170	\$ 13,132,427

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 2021-22 actuals reflect expenses related to Hurricane Ian and Nichole, while the 2022-23 actuals reflect expenses related to Hurricane Idalia.



Public Works

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change
Crew Leader	2.00	2.00	2.00	3.00	3.00	0.00
Heavy Equip Operator I	1.00	1.00	1.00	2.00	2.00	0.00
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	6.00	2.00
Maintenance Worker II	1.00	1.00	1.00	3.00	1.00	-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	11.000	15.000	15.000	0.00



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.

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	2021-22	2022-23	2023-24	2024-25
				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	11,280	27,810	24,545	24,545
		Asphalt repairs (tons)	Workload	20	251	454	454
		# street/traffic signs repaired/replaced	Workload	28	63	200	200
		% of street/ traffic signs replaced	Workload	0.90%	2.03%	6.46%	6.46%
1.4	6. Continue and enhance solid waste recycling	Tons of recyclables collected	Workload	2,177	2,177	2,500	2,500
		Tons of yard waste collected	Workload	3,098	3,098	3,000	30,000
		% 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.

Public Works

Accomplishments

- See accomplishments for Public Works on pages 31-34.

Budget Highlights

The FY 2024-25 Proposed Budget of \$2,093,647, is an increase of \$19,189, or 0.93%, over the FY 2023-24 Adopted Budget of \$2,074,458. Significant changes to FY 2024-25 Proposed Budget include the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in Road Materials and Supplies for concrete and street repair materials;
- Decrease in Capital.

Public Works

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
SALARIES					
Regular Salaries & Wages	\$ 347,240	\$ 484,037	\$ 716,784	\$ 716,784	\$ 767,862
Overtime	8,906	8,525	8,000	8,000	8,500
Special Pay	284	2,565	641	641	819
FICA/Medicare Taxes	26,400	35,782	55,471	55,471	56,660
Total Salaries	382,830	530,909	780,896	780,896	833,841
BENEFITS					
Retirement Contributions	15,074	21,505	33,108	33,108	35,504
Health Insurance	154,797	161,989	245,002	245,002	262,584
Workers' Compensation	14,074	18,302	21,342	21,017	23,119
Unemployment	1,599	-	-	-	-
Total Benefits	185,544	201,796	299,452	299,127	321,207
OPERATING EXPENDITURES					
Professional Services	-	143,358	-	81,467	-
Other Contractual Services	157,518	1,015,306	167,542	170,108	180,925
Travel & Per-Diem	189	-	-	-	2,500
Communications & Freight	7,548	7,536	12,233	12,407	13,147
Freight & Postage Service	225	61	200	200	200
Utility Services	57,978	64,453	62,011	62,011	77,076
Rentals & Leases	113,231	64,764	185,285	185,285	185,285
Insurance	31,156	35,375	30,971	30,622	33,290
Repair and Maintenance	129,199	189,940	244,869	252,762	251,477
Promotional Activities	4,392	1,280	15,000	15,000	10,000
Other Current Charges	66	563	816	816	1,031
Office Supplies	2,409	2,198	2,793	2,793	2,716
Operating Supplies	69,183	79,496	106,190	120,818	107,052
Road Materials & Supplies	29,913	36,539	40,000	76,400	60,000
Books, Publications, Subs	1,524	140	1,200	1,200	13,900
Total Operating Expenditures	604,531	1,641,009	869,110	1,011,889	938,599
CAPITAL					
Capital Assets	3,824	-	125,000	125,000	-
Total Capital	3,824	-	125,000	125,000	-
DEBT SERVICE					
Capital leases - Principal	4,589	2,499	-	-	-
Capital Leases - Interest	242	158	-	-	-
Total Debt Service	4,831	2,657	-	-	-
Total Expenditures by Grouping	\$ 1,181,560	\$ 2,376,371	\$ 2,074,458	\$ 2,216,912	\$ 2,093,647

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	860,524	888,061	916,479	945,806	976,072
Benefits	346,904	374,656	404,628	436,999	475,017
Operating Expenditures	987,193	1,038,384	1,092,317	1,149,149	1,209,043
Total Projection	\$ 2,194,621	\$ 2,301,101	\$ 2,413,424	\$ 2,531,953	\$ 2,660,132



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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 and one facility at Center Lake Park's Cantina.



Recreation & Parks Department

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	1.00	1.00	0.00
Administrative Assistant	2.00	2.00	3.00	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	2.00	2.00	1.00	1.00	0.00
Aquatics Supervisor	1.00	0.00	0.00	1.00	1.00	0.00
Aquatics & Rec Superint.	0.00	1.00	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	8.00	8.00	8.00	0.00
Building Custodian - PT	0.00	0.00	1.25	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	1.25	1.25	0.00
Crew Leader	4.00	4.00	5.00	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	0.00	-1.00
Head Lifeguard	2.00	1.00	1.00	1.00	1.00	0.00
Irrigation & Project Spec.	0.00	1.00	1.00	1.00	1.00	0.00
Landscape & Project Spec.	0.00	1.00	1.00	1.00	1.00	0.00
Lifeguard PT	0.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker I	8.00	7.00	7.00	7.00	8.00	1.00
Maintenance Worker II	3.00	3.00	2.00	2.00	2.00	0.00
Maintenance Worker III	1.00	1.00	2.00	2.00	1.00	-1.00
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	2.00	2.00	2.00	2.00	0.00
Rec Aide Specialist - PT	1.75	1.75	3.625	2.375	2.375	0.00
Rec Events Program Coord.	1.00	1.00	1.00	1.00	1.00	0.00
Rec Events Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Recreation Events Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Rec Operations Manager	0.00	0.00	0.00	1.00	1.00	0.00
Recreation Business Mng	1.00	1.00	1.00	0.00	0.00	0.00
Recreation Program Coord.	2.00	2.00	2.00	1.00	1.00	0.00
Recreation Program Supervisor	0.00	0.00	0.00	1.00	1.00	0.00
Skate Park Supervisor	1.00	0.00	0.00	0.00	0.00	0.00
Sr. Recreation Manager	1.00	1.00	1.00	0.00	0.00	0.00
Tennis Program Coordinator	1.00	1.00	0.00	0.00	0.00	0.00
Tradesworker	1.00	1.00	1.00	1.00	1.00	0.00
Total	61.75	61.75	64.875	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	Legend			
				2021-22 Actual	2022-23 Actual	2023-24 Target	2024-25 Target
5.2	4. Update recreation fees on an annual basis to maintain cost recovery.	Total revenue collected	Workload	1,586,182	1,521,293	1,350,927	1,420,200
		Percent cost recovery		30.00%	22.13%	20.60%	13.75%
5.2	5. Continue high levels of customer service, productivity and efficiency.	# of work orders completed	Workload	1,937	2,255	2,622	3,876
		# of emergency work orders completed within 24 hours		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(1)	Workload	4,453	546	591	591
		Gym & Athletics	Workload	46,463	32,772	46,000	46,000
		Aquatics (open swim)	Workload	4,954	9,157	10,778	10,778
		OOTP Events	Workload	40,932	38,675	49,032	49,032
		OOTP Special Events	Workload	6,300	9,200	8,000	8,105

(1) The Riverside Sports Complex was severely damaged during Hurricane Ian which explains the significant drop in participation for FY2022-23. In addition, the Summer Camp was moved to the Gym which explains the reduction in participants expected for FY2023-24.

Accomplishments

- See accomplishments for all Recreation & Parks Divisions on pages 40-46.

Budget Highlights

The FY 2024-25 Proposed Budget of \$8,532,475, is an increase of \$465,761, or 5.77%, over the FY 2023-24 Adopted Budget of \$8,066,714. The increase is primarily attributable to the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in Other Contractual Services for pressure washing;
- Increase in Repair and Maintenance for vehicle repairs;
- Increase in Operating Supplies for chemicals;
- Decrease in Capital.

Recreation & Parks Department

EXPENDITURE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-2 Amended	FY 2024-25 Proposed
SALARIES					
Executive Salaries	\$ 108,449	\$ 118,714	\$ 123,240	\$ 123,240	\$ 137,280
Regular Salaries & Wages	2,006,198	2,255,920	2,749,023	2,749,023	2,885,765
Other Salaries & Wages	736,563	664,195	840,152	218,566	227,699
Overtime	86,695	64,523	39,700	39,700	41,950
Special Pay	1,852	11,121	2,784	2,784	2,178
FICA/Medicare Taxes	169,181	191,639	238,939	238,939	241,195
Total Salaries	3,108,938	3,306,112	3,993,838	3,372,252	3,536,067
BENEFITS					
Retirement Contributions	105,241	117,195	141,787	141,787	145,948
Health Insurance	890,009	698,961	847,013	847,013	901,378
Workers' Compensation	42,726	48,810	42,660	42,010	46,213
Unemployment	(242)	1,804	-	-	-
Total Benefits	1,037,734	866,770	1,031,460	1,030,810	1,093,539
OPERATING EXPENDITURES					
Professional Services	12,056	60,784	23,255	644,118	668,557
Other Contractual Services	478,738	565,837	638,361	716,623	832,472
Travel & Per-Diem	7,948	2,847	11,773	8,977	10,090
Communications & Freight	31,981	29,648	39,781	40,811	44,190
Freight & Postage Service	316	236	350	350	350
Utility Services	469,992	466,848	486,772	487,056	534,135
Rentals & Leases	230,567	154,520	280,945	267,918	292,667
Insurance	108,429	119,853	131,867	130,056	144,102
Repair and Maintenance	585,075	949,848	602,078	2,114,915	622,926
Printing and Binding	4,636	1,318	6,500	6,500	9,200
Promotional Activities	17,828	20,934	25,100	24,750	21,510
Other Current Charges	53,314	52,907	40,367	40,517	47,099
Office Supplies	10,657	12,138	13,105	13,178	13,417
Operating Supplies	601,863	520,931	591,942	704,662	632,084
Books, Publications, Subs	16,732	18,996	33,220	31,744	30,070
Total Operating Expenditures	2,630,132	2,977,645	2,925,416	5,232,175	3,902,869
CAPITAL					
Buildings	16,395	-	-	-	-
Improvements Other than Bldgs	277,553	170,627	116,000	147,028	-
Capital Assets	79,493	48,382	-	42,550	-
Total Capital	373,441	219,009	116,000	189,578	-
DEBT SERVICE					
Capital leases - Principal	15,834	14,116	-	-	-
Capital Leases - Interest	1,232	699	-	-	-
Total Debt Service	17,066	14,815	-	-	-
Total Expenditures by Grouping	\$ 7,167,311	\$ 7,384,351	\$ 8,066,714	\$ 9,824,815	\$ 8,532,475

5 Year Budget Projection

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	3,643,029	3,759,606	3,879,913	4,004,071	4,132,201
Benefits	1,181,022	1,275,504	1,377,544	1,487,748	1,617,182
Operating Expenditures	4,105,218	4,318,404	4,543,042	4,779,785	5,029,323
Total Projection	\$ 8,929,269	\$ 9,353,514	\$ 9,800,500	\$ 10,271,603	\$ 10,778,705



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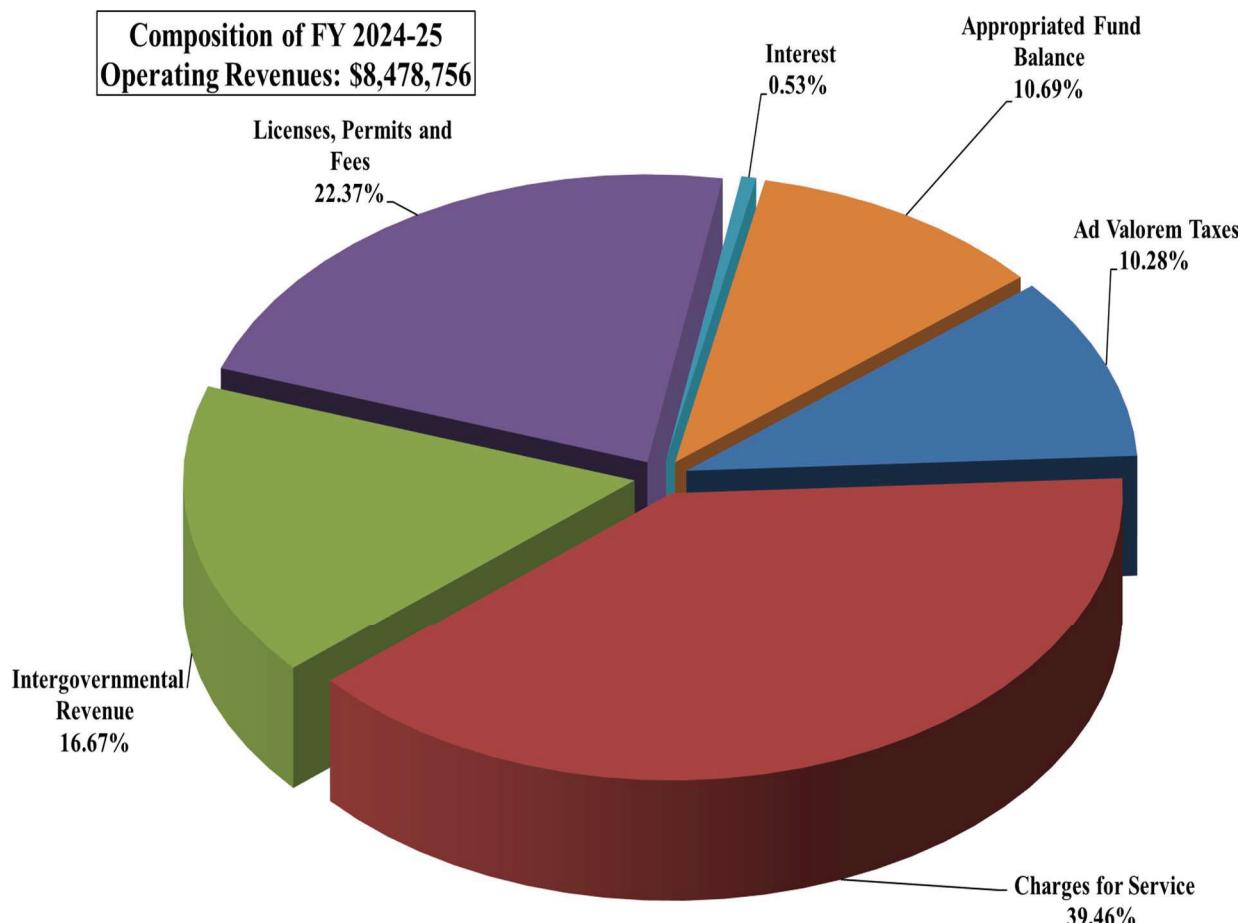
SPECIAL REVENUE FUNDS

Consolidated Summary Special Revenue Funds

FY 2024-25 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
<u>BUDGETED REVENUES</u>								
Ad Valorem Taxes	\$ 871,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 871,647
Charges for Service	-	-	-	-	3,345,391	-	-	3,345,391
Intergovernmental Revenue	713,699	-	700,000	-	-	-	-	1,413,699
Licenses, Permits and Fees	-	210,000	-	-	-	682,500	1,004,244	1,896,744
Interest	18,000	-	20,000	-	7,000	-	-	45,000
TOTAL OPERATING REVENUES	\$ 1,603,346	\$ 210,000	\$ 720,000	\$ -	\$ 3,352,391	\$ 682,500	\$ 1,004,244	\$ 7,572,481
Appropriated Fund Balance	\$ -	\$ 712,614	\$ -	\$ 52,500	\$ 141,161	\$ -	\$ -	\$ 906,275
TOTAL NON-OPERATING REVENUES	\$ -	\$ 712,614	\$ -	\$ 52,500	\$ 141,161	\$ -	\$ -	\$ 906,275
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 1,603,346	\$ 922,614	\$ 720,000	\$ 52,500	\$ 3,493,552	\$ 682,500	\$ 1,004,244	\$ 8,478,756

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



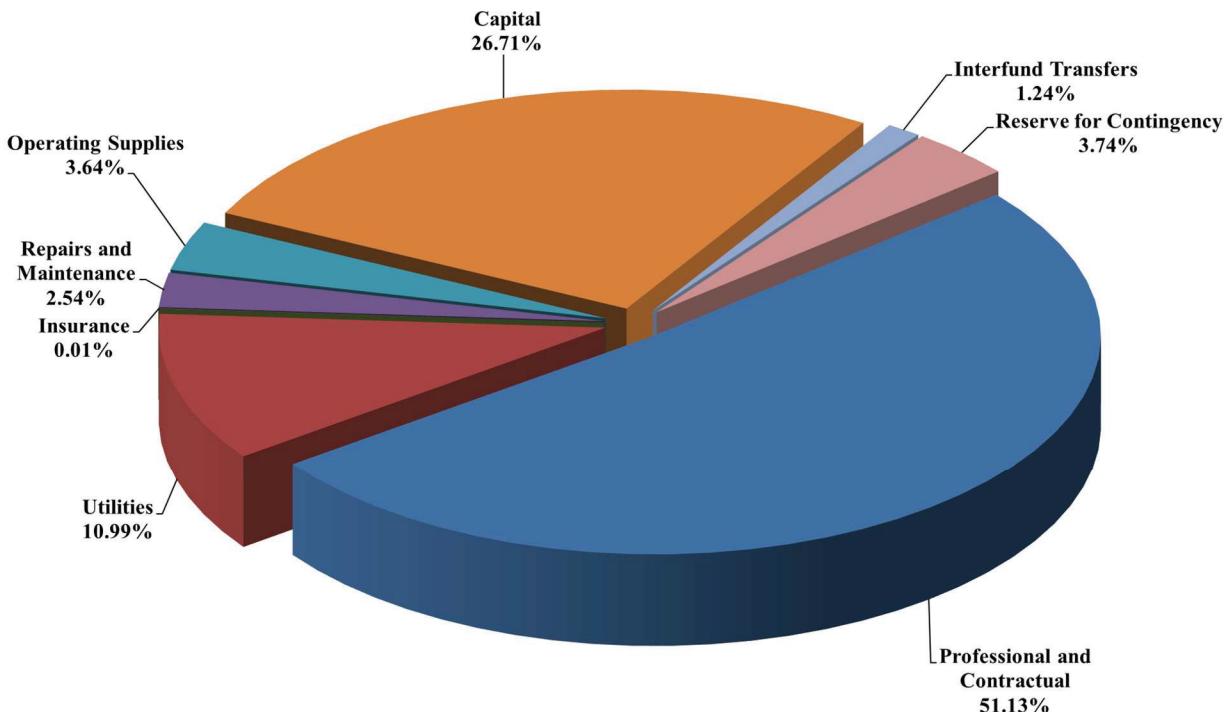
Consolidated Summary Special Revenue Funds

FY 2024-25 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
<u>BUDGETED EXPENDITURES</u>								
Professional and Contractual	\$ 6,000	\$ -	\$ 313,20	\$ -	\$ 3,493,552	\$ 511,875	\$ 10,500	\$ 4,335,127
Communications and Utilities	-	-	-	-	-	17,107	914,900	932,007
Insurance	-	-	-	-	-	965	-	965
Repairs and Maintenance	-	-	215,00	-	-	-	-	215, 000
Operating Supplies	25,175	-	191,80	52,500	-	32,911	6,025	308,411
Capital	1,517,171	747,614	-	-	-	-	-	2,264,785
TOTAL OPERATING EXPENDITURES	\$ 1,548,346	\$ 747,614	\$ 720,00	\$ 52,500	\$ 3,493,552	\$ 562,858	\$ 931,425	\$ 8,056,295
Transfers out	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 105,000
Reserve for Contingency	-	175,000	-	-	-	69,642	72,819	317,461
TOTAL NON-OPERATING EXPENDITURES	\$ 55,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 119,642	\$ 72,819	\$ 422,461
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 1,603,346	\$ 922,614	\$ 720,00	\$ 52,500	\$ 3,493 ,552	\$ 682,500	\$ 1,004,244	\$ 8,478,756

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

Composition of FY 2024-25 Operating Expenditures: \$8,478,756



Oviedo CRA Fund (015)

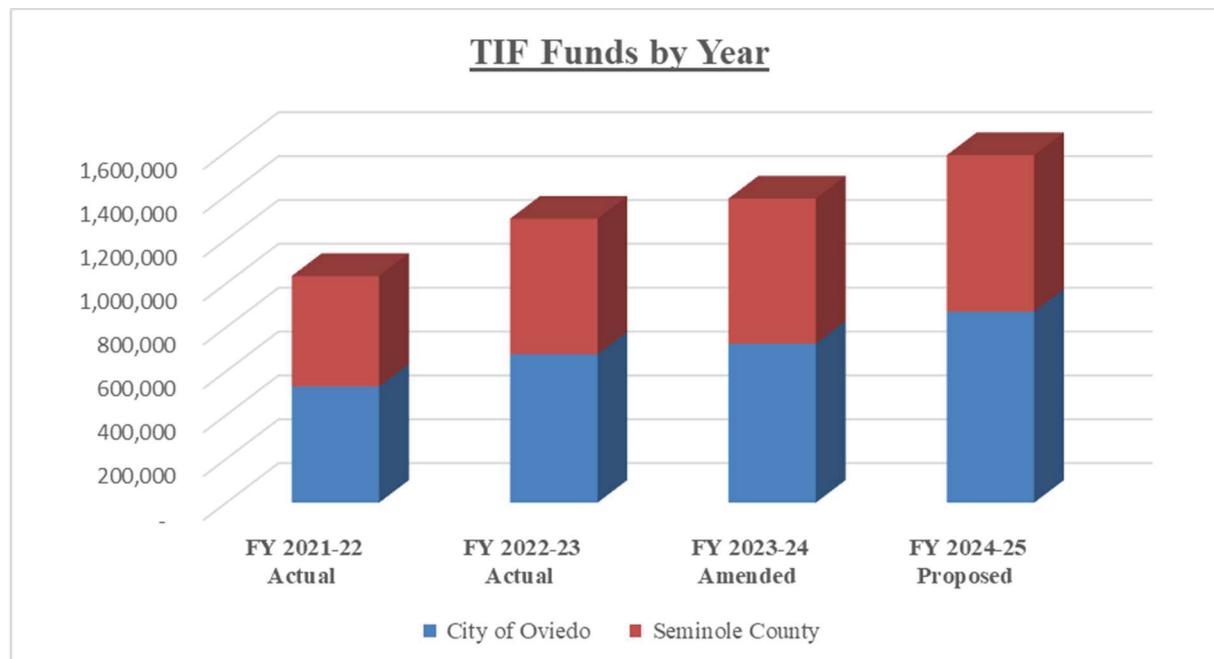
Description

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 2024-25, 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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Property Taxes	530,136	676,889	725,461	725,461	871,647
Intergovernmental	504,040	618,538	661,807	661,807	713,699
Interest/Change in Fair Value	4,972	124,571	10,000	10,000	18,000
Total Operating Revenues	1,039,148	1,419,998	1,397,268	1,397,268	1,603,346
<u>Appropriated Fund Balance</u>					
Total Revenues	\$ 1,039,148	\$ 1,419,998	\$ 1,397,268	\$ 4,544,651	\$ 1,603,346
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	86,889	41,244	6,000	21,260	6,000
Operating Supplies	89,387	88	25,000	102,540	25,000
Other	175	175	175	175	175
Total Operating Expenditures	176,451	41,507	31,175	123,975	31,175
<u>Capital</u>					
Improv Other than Buildings	126,314	194,538	1,311,093	3,354,525	1,517,171
Total Capital	126,314	194,538	1,311,093	3,354,525	1,517,171
Transfers out	293,528	55,000	55,000	55,000	55,000
<u>Appropriated for other eligible Capital Projects</u>					
Total Expenditures	\$ 596,293	\$ 291,045	\$ 1,397,268	\$ 4,544,651	\$ 1,603,346

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Licenses, Permits and Fees	424,542	44,802	23,000	23,000	35,000
Interest/Change in Fair Value	1,397	17,940	-	-	-
Total Operating Revenues	425,939	62,742	23,000	23,000	35,000

Appropriated Fund Balance

Total Revenues	\$ 425,939	\$ 62,742	\$ 65,290	\$ 65,290	\$ 35,000
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EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenses

Professional and Contractual	-	18,496	42,290	42,290	-
Total Operating Expenses	-	18,496	42,290	42,290	-

Reserve for Contingencies

Total Expenditures	\$ -	\$ 18,496	\$ 65,290	\$ 65,290	\$ 35,000
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Transportation Impact Fee Fund (102)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. On November 4, 2013, City Council adopted Ordinance No. 1576 which amended Part II, Chapter 28, Impact Fees for Fire Rescue, Law Enforcement, Recreation & Parks, and Administrative Facilities, and converted Transportation Impact Fees to Multimodal Fees. The last update to the Impact Schedules occurred on June 3, 2019 through the adoption of Ordinance No. 1683. Ordinance No. 1683 amended Chapter 28, Articles I and II, updated the Impact Fees and adopted an Impact Fee update study.

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

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

Transportation Impact Fee Fund (102)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	607,883	88,081	105,000	105,000	80,000
Interest/Change in Fair Value	3,224	46,348	-	-	-
Total Operating Revenues	611,107	134,429	105,000	105,000	80,000
<u>Appropriated Fund Balance</u>					
	-	-	355,500	1,096,222	-
Total Revenues	\$ 611,107	\$ 134,429	\$ 460,500	\$ 1,201,222	\$ 80,000
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	2,579	4,631	-	13,530	-
Total Operating Expenditures	2,579	4,631	-	13,530	-
<u>Capital</u>					
Improv Other than Buildings	3,679	35,632	460,500	1,187,692	-
Total Capital	3,679	35,632	460,500	1,187,692	-
Reserve for Contingencies	-	-	-	-	80,000
Total Expenditures	\$ 6,258	\$ 40,263	\$ 460,500	\$ 1,201,222	\$ 80,000

State Law Enforcement Trust Fund (103)

Description

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

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

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Fines and Forfeitures	469	-	-	-	-
Interest/Change in Fair Value	92	1,542	-	-	-
Total Operating Revenues	561	1,542	-	-	-
Total Revenues	\$ 561	\$ 1,542	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Operating Supplies	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Total Expenditures	\$ -				

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Intergovernmental	745,352	818,715	714,459	714,459	700,000
Interest/Change in Fair Value	2,144	38,414	15,000	15,000	20,000
Total Operating Revenues	747,496	857,129	729,459	729,459	720,000

Appropriated Fund Balance

Total Revenues	\$ 747,496	\$ 857,129	\$ 815,920	\$ 1,908,691	\$ 720,000
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EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Professional and Contractual	350,787	391,929	380,920	444,373	313,200
Repairs and Maintenance	8,160	79,048	90,000	134,008	215,000
Operating Supplies	184,416	110,530	325,000	851,401	191,800
Other	-	-	-	9,500	-
Total Operating Expenditures	543,363	581,507	795,920	1,439,282	720,000

Capital

Improv Other than Buildings	34,372	17,614	20,000	469,409	-
Total Capital	34,372	17,614	20,000	469,409	-

Total Expenditures	\$ 577,735	\$ 599,121	\$ 815,920	\$ 1,908,691	\$ 720,000
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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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Fines and Forfeitures	149,754	59,723	-	-	-
Interest/Change in Fair Value	298	9,644	-	-	-
Total Operating Revenues	150,052	69,367	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	20,000	-
Total Revenues	\$ 150,052	\$ 69,367	\$ -	\$ 20,000	\$ -

EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Professional and Contractual	-	-	-	16,395	-
Total Operating Expenditures	-	-	-	16,395	-
<u>Transfers out</u>	10,049	1,244	-	3,605	-
Total Expenditures	\$ 10,049	\$ 1,244	\$ -	\$ 20,000	\$ -

Police Impact Fee Fund (107)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. 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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	265,135	29,090	15,000	15,000	30,000
Interest/Change in Fair Value	1,163	15,682	-	-	-
Total Operating Revenues	266,298	44,772	15,000	15,000	30,000
<u>Appropriated Fund Balance</u>					
Total Revenues	\$ 266,298	\$ 44,772	\$ 57,290	\$ 57,290	\$ 30,000
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenses</u>					
Professional and Contractual	-	-	42,290	42,290	-
Operating Supplies	-	3,834	-	-	-
Total Operating Expenses	-	3,834	42,290	42,290	-
<u>Capital</u>					
Machinery and Equipment	-	31,977	-	-	-
Total Capital	-	31,977	-	-	-
Reserve for Contingencies	-	-	15,000	15,000	30,000
Total Expenditures	\$ -	\$ 35,811	\$ 57,290	\$ 57,290	\$ 30,000

Fire Impact Fee Fund (108)

Description

As permitted under *Florida Statutes 163.31801*, the City of Oviedo adopted its original Transportation, Recreation and Parks, Fire and Rescue, and Law Enforcement Impact Fees on April 8, 1987 under Ordinance No. 591. On September 6, 2006, the City Council adopted Ordinance No. 1371 updating the Impact Fee Schedules and creating the City's Administrative Facilities Impact Fee consistent with the 2006 Impact Fee Update Technical Report prepared by Tindale-Oliver & Associates. Ordinance No. 1371 was codified in the City's *Code of Ordinances* as Chapter 28, Impact Fees by Public Facility. Ordinance No. 1371 required the City to annually adjust the impact schedules to account for inflationary increases in costs to the City of providing public facilities during years when no update to the technical report occurred. 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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Revenues					
Licenses, Permits and Fees	279,505	30,992	15,000	15,000	30,000
Interest/Change in Fair Value	938	10,823	-	-	-
Total Operating Revenues	280,443	41,815	15,000	15,000	30,000
Appropriated Fund Balance					
Total Revenues	\$ 280,443	\$ 41,815	\$ 55,452	\$ 55,452	\$ 30,000

EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Professional and Contractual	-	-	40,452	42,395	-
Total Operating Expenses	-	-	40,452	42,395	-
Transfers out					
	-	70,500	-	-	-
Reserve for Contingencies	-	-	15,000	13,057	30,000
Total Expenditures	\$ -	\$ 70,500	\$ 55,452	\$ 55,452	\$ 30,000

Recreational Impact Fee Fund (109)

Description

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

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

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

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Revenues					
Licenses, Permits and Fees	1,553,456	61,398	25,000	25,000	35,000
Interest/Change in Fair Value	5,152	63,484	-	-	-
Total Operating Revenues	1,558,608	124,882	25,000	25,000	35,000
Appropriated Fund Balance					
Total Revenues	\$ 1,558,608	\$ 124,882	\$ 770,968	\$ 770,968	\$ 747,614
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Professional and Contractual	-	-	45,968	45,968	-
Total Operating Expenses	-	-	45,968	45,968	-
Capital					
Improv Other than Buildings	-	-	700,000	700,000	747,614
Total Capital	-	-	700,000	700,000	747,614
Transfers out	-	80,000	-	-	-
Reserve for Contingencies	-	-	25,000	25,000	-
Total Expenditures	\$ -	\$ 80,000	\$ 770,968	\$ 770,968	\$ 747,614

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Fines and Forfeitures	8,650	36,250	-	-	-
Interest/Change in Fair Value	654	11,319	-	-	-
Total Operating Revenues	9,304	47,569	-	-	-

Appropriated Fund Balance

Total Revenues	\$ 9,304	\$ 47,569	\$ 42,000	\$ 46,350	\$ 52,500
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EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Operating Supplies	23,397	35,743	42,000	46,350	52,500
Total Operating Expenditures	23,397	35,743	42,000	46,350	52,500

Total Expenditures	\$ 23,397	\$ 35,743	\$ 42,000	\$ 46,350	\$ 52,500
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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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Interfund Transfers

Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
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EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Repairs and Maintenance

Total Operating Expenditures

Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
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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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Revenues					
Charges for Services	3,268,026	3,353,486	3,337,840	3,337,840	3,345,391
Interest/Change in Fair Value	649	14,669	7,000	7,000	7,000
Total Operating Revenues	3,268,675	3,368,155	3,344,840	3,344,840	3,352,391
Appropriated Fund Balance					
	-	-	55,689	55,689	141,161
Total Revenues	\$ 3,268,675	\$ 3,368,155	\$ 3,400,529	\$ 3,400,529	\$ 3,493,552

EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenditures					
Professional and Contractual	3,145,079	3,256,346	3,400,529	3,400,529	3,493,552
Operating Supplies	4,998	5,594	-	-	-
Total Operating Expenditures	3,150,077	3,261,940	3,400,529	3,400,529	3,493,552
Total Expenditures	\$ 3,150,077	\$ 3,261,940	\$ 3,400,529	\$ 3,400,529	\$ 3,493,552



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Building Services Fund (120)

Description

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

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



Goals



- 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	2021-22	2022-23	2023-24	2024-25
				Actual	Actual	Target	Target
3.1 & 3.2	2. Monitor and oversee improved permitting process	★ # of inspections completed	Workload	9,100	9,489	9,400	9,400
		# re-inspections required	Workload	1,402	1,252	1,320	1,320
		★ # plans reviewed	Workload	1,850	1,950	2,020	2,020
		# of plans reviewed requiring corrections	Workload	331	298	320	320
		Total revenue generated	Output	1,572,020	1,359,909	933,000	682,500
		% of inspections requiring re-inspection	Workload	15.41%	13.19%	14.04%	14.04%
		% of plans reviewed requiring correction	Workload	17.89%	15.28%	15.84%	15.84%
		Average # of days for all plan reviews		5	5.00	5.00	5.00

Budget Highlights

The FY 2024-25 Proposed Budget of \$682,500, is an increase of \$97,500, or 16.67%, over the FY 2023-24 Adopted Budget of \$585,400. The increase is primarily attributable to the following:

- An increase in the projected building revenues and corresponding increase in Reserve for Contingency

Building Services Fund (120)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Licenses, Permits and Fees	1,572,020	1,359,909	585,000	933,000	682,500
Miscellaneous	9,119	-	-	-	-
Interest/Change in Fair Value	1,438	12,160	-	-	-
Total Operating Revenues	1,582,577	1,372,069	585,000	933,000	682,500
<u>Appropriated Fund Balance</u>					
Total Revenues	\$ 1,582,577	\$ 1,372,069	\$ 585,000	\$ 940,012	\$ 682,500
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	1,131,854	979,302	438,750	699,750	511,875
Communications	2,493	2,791	3,775	3,775	7,427
Utilities	8,450	9,745	9,208	9,208	9,680
Rentals and Leases	493	-	2,033	2,033	2,033
Insurance	714	789	877	877	965
Repairs and Maintenance	-	-	-	7,012	-
Operating Supplies	21,113	31,850	23,024	23,024	25,948
Other	2,327	4,030	4,930	4,930	4,930
Total Operating Expenditures	1,167,444	1,028,507	482,597	750,609	562,858
<u>Capital</u>					
Machinery and Equipment	9,119	-	-	-	-
Total Capital	9,119	-	-	-	-
<u>Debt Service</u>					
Capital Leases - Principal	992	1,702	-	-	-
Capital Leases - Interest	194	331	-	-	-
Total Debt Service	1,186	2,033	-	-	-
Transfers out	410,177	342,000	50,000	137,000	50,000
Reserve for Contingencies	-	-	52,403	52,403	69,642
Total Expenditures	\$ 1,587,926	\$ 1,372,540	\$ 585,000	\$ 940,012	\$ 682,500

Homeland Security Fund (124)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Intergovernmental	-	134,516	-	-	-
Total Operating Revenues	-	134,516	-	-	-
Total Revenues	\$ -	\$ 134,516	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Fines and Forfeitures	24,966	19,483	-	10,397	-
Interest/Change in Fair Value	396	6,908	-	-	-
Total Operating Revenues	25,362	26,391	-	10,397	-

Appropriated Fund Balance

Total Revenues	\$ 25,362	\$ 26,391	\$ -	\$ 23,415	\$ -
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EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Operating Supplies	7,675	5,759	-	20,570	-
Total Operating Expenditures	7,675	5,759	-	20,570	-

Reserve for Contingencies

Total Expenditures	\$ 7,675	\$ 5,759	\$ -	\$ 23,415	\$ -
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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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Miscellaneous	23,476	24,592	-	-	-
Interest/Change in Fair Value	141	2,723	-	-	-
Total Operating Revenues	23,617	27,315	-	-	-
Total Revenues	\$ 23,617	\$ 27,315	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Operating Supplies	10,675	9,625	-	-	-
Total Operating Expenditures	10,675	9,625	-	-	-
Total Expenditures	\$ 10,675	\$ 9,625	\$ -	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Fines and Forfeitures	6,867	5,936	-	-	-
Interest/Change in Fair Value	135	2,402	-	-	-
Total Operating Revenues	7,002	8,338	-	-	-
Total Revenues	\$ 7,002	\$ 8,338	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

Opioid Litigation Fund (128)

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Miscellaneous	-	22,011	-	-	-
Total Operating Revenues	-	22,011	-	-	-
Total Revenues	\$ -	\$ 22,011	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Revenues

Miscellaneous	2,157	11,686	-	39,500	-
Interest/Change in Fair Value	74	1,484	-	-	-
Total Operating Revenues	2,231	13,170	-	39,500	-

Appropriated Fund Balance

Total Revenues	\$ 2,231	\$ 13,170	\$ -	\$ 77,660	\$ -
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EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenditures

Professional and Contractual	-	-	-	77,660	-
Total Operating Expenditures	-	-	-	77,660	-

Total Expenditures	\$ -	\$ -	\$ -	\$ 77,660	\$ -
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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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Revenues					
Miscellaneous	-	2,500	-	-	-
Interest/Change in Fair Value	87	1,486	-	-	-
Total Operating Revenues	87	3,986	-	-	-
Total Revenues	\$ 87	\$ 3,986	\$ -	\$ -	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Operating Supplies	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-
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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Revenues					
Licenses, Permits and Fees	1,009,508	1,015,811	1,001,943	1,001,943	1,004,244
Interest/Change in Fair Value	477	23,403	-	-	-
Total Operating Revenues	1,009,985	1,039,214	1,001,943	1,001,943	1,004,244
Appropriated Fund Balance					
	-	-	74,827	74,827	-
Total Revenues	\$ 1,009,985	\$ 1,039,214	\$ 1,076,770	\$ 1,076,770	\$ 1,004,244
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenditures					
Professional and Contractual	8,500	9,500	10,500	10,500	10,500
Utilities	860,944	914,165	933,985	933,985	914,900
Repairs and Maintenance	-	-	-	52,681	-
Operating Supplies	49,175	5,640	6,050	6,050	6,025
Total Operating Expenditures	918,619	929,305	950,535	1,003,216	931,425
Capital					
Improv Other than Buildings	-	-	126,235	73,554	-
Machinery and Equipment	-	-	-	-	-
Total Capital	-	-	126,235	73,554	-
Reserve for Contingencies					
	-	-	-	-	72,819
Total Expenditures	\$ 918,619	\$ 929,305	\$ 1,076,770	\$ 1,076,770	\$ 1,004,244

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Revenues					
Intergovernmental	828,150	3,149,762	-	-	-
Miscellaneous	-	150,258	-	-	-
Interest/Change in Fair Value	98,561	397,347	-	-	-
Total Operating Revenues	926,711	3,697,367	-	-	-
Appropriated Fund Balance					
Total Revenues	\$ 926,711	\$ 3,697,367	\$ -	\$ 6,548,059	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenditures					
Professional and Contractual	-	4,990	-	146,010	-
Repairs and Maintenance	180,279	733,503	-	1,724,606	-
Operating Supplies	305,597	824,554	-	961,652	-
Total Operating Expenditures	485,876	1,563,047	-	2,832,268	-
Capital					
Buildings	-	6,251	-	415,559	-
Improv Other than Buildings	235,264	795,805	-	734,305	-
Machinery and Equipment	107,010	882,613	-	2,365,927	-
Total Capital	342,274	1,684,669	-	3,515,791	-
Debt Service					
Capital Leases - Principal	-	52,306	-	-	-
Total Debt Service	-	52,306	-	-	-
Transfers out					
Total Expenditures	\$ 828,150	\$ 3,300,022	\$ -	\$ 6,548,059	\$ -



DEBT SERVICE FUNDS

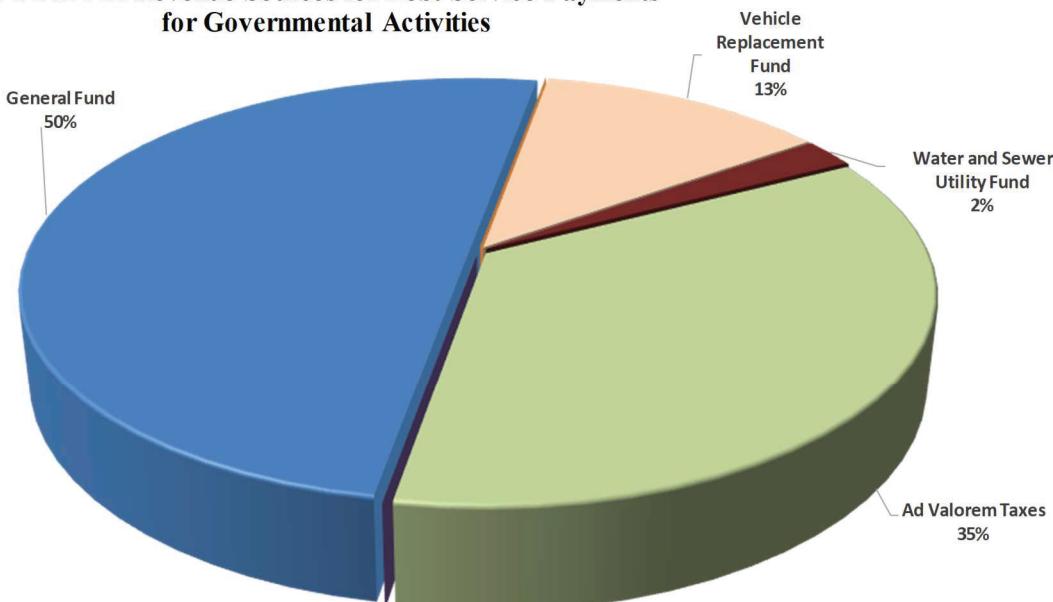
Schedule of Debt Service Requirements

Governmental Activities

	FY 2024-25 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements				
			Principal Outstanding 10/1/2024	Total Interest to Maturity at 10/1/2024	Requirements to Maturity		
Governmental Activities:							
<i>Revenue Notes</i>							
Capital Improvement Refunding Revenue Note Series 2012B	385,120	28.02%	1,445,000	83,343	1,528,343		
Public Improvement Revenue Note Series 2013	332,940	24.22%	1,500,000	91,500	1,591,500		
Limited Ad Valorem Revenue Note Series 2013	486,033	35.36%	4,179,000	716,316	4,895,316		
<i>Leases</i>							
2020 Equipment Lease	170,593	12.41%	303,920	3,914	307,834		
<i>Debt Service Costs</i>							
Total Governmental Activities	\$ 1,374,686	100.00%	\$ 7,427,920	\$ 895,073	\$ 8,322,993		

<u>Budget Guidelines:</u>	Actual	Guideline	General Fund	2024 Gross Taxable Value
			Operating Revenues	
Debt Service on revenue bonds as a percent of General Fund Operating Revenues should not exceed 10%	2.76%	< 10%	43,569,004	
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.	0.18%	<3%		4,242,405,710

**FY 2024-25 Revenue Sources for Debt Service Payments
for Governmental Activities**





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Public Improvement Revenue Bonds

Fund 201

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Transfers in:</u>					
General Fund	1,543,199	706,721	697,009	697,009	688,021
Utility Fund	30,491	30,383	30,180	30,180	30,039
Total Transfers in	1,573,690	737,104	727,189	727,189	718,060
TOTAL REVENUES	\$ 1,573,690	\$ 737,104	\$ 727,189	\$ 727,189	\$ 718,060
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
<u>Principal:</u>					
Bond/Note	2,543,000	634,000	641,000	641,000	649,000
<u>Interest:</u>					
Bond/Note	140,735	102,452	86,189	86,189	69,060
<u>Other:</u>					
Bond/Note	4,580	-	-	-	-
Total Bond/Note	2,688,315	736,452	727,189	727,189	718,060
TOTAL EXPENDITURES	\$ 2,688,315	\$ 736,452	\$ 727,189	\$ 727,189	\$ 718,060

5 Year Budget Projections

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Principal	657,000	665,000	674,000	300,000	-
Interest	51,705	34,121	16,296	3,660	-
Total Projections	\$ 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 4 years (2027/28).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	-	-	-
Thereafter	-	-	-
TOTAL	\$ 1,445,000	\$ 83,343	\$ 1,528,343

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 5 years (2028/29).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	300,000	3,660	303,660
Thereafter			
TOTAL	\$ 1,500,000	\$ 91,500	\$ 1,591,500

Total Governmental Activities Debt: Fund 201

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	300,000	3,660	303,660
Thereafter	-	-	-
TOTAL	\$ 2,945,000	\$ 174,843	\$ 3,119,843

General Obligation Bond Debt Service Fund

Fund 203

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Ad Valorem	494,474	491,473	488,237	488,237	487,665
Interest/Change in Fair Value	1,017	16,658	-	-	-
Total Revenues	495,491	508,131	488,237	488,237	487,665
TOTAL REVENUES	\$ 495,491	\$ 508,131	\$ 488,237	\$ 488,237	\$ 487,665
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Principal:					
GO Bond	326,000	333,000	345,000	345,000	356,000
Interest:					
GO Bond	163,150	152,501	141,424	141,424	130,033
Other:					
GO Bond	-	500	1,000	1,000	1,000
Total Bonds	489,150	486,001	487,424	487,424	487,033
Reserve for Contingencies:	-	-	813	813	632
TOTAL EXPENDITURES	\$ 489,150	\$ 486,001	\$ 488,237	\$ 488,237	\$ 487,665

5 Year Budget Projections

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Principal	372,000	383,000	398,000	407,000	421,000
Interest	118,203	105,934	93,243	80,161	66,706
Total Projections	\$ 490,203	\$ 488,934	\$ 491,243	\$ 487,161	\$ 487,706

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 10 years (2033/34).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	407,000	80,161	487,161
Thereafter	2,263,000	188,744	2,451,744
TOTAL	\$ 4,179,000	\$ 716,316	\$ 4,895,316

Total Governmental Activities Debt: Fund 203

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	407,000	80,161	487,161
Thereafter	2,263,000	188,744	2,451,744
TOTAL	4,179,000	716,316	\$ 4,895,316

Lease Financing Fund

Fund 205

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Transfers in:</u>					
General Fund	66,093	-	-	-	-
Vehicle Replacement Fund	284,763	255,091	249,691	249,691	170,593
Stormwater	30,729	-	-	-	-
Total Transfers in	381,585	255,091	249,691	249,691	170,593
TOTAL REVENUES	\$ 381,585	\$ 255,091	\$ 249,691	\$ 249,691	\$ 170,593
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
<u>Principal:</u>					
Lease	677,146	247,397	244,615	244,615	168,062
<u>Interest:</u>					
Lease	13,093	7,694	5,076	5,076	2,531
Total Lease	690,239	255,091	249,691	249,691	170,593
TOTAL EXPENDITURES	\$ 690,239	\$ 255,091	\$ 249,691	\$ 249,691	\$ 170,593

5 Year Budget Projections

EXPENDITURE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Principal	90,309	45,549	-	-	-
Interest	1,185	198	-	-	-
Total Projections	\$ 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 3 years (2026/27).

FY	PRINCIPAL	INTEREST	TOTAL
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			
2028-29	-	-	-
Thereafter	-	-	-
TOTAL	\$ 303,920	\$ 3,914	\$ 307,834

Total Governmental Activities Debt: Fund 205

FY	PRINCIPAL	INTEREST	TOTAL
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	-	-	-
2028-29	-	-	-
Thereafter	-	-	-
TOTAL	\$ 303,920	\$ 3,914	\$ 307,834



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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.

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.

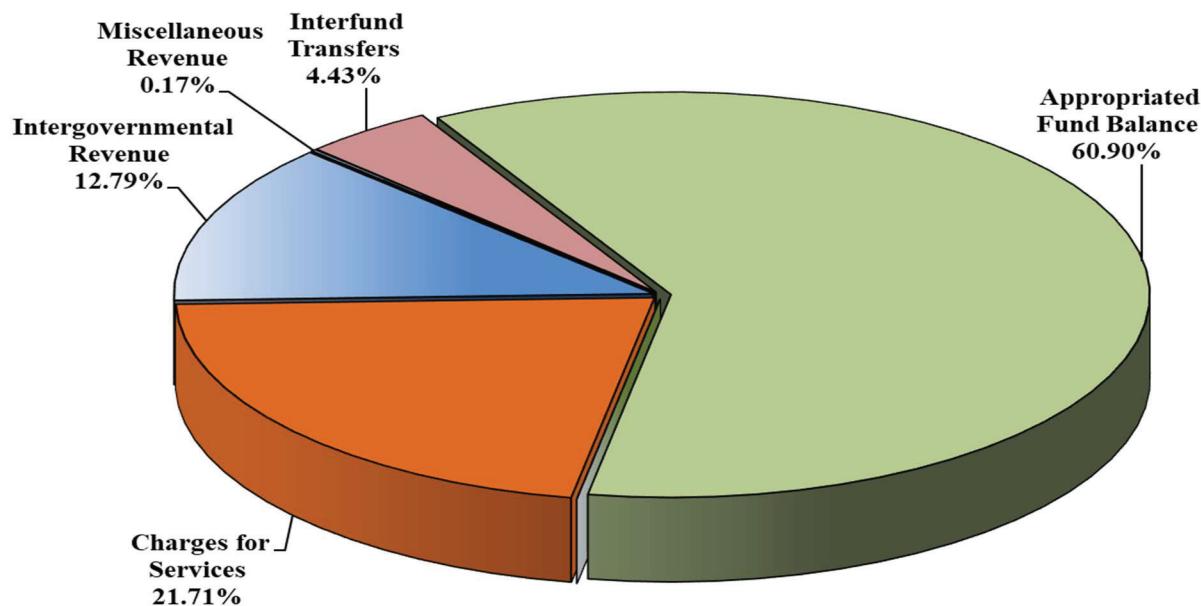
Recreation Facilities Improvement Fund (340) – to account for the purchase and improvement of the City's recreational facilities as they relate to the General Government programs and activities. Projects are funded through a transfer from the General Fund, proceeds from grants received, or other sources.

Consolidated Summary Capital Project Funds

FY 2024-25 Budgeted Revenues

	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	Technology Improvement Fund	Total All Funds
<u>BUDGETED REVENUES</u>				
Charges for Services	\$ 1,272,483	\$ -	\$ -	\$ 1,272,483
Intergovernmental Revenue	-	750,000	-	750,000
Miscellaneous Revenue	10,000	-	-	10,000
TOTAL OPERATING REVENUES	\$ 1,282,483	\$ 750,000	\$ -	\$ 2,032,483
Interfund Transfers	\$ -	\$ -	\$ 260,000	\$ 260,000
Appropriated Fund Balance	-	3,570,000	-	3,570,000
TOTAL NON-OPERATING REVENUES	\$ -	\$ 3,570,000	\$ 260,000	\$ 3,830,000
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 1,282,483	\$ 4,320,000	\$ 260,000	\$ 5,862,483

**Composition of FY 2024-25
Operating Revenues: \$5,862,483**

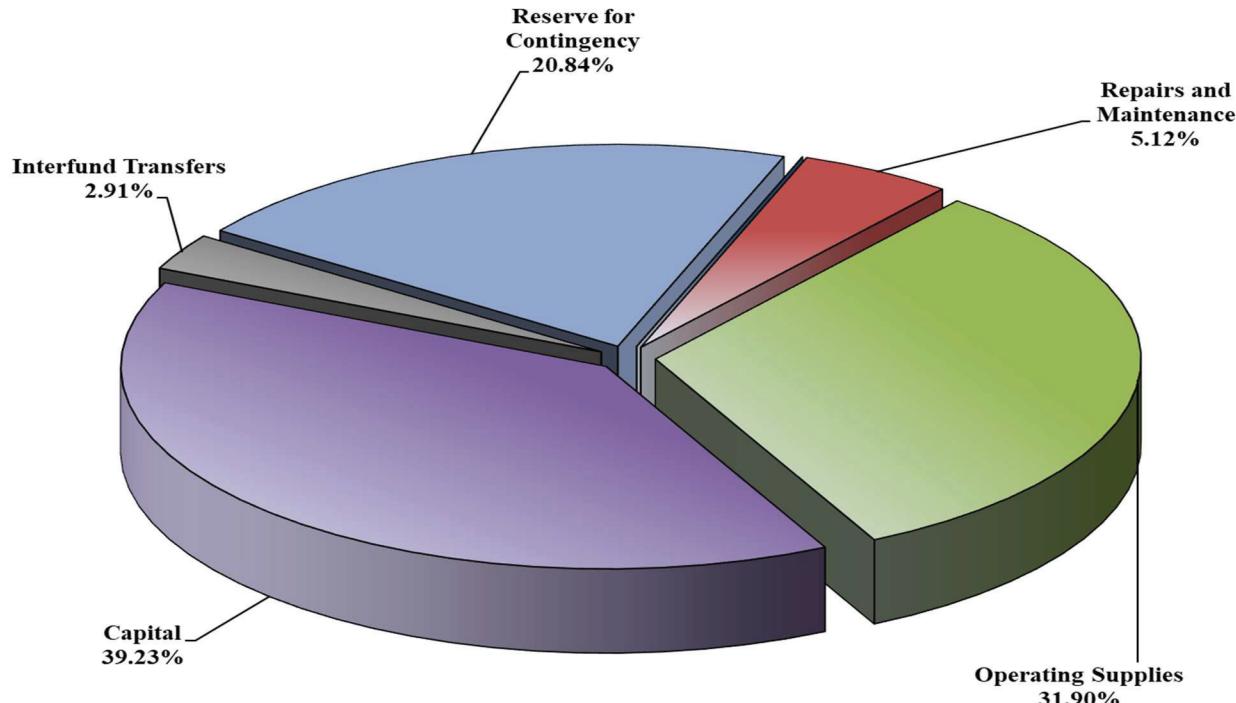


Consolidated Summary Capital Project Funds

FY 2024-25 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	-	1,750,000	120,000	1,870,000
Capital	-	2,270,000	30,000	2,300,000
TOTAL OPERATING EXPENDITURES	\$ -	\$ 4,320,000	\$ 150,000	\$ 4,470,000
Transfers Out	\$ 170,593	\$ -	\$ -	\$ 170,593
Reserve for Contingency	1,111,890	-	110,000	1,221,890
TOTAL NON-OPERATING EXPENDITURES	\$ 1,282,483	\$ -	\$ 110,000	\$ 1,392,483
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 1,282,483	\$ 4,320,000	\$ 260,000	\$ 5,862,483

Composition of FY 2024-25 Operating Expenditures: \$5,862,483



Vehicle Replacement Fund (302)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Charges for Services	1,113,494	755,682	1,272,483	1,272,483	1,272,483
Miscellaneous	134,332	65,824	10,000	10,000	10,000
Interest/Change in Fair Value	1,723	34,164	-	-	-
Total Operating Revenues	1,249,549	855,670	1,282,483	1,282,483	1,282,483
<u>Interfund Transfers</u>					
	-	500,000	-	-	-
<u>Appropriated Fund Balance</u>					
	-	-	-	818,357	-
TOTAL REVENUES	\$1,249,549	\$1,355,670	\$1,282,483	\$2,100,840	\$1,282,483
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Operating Supplies	24,593	34,336	-	18,521	-
Total Operating Expenditures	24,593	34,336	-	18,521	-
<u>Capital</u>					
Machinery and Equipment	2,187,749	507,849	1,000,000	1,549,896	-
Total Capital	2,187,749	507,849	1,000,000	1,549,896	-
Transfers out	284,763	255,091	249,691	249,691	170,593
<u>Reserve for Contingencies</u>					
	-	-	32,792	282,732	1,111,890
TOTAL EXPENDITURES	\$2,497,105	\$ 797,276	\$1,282,483	\$2,100,840	\$1,282,483



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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 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Intergovernmental	3,352,826	3,163,233	3,099,012	4,827,628	750,000
Interest/Change in Fair Value	14,263	301,845	-	-	-
Total Operating Revenues	4,203,265	3,465,078	3,099,012	4,827,628	750,000
<u>Interfund Transfers</u>	-	401,678	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	6,030,198	3,570,000
TOTAL REVENUES	\$ 4,203,265	\$ 3,866,756	\$ 3,099,012	\$ 10,857,826	\$ 4,320,000
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	31,214	64,531	-	-	-
Repairs and Maintenance	98,419	184,435	300,000	610,000	300,000
Operating Supplies	14,631	1,329,759	1,000,000	3,942,534	1,750,000
Total Operating Expenditures	144,264	1,578,725	1,300,000	4,552,534	2,050,000
<u>Capital</u>					
Buildings	14,931	130,358	-	-	-
Improv Other than Buildings	219,335	174,058	1,469,012	6,035,292	2,270,000
Total Capital	234,266	304,416	1,469,012	6,035,292	2,270,000
<u>Reserve for Contingencies</u>	-	-	330,000	270,000	-
TOTAL EXPENDITURES	\$ 378,530	\$ 1,883,141	\$ 3,099,012	\$ 10,857,826	\$ 4,320,000

Local Option Sales Tax Construction Fund (309)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Interest/Change in Fair Value	17	313	-	-	-
Total Operating Revenues	17	313	-	-	-
Appropriated Fund Balance	-	-	-	3,401	-
TOTAL REVENUES	\$ 17	\$ 313	\$ -	\$ 3,401	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Capital</u>					
Land Acquisitions	-	-	-	-	-
Buildings	-	-	-	-	-
Improv Other than Buildings	8,613	1,725	-	3,401	-
Total Capital	8,613	1,725	-	3,401	-
TOTAL EXPENDITURES	\$ 8,613	\$ 1,725	\$ -	\$ 3,401	\$ -

Technology Improvement Fund (320)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Miscellaneous	3,700	6,347	-	-	-
Interest/Change in Fair Value	1,066	17,522	-	-	-
Total Operating Revenues	4,766	23,869	-	-	-
Interfund Transfers	268,500	260,000	260,000	260,000	260,000
<u>Appropriated Fund Balance</u>					
	-	-	39,671	39,671	-
TOTAL REVENUES	\$ 273,266	\$ 283,869	\$ 299,671	\$ 299,671	\$ 260,000
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	23,069	3,735	-	-	-
Operating Supplies	118,507	407,796	215,650	216,650	120,000
Total Operating Expenditures	141,576	411,531	215,650	216,650	120,000
<u>Capital</u>					
Machinery and Equipment	109,348	60,199	60,000	60,000	30,000
Total Capital	109,348	60,199	60,000	60,000	30,000
Reserve for Contingencies	-	-	24,021	23,021	110,000
TOTAL EXPENDITURES	\$ 250,924	\$ 471,730	\$ 299,671	\$ 299,671	\$ 260,000

General Facilities Improvement Fund (330)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Interfund Transfers</u>	105,152	-	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	47,376	-
TOTAL REVENUES	\$ 105,152	\$ -	\$ -	\$ 47,376	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Debt</u>	1,361	-	-	-	-
<u>Transfers out</u>	-	-	-	47,376	-
TOTAL EXPENDITURES	\$ 1,361	\$ -	\$ -	\$ 47,376	\$ -

Recreation Facilities Improvements Fund (340)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>REVENUES</u>					
<u>Operating Revenues</u>					
Intergovernmental	50,000	449,492	-	250,000	-
Total Operating Revenues	50,000	449,492	-	250,000	-
Interfund Transfers	-	949,500	-	-	-
Appropriated Fund Balance	-	-	-	926,261	-
TOTAL REVENUES	\$ 50,000	\$ 1,398,992	\$ -	\$ 1,176,261	\$ -
EXPENDITURE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	45,686	-	-	-	-
Operating Supplies	27,126	56,579	-	10,250	-
Total Operating Expenditures	72,812	56,579	-	10,250	-
Capital					
Improv Other than Buildings	470,848	144,033	-	1,166,011	-
Total Capital	470,848	144,033	-	1,166,011	-
Transfers out	-	574,367	-	-	-
TOTAL EXPENDITURES	\$ 543,660	\$ 774,979	\$ -	\$ 1,176,261	\$ -



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ENTERPRISE FUNDS

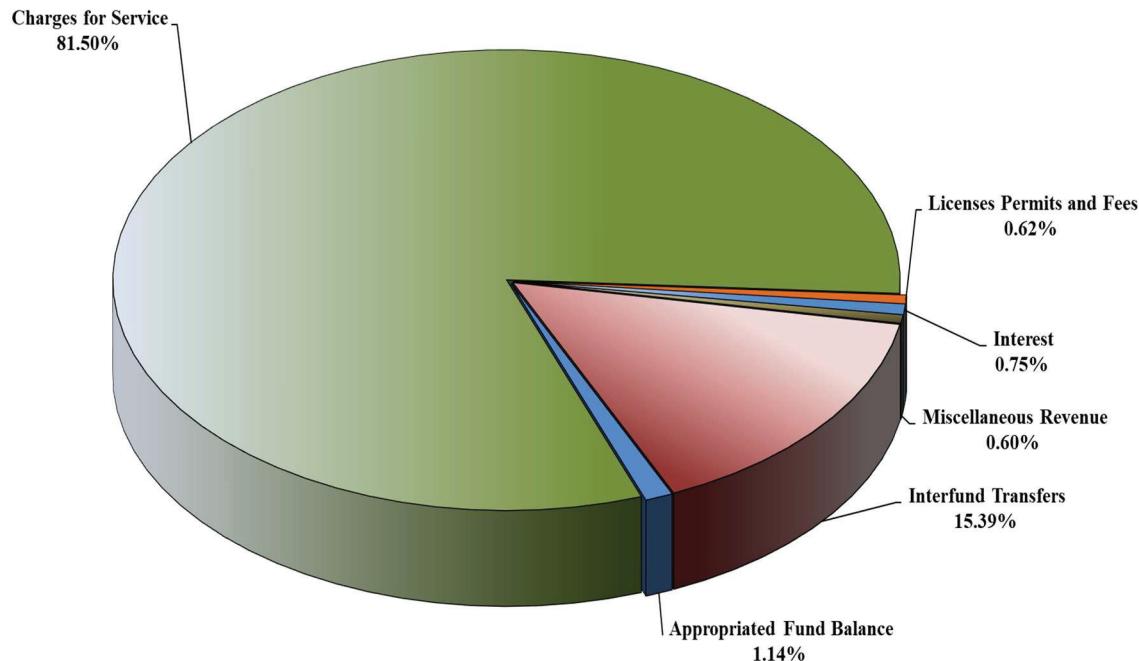
Consolidated Summary Enterprise Funds

FY 2024-25 by Budgeted Revenue

	Water / Wastewater Operating Fund	Debt Service Sinking Fund	Water / Wastewater R & R Fund	Vehicle Replacement Fund	Utility Capital Expansion Funds (A)	Stormwater Fund	Twin Rivers Golf Course Fund	Total All Funds
<u>BUDGETED REVENUES</u>								
Charges for Service	\$ 19,055,178	\$ -	\$ -	\$ 408,330	\$ -	\$ 2,867,758	\$ 2,699,811	\$ 25,031,077
Licenses, Permits and Fees	-	-	-	-	190,000	-	-	190,000
Interest	150,000	-	20,000	10,000	30,000	20,000	-	230,000
Miscellaneous Revenue	184,500	-	-	-	-	-	-	184,500
TOTAL OPERATING REVENUE	\$ 19,389,678	\$ -	\$ 20,000	\$ 418,330	\$ 220,000	\$ 2,887,758	\$ 2,699,811	\$ 25,635,577
Interfund Transfers	\$ 50,000	\$ 3,187,748	\$ 1,490,000	\$ -	\$ -	\$ -	\$ -	\$ 4,727,748
Appropriated Fund Balance	-	-	350,000	-	-	-	-	350,000
TOTAL NON-OPERATING REVENUES	\$ 50,000	\$ 3,187,748	\$ 1,840,000	\$ -	\$ -	\$ -	\$ -	\$ 5,077,748
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 19,439,678	\$ 3,187,748	\$ 1,860,000	\$ 418,330	\$ 220,000	\$ 2,887,758	\$ 2,699,811	\$ 30,713,325

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

**Composition of FY 2024-25
Operating Revenues: \$30,713,325**



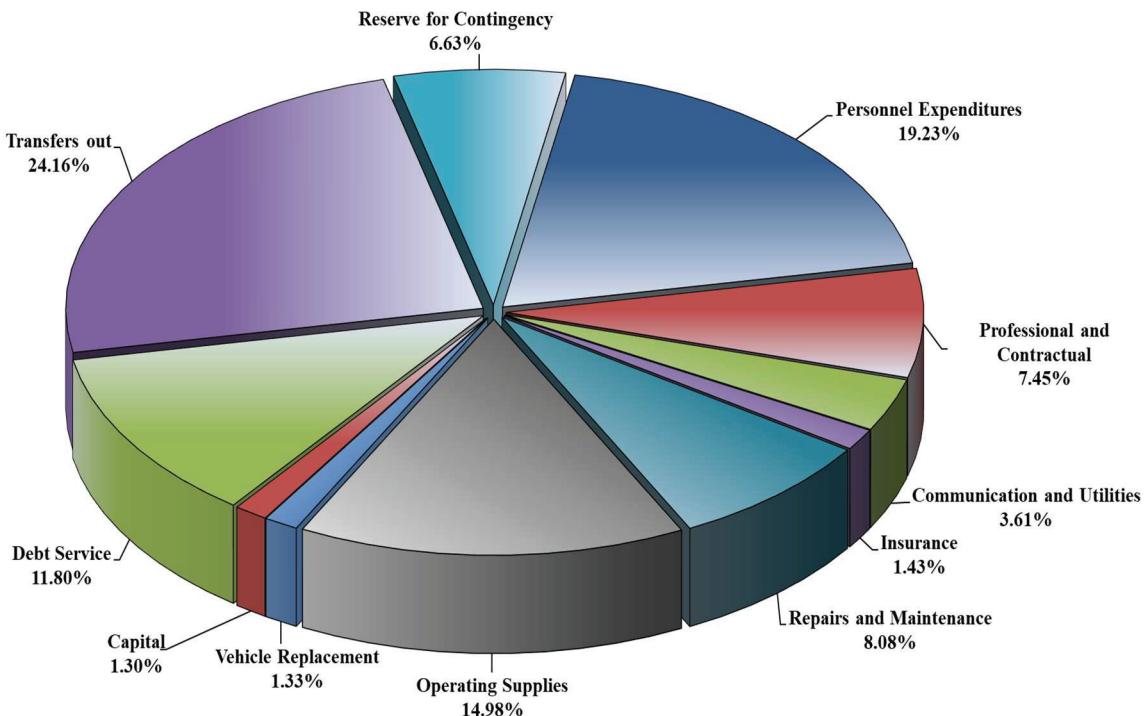
Consolidated Summary Enterprise Funds

FY 2024-25 by Budgeted Expenses

	Water / Wastewater Operating Fund	Debt Service Sinking Fund	Water / Wastewater R & R Fund	Vehicle Replacement Fund	Utility Capital Expansion Funds (A)	Stormwater Fund	Twin Rivers Golf Course Fund	Total All Funds
<u>BUDGETED EXPENSES</u>								
Personnel Expenditures	\$ 5,007,591	\$ -	\$ -	\$ -	\$ 897,712	\$ -	\$ -	\$ 5,905,303
Professional and Contractual	1,995,161	-	-	-	294,177	-	-	2,289,338
Communication and Utilities	1,093,818	-	-	-	15,881	-	-	1,109,699
Insurance	418,317	-	-	-	22,398	-	-	440,715
Repairs and Maintenance	1,126,026	-	1,045,000	-	309,103	-	-	2,480,129
Operating Supplies	1,982,690	-	265,000	-	100,000	92,886	2,161,473	4,602,049
Vehicle Replacement	277,605	-	-	-	130,725	-	-	408,330
Capital	-	-	400,000	-	-	-	-	400,000
Debt Service	-	3,187,748	-	-	435,118	-	-	3,622,866
TOTAL OPERATING EXPENSES	\$ 11,901,208	\$ 3,187,748	\$ 1,710,000	\$ -	\$ 100,000	\$ 2,198,000	\$ 2,161,473	\$ 21,258,429
Transfers out	7,077,541	-	-	-	40,231	251,292	50,000	7,419,064
Reserve for Contingency	460,929	-	150,000	418,330	79,769	438,466	488,338	2,035,832
TOTAL NON-OPERATING EXPENSES	\$ 7,538,470	\$ -	\$ 150,000	\$ 418,330	\$ 120,000	\$ 689,758	\$ 538,338	\$ 9,454,896
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 19,439,678	\$ 3,187,748	\$ 1,860,000	\$ 418,330	\$ 220,000	\$ 2,887,758	\$ 2,699,811	\$ 30,713,325

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

**Composition of FY 2024-25
Operating Expenses: \$30,713,325**



Water/Wastewater Operating Fund (401)

Revenue Summary by Major Account Category

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Water/Wastewater Fund Revenues:</u>					
<u>Operating Revenues</u>					
Water and Irrigation Sales	6,073,442	6,881,735	6,859,521	6,859,521	7,104,374
Sewer Service Fees	8,793,517	9,821,562	9,868,390	9,868,390	10,193,514
Reclaimed Water/Alternative Water Sales	1,484,196	1,617,991	1,711,803	1,711,803	1,683,790
Meter Installation Fees (Parts and Labor)	21,097	11,570	21,000	21,000	13,500
Meter Reconnection Charges	59,760	56,190	56,000	56,000	60,000
Total Operating Revenues	16,432,012	18,389,048	18,516,714	18,516,714	19,055,178
<u>Other Revenues</u>					
Miscellaneous Revenue	216,981	236,395	154,500	154,500	184,500
Total Other Revenues	216,981	236,395	154,500	154,500	184,500
<u>Non-Operating Revenues</u>					
Interest Earnings	37,024	520,538	150,000	150,000	150,000
FEMA	-	51,386	-	-	-
FDEM	-	(139)	-	250,000	-
Developer Contributions	-	1,406,883	-	-	-
Interfund Transfers	454,489	964,491	50,000	50,000	50,000
Appropriated Fund Balance	-	-	420,799	5,400,007	-
Total Non-Operating Revenues	491,513	2,943,159	620,799	5,850,007	200,000
Total Revenues	\$17,140,506	\$ 21,568,602	\$ 19,292,013	\$ 24,521,221	\$ 19,439,678

Water/Wastewater Operating Fund (401)

Expense Summary by Department/Division

EXPENSE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Water and Sewer Administration					
Personal Services	1,245,878	1,375,312	1,742,768	1,742,707	1,862,961
Operating Expenses	256,810	343,015	284,423	892,848	308,630
Capital Outlay	-	-	50,000	1,090,683	-
Debt Service	532	152	-	-	-
Sub-Total: Water Production and Distribution	1,503,220	1,718,479	2,077,191	3,726,238	2,171,591
Utility Billing and Customer Service					
Personal Services	381,667	424,812	427,383	427,379	452,558
Operating Expenses	314,273	386,117	351,964	353,154	402,758
Debt Service	194	331	-	-	-
Sub-Total: Utility Billing and Customer Service	696,134	811,260	779,347	780,533	855,316
Water Production					
Personal Services	451,140	537,874	704,993	704,897	765,419
Operating Expenses	1,355,053	1,696,972	1,872,828	1,995,755	1,997,259
Capital Outlay	-	1	370,000	1,342,090	-
Debt Service	81	139	-	-	-
Sub-Total: Water Production	1,806,274	2,234,986	2,947,821	4,042,742	2,762,678
Water Distribution and Maintenance					
Personal Services	550,695	540,796	630,914	630,822	718,053
Operating Expenses	261,924	274,472	308,374	332,556	542,896
Capital Outlay	-	-	-	35,000	-
Debt Service	281	195	-	-	-
Sub-Total: Water Distribution and Maintenance	812,900	815,463	939,288	998,378	1,260,949
Reclaimed Water					
Personal Services	92,104	103,032	101,941	101,925	107,066
Operating Expenses	119,347	124,952	206,865	218,734	231,467
Capital Outlay	-	-	-	45,560	-
Sub-Total: Reclaimed Water	211,451	227,984	308,806	366,219	338,533
Cross Connection Control					
Personal Services	99,716	107,824	107,380	107,363	113,416
Operating Expenses	38,301	44,754	73,772	76,300	57,595
Sub-Total: Cross Connection Control	138,017	152,578	181,152	183,663	171,011
Wastewater Collection and Reuse Distribution					
Personal Services	358,507	388,402	462,255	462,176	511,724
Operating Expenses	1,301,715	1,483,656	1,196,289	1,328,722	1,467,934
Capital Outlay	-	-	300,000	1,908,368	-
Debt Service	49,960	62,532	-	-	-
Sub-Total: Wastewater Collection and Reuse	1,710,182	1,934,590	1,958,544	3,699,266	1,979,658
Alafaya Wastewater/Reclaimed					
Personal Services	401,014	461,091	451,493	451,427	476,394
Operating Expenses	1,274,967	1,569,790	1,759,497	2,247,046	1,885,078
Capital Outlay	(1)	-	925,000	1,172,871	-
Debt Service	81	139	-	-	-
Sub-Total: Alafaya Wastewater/Reclaimed	1,676,061	2,031,020	3,135,990	3,871,344	2,361,472
Depreciation Expense	3,606,584	3,536,125	-	-	-
Non-Departmental Expense	28,825	-	-	-	-
Interfund Transfers					
General Fund (001)	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000
Stormwater Fund (410)	-	-	-	-	-
Revenue Bond Sinking Fund (201)	30,491	30,383	30,180	30,180	30,039
Technology Improvement Fund (320)	101,250	117,000	117,000	117,000	117,000
Utility Debt Service (403)	3,362,396	3,155,943	3,146,806	3,146,806	3,147,517
Renewal and Replacement Fund (406)	873,315	1,419,816	1,019,946	1,019,946	1,490,000
Vehicle Replacement Fund (407)	-	176,814	-	-	-
Fleet Internal Service Fund (504)	-	5,000	-	-	-
Insurance Deductible Fund (512)	84,109	84,109	142,985	142,985	142,985
Sub-Total: Interfund Transfers	6,601,561	7,139,065	6,606,917	6,606,917	7,077,541
Reserve for Contingency	-	-	356,957	245,921	460,929
Total Expenses	\$ 18,791,209	\$ 20,601,550	\$ 19,292,013	\$ 24,521,221	\$ 19,439,678

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Revenue Grouping

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Charges for Services</u>					
Water and Irrigation Sales	6,067,291	6,874,830	6,853,021	6,853,021	7,098,374
Sewer Service Fees	8,793,517	9,821,562	9,868,390	9,868,390	10,193,514
Reclaimed Water/Alternative Water Sales	1,490,347	1,624,896	1,718,303	1,718,303	1,689,790
Meter Installation Fees (Parts and Labor)	21,097	11,570	21,000	21,000	13,500
Meter Re-connection Charges	59,760	56,190	56,000	56,000	60,000
Sub-Total: Charges for Service	16,432,012	18,389,048	18,516,714	18,516,714	19,055,178
<u>Other Revenues</u>					
Miscellaneous Revenue	216,981	236,395	154,500	154,500	184,500
Sub-Total: Other Revenues	216,981	236,395	154,500	154,500	184,500
<u>Non-Operating Revenues</u>					
Interest Earnings	37,024	520,538	150,000	150,000	150,000
FEMA	-	51,386	-	-	-
FDEM	-	(139)	-	250,000	-
Developer Contributions	-	1,406,883	-	-	-
Sub-Total: Non-Operating Revenues	37,024	1,978,668	150,000	400,000	150,000
<u>Interfund Transfers</u>					
General Fund (001)	-	19,275	-	-	-
General Facility Improvement Fund (330)	-	146,871	-	-	-
Renewal and Replacement Fund (406)	214,686	137,640	-	-	-
Equipment Replacement Fund (407)	168,283	595,447	-	-	-
Sewer Impact Fee Fund (409)	-	815	-	-	-
2020A Revenue Ref Bonds	71,520	64,443	-	-	-
Twin Rivers Golf Course Fund (480)	-	-	50,000	50,000	50,000
Sub-Total: Interfund Transfers	454,489	964,491	50,000	50,000	50,000
<u>Appropriated Retained Earnings</u>					
	-	-	420,799	5,400,007	-
Total Revenues	\$ 17,140,506	\$ 21,568,602	\$ 19,292,013	\$ 24,521,221	\$ 19,439,678

Water/Wastewater Operating Fund (401)

Actual and Budget Comparison by Expense Grouping

EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	139,040	150,018	158,374	158,374	167,608
Regular Salaries & Wages	2,157,319	2,514,347	3,092,488	3,092,488	3,346,754
Other Salaries & Wages	15,967	18,801	22,000	22,000	22,000
Overtime	138,596	145,873	125,058	125,058	145,637
Special Pay	16,221	3,414	609	609	4,094
FICA/Medicare Taxes	174,201	203,950	258,173	258,173	268,899
Total Salaries	2,641,344	3,036,403	3,656,702	3,656,702	3,954,992
<u>BENEFITS</u>					
Retirement Contributions	111,227	127,166	154,227	154,227	169,492
Health Insurance	795,158	740,494	789,821	789,821	852,366
Workers' Compensation	32,992	35,080	28,377	27,946	30,741
Total Benefits	939,377	902,740	972,425	971,994	1,052,599
<u>OPERATING EXPENSES</u>					
Professional Services	171,000	446,973	197,773	847,263	248,986
Other Contractual Services	1,269,022	1,260,237	1,297,344	1,299,589	1,746,175
Travel & Per-Diem	209	2,088	15,683	15,683	16,214
Communications & Freight	60,601	65,538	76,108	76,905	77,660
Freight & Postage Service	2,140	2,915	3,165	3,165	3,865
Utility Services	840,972	986,696	923,391	923,391	1,016,158
Rentals & Leases	237,300	276,046	496,589	546,868	528,154
Insurance	324,395	351,010	384,903	379,565	418,317
Repair and Maintenance	792,923	1,000,305	1,056,537	1,712,432	1,126,026
Printing and Binding	3,427	5,802	6,072	6,072	6,472
Promotional Activities	2,000	2,515	7,500	7,500	5,500
Other Current Charges	393,058	467,866	320,354	320,954	383,427
Office Supplies	12,015	12,092	17,491	16,691	17,188
Operating Supplies	800,832	1,026,614	1,223,008	1,261,107	1,261,251
Road Materials & Supplies	198	566	1,320	2,920	5,100
Books, Publications, Subs	12,298	16,465	26,774	25,010	33,124
Total Operating Expenses	4,922,390	5,923,728	6,054,012	7,445,115	6,893,617
<u>DEPRECIATION</u>					
Depreciation	3,606,584	3,536,125	-	-	-
Total Depreciation	3,606,584	3,536,125	-	-	-
<u>CAPITAL</u>					
Buildings	9,788	-	-	-	-
Improvements Other than Bldgs	932,366	1,178,739	1,645,000	4,028,717	-
Capital Assets	74,550	17,855	-	1,565,855	-
Contra Assets	(1,016,705)	(1,196,593)	-	-	-
Total Capital	(1)	1	1,645,000	5,594,572	-
<u>DEBT SERVICE</u>					
Capital Leases - Interest	51,129	63,488	-	-	-
Total Debt Service	51,129	63,488	-	-	-
<u>NON-DEPARTMENTAL</u>					
	28,825	-	-	-	-
<u>TRANSFERS AND RESERVES</u>					
Interfund Transfers	6,601,561	7,139,065	6,606,917	6,606,917	7,077,541
Reserve for Contingencies	-	-	356,957	245,921	460,929
Total Transfers and Reserve	6,601,561	7,139,065	6,963,874	6,852,838	7,538,470
Total Expenses by Grouping	\$18,791,209	\$20,601,550	\$ 19,292,013	\$ 24,521,221	\$ 19,439,678

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.



Water/Wastewater Utility Administration

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	1.00	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	2.00	0.00	-2.00
Engineer III	0.00	0.00	1.00	0.00	2.00	2.00
Engineering Coordinator	1.00	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	0.00	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	1.00	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	15.000	15.000	15.000	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.
- 1.3 Ensure that new development or redevelopment is done in a sustainable manner.

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				

Goal	Department Objective	Strategy/Measure	Performance Indicator	2021-22	2022-23	2023-24	2024-25
				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.	# Projects in Design and Bidding Phase	Workload	20	15	15	15
		# Projects in Construction Phase	Workload	5	1	5	5
		% Projects Designed within 30 days of schedule	50%	35%	35%	50%	50%
		% Projects Constructed within 45 days of schedule	100%	0%	0%	100%	100%
	2. Construct or modify city facilities to be sustainable within budgetary constraints.	# Development Plans Reviewed	Workload	21	82	82	82
		# Plot Plans/Final Surveys/Reviewed and Inspected	Workload	45	303	300	300

Water/Wastewater Utility Administration

Accomplishments

- See accomplishments Water/Wastewater Utility Administration on pages 32 and 33.

Budget Highlights

The FY 2024-25 Proposed Budget of \$2,171,591 is an increase of \$94,400, or 4.54%, over the FY 2023-24 Adopted Budget of \$2,077,191. Significant changes to the FY 2024-25 Proposed Budget include the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Other Professional Services for engineering services.

Water/Wastewater Utility Administration

EXPENSE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Executive Salaries	\$ 139,040	\$ 150,018	\$ 158,374	\$ 158,374	\$ 167,608
Regular Salaries & Wages	722,212	837,188	1,121,739	1,121,739	1,213,309
Other Salaries & Wages	15,967	18,801	22,000	22,000	22,000
Overtime	6,576	7,960	5,300	5,300	6,000
Special Pay	1,279	320	215	215	72
FICA/Medicare Taxes	59,262	71,205	98,151	98,151	100,836
Total Salaries	944,336	1,085,492	1,405,779	1,405,779	1,509,825
<u>BENEFITS</u>					
Retirement Contributions	40,497	42,910	56,919	56,919	61,631
Health Insurance	255,832	241,758	276,040	276,040	287,139
Workers' Compensation	5,213	5,152	4,030	3,969	4,366
Total Benefits	301,542	289,820	336,989	336,928	353,136
<u>OPERATING EXPENSES</u>					
Professional Services	37,331	79,730	89,300	651,729	100,300
Other Contractual Services	990	6,145	1,000	3,245	-
Travel & Per-Diem	65	653	1,227	1,227	1,627
Communications & Freight	7,430	7,245	11,060	11,447	13,047
Freight & Postage Service	530	632	500	500	500
Utility Services	28,149	30,766	29,500	29,500	33,360
Rentals & Leases	16,713	34,732	84,927	120,206	85,797
Insurance	8,388	9,724	11,097	10,949	11,097
Repair and Maintenance	21,733	28,383	24,455	29,423	24,455
Printing and Binding	80	120	200	200	200
Other Current Charges	103,312	110,008	1,500	2,100	1,500
Office Supplies	4,327	4,368	5,706	4,906	6,260
Operating Supplies	22,072	22,688	13,270	18,499	15,956
Books, Publications, Subs	5,690	7,821	10,681	8,917	14,531
Total Operating Expenses	256,810	343,015	284,423	892,848	308,630
<u>CAPITAL</u>					
Improvements Other than Bldgs	21,356	1,686	50,000	976,102	-
Capital Assets	-	-	-	76,978	-
Contra Asset Account	(21,356)	(1,686)	-	-	-
Total Capital	-	-	50,000	1,053,080	-
<u>DEBT SERVICE</u>					
Capital Leases - Interest	532	152	-	-	-
Total Debt Service	532	152	-	-	-
Total Expenses by Grouping	\$ 1,503,220	\$ 1,718,479	\$ 2,077,191	\$ 3,688,635	\$ 2,171,591

5 Year Budget Projection

EXPENSE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	1,558,139	1,608,000	1,659,456	1,712,558	1,767,360
Benefits	381,387	411,898	444,850	480,438	522,236
Operating Expenses	324,616	341,458	359,202	377,900	397,608
Total Projection	\$ 2,264,143	\$ 2,361,355	\$ 2,463,507	\$ 2,570,896	\$ 2,687,204

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 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	5.000	5.000	5.000	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	2021-22	2022-23	2023-24	2024-25
				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	12.0%	14.1%	12.0%	12.0%
		% payments from credit card transactions	Workload	42.5%	46.1%	43.0%	43.0%
		% payments from walk up customers	Workload	4.0%	4.2%	6.0%	6.0%
	2. Continue high levels of customer service, productivity, and efficiency.	Total # of utility bills processed (Annual)		167,000	167,470	167,882	167,000
		Total # of Liens Recorded	Workload	-	-	-	-
		Cost per bill processed		\$ 3.50	\$ 4.16	\$ 4.83	\$ 4.67
		% Productivity rate of personnel as % of total available hours		85.00%	83.30%	84.76%	85.00%

Accomplishments

- See accomplishments for Utility Billing and Customer Service on pages and 55-56.

Budget Highlights

The FY 2024-25 Proposed Budget of 855,316 is an increase of \$75,969, or 9.75%, over the FY 2023-24 Adopted Budget of \$779,347. Significant changes to the FY 2024-25 Proposed Budget include the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Other Current Charges for credit card fees.

Utility Billing & Customer Service

EXPENSE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 267,708	\$ 298,817	\$ 310,631	\$ 310,631	\$ 327,975
Overtime	1,250	6,254	5,000	5,000	7,000
Special Pay	-	426	-	-	1,992
FICA/Medicare Taxes	18,334	21,781	24,157	24,157	24,173
Total Salaries	287,292	327,278	339,788	339,788	361,140
<u>BENEFITS</u>					
Retirement Contributions	11,340	13,260	13,882	13,882	14,735
Health Insurance	82,685	83,903	73,450	73,450	76,398
Workers' Compensation	350	371	263	259	285
Total Benefits	94,375	97,534	87,595	87,591	91,418
<u>OPERATING EXPENSES</u>					
Other Contractual Services	76,693	82,930	84,160	84,160	84,720
Travel & Per-Diem	-	-	1,491	1,491	1,510
Communications & Freight	380	285	1,005	1,102	1,509
Freight & Postage Service	1,443	1,969	1,700	1,700	2,400
Utility Services	1,709	1,867	1,816	1,816	1,849
Rentals & Leases	493	-	2,033	2,033	2,033
Insurance	8,879	9,801	10,937	10,779	11,857
Repair and Maintenance	20,783	21,557	22,450	23,701	11,578
Printing and Binding	684	1,781	1,500	1,500	1,800
Other Current Charges	200,166	262,690	220,260	220,260	278,360
Office Supplies	1,968	1,807	2,312	2,312	2,542
Operating Supplies	1,075	1,430	1,550	1,550	1,850
Books, Publications, Subs	-	-	750	750	750
Total Operating Expenses	314,273	386,117	351,964	353,154	402,758
<u>DEBT SERVICE</u>					
Capital Leases - Interest	194	331	-	-	-
Total Debt Service	194	331	-	-	-
Total Expenses by Grouping	\$ 696,134	\$ 811,260	\$ 779,347	\$ 780,533	\$ 855,316

5 Year Budget Projection

EXPENSE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	372,696	384,623	396,931	409,632	422,741
Benefits	98,731	106,630	115,160	124,373	135,194
Operating Expenses	423,489	445,315	468,298	492,502	517,996
Total Projection	\$ 894,917	\$ 936,568	\$ 980,389	\$ 1,026,508	\$ 1,075,930

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.

Water Division

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.

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change
Compliance Project Admin	0.00	1.00	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	0.00	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
Underground Util. Line Locator	0.00	0.00	0.00	0.00	1.00	1.00
Utility Technician	8.00	8.00	10.00	8.00	7.00	-1.00
Water Conservation Coord	1.00	1.00	1.00	1.00	1.00	0.00
Water Plant Superintendent	1.00	0.00	0.00	0.00	0.00	0.00
Water Quality Technician	0.00	0.00	0.00	2.00	2.00	0.00
Total	17.00	17.00	19.000	19.000	19.000	0.00



NATURAL AND
BUILT SYSTEMS

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.

Water Division

Performance Measurements

Legend						
Workload = Level of Productivity						
★ Impacted by new construction and growth						

Goal	Department Objective	Strategy/Measure	Performance Indicator	2021-22	2022-23	2023-24	2024-25
				Actual	Actual	Target	Target
1.4	1. Maintain highest water quality standards	# gallons water produced (in million)	Workload	1,579	1,569	1,577	1,579
		Water Consumption	Workload	1,246	1,355	1,405	1,405
		Per capita consumption/day (gal)	Workload	86	94	97	97
		% 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	18,610	18,703	18,736	18,736
		★ #new meters installs	Input	50	52.00	33.00	50.00
		# Total work orders completed	Workload	15,556	13,548	14,620	14,620
		Linear ft of reclaim lines maintained	Input	376,500	376,200	376,200	376,300
		Avg time to resolve customer issue (hours)	Input	2	2	2	2
		Total# of reclaimed water customers	Input	4,538	4,554	4,558	4,558

Accomplishments

- See accomplishments for Water Division on page 32.

Budget Highlights

The FY 2024-25 Proposed Budget of \$4,533,171 is an increase of \$156,104, or 3.57%, over the FY 2023-24 Adopted Budget of \$4,377,067. Significant changes to the FY 2024-25 Proposed Budget include the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Other Contractual Services for fire hydrant maintenance;
- Increase in Chemicals.

Water Division

EXPENSE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 701,829	\$ 821,856	\$ 1,042,203	\$ 1,042,203	\$ 1,128,233
Overtime	82,276	87,793	71,819	71,819	86,819
Special Pay	8,767	640	251	251	1,815
FICA/Medicare Taxes	59,523	66,611	85,270	85,270	90,337
Total Salaries	852,395	976,900	1,199,543	1,199,543	1,307,204
<u>BENEFITS</u>					
Retirement Contributions	38,925	44,985	52,861	52,861	60,754
Health Insurance	286,637	250,821	278,286	278,286	320,247
Workers' Compensation	15,698	16,820	14,538	14,317	15,749
Total Benefits	341,260	312,626	345,685	345,464	396,750
<u>OPERATING EXPENSES</u>					
Professional Services	33,410	189,209	63,163	68,768	64,783
Other Contractual Services	189,903	194,736	307,966	307,631	559,956
Travel & Per-Diem	144	976	6,633	6,633	6,745
Communications & Freight	23,041	24,963	31,209	31,503	36,169
Freight & Postage Service	167	250	815	815	815
Utility Services	421,425	455,120	427,766	427,766	475,554
Rentals & Leases	106,113	98,207	69,045	84,045	69,045
Insurance	188,295	203,845	225,740	222,560	247,427
Repair and Maintenance	241,813	264,332	441,807	556,859	438,556
Printing and Binding	2,663	3,901	4,372	4,372	4,472
Promotional Activities	2,000	2,515	7,500	7,500	5,500
Other Current Charges	2,403	1,604	1,970	1,970	1,870
Office Supplies	4,102	3,605	7,252	7,252	6,148
Operating Supplies	554,405	692,647	855,878	883,348	897,674
Road Materials & Supplies	198	566	1,320	2,920	5,100
Books, Publications, Subs	4,543	4,674	9,403	9,403	9,403
Total Operating Expenses	1,774,625	2,141,150	2,461,839	2,623,345	2,829,217
<u>CAPITAL</u>					
Improvements Other than Bldgs	453,866	999,754	370,000	1,190,776	-
Capital Assets	69,500	-	-	231,874	-
Contra Asset Account	(523,366)	(999,753)	-	-	-
Total Capital	-	1	370,000	1,422,650	-
<u>DEBT SERVICE</u>					
Capital Leases - Interest	362	334	-	-	-
Total Debt Service	362	334	-	-	-
Total Expenses by Grouping	\$ 2,968,642	\$ 3,431,011	\$ 4,377,067	\$ 5,591,002	\$ 4,533,171

5 Year Budget Projection

EXPENSE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	1,349,035	1,392,204	1,436,754	1,482,730	1,530,178
Benefits	428,490	462,769	499,791	539,774	586,734
Operating Expenses	2,983,049	3,145,810	3,318,070	3,500,440	3,693,575
Total Projection	\$ 4,760,574	\$ 5,000,783	\$ 5,254,615	\$ 5,522,944	\$ 5,810,487

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).



Wastewater Division

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Change
Lead Operator	1.00	1.00	1.00	1.00	1.00	0.00
Lead Lift Station Mechanic	0.00	0.00	0.00	0.00	1.00	1.00
Lift Station Mechanic	4.00	4.00	4.00	4.00	3.00	-1.00
Maintenance Worker I	1.00	0.00	1.00	1.00	1.00	0.00
Maintenance Worker II	0.00	1.00	0.00	0.00	0.00	0.00
Plant Operator	3.00	3.00	3.00	3.00	3.00	0.00
Utility Equipment Operator	1.00	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	0.00	0.00	0.00	0.00
Total	12.00	12.00	11.000	11.000	11.000	0.00



Goals

1.2 Ensure that the infrastructure meets the capacity needs of the City by

- Developing infrastructure that enables quality/smart growth.
- Eliminating existing infrastructure deficits.

Department Objectives

- 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.
- Review infrastructure master plans to determine if updates are needed, and prepare a schedule for updating the plans.
- 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	2021-22	2022-23	2023-24	2024-25
				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	1,045	1,045	1,045
		★ Customers Served	Workload	10,375	10,375	10,542	10,542
		Lift Stations in Service	Input	70	71	72	72
		# customer complaints	Workload	49	65	48	48
		Avg time to resolve complaints		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)		1100	542	1,044	1,044
		Reuse sold (MG)		1000	550	987	987

Accomplishments

- See accomplishments for Wastewater Division on page 32.

Wastewater Division

Budget Highlights

The FY 2024-25 Proposed Budget of \$4,341,130 is a decrease of \$753,404, or -14.79%, over the FY 2023-24 Adopted Budget of \$5,094,534. Significant changes to the FY 2024-25 Proposed Budget include the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Other Contractual Services for Purchase Sewer;
- Decrease in Capital. The capital projects for FY2024-25 have been identified in the CIP, but funding is not allocated in the Proposed budget.

Wastewater Division

EXPENSE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 465,570	\$ 556,486	\$ 617,915	\$ 617,915	\$ 677,237
Overtime	48,494	43,866	42,939	42,939	45,818
Special Pay	6,175	2,028	143	143	215
FICA/Medicare Taxes	37,082	44,353	50,595	50,595	53,553
Total Salaries	557,321	646,733	711,592	711,592	776,823
<u>BENEFITS</u>					
Retirement Contributions	20,465	26,011	30,565	30,565	32,372
Health Insurance	170,004	164,012	162,045	162,045	168,582
Workers' Compensation	11,731	12,737	9,546	9,401	10,341
Total Benefits	202,200	202,760	202,156	202,011	211,295
<u>OPERATING EXPENSES</u>					
Professional Services	100,259	178,034	45,310	126,766	83,903
Other Contractual Services	1,001,436	976,426	904,218	904,553	1,101,499
Travel & Per-Diem	-	459	6,332	6,332	6,332
Communications & Freight	29,750	33,045	32,834	32,853	26,935
Freight & Postage Service	-	64	150	150	150
Utility Services	389,689	498,943	464,309	464,309	505,395
Rentals & Leases	113,981	143,107	340,584	340,584	371,279
Insurance	118,833	127,640	137,129	135,277	147,936
Repair and Maintenance	508,594	686,033	567,825	1,102,449	651,437
Other Current Charges	87,177	93,564	96,624	96,624	101,697
Office Supplies	1,618	2,312	2,221	2,221	2,238
Operating Supplies	223,280	309,849	352,310	357,710	345,771
Books, Publications, Subs	2,065	3,970	5,940	5,940	8,440
Total Operating Expenses	2,576,682	3,053,446	2,955,786	3,575,768	3,353,012
<u>CAPITAL</u>					
Buildings	9,788	-	-	-	-
Improvements Other than Bldgs	457,144	177,299	1,225,000	1,861,839	-
Capital Assets	5,050	17,855	-	1,257,003	-
Contra Asset Account	(471,983)	(195,154)	-	-	-
Total Capital	(1)	-	1,225,000	3,118,842	-
<u>DEBT SERVICE</u>					
Capital Leases - Interest	50,041	62,671	-	-	-
Total Debt Service	50,041	62,671	-	-	-
Total Expenses by Grouping	\$ 3,386,243	\$ 3,965,610	\$ 5,094,534	\$ 7,608,213	\$ 4,341,130

5 Year Budget Projection

EXPENSE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	801,681	827,335	853,810	881,132	909,328
Benefits	228,199	246,454	266,171	287,465	312,474
Operating Expenses	3,528,059	3,712,599	3,907,179	4,112,383	4,328,832
Total Projection	\$ 4,557,939	\$ 4,786,388	\$ 5,027,160	\$ 5,280,979	\$ 5,550,634

Utility Revenue Bond/SRF Sinking Fund (403)

Schedule of Debt Service Requirements, Business-type Activities

				Total Debt Service Requirements	
	FY 2024-25 Debt Service Requirements	Percent of Total Debt Service Requirement	Principal Outstanding 10/1/2024	Total Interest to Maturity at 10/1/2024	Requirements to Maturity
Business Type Activities:					
<i>Revenue Notes Supported by Enterprise Funds</i>					
Utility Revenue Note Series 2007	270,007	8.47%	999,000	78,917	1,077,917
Utility Refunding Revenue Note Series 2014	445,451	13.97%	5,927,000	1,006,021	6,933,021
Utility Refunding Revenue Note Series 2014A	371,625	11.66%	724,000	18,200	742,200
Utility Revenue Note Series 2017					
<i>Revenue Bonds Supported by Enterprise Funds</i>					
Utility Revenue Bonds Series 200A	-	0.00%	-	-	-
Utility Revenue Bonds Series 2020A*	1,705,750	53.51%	26,635,000	12,265,275	38,900,275
<i>Notes Payable</i>					
State Revolving Fund Loan Series 2006	237,546	7.45%	459,424	15,668	475,092
State Revolving Fund Loan Series 2012	157,369	4.94%	1,340,973	232,720	1,573,693
Total Business Type Activities	\$ 3,187,748	100.00%	\$ 36,085,396	\$ 13,616,801	\$ 49,702,197

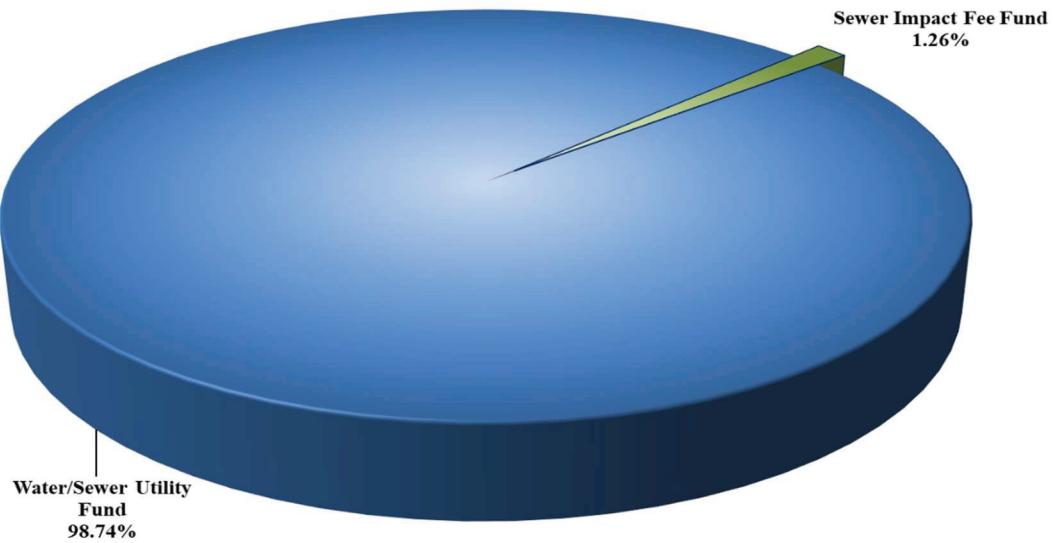
Bond Ratings:

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

Aa3
AA

Budget Guidelines:	Actual	Guideline	Income Available for Debt Service
Debt Service coverage should be a minimum of 125% in the Water/Wastewater Fund	2.35	>1.25	7,488,470

FY 2024-25 Revenue Sources for Debt Service Payments for Business Type Activities



Utility Revenue Bond/SRF Sinking Fund (403)

REVENUE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Transfers in</u>	3,402,753	3,196,255	3,187,027	3,187,027	3,187,748
TOTAL REVENUES	\$3,402,753	\$3,196,255	\$3,187,027	\$3,187,027	\$3,187,748
EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Debt Services					
Principal	-	-	1,690,066	1,690,066	1,753,655
Interest	1,588,075	1,528,387	1,496,961	1,496,961	1,434,093
Other	(21,749)	(38,666)	-	-	-
Total Debt Service	1,566,326	1,489,721	3,187,027	3,187,027	3,187,748
TOTAL EXPENSES	\$1,566,326	\$1,489,721	\$3,187,027	\$3,187,027	\$3,187,748

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 4 years (2027/28).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29			-
Thereafter	-	-	-
TOTAL	\$ 999,000	\$ 78,917	\$ 1,077,917

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 17 years (2040/41).

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	920,000	1,018,750	1,938,750
Thereafter	23,355,000	6,838,775	30,193,775
TOTAL	\$ 26,635,000	\$ 12,265,275	\$ 38,900,275

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

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 9 years (2032/33).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	745,000	117,374	862,374
Thereafter	3,239,000	214,776	3,453,776
TOTAL	\$ 5,927,000	\$ 1,006,021	\$ 6,933,021

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 2 years (2025/26).

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

FY	PRINCIPAL	INTEREST	TOTAL
2024-25	358,000	13,625	371,625
2025-26	366,000	4,575	370,575
2026-27	-	-	-
2027-28	-	-	-
2028-29	-	-	-
Thereafter	-	-	-
TOTAL	\$ 724,000	\$ 18,200	\$ 742,200

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 2 years (2025/26).

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

FY	PRINCIPAL	INTEREST	TOTAL
2024-25	226,620	10,926	237,546
2025-26	232,803	4,742	237,545
2026-27	-	-	-
2027-28	-	-	-
2028-29	-	-	-
Thereafter	-	-	-
TOTAL	\$ 459,424	\$ 15,668	\$ 475,092

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 10 years (2033/34).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	131,488	25,882	157,369
Thereafter	722,769	64,077	786,846
TOTAL	\$ 1,340,973	\$ 232,720	1,573,692

Total Business Type Obligation Debt (Bonds/Notes)

FY	PRINCIPAL	INTEREST	TOTAL
2024-25	1,753,655	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
2028-29	1,796,488	1,162,005	2,958,493
Thereafter	27,316,769	7,117,628	34,434,397
TOTAL	\$ 36,085,396	\$ 13,616,801	\$ 49,702,197

Water/Wastewater R & R Fund (406)

REVENUE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Interest	5,810	80,058	10,000	10,000	20,000
Total Revenues	5,810	80,058	10,000	10,000	20,000
Transfers in	873,315	1,419,816	1,019,946	1,019,946	1,490,000
Appropriated Fund Balance	-	-	773,346	1,715,608	350,000
TOTAL REVENUES	\$ 879,125	\$1,499,874	\$1,803,292	\$2,745,554	\$1,860,000
EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Professional and Contractual	-	-	82,000	97,048	-
Repairs and Maintenance	837,921	773,125	769,000	1,185,370	1,045,000
Operating Supplies	137,888	172,088	365,000	403,000	265,000
Total Operating Expenses	975,809	945,213	1,216,000	1,685,418	1,310,000
Capital:					
Transfer out	214,686	137,640	-	-	-
Reserve for Contingencies	-	-	74,473	59,425	150,000
TOTAL EXPENSES	\$1,190,495	\$1,082,853	\$1,803,292	\$2,745,554	\$1,860,000

Vehicle and Equipment Replacement Fund (407)

REVENUE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Charges for Services	348,016	400,476	408,330	408,330	408,330
Interest	2,955	46,264	6,000	6,000	10,000
Miscellaneous	-	5,052	-	-	-
Total Revenues	350,971	451,792	414,330	414,330	418,330
Transfers in	-	252,705	-	-	-
Appropriated Fund Balance	-	-	475,670	697,774	-
TOTAL REVENUES	\$ 350,971	\$ 704,497	\$ 890,000	\$ 1,112,104	\$ 418,330
EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Operating Supplies	894	-	-	-	-
Total Operating Expenses	894	-	-	-	-
Capital:					
Transfer out	253,801	733,319	-	-	-
Reserve for Contingencies	-	-	-	-	418,330
TOTAL EXPENSES	\$ 254,695	\$ 733,319	\$ 890,000	\$ 1,112,104	\$ 418,330

Water System Impact Fee Fund (408)

REVENUE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Licenses, Permits and Fees	274,034	89,641	110,000	416,677	110,000
Interest	2,471	44,946	-	-	10,000
Total Revenues	276,505	134,587	110,000	416,677	120,000
Appropriated Fund Balance	-	-	140,000	640,000	-
TOTAL REVENUES	\$ 276,505	\$ 134,587	\$ 250,000	\$ 1,056,677	\$ 120,000

EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Operating Supplies	8,491	74,028	100,000	127,000	100,000
Total Operating Expenses	8,491	74,028	100,000	127,000	100,000
Capital:	-	-	150,000	650,000	-
Reserve for Contingencies	-	-	-	279,677	20,000
TOTAL EXPENSES	\$ 8,491	\$ 74,028	\$ 250,000	\$ 1,056,677	\$ 120,000

Wastewater System Impact Fee Fund (409)

REVENUE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Licenses, Permits and Fees	216,196	65,594	80,000	80,000	80,000
Interest	4,766	87,987	15,000	15,000	20,000
Total Revenues	220,962	153,581	95,000	95,000	100,000
Appropriated Fund Balance	-	-	95,221	1,879,407	-
TOTAL REVENUES	\$ 220,962	\$ 153,581	\$ 190,221	\$ 1,974,407	\$ 100,000

EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Capital</u>	-	-	150,000	1,934,186	-
<u>Transfer out</u>	40,357	41,127	40,221	40,221	40,231
<u>Reserve for Contingencies</u>	-	-	-	-	59,769
TOTAL EXPENSES	\$ 40,357	\$ 41,127	\$ 190,221	\$ 1,974,407	\$ 100,000

Stormwater Fund (410)

Revenue and Expense by Category

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Stormwater Operating	2,724,280	2,802,051	2,811,527	2,811,527	2,867,758
Intergovernmental	-	63,515	-	283,346	-
Interest Earnings	6,019	82,044	20,586	23,553	20,000
Miscellaneous	789	19,176	-	-	-
Total Operating Revenues	2,731,088	2,966,786	2,832,113	3,118,426	2,887,758
<u>Non-Operating Revenues</u>					
Interfund Transfers	170,263	187,525	-	-	-
Appropriated Fund Balance	-	-	-	1,410,041	-
Total Non-Operating Revenues	170,263	187,525	-	1,410,041	-
TOTAL REVENUES	\$ 2,901,351	\$ 3,154,311	\$ 2,832,113	\$ 4,528,467	\$ 2,887,758
EXPENSE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Personnel Services</u>					
Salaries & Wages	443,715	432,111	670,393	670,393	684,950
Benefits	223,470	131,181	216,054	215,865	212,762
Total Personnel Services	667,185	563,292	886,447	886,258	897,712
<u>Operating Expenses</u>					
Professional and Contractual	191,168	419,004	233,308	465,052	294,177
Communications & Freight	5,901	6,775	7,794	7,832	8,481
Utility Services	6,880	7,228	6,700	6,700	7,400
Rentals and Leases	-	-	10,000	10,000	10,000
Insurance	16,565	18,285	20,404	20,110	22,398
Repairs and Maintenance	154,154	1,204,436	162,903	527,753	309,103
Operating Supplies	48,983	53,182	68,021	74,662	64,271
Vehicle Replacement	121,061	142,944	130,725	130,725	130,725
Other	321,906	47,509	4,165	4,165	18,615
Total Operating Expenses	866,618	1,899,363	644,020	1,246,999	865,170
Capital	-	1	463,850	1,369,091	-
Debt	109,707	100,104	435,157	435,157	435,118
Depreciation	644,569	629,499	-	-	-
<u>Transfers & Reserve</u>					
Transfers to Other Funds	274,798	321,710	251,292	251,292	251,292
Reserve for Contingency	-	-	151,347	339,670	438,466
Total Transfers & Reserve	274,798	321,710	402,639	590,962	689,758
TOTAL EXPENSES	\$ 2,562,877	\$ 3,513,969	\$ 2,832,113	\$ 4,528,467	\$ 2,887,758

Stormwater Fund (410)

Revenue and Expense by Department/Division

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Charges for Services</u>					
Stormwater Operating	2,724,280	2,802,051	2,811,527	2,811,527	2,867,758
Total Charges for Services	2,724,280	2,802,051	2,811,527	2,811,527	2,867,758
<u>Intergovernmental Revenue</u>					
Stormwater Operating	-	63,515	-	283,346	-
Total Intergovernmental Revenue	-	63,515	-	283,346	-
<u>Miscellaneous Revenues</u>					
Interest Earnings	6,019	82,044	20,586	23,553	20,000
Miscellaneous	789	19,176	-	-	-
Total Miscellaneous Revenues	6,808	101,220	20,586	23,553	20,000
<u>Interfund Transfers</u>	170,263	187,525	-	-	-
<u>Fund Balance</u>				1,410,041	
TOTAL REVENUES	\$ 2,901,351	\$ 3,154,311	\$2,832,113	\$4,528,467	\$2,887,758
EXPENSE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Stormwater Administration</u>					
Personnel Services	189,043	143,591	293,406	293,381	302,517
Operating Expenses	101,828	133,438	121,365	70,915	154,391
Total Administrative	290,871	277,029	414,771	364,296	456,908
<u>Stormwater Maintenance</u>					
Personnel Services	478,142	419,701	593,041	592,877	595,195
Operating Expenses	449,244	1,557,620	522,655	892,708	710,779
Total Operations	927,386	1,977,321	1,115,696	1,485,585	1,305,974
<u>Stormwater Capital Projects</u>					
Operating Expenses	52,917	208,305	-	283,376	-
Capital Outlay	-	1	463,850	1,369,091	-
Total Capital Projects	52,917	208,306	463,850	1,652,467	-
<u>Debt</u>	109,707	100,104	435,157	435,157	435,118
<u>Depreciation</u>	644,569	629,499	-	-	-
<u>Non-Departmental Expense</u>	262,629	-	-	-	-
<u>Transfers/Reserve for Contingency</u>					
Transfers to Other Funds	274,798	321,710	251,292	251,292	251,292
Reserve for Contingency	-	-	151,347	339,670	438,466
Other Uses	262,629	-	-	-	-
Total Transfers/Reserves	537,427	321,710	402,639	590,962	689,758
TOTAL EXPENSES	\$ 2,562,877	\$ 3,513,969	\$2,832,113	\$4,528,467	\$2,887,758

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 those 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.



Stormwater Utility

Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	0.00	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	1.00	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	3.00	3.00	3.00	3.00	0.00
Maintenance Worker II	1.00	0.00	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	11.500	11.500	11.500	0.00



NATURAL AND
BUILT SYSTEMS

Goals

1.2 Ensure that the infrastructure meets the capacity needs of the City by

- Developing infrastructure that enables quality/smart growth.
- Eliminating existing infrastructure deficits.

Department Objectives

- Maintain and enhance stormwater management.
- Monitor NPDES permit compliance at a high level.
- Provide leadership on critical local issues.
- Reduce flooding; meet State water quality standards and NPDES standards.
- Maintain stormwater ponds at a superior level.
- 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	2021-22	2022-23	2023-24	2024-25
				Actual	Actual	Target	Target
1.2	1. Maintain and enhance stormwater management.	Linear feet of stormwater lines (1)	Input	412,160	571,330	582,266	582,266
		# of work orders received	Workload	248	341	250	250
		Stormpipe cleaned (feet)	Workload	3,500	2,853	3,500	3,500
		Miles of Ditches Maintained & Inspected (2)	Workload	8	8	8	8
		Drainage Complaints/ Inquiries by residents	Workload	15	134	30	30
	5. Maintain stormwater ponds at a superior level	# of ponds maintained (3)	Workload	102	23	13	102
		# of public pond inspections (4)	Workload	308	308	308	308
		% of City ponds inspected one time per year	Workload	100%	50%	2%	50%
		% of City ponds in compliance with standards	Workload	100%	99%	0%	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 within a three (3) year period or as necessary.

Stormwater Utility

Accomplishments

- See accomplishments for Stormwater Utility on page 32.

Budget Highlights

The FY 2024-25 Proposed Budget of \$1,762,882 is a decrease of \$231,435, or -11.60%, over the FY 2023-24 Adopted Budget of \$1,994,317. Significant changes to the FY 2024-25 Proposed Budget include the following:

- 6% Wage increase for General Government employees;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Decrease in Capital. The capital projects for FY2024-25 have been identified in the CIP but funding is not allocated in the Proposed budget.

Stormwater Utility

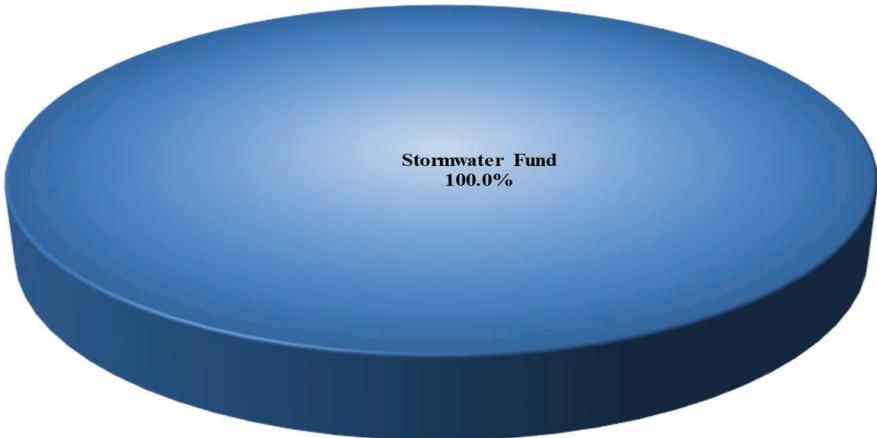
EXPENSE GROUPING	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>SALARIES</u>					
Regular Salaries & Wages	\$ 363,038	\$ 343,146	\$ 568,860	\$ 568,860	\$ 575,815
Other Salaries & Wages	39,315	44,918	46,998	46,998	49,817
Overtime	10,887	12,214	7,200	7,200	11,200
Special Pay	639	1,745	36	36	72
FICA/Medicare Taxes	29,836	30,088	47,299	47,299	48,046
Total Salaries	443,715	432,111	670,393	670,393	684,950
<u>BENEFITS</u>					
Retirement Contributions	16,670	17,266	27,849	27,849	28,353
Health Insurance	193,964	101,523	175,781	175,781	170,950
Workers' Compensation	12,836	12,392	12,424	12,235	13,459
Total Benefits	223,470	131,181	216,054	215,865	212,762
<u>OPERATING EXPENSES</u>					
Professional Services	70,523	269,836	100,000	130,579	162,356
Other Contractual Services	120,645	149,168	133,308	334,473	131,821
Travel & Per-Diem	65	-	300	300	2,500
Communications & Freight	5,901	6,775	7,794	7,832	8,481
Freight & Postage Service	129	15	100	100	100
Utility Services	6,880	7,228	6,700	6,700	7,400
Rentals & Leases	121,061	142,944	140,725	140,725	140,725
Insurance	16,565	18,285	20,404	20,110	22,398
Repair and Maintenance	154,154	1,204,436	162,903	527,753	309,103
Printing and Binding	-	79	500	2,329	500
Other Current Charges	53,297	42,435	265	265	365
Office Supplies	379	122	300	300	300
Operating Supplies	48,475	52,966	67,121	71,933	63,371
Books, Publications, Subs	5,915	5,074	3,600	3,600	15,750
Total Operating Expenses	603,989	1,899,363	644,020	1,246,999	865,170
<u>CAPITAL</u>					
Improvements Other than Bldgs	67,565	840,413	463,850	1,369,091	-
Capital Assets	90,209	46,100	-	-	-
Contra Asset Account	(157,774)	(886,512)	-	-	-
Total Capital	-	1	463,850	1,369,091	-
Total Expenses by Grouping	\$ 1,271,174	\$ 2,462,656	\$ 1,994,317	\$ 3,502,348	\$ 1,762,882

5 Year Budget Projection

EXPENSE GROUPING	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-30 Projection
Salaries	706,868	729,488	752,832	776,922	801,784
Benefits	229,783	248,166	268,019	289,460	314,643
Operating Expenses	909,548	956,258	1,005,426	1,057,188	1,111,687
Total Projection	\$ 1,846,200	\$ 1,933,911	\$ 2,026,276	\$ 2,123,570	\$ 2,228,114

Stormwater Fund (410)

Schedule of Debt Service Requirements and Overview

	Total Debt Service Requirements				
	FY 2024-25 Debt Service Requirements	Percent of Total Debt Service Requirement	Principal Outstanding 10/1/2024	Total Interest to Maturity at 10/1/2024	Requirements to Maturity
Stormwater Activities:					
<i>Revenue Notes Supported by Stormwater Funds</i>					
Utility Revenue Note Series 2017	435,118	100.00%	3,100,000	374,430	3,474,430
Total Stormwater Activities	\$ 435,118	100.00%	\$ 3,100,000	\$ 374,430	\$ 3,474,430
FY 2024-25 Revenue Sources for Debt Service Payments for Stormwater Activities					
 Stormwater Fund 100.0%					

Utility Revenue Note, Series 2017

A \$5,000,000 Note was issued in January 2017. The Series 2017 Note financed the purchase of the Twin Rivers Golf Course. The Note matures in 8 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
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
2028-29	392,000	41,991	433,991
Thereafter	1,247,000	55,130	1,302,130
TOTAL	\$ 3,100,000	\$ 374,430	\$ 3,474,430

Total Stormwater Obligation Debt

FY	PRINCIPAL	INTEREST	TOTAL
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
2028-29	392,000	41,991	433,991
Thereafter	1,247,000	55,130	1,302,130
TOTAL	\$ 3,100,000	\$ 374,430	\$ 3,474,430

2020A Revenue Refunding Bonds Fund (418)

REVENUE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Interest	8,546	142,109	-	-	-
Total Revenues	8,546	142,109	-	-	-
<u>Appropriated Fund Balance</u>	-	-	-	3,398,173	-
TOTAL REVENUES	\$ 8,546	\$ 142,109	\$ -	\$ 3,398,173	\$ -
EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Expenses</u>					
Professional and Contractual	4,783	-	-	547	-
Total Operating Expenses	4,783	-	-	547	-
<u>Capital:</u>	-	-	-	3,397,626	-
<u>Transfer out</u>	71,520	64,443	-	-	-
TOTAL EXPENSES	\$ 76,303	\$ 64,443	\$ -	\$ 3,398,173	\$ -

American Rescue Plan - Utilities Fund (455)

REVENUE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Intergovernmental	-	146,871	-	-	-
Interest	-	445,774	-	-	-
Total Revenues	-	592,645	-	-	-
Appropriated Fund Balance	-	-	-	9,769,811	-
TOTAL REVENUES	\$ -	\$ 592,645	\$ -	\$ 9,769,811	\$ -
EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Professional and Contractual	-	-	-	250,000	-
Total Operating Expenses	-	-	-	250,000	-
Capital:					
Transfer out	-	146,871	-	-	-
TOTAL EXPENSES	\$ -	\$ 146,870	\$ -	\$ 9,769,811	\$ -

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 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Charges for Services	2,250,509	2,129,528	2,072,249	1,832,249	2,699,811
Total Revenues	2,250,509	2,129,528	2,072,249	1,832,249	2,699,811
Transfers in	-	-	-	200,000	-
Appropriated Fund Balance	-	-	-	640,000	-
TOTAL REVENUES	\$2,250,509	\$2,129,528	\$2,072,249	\$2,672,249	\$2,699,811
EXPENSE GROUPINGS	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
Operating Expenses					
Operating Supplies	1,818,680	1,960,270	1,922,186	1,922,186	2,161,473
Total Operating Expenses	1,818,680	1,960,270	1,922,186	1,922,186	2,161,473
Capital:	-	-	-	400,000	-
Transfer out	84,745	-	50,000	50,000	50,000
Reserve for Contingencies	-	-	100,063	300,063	488,338
TOTAL EXPENSES	\$1,903,425	\$1,960,270	\$2,072,249	\$2,672,249	\$2,699,811



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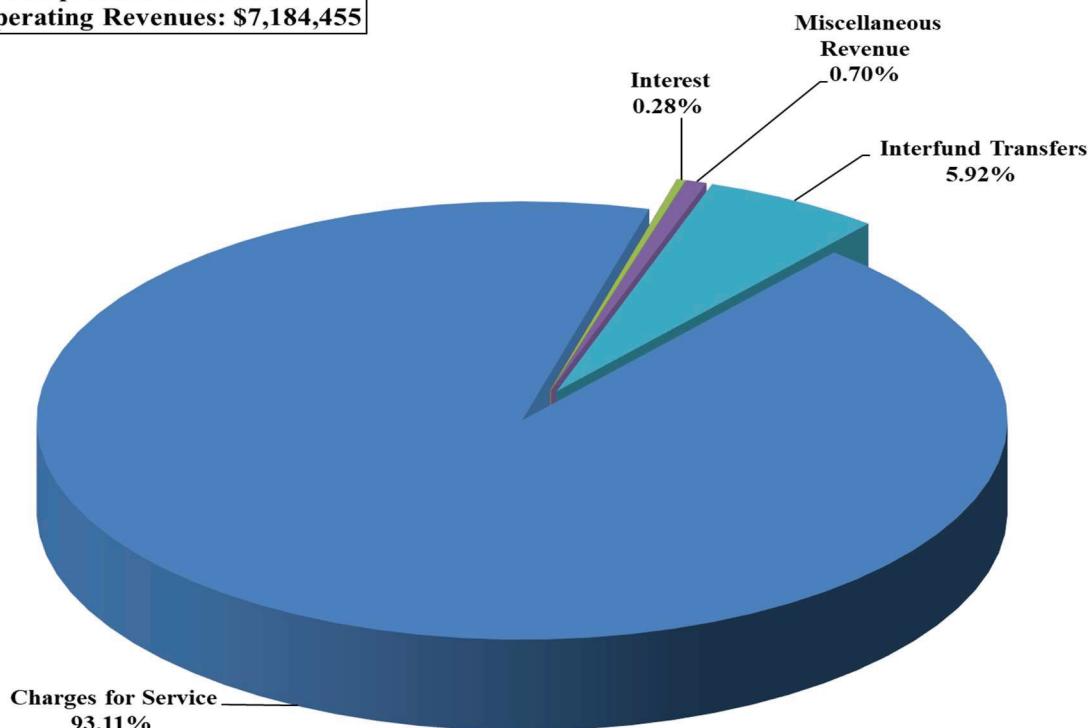
INTERNAL SERVICE FUNDS

Consolidated Summary – Internal Service Funds

FY 2024-25 by Budgeted Revenues

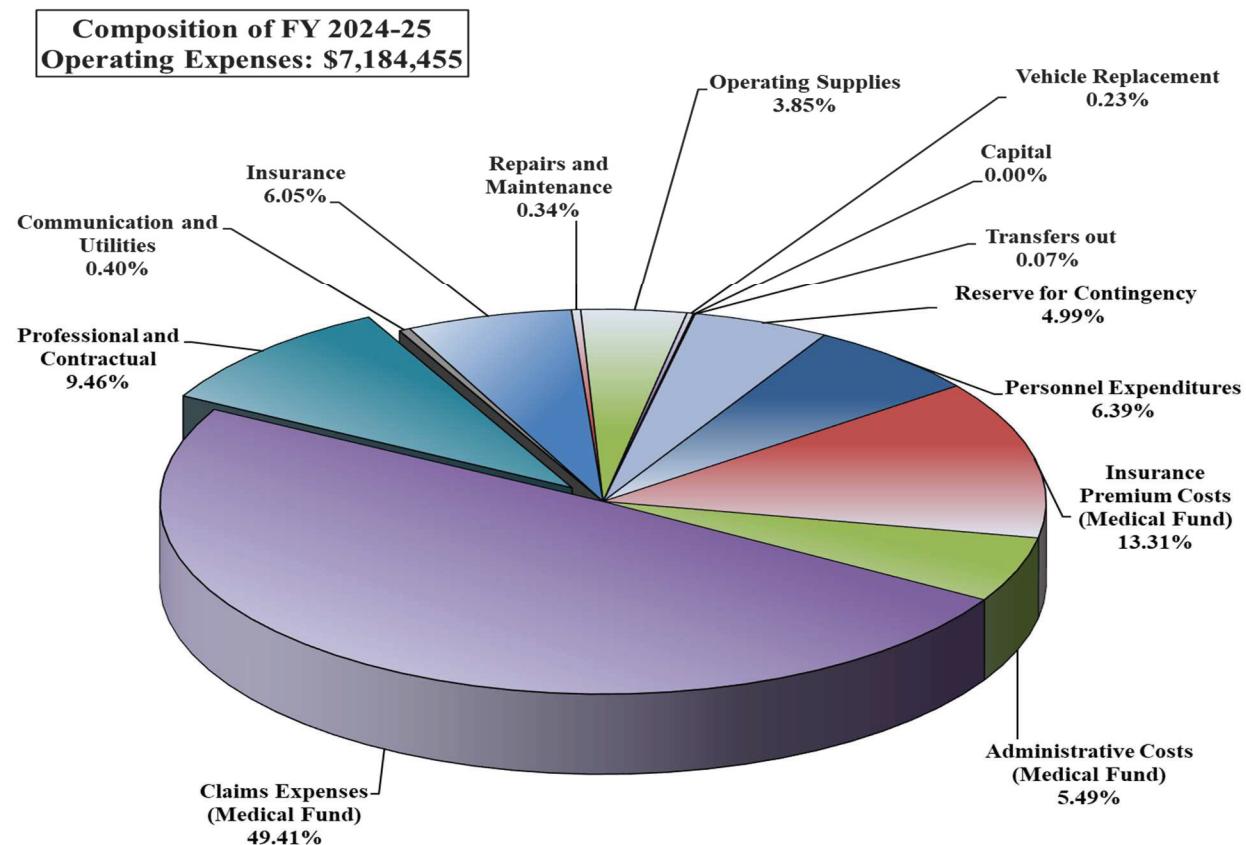
	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
<u>BUDGETED REVENUES</u>				
Charges for Service	\$ 593,701	\$ 6,095,754	\$ -	\$ 6,689,455
Interest	-	20,000	-	20,000
Miscellaneous Revenue	-	50,000	-	50,000
TOTAL OPERATING REVENUES	\$ 593,701	\$ 6,165,754	\$ -	\$ 6,759,455
Interfund Transfers	\$ -	\$ -	\$ 425,000	\$ 425,000
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ 425,000	\$ 425,000
TOTAL BUDGETED REVENUES AND FUND BALANCES	\$ 593,701	\$ 6,165,754	\$ 425,000	\$ 7,184,455

**Composition of FY 2024-25
Operating Revenues: \$7,184,455**



Fleet Internal Service Fund (504)

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	Total All Funds
<u>BUDGETED EXPENSES</u>				
Personnel Expenditures	\$ 459,359	\$ -	\$ -	\$ 459,359
Insurance Premium Costs (Medical Fund)	-	\$ 956,527	\$ -	\$ 956,527
Administrative Costs (Medical Fund)	-	\$ 394,370	\$ -	\$ 394,370
Claims Expenses (Medical Fund)	-	\$ 3,550,000	\$ -	\$ 3,550,000
Professional and Contractual	\$ 4,500	\$ 674,999	\$ -	\$ 679,499
Communication and Utilities	\$ 11,596	\$ 17,399	\$ -	\$ 28,995
Insurance	\$ 9,886	\$ -	\$ 425,000	\$ 434,886
Repairs and Maintenance	\$ 24,100	\$ -	\$ -	\$ 24,100
Operating Supplies	\$ 57,626	\$ 218,737	\$ -	\$ 276,363
Vehicle Replacement	\$ 16,850	\$ -	\$ -	\$ 16,850
TOTAL OPERATING EXPENSES	\$ 583,917	\$ 5,812,032	\$ 425,000	\$ 6,820,949
Transfers out	\$ 4,743	\$ -	\$ -	\$ 4,743
Reserve for Contingency	\$ 5,041	\$ 353,722	\$ -	\$ 358,763
TOTAL NON-OPERATING EXPENSES	\$ 9,784	\$ 353,722	\$ -	\$ 363,506
TOTAL APPROPRIATED EXPENSES AND RESERVES	\$ 593,701	\$ 6,165,754	\$ 425,000	\$ 7,184,455



Fleet Internal Service Fund (504)

Description

Fleet Maintenance is a support service department of City government that provides a comprehensive array of repair and preventive maintenance services for a fleet of approximately 190 vehicles and 330 pieces of equipment, including twenty (20) emergency generators and other non-rolling stock. The fleet department maintains a parts shop and inventory, coordinates all sublet repairs, including some for fire pumper and rescue vehicles, and manages the City's vehicle replacement program. In addition, fleet oversees operations of the City's central fueling facility and maintains management and billing information for all vehicles and equipment.

As an "internal service" operation, Fleet Maintenance recovers its labor and overhead through an hourly labor rate charged to user departments. The cost of all parts and sublet repairs are charged directly to the affected department, as well as a monthly charge to the departments for the overhead costs budgeted in the Fleet Fund in total.



Personnel Summary

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	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	5.000	5.000	5.000	0.00

Fleet Internal Service Fund (504)



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	2021-22	2022-23	2023-24	2024-25
				Actual	Actual	Target	Target
7.1 & 7.2	1. Ensure a high level of City vehicle maintenance	# pieces of rolling stock	Input	210	2,011	211	211
		# pieces of non-rolling stock	Input	176	176	176	176
		# "services" or work orders completed: Preventive Maintenance Services	Workload	210	251	1,000	1,000
		# "services" or work orders completed: Repairs/Other	Workload	355	409	1,000	1,000
	2. Continue high levels of customer service, productivity, and efficiency while maintaining fiscal health	Average Cost per Vehicle	Efficiency	377	474	400	400
		Average time to complete repairs (hours)		1	1	1	1
		Mechanic productivity rate		70%	57.00%	56.00%	65.00%

Accomplishments

- See accomplishments for Fleet on pages 55-56.

Budget Highlights

The FY 2024-25 Proposed Budget of \$593,701, is a decrease of \$19,328, or -3.15%, over the FY 2023-24 Adopted Budget of \$613,029. Significant changes to the FY 2024-25 Proposed Budget include the following:

- 6% Wage increase for General Government employees;
- 4% increase in Health premiums;
- 10% Workers Compensation and General Liability Insurance premium increases;
- Decrease in Travel and Training;
- Decrease in Capital.

Fleet Internal Service Fund (504)

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-2 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Operating Revenues</u>					
Charges for Services	451,806	625,428	613,029	613,029	593,701
Intergovernmental	-	2,525	-	-	-
Total Operating Revenues	451,806	627,953	613,029	613,029	593,701
<u>Non-Operating Revenues</u>					
Interfund Transfers	-	10,000	-	-	-
Appropriated Fund Balance	-	-	-	10,000	-
Total Non-Operating Revenues	-	10,000	-	10,000	-
TOTAL REVENUES	\$ 451,806	\$ 637,953	\$ 613,029	\$ 623,029	\$ 593,701
EXPENSE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Personnel Services</u>					
Salaries & Wages	312,290	333,537	365,639	365,639	361,084
Benefits	103,024	97,471	95,247	95,247	98,275
Total Personnel Services	415,314	431,008	460,886	460,886	459,359
<u>Operating Expenses</u>					
Professional and Contractual	1,196	247	4,500	14,500	4,500
Communications	3,527	1,412	2,575	2,575	3,089
Utilities	7,485	7,790	7,843	7,843	8,507
Rentals and Leases	265	460	1,127	1,127	1,127
Insurance	7,786	8,345	9,055	9,055	9,886
Repairs and Maintenance	57,893	56,099	24,100	24,100	24,100
Operating Supplies	8,654	22,324	19,560	19,560	19,584
Unleaded and Diesel Fuel	10,681	2,186	5,700	5,700	9,575
Vehicle Replacement	15,454	15,229	16,850	16,850	16,850
Other	19,943	16,341	30,000	30,000	27,340
Total Operating Expenses	132,884	130,433	121,310	131,310	124,558
Capital	-	-	18,000	18,000	-
Depreciation	-	505	-	-	-
<u>Transfers & Reserve</u>					
Transfers to Other Funds	2,790	2,790	4,743	4,743	4,743
Reserve for Contingency	-	-	8,090	8,090	5,041
Total Transfers & Reserve	2,790	2,790	12,833	12,833	9,784
TOTAL EXPENSES	\$ 550,988	\$ 564,736	\$ 613,029	\$ 623,029	\$ 593,701



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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 includes 4% 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.

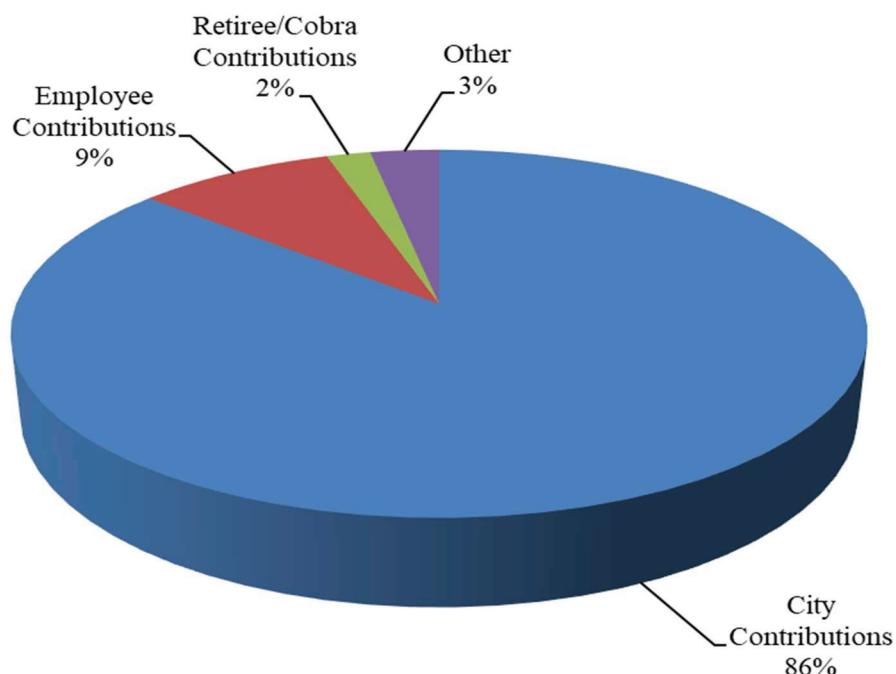
Accomplishments

- See accomplishments for Risk, Wellness and Health Management on page 52.

Medical Insurance Fund (510)

Revenue Summary by Major Account Category

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Internal Service Charges</u>					
City Contribution/Employee Health	2,971,295	2,566,464	3,190,194	3,190,194	3,522,122
City Contribution/Dependent Health	1,943,620	1,879,116	1,887,505	1,887,505	1,798,269
Employee Contribution/Dependent Health	536,403	568,131	580,818	580,818	539,029
Retiree/Cobra Contribution	128,397	112,232	126,911	126,911	119,135
Charges for Services - Other	88,899	99,534	95,984	95,984	117,199
Total Internal Service Charges	5,668,614	5,225,477	5,881,412	5,881,412	6,095,754
<u>Non-Operating Revenues</u>					
Interest Earnings	9,319	210,757	20,000	20,000	20,000
Miscellaneous	346,048	443,152	50,000	50,000	50,000
Appropriated Fund Balance	-	-	-	1,115,401	-
Total Non-Operating Revenues	355,367	653,909	70,000	1,185,401	70,000
TOTAL REVENUES	\$6,023,981	\$5,879,386	\$5,951,412	\$7,066,813	\$6,165,754



Medical Insurance Fund Revenues by Source:	FY 2024-25 Proposed	FY 2023-24 Adopted	Variance
City Contributions	\$ 5,320,391	\$ 5,077,699	\$ 242,692
Employee Contributions	539,029	580,818	(41,789)
Retiree/Cobra Contributions	119,135	126,911	(7,776)
Other	187,199	165,984	21,215
Total	\$ 6,165,754	\$ 5,951,412	\$ 214,342

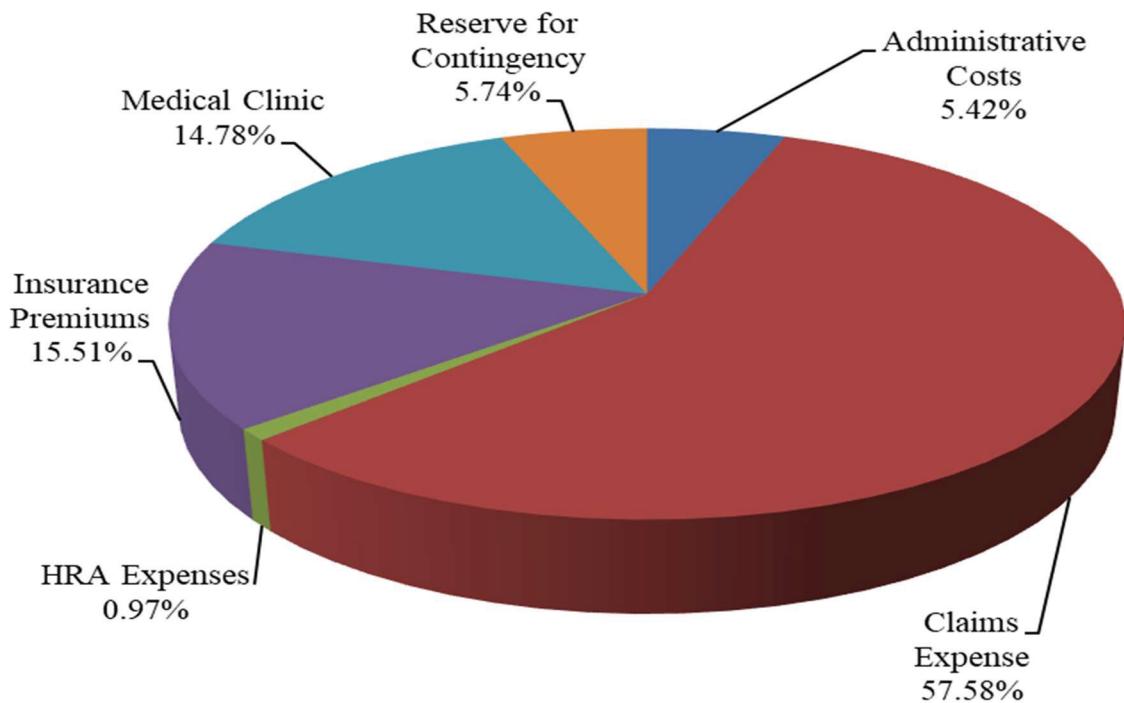
Medical Insurance Fund (510)

Expense Summary by Major Account Category

EXPENSE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
<u>Administrative Costs</u>					
Claims Processing and Administration	266,299	269,582	309,101	309,101	317,088
Accounting/Auditing/Actuary	14,400	9,000	15,000	15,000	15,000
Health Reimbursement Account	32,372	21,641	60,000	60,000	60,000
Contractual Services	1,204	1,201	1,210	1,210	1,200
Other Administrative Expenses	1,269	1,214	1,305	1,305	1,082
Total Administrative Costs	315,544	302,638	386,616	386,616	394,370
<u>Claims Expenses/Liabilities</u>					
Shock Claims	797,268	882,719	1,250,000	1,250,000	1,250,000
Pharmacy Benefit Program	10,625	13,547	50,000	50,000	50,000
Inpatient Claims	754,244	750,744	1,000,000	1,000,000	1,000,000
Other Medical Claims	8,035	11,219	50,000	50,000	50,000
Outpatient Claims	65,054	95,995	100,000	100,000	100,000
Pharmacy Claims	382,296	447,478	400,000	400,000	400,000
Specialist Claims	695,773	761,909	700,000	700,000	700,000
IBNR Claims	1,681	4,971	-	-	-
Total Claims Expenditures	2,714,976	2,968,582	3,550,000	3,550,000	3,550,000
<u>Insurance Premiums</u>					
Individual Excess Loss & Aggregate	696,529	663,273	708,766	708,766	839,230
Life Insurance	30,392	33,729	32,355	32,355	39,654
Long Term Disability	59,634	65,976	63,629	63,629	77,643
Total Insurance Premiums	786,555	762,978	804,750	804,750	956,527
<u>Operating Expenses</u>					
Professional and Contractual	460,504	627,382	624,260	624,260	674,999
Communications	2,525	3,102	3,038	3,038	7,978
Utilities	8,156	9,219	8,875	8,875	9,421
Rentals and Leases	123	-	-	-	-
Repairs and Maintenance	-	1,778	-	-	-
Operating Supplies	116,026	192,710	219,498	261,880	183,737
Unleaded and Diesel Fuel	-	-	-	-	-
Vehicle Replacement	-	-	-	-	-
Other	20,351	38,370	25,000	25,000	35,000
Total Operating Expenses	607,685	872,561	880,671	923,053	911,135
Capital	21,310	-	-	1,097,619	-
<u>Transfers & Reserve</u>					
Reserve for Contingency	-	-	329,375	304,775	353,722
Total Transfers & Reserve	-	-	329,375	304,775	353,722
TOTAL EXPENSES	\$4,446,070	\$4,906,759	\$5,951,412	\$7,066,813	\$6,165,754

Medical Insurance Fund (510)

Expense Summary by Major Account Category



Medical Insurance Fund Expenses by Category:	FY 2024-25		FY 2023-24		Variance
	Proposed	Adopted	Proposed	Adopted	
Administrative Costs	\$ 334,370	\$ 326,616	\$ 326,616	\$ 326,616	\$ 7,754
Claims Expense	3,550,000	3,550,000	3,550,000	3,550,000	-
HRA Expenses	60,000	60,000	60,000	60,000	-
Insurance Premiums	956,527	804,750	804,750	804,750	151,777
Medical Clinic	911,135	880,671	880,671	880,671	30,464
Reserve for Contingency	353,722	329,375	329,375	329,375	24,347
Total	\$ 6,165,754	\$ 5,951,412	\$ 5,951,412	\$ 5,951,412	\$ 214,342

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 \$25,000 deductible option per incident, with a maximum aggregate loss of \$425,000. 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 page 52.

REVENUE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Non-Operating Revenues

Interfund Transfers	250,000	250,000	425,000	425,000	425,000
Total Non-Operating Revenues	250,000	250,000	425,000	425,000	425,000
TOTAL REVENUES	\$ 250,000	\$ 250,000	\$ 425,000	\$ 425,000	\$ 425,000

EXPENSE GROUPING	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Adopted	FY 2023-24 Amended	FY 2024-25 Proposed
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Operating Expenses

Insurance	250,002	250,002	425,000	425,000	425,000
Total Operating Expenses	250,002	250,002	425,000	425,000	425,000
TOTAL EXPENSES	\$ 250,002	\$ 250,002	\$ 425,000	\$ 425,000	\$ 425,000

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 Proposed Ten-Year Capital Improvements Program identifies an investment of \$211 million for infrastructure and community improvements of which \$56 million is requested for FY 2024-25.

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 FY2024-25 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. For the Fiscal Year 2024-25 Proposed Budget, no funding is currently allocated to capital projects.

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. The proposed projects for FY 2024-25 are listed below:



Strategic Focus Area: Community Character

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

- CIP Project: Geneva Drive to SR434 Connector, \$1,092,171



Strategic Focus Area: Mobility and Transportation

Goal: 2.2 Promote connections to regional multi-modal systems

- CIP Project: Solary Park Pedestrian Bridge, \$100,000



Strategic Focus Area: Natural and Built Systems

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

- CIP Project: Wood Street Sidewalks, \$25,000
- CIP Project: Goodwin Street Sidewalks, \$75,000

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

- CIP Project: Sweetwater Creek Water Quality Projects, \$175,000
- CIP Project: Solary Park Pond Revisions, \$50,000

Impact Fee Funds Projects

Fund 109: 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, \$150,000
- CIP Project: Round Lake Park FCT, \$64,453
- CIP Project: Riverwoods Park FCT Management Plan, \$252,000
- Goal: 5.3 Maintain the current ratio of park land to number of residents.***
- CIP Project: OSC Connector Trail, \$281,161

Transportation Improvements

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 2024-25 Proposed CIP includes:



Strategic Focus Area: Mobility and Transportation

Goal: 2.1 Continue implementing transportation master plan

- CIP Project: Annual Road Resurfacing, \$131,800
- CIP Project: Traffic Calming Misc., \$60,000
- CIP Project: Traffic Studies, \$25,000
- CIP Project: Oviedo Mall Boulevard Bridge, \$130,000
- CIP Project: Lockwood Boulevard Bridge-Little Econ River, \$75,00

Vehicle Replacement Fund

Fund 302: The Vehicle and Equipment Replacement Fund is a capital fund dedicated to financing the replacement of vehicles and equipment for the General Fund. Although the vehicle replacements for FY 2024-25 have been identified, they are not included in the proposed budget for FY 2024-25.

Third Generation Sales Tax Fund

Fund 304: Projects proposed for funding by the Third Generation Sales Tax Fund for FY 2024-25 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, \$1,500,000
- CIP Project: MHR Corridor Improvement Project construction, \$1,620,000

Ten Year Capital Improvements Program (CIP)

Project Summary and Operating Budget Impact

- CIP Project: Lockwood/Old Lockwood Improvements construction, \$150,000
- CIP Project: Winter Springs Boulevard Resurfacing, \$250,000
- CIP Project: Alafaya Woods Blvd/MHR Signal Replacement, \$500,000

Technology Improvement Fund

Fund 320: The major expenses for this fund are the replacement of City owned computers, servers, and other technological equipment. FY2024-25 proposed projects include: annual desktop computer, Network Infrastructure, Thin client replacement, Dell server replacement, and Security camera and access control.

Water and Wastewater Utility Improvements and Vehicles & Equipment

Fund 401: The Water/Wastewater Operating Fund funds various projects for the Water and Sewer utility system. Projects for FY 2024-25 have been identified but are not funded in the proposed budget.

Fund 406: The renewal and replacement fund expenditures for FY 2024-25 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; lift station motor/pump/valve replacements; manhole rehabilitation/smoke testing; generator replacements; upgrade SCADA System-HydraLink 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. Although the vehicle replacements for FY 2024-25 have been identified, they are not included in the proposed budget for FY 2024-25.

Fund 408: Capital expansion are funded from the Water Impact Fee Fund (408). For FY2024-25 proposed Budget a replacement of new meters is funded with Water Impact Fee Fund (408)

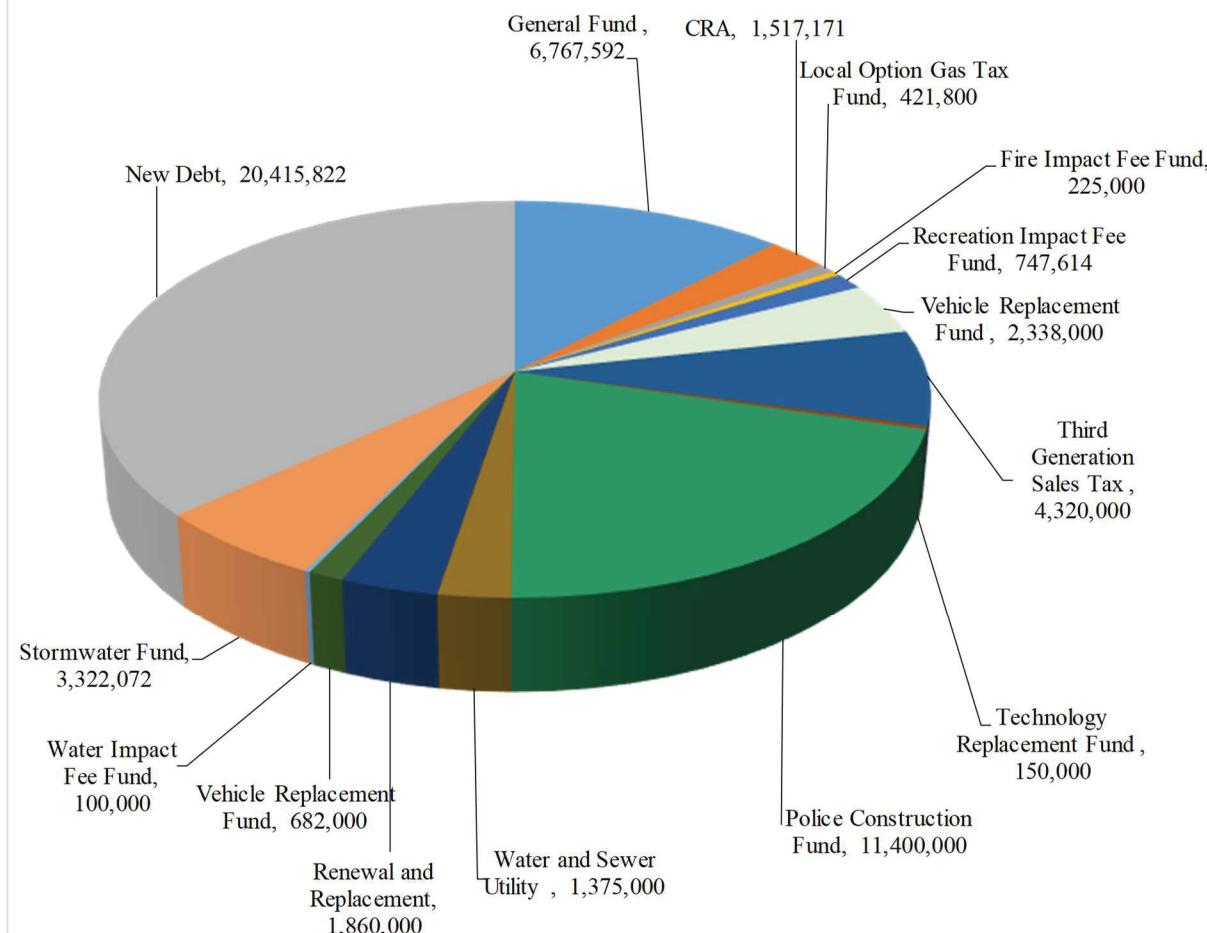
Stormwater System Improvements

Fund 410: Stormwater projects address infrastructure deficiency and maintenance issues as a result of the aging infrastructure. Projects for FY 2024-25 have been identified but are not funded in the proposed budget.

Ten Year CIP Summary by Fund

10 YEAR CIP EXPENDITURES BY FUND					
		FY 2024-25	% of Total	10 Year Outlook	% of Total
001	General Fund	6,767,592	12.16%	34,835,463	16.48%
015	CRA	1,517,171	2.73%	3,167,171	1.50%
105	Local Option Gas Tax Fund	421,800	0.76%	4,302,200	2.04%
108	Fire Impact Fee Fund	225,000	0.40%	225,000	0.11%
109	Recreation Impact Fee Fund	747,614	1.34%	1,027,614	0.49%
302	Vehicle Replacement Fund	2,338,000	4.20%	18,825,000	8.91%
304	Third Generation Sales Tax	4,320,000	7.76%	4,320,000	2.04%
320	Technology Replacement Fund	150,000	0.27%	2,650,000	1.25%
346	Police Construction Fund	11,400,000	20.49%	11,400,000	5.39%
401	Water and Sewer Utility	1,375,000	2.47%	51,110,000	24.18%
406	Renewal and Replacement	1,860,000	3.34%	18,635,000	8.82%
407	Vehicle Replacement Fund	682,000	1.23%	6,261,000	2.96%
408	Water Impact Fee Fund	100,000	0.18%	900,000	0.43%
410	Stormwater Fund	3,322,072	5.97%	33,298,692	15.75%
Debt	New Debt	20,415,822	36.69%	20,415,822	9.66%
Total		55,642,071	100%	211,372,962	100%

10 YEAR PRELIMINARY CIP EXPENDITURES BY FUND FY 2024-25



Ten Year CIP Expenditure by Fund

Total Government Expenditure Summary

CIP SUMMARY	FY 24/25 Proposed	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 30-34 Projected	Total
Grand Total	\$ 55,642,071	\$ 67,732,022	\$ 17,204,841	\$ 10,324,391	\$ 10,329,853	\$ 50,139,784	\$211,372,962
USE OF FUNDS							
General Fund	38,583,414	8,480,425	3,459,756	1,092,949	2,304,959	12,729,782	66,651,285
Public Information	30,000	30,000	30,000	30,000	30,000	150,000	300,000
Development Services	175,000	175,000	-	-	-	-	350,000
Fire	1,542,500	5,544,625	1,071,856	59,199	186,659	998,721	9,403,560
Police	32,220,822	536,250	483,000	134,000	185,000	2,488,061	36,047,133
Recreation and Parks	4,615,092	2,194,550	1,874,900	869,750	1,903,300	9,093,000	20,550,592
CRA	1,517,171	1,650,000	-	-	-	-	3,167,171
Local Option Gas Tax Fund	421,800	586,400	375,000	375,000	375,000	2,169,000	4,302,200
Fire Impact Fee Fund	225,000	-	-	-	-	-	225,000
Recreation Impact Fee Fund	747,614	280,000	-	-	-	-	1,027,614
Vehicle Replacement Fund-Gen Gov	2,338,000	4,018,000	2,100,000	1,610,000	1,199,000	7,560,000	18,825,000
3rd Generation Sales Tax Fund	4,320,000	-	-	-	-	-	4,320,000
Technology Replacement Fund	150,000	175,000	475,000	245,000	200,000	1,405,000	2,650,000
Utility Funds	3,630,000	47,942,000	6,459,000	3,415,000	2,370,000	10,815,000	74,631,000
Stormwater Fund	3,709,072	4,600,197	4,336,085	3,586,442	3,880,894	15,461,002	35,573,692
CIP SUMMARY	FY 24/25 Proposed	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 30-34 Projected	Total
Grand Total	\$ 55,642,071	\$ 67,732,022	\$ 17,204,841	\$ 10,324,391	\$ 10,329,853	\$ 50,139,784	\$211,372,962
SOURCE OF FUNDS							
General Fund (001)	6,767,592	8,480,425	3,459,756	1,092,949	2,304,959	12,729,782	34,835,463
CRA Fund (015)	1,517,171	1,650,000	-	-	-	-	3,167,171
Local Option Gas Tax Fund (105)	421,800	586,400	375,000	375,000	375,000	2,169,000	4,302,200
Fire Impact Fee Fund (108)	225,000	-	-	-	-	-	225,000
Recreation Impact Fee Fund (109)	747,614	280,000	-	-	-	-	1,027,614
Vehicle Replacement Fund (302)	2,338,000	4,018,000	2,100,000	1,610,000	1,199,000	7,560,000	18,825,000
Third Generation Sales Tax (304)	4,320,000	-	-	-	-	-	4,320,000
Technology Replacement Fund (320)	150,000	175,000	475,000	245,000	200,000	1,405,000	2,650,000
Police Construction Fund (346)	11,400,000	-	-	-	-	-	11,400,000
Water and Sewer Utility (401)	1,375,000	10,435,000	1,450,000	-	-	-	13,260,000
Renewal and Replacement (406)	1,860,000	1,885,000	1,900,000	1,810,000	1,835,000	9,345,000	18,635,000
Vehicle Replacement Fund (407)	682,000	2,020,000	659,000	470,000	490,000	1,940,000	6,261,000
Water Impact Fee Fund (408)	100,000	100,000	100,000	100,000	100,000	400,000	900,000
Stormwater Fund (410)	3,322,072	4,102,197	4,086,085	3,371,442	3,825,894	14,591,002	33,298,692
New Debt - Gen Gov	20,415,822	-	-	-	-	-	20,415,822
New Debt - Utilities	-	34,000,000	2,600,000	1,250,000	-	-	37,850,000

Funded FY 2024-25 CIP and Capital Outlay

Total Government Summary by Department and Funding Source

2024-25 FUNDED CIP AND CAPITAL OUTLAY BY DEPARTMENT								
Prj. Type [1]	Department	CRA	Gas Tax Fund	Capital Expansion Funds	3rd Gen Sales Tax Fund	Tech Improv Fund	Utility Funds [2]	TOTAL
	Information Technology		-	-	-	150,000	-	150,000
CO	Desktop computer replacement	-	-	-	-	85,000	-	85,000
CO	Network Infrastructure	-	-	-	-	10,000	-	10,000
CO	Thin client replacement	-	-	-	-	5,000	-	5,000
CO	Dell server replacement	-	-	-	-	30,000	-	30,000
CO	Security cameras and access control	-	-	-	-	20,000	-	20,000
	Parks		-	747,614	-	-	-	747,614
CIP	Shane Kelly Park F.C.T. Management Plan	-	-	150,000	-	-	-	150,000
CIP	Round Lake Park F.C.T.	-	-	64,453	-	-	-	64,453
CIP	Riverwoods Park F.C.T. Management Plan	-	-	252,000	-	-	-	252,000
CIP	O.S.C. Connector Trail	-	-	281,161	-	-	-	281,161
	Public Works	1,517,171	421,800	-	4,320,000	-	-	6,258,971
CIP	Geneva Drive To Sr434 Connector	1,092,171	-	-	-	-	-	1,092,171
CIP	Solary Park Pedestrian Bridge	100,000	-	-	-	-	-	100,000
CIP	Wood Street Sidewalks	25,000	-	-	-	-	-	25,000
CIP	Goodwin Street Sidewalks	75,000	-	-	-	-	-	75,000
CIP	Sweetwater Creek Water Quality Projects	175,000	-	-	-	-	-	175,000
CIP	Solary Park Pond Revisions	50,000	-	-	-	-	-	50,000
			-	-	-	-	-	
CIP	Annual Road Resurfacing	-	131,800	-	-	-	-	131,800
CIP	Traffic Calming Misc.	-	60,000	-	-	-	-	60,000
CIP	Traffic Studies	-	25,000	-	-	-	-	25,000
CIP	Oviedo Mall Boulevard Bridge	-	130,000	-	-	-	-	130,000
CIP	Lockwood Blvd Bridge - Little Econ River	-	75,000	-	-	-	-	75,000
			-	-	-	-	-	
CIP	Annual Road Resurfacing	-	-	-	1,500,000	-	-	1,500,000
CIP	Annual Sidewalk And Curbing Maint	-	-	-	300,000	-	-	300,000
CIP	Winter Springs Boulevard Resurfacing	-	-	-	250,000	-	-	250,000
CIP	Alafaya Woods Blvd/M.H.R Signal Replacement	-	-	-	500,000	-	-	500,000
CIP	M.H.R.Corridor Improvement	-	-	-	1,620,000	-	-	1,620,000
CIP	Lockwood/Old Lockwood Improvements	-	-	-	150,000	-	-	150,000
	Utilities	-	-	-	-	-	1,960,000	1,960,000
CIP	Renewal And Replacement	-	-	-	-	-	1,860,000	1,860,000
CO	New Water Meters	-	-	-	-	-	100,000	100,000
	TOTAL	1,517,171	421,800	747,614	4,320,000	150,000	1,960,000	9,116,585

Notes:

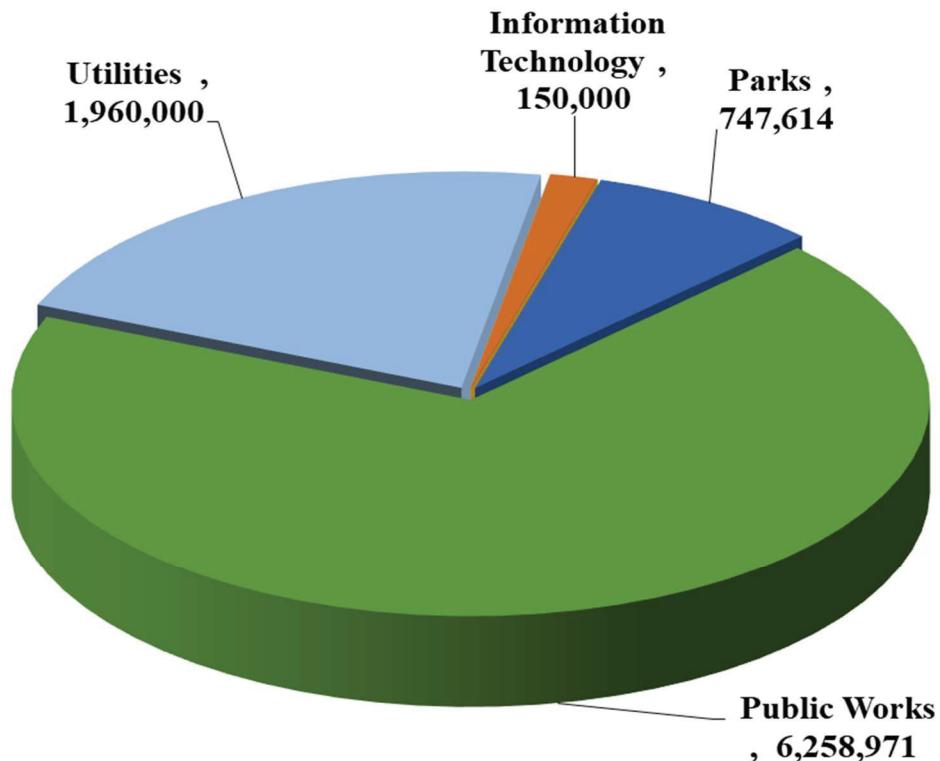
[1] "CO" stands for Capital Outlay and "CIP" for Capital Improvement Program

[2] Utility Funds include: Water and Sewer Operating Fund; Renewal and Replacement Fund; Water Impact Fees Fund; Vehicle/Equipment Replacement Fund; and Sewer Impact Fee Fund.

Funded FY 2024-25 CIP and Capital Outlay

Total Government Summary by Department and Funding Source

Composition of Funded CIP and Capital Outlay



Ten Year CIP

General Fund (001) – Public Information

PUBLIC INFORMATION DEPARTMENT - GENERAL FUND 001

[2] Major Capital Project Name [3]	Uncommitted Appropriations FY2023-24[1]	New Appropriations						Total
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	
Strategic Plan Mgmt Dashboard Software	-	30,000	30,000	30,000	30,000	30,000	150,000	300,000
Capital Outlay [3]		-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets	-	30,000	30,000	30,000	30,000	30,000	150,000	300,000
Source of Funds								
General Fund	-	30,000	30,000	30,000	30,000	30,000	150,000	300,000
New Debt	-	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-	-
Total Source of Funds	-	30,000	30,000	30,000	30,000	30,000	150,000	300,000

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

General Fund (001) – Development Services

DEVELOPMENT SERVICES DEPARTMENT - GENERAL FUND 001							
[2] Major Capital Project Name [3]	Uncommitted Appropriations FY2023-24[1]	New Appropriations					
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	Total
Sustainability Plan	-	175,000	175,000	-	-	-	350,000
Capital Outlay [3]							
N/A	-	-	-	-	-	-	-
Total Capital Budgets	-	175,000	175,000	-	-	-	350,000
Source of Funds							
General Fund	-	175,000	175,000	-	-	-	350,000
New Debt	-	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-	-
Total Source of Funds	-	175,000	175,000	-	-	-	350,000

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

General Fund (001) – Fire

FIRE DEPARTMENT - GENERAL FUND 001								
[2] Major Capital Project Name [3]	Uncommitted Appropriations FY2023-24[1]	New Appropriations						
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	Total
Public Safety Police/Fire Training Fac	-	1,375,000	5,500,000	1,000,000	-	-	-	7,875,000
Apparatus Storage	-	115,000	-	-	-	-	-	115,000
E.M.S. Cardiac Monitors	-	-	-	-	-	125,000	180,000	305,000
Capital Outlay [3]								
800 Portable Radios	42,500	44,625	46,856	49,199	51,659	299,721	534,560	
Double Axle Flatbed Trailer	10,000	-	-	-	-	-	-	10,000
Vehicle/Machinery Extrication Equip	-	-	-	-	-	-	170,000	170,000
Ballistic Body Armor/SAVE	-	-	25,000	-	-	-	30,000	55,000
SCBA Fit Testing Equipment	-	-	-	-	-	-	11,000	11,000
AED's	-	-	-	10,000	10,000	10,000	30,000	
SCBA Replacement Program	-	-	-	-	-	298,000	298,000	
	1,542,500	5,544,625	1,071,856	59,199	186,659	998,721	9,403,560	
Source of Funds								
General Fund	-	1,542,500	5,544,625	1,071,856	59,199	186,659	998,721	9,403,560
New Debt	-	-	-	-	-	-	-	-
ARPA Fund[4]	-	-	-	-	-	-	-	-
Total Source of Funds	-	1,542,500	5,544,625	1,071,856	59,199	186,659	998,721	9,403,560

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

General Fund (001) – Police

POLICE DEPARTMENT - GENERAL FUND 001

[2] Major Capital Project Name [3]	Uncommitted Appropriations [1]	New Appropriations						Total
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	
New Public Safety Building	-	31,815,822	-	-	-	-	-	31,815,822
Radios	-	300,000	-	300,000	-	-	-	600,000
Keytrack System	-	-	-	35,000	-	-	-	35,000
Drone	-	-	60,000	-	-	-	60,000	120,000
Incident Command Trailer	-	-	-	-	-	110,000	-	110,000
Axon Officer Safety Plan	-	-	-	-	-	-	1,771,561	1,771,561
S.R.T. Vehicle	-	-	-	-	-	-	200,000	200,000
Capital Outlay [3]								
License Plate Readers	-	55,000	33,000	33,000	33,000	-	-	154,000
Replacement Evidence Refrigerator/Fr	-	20,000	-	-	-	-	10,000	30,000
Community Patrol Furniture & Fixture	-	20,000	-	-	-	-	-	20,000
Speed Measurement Trailer	-	10,000	-	-	10,000	-	-	20,000
Replacement of Lasers/Radar	-	-	25,000	10,000	-	-	-	35,000
AED Replacement Pads & Batteries	-	-	7,000	7,000	7,000	7,000	31,500	59,500
SRT vests	-	-	-	-	65,000	-	-	65,000
Replacement K9's	-	-	-	38,000	19,000	-	-	57,000
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
Patrol Rifles	-	-	22,000	-	-	-	-	22,000
Ballistic Shield	-	-	10,000	-	-	18,000	20,000	48,000
SRT Camera & Pole Replacement	-	-	10,000	-	-	-	-	10,000
Total Capital Budgets	-	32,220,822	536,250	483,000	134,000	185,000	2,488,061	36,047,133
Source of Funds								
General Fund		405,000	536,250	483,000	134,000	185,000	2,488,061	4,231,311
Police Impact Fees		-	-	-	-	-	-	-
Police Construction fund		11,400,000	-	-	-	-	-	11,400,000
New Debt		20,415,822	-	-	-	-	-	20,415,822
Total Source of Funds	-	32,220,822	536,250	483,000	134,000	185,000	2,488,061	36,047,133

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

General Fund (001) – Parks

RECREATION AND PARKS DEPARTMENT - GENERAL FUND 001										
[2]	Major Capital Project Name [3]	FY2023-24[1]	Uncommitted	New						Total
			Appropriations	Appropriations	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	
	New Master Plan Consultant	-	300,000	-	-	-	-	-	-	300,000
	Shane Kelly Park F.C.T. Management Plan	-	123,500	-	-	-	-	-	-	123,500
	Round Lake Park North Tennis Court Rebu	-	135,000	-	-	-	-	-	-	135,000
	Holiday Tree Replacement	-	55,000	-	-	-	-	-	-	55,000
	Musco Control Link Installation	-	32,000	32,000	32,000	-	-	-	-	96,000
	Public Works Fleet Floor Replacement	-	20,000	-	-	-	-	-	-	20,000
	Artificial Turf Maintenance	-	47,250	78,750	183,750	36,750	975,000	4,575,000	5,896,500	
	City Hall Annex 2Nd Floor Renovations	-	115,000	-	-	-	-	-	-	115,000
	Musco Lighting - Led Upgrade/Retrofit	-	111,000	395,000	512,000	-	-	-	-	1,018,000
	City Hall 2Nd Floor Restroom Renovations	-	15,000	16,500	18,150	-	-	-	-	49,650
	Playground Structure / P.I.P.	-	250,000	500,000	250,000	300,000	500,000	1,550,000	3,350,000	
	Pavilion Renovation/Replacement	-	140,000	70,000	45,000	175,000	70,000	435,000	935,000	
	Shade Structures	-	60,000	120,000	60,000	-	-	-	-	240,000
	Long Lake Park Improvements	-	315,000	-	-	-	-	-	-	315,000
	Boston Hill Park Master Plan	-	350,000	-	-	-	-	-	-	350,000
	Riverside Pool Sand Filter Replacement	-	84,000	-	-	-	-	-	-	84,000
	Musco Sport Field Light Installation Multipu	-	650,000	-	-	-	-	-	-	650,000
	Big Kahuna Pool Deck Shade Extension	-	75,000	-	-	-	-	-	-	75,000
	Sport Field Renovations	-	600,000	600,000	600,000	250,000	250,000	2,250,000	4,550,000	
	Sweetwater Park Master Plan	-	300,000	-	-	-	-	-	-	300,000
	Clerks Office Door	-	50,000	-	-	-	-	-	-	50,000
	O.S.C. Parking Lot Parking Improvement P	-	94,000	-	-	-	-	-	-	94,000
	Roof Replacements	-	415,396	-	-	-	-	-	-	415,396
	Outdoor Restroom Renovations	-	-	90,000	60,000	60,000	50,000	30,000	290,000	
	H.V.A.C. Renewal And Replacement	-	-	85,300	21,000	14,000	58,300	13,000	191,600	
	Pool/Splashpad Resurfacing	-	-	-	-	-	-	212,000	212,000	
	Capital Outlay [3]	-	-	-	-	-	-	-	-	
	Center Lake Park Fountain Refurbishment	-	15,000	-	-	-	-	-	-	15,000
	Thorguard Replacement / Addition	-	14,000	16,000	18,000	-	-	-	-	48,000
	Dingo-Parks Equipment	-	56,946	-	-	-	-	-	-	56,946
	BARD HVAC RPL (2 units)	-	30,000	-	-	-	-	-	-	30,000
	Scoreboard Replacement	-	25,000	-	-	-	-	-	-	25,000
	Splash Pad Sequencer	-	20,000	-	-	-	-	-	-	20,000
	Steel Safety Bollards for parks	-	15,000	-	-	-	-	-	-	15,000
	Digital Monitoring System for freezers	-	10,000	-	-	-	-	-	-	10,000
	BB Goal Replacement (Parks)	-	34,000	34,000	68,000	34,000	-	-	-	170,000
	Life Fitness Stair Climber	-	7,500	-	-	-	-	-	-	7,500
	Life Fitness Hip Abductor/Adductor	-	5,500	-	-	-	-	-	-	5,500
	CLP Swan Boat Replacement	-	7,000	7,000	7,000	-	-	-	-	21,000
	Towable Generators/light tower	-	20,000	-	-	-	-	-	-	20,000
	Splash Pad UV System	-	18,000	-	-	-	-	-	-	18,000
	Gym Fitness Equipment-Strength	-	-	75,000	-	-	-	-	-	75,000
	Gym Fitness Equipment-Cardio	-	-	75,000	-	-	-	-	-	75,000
	RS pool heater replacement	-	-	-	-	-	-	28,000	28,000	
	Total Capital Budgets	-	4,615,092	2,194,550	1,874,900	869,750	1,903,300	9,093,000	20,550,592	
	Source of Funds									
	General Fund	-	4,615,092	2,194,550	1,874,900	869,750	1,903,300	9,093,000	20,550,592	
	Rec Impact Fee	-	-	-	-	-	-	-	-	
	New Debt	-	-	-	-	-	-	-	-	
	Total Capital Budgets	-	4,615,092	2,194,550	1,874,900	869,750	1,903,300	9,093,000	20,550,592	

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

CRA Fund (015)

COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND 015							
[2] Major Capital Project Name [3]	Uncommitted Appropriations [1]	New Appropriations					
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34
Franklin Street Extension	4,012	-	1,500,000	-	-	-	1,500,000
<i>F</i> Geneva Drive To Sr434 Connector	2,098,999	1,092,171	-	-	-	-	1,092,171
Lift Station #7 Relocation	840,387	-	-	-	-	-	-
<i>F</i> Solary Park Pedestrian Bridge	2,199	100,000	-	-	-	-	100,000
Looping And Hydrant Study	100,000	-	-	-	-	-	-
<i>F</i> Wood Street Sidewalks	4,252	25,000	-	-	-	-	25,000
Historic Downtown Water Valve Replace	115,000	-	-	-	-	-	-
Wings Of Joy	57,540	-	-	-	-	-	-
<i>F</i> Goodwin Street Sidewalks	-	75,000	-	-	-	-	75,000
Sweetwater Creek Trail/Multi Use Path	-	-	75,000	-	-	-	75,000
<i>F</i> Sweetwater Creek Water Quality Project	-	175,000	75,000	-	-	-	250,000
<i>F</i> Solary Park Pond Revisions	-	50,000	-	-	-	-	50,000
Capital Outlay [3]							
N/A		-	-	-	-	-	-
Total Capital Budgets	3,222,389	1,517,171	1,650,000	-	-	-	3,167,171
Source of Funds							
CRA	3,222,389	1,517,171	1,650,000	-	-	-	3,167,171
New Debt		-	-	-	-	-	-
Total Source of Funds	3,222,389	1,517,171	1,650,000	-	-	-	3,167,171

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP Detail

CRA Fund (015)

CAPITAL IMPROVEMENT PROGRAM DETAIL

GENEVA DRIVE TO SR434 CONNECTOR

Department: CRA	Division: PW Administration	Project #: PW2006
Location:		
Project Status: New		Priority: High
Focus Area: Strategic Plan		
Goal: Community Character		
Objective: 6.1 Develop a more uniquely identifiable and attractive city.		
Element: Comprehensive Plan		
Goal: Transportation		
Objective: 2.1 Provide a sustainable multimodal transportation system		
Element: Transportation		
Goal: 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 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	147,605	-	-	-	-	-	-	-
Construction	-	1,092,171	-	-	-	-	-	1,092,171
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 147,605</i>	<i>\$ 1,092,171</i>	<i>\$ -</i>	<i>\$ 1,092,171</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
CRA	147,605	1,092,171	-	-	-	-	-	1,092,171
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 147,605</i>	<i>\$ 1,092,171</i>	<i>\$ -</i>	<i>\$ 1,092,171</i>				

OPERATIONAL IMPACT

Annual Roadway Maintenance and staff time.

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	500	500	500	500	2,500	4,500
Operating	-	-	1,000	1,000	1,000	1,000	5,000	9,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,500</i>	<i>\$ 1,500</i>	<i>\$ 1,500</i>	<i>\$ 1,500</i>	<i>\$ 7,500</i>	<i>\$ 13,500</i>

Ten Year CIP Detail

CRA Fund (015)

CAPITAL IMPROVEMENT PROGRAM DETAIL

SOLARY PARK PEDESTRIAN BRIDGE

Department: CRA	Division: PW Administration	Project #: PW2217
Location:		
Project Status: New		Priority: High
Focus Area: Mobility and Transportation	Strategic Plan	
Goal: 2.2 Promote connections to regional multi-modal systems - Promotion and expansion of		
Objective: Continue to support multi-modal options		
Element: Transportation	Comprehensive Plan	
Goal: 2.1 Provide a sustainable multimodal transportation system		
Objective: Transportation Mobility		
		

DESCRIPTION/JUSTIFICATION

Development of a pedestrian connection from Solary Park to the proposed Geneva Drive to SR434 Connector Road. This is anticipated to be a contiguous pathway connection between the proposed Connector Roadway and Solary Park crossing over Sweetwater Creek. Retrofitting of the existing boardwalk in Solary Park will be necessary. The creek crossing is proposed to be of the same design as the existing Solary Park Boardwalk.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	26,815	100,000	-	-	-	-	-	100,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 26,815</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 100,000</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
CRA	26,815	100,000	-	-	-	-	-	100,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 26,815</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ 100,000</i>				

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP Detail

CRA Fund (015)

CAPITAL IMPROVEMENT PROGRAM DETAIL

WOOD STREET SIDEWALKS

Department: CRA	Division: PW Administration	Project #: PW2304
Location: Wood Street		
Project Status: New		Priority: High
	Strategic Plan	
Focus Area: Natural and Built Systems		
Goal: 1.2 Ensure that the infrastructure meets the capacity of the City		
Objective:	Eliminating existing infrastructure deficits	
	Comprehensive Plan	
Element: Transportation		
Goal: 2.1 Provide a sustainable multimodal transportation system		
Objective: Transportation Mobility		



DESCRIPTION/JUSTIFICATION

Sidewalks evaluation for Wood Street and Lindsay Lane from SR434 to Windy Pine Way. This is anticipated to be a routing study with some field survey collection. Additional funding may be necessary for a full engineering design.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	83,890	-	-	-	-	-	-	-
Construction	-	25,000	-	-	-	-	-	25,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 83,890</i>	<i>\$ 25,000</i>	<i>\$ -</i>	<i>\$ 25,000</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
CRA	83,890	25,000	-	-	-	-	-	25,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 83,890</i>	<i>\$ 25,000</i>	<i>\$ -</i>	<i>\$ 25,000</i>				

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP Detail

CRA Fund (015)

CAPITAL IMPROVEMENT PROGRAM DETAIL

GOODWIN STREET SIDEWALKS

Department: CRA	Division: PW Administration	Project #: N/A
Location:		
Project Status: New		Priority: High
Focus Area: Natural and Built Systems		
Goal: 1.2 Ensure that the infrastructure meets the capacity of the City		
Objective: Eliminating existing infrastructure deficits		
Element: Transportation		
Goal: 2.1 Provide a sustainable multimodal transportation system		
Objective: Transportation Mobility		



DESCRIPTION/JUSTIFICATION

To evaluate and plan sidewalk construction for Goodwin Street.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	75,000	-	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Source of Funds	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
CRA	-	75,000	-	-	-	-	-	75,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

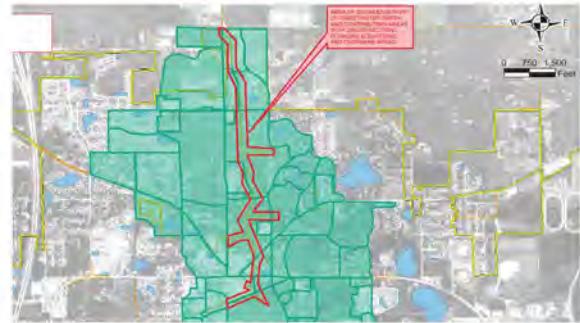
Ten Year CIP Detail

CRA Fund (015)

CAPITAL IMPROVEMENT PROGRAM DETAIL

SWEETWATER CREEK WATER QUALITY PROJECTS

Department:	Please Select	Division:	Please Select	Project #:	N/A
Location:					
Project Status:	New				
Focus Area:	Strategic Plan	Priority:	Please Select		
Goal:	Natural and Built Systems				
Objective:	1.2 Ensure that the infrastructure meets the capacity of the City				
Element:	Eliminating existing infrastructure deficits				
Goal:	Comprehensive Plan				
Objective:	Wastewater / Solid Water /Drainage /Portable				
Element:	4.4 Cost effective, environmentally sound				
Goal:	potable water				
Objective:	Position of adequate wastewater services				



DESCRIPTION/JUSTIFICATION

Various water quality projects at Sweetwater Creek.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	175,000	75,000	-	-	-	-	250,000
Other	-	-	-	-	-	-	-	-
Total Project Costs	\$ -	\$ 175,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Source of Funds	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
CRA		175,000	75,000	-	-	-	-	250,000
New Debt	-	-	-	-	-	-	-	-
Total Project Revenues	\$ -	\$ 175,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	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

SOLARY PARK POND REVISIONS

Department: CRA	Division: PW Administration	Project #: N/A
Location:		
Project Status: New		Priority: Please Select
	Strategic Plan	
Focus Area: Natural and Built Systems		
Goal: 1.2 Ensure that the infrastructure meets the capacity of the City		
Objective:	Eliminating existing infrastructure deficits	
	Comprehensive Plan	
Element: Wastewater / Solid Water /Drainage		
Goal: 4.4 Cost effective, environmentally sound potable water		
Objective:	Position of adequate wastewater services	



DESCRIPTION/JUSTIFICATION

Revisions to Solary Park pond and berm.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	50,000	-	-	-	-	-	50,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Source of Funds	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
CRA		50,000	-	-	-	-	-	50,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Year	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Local Option Gas Tax Fund (105)

LOCAL OPTION GAS TAX FUND 105

[2] Major Capital Project Name [3]	Uncommitted Appropriations FY2023-24[1]	New Appropriations						Total
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	
F Annual Road Resurfacing	137,764	131,800	250,000	250,000	250,000	250,000	1,250,000	2,381,800
F Traffic Calming Misc.	7,690	60,000	75,000	75,000	75,000	75,000	300,000	660,000
F Traffic Studies	-	25,000	50,000	50,000	50,000	50,000	250,000	475,000
F Oviedo Mall Boulevard Bridge	-	130,000	-	-	-	-	-	130,000
F Lockwood Blvd Bridge - Little Econ River	-	75,000	-	-	-	-	-	75,000
Sterling Parkway Traffic Calming	-	-	211,400	-	-	-	-	211,400
Solary Park Trail Connectivity	1,394	-	-	-	-	-	-	-
North Lockwood Right Turn Lane	40,048	-	-	-	-	-	-	-
Franklin St Landscape Imprv	7,116	-	-	-	-	-	-	-
Shangri La Lane Extension	-	-	-	-	-	-	369,000	369,000
E Chapman Traffic Study	120	-	-	-	-	-	-	-
Capital Outlay [3]								
N/A	-	-	-	-	-	-	-	-
Total Capital Budgets	194,132	421,800	586,400	375,000	375,000	375,000	2,169,000	4,302,200
Source of Funds								
Local Option Gas Tax Fund	194,132	421,800	586,400	375,000	375,000	375,000	2,169,000	4,302,200
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds	194,132	421,800	586,400	375,000	375,000	375,000	2,169,000	4,302,200

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 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	Division: Sidewalks	Project #: RESURF
Location: City Wide		
Project Status: Replacement		Priority: High
Strategic Plan		
Focus Area: Mobility and Transportation		
Goal: 2.1 Continue implementing transportation master plan		
Objective: High level of maintenance for the City's roadway network		
Comprehensive Plan		
Element: Transportation		
Goal: 2.1 Provide a sustainable multimodal transportation system		
Objective: Local traffic and connectivity		



DESCRIPTION/JUSTIFICATION

A regular program of road resurfacing is necessary to prevent City-maintained roads from rapid deterioration. The Pavement Management System is designed to treat arterials and residential streets in the worst conditions along with preventative maintenance measures to treat roadways in good to fair condition. This approach is proven to be the most efficient and cost-effective in pavement management and one which will have a lasting effect on the City. The strategy is to eliminate the roadways in poor condition. After that time, a moderate preventative maintenance program will be implemented to keep all the roadways in the City in fair or better conditions.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	4,785,011	131,800	250,000	250,000	250,000	250,000	1,250,000	2,381,800
Other	-	-	-	-	-	-	-	-

Total Project Costs \$ 4,785,011 \$ 131,800 \$ 250,000 \$ 250,000 \$ 250,000 \$ 250,000 \$ 1,250,000 \$ 2,381,800

Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Local Option Gas Tax	4,785,011	131,800	250,000	250,000	250,000	250,000	1,250,000	2,381,800
New Debt	-	-	-	-	-	-	-	-

Total Project Revenues \$ 4,785,011 \$ 131,800 \$ 250,000 \$ 250,000 \$ 250,000 \$ 250,000 \$ 1,250,000 \$ 2,381,800

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

TRAFFIC CALMING MISC.

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



DESCRIPTION/JUSTIFICATION

Miscellaneous traffic calming around the City.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	60,000	75,000	75,000	75,000	75,000	300,000	660,000
Other	105,551	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 105,551</i>	<i>\$ 60,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 300,000</i>	<i>\$ 660,000</i>

Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Local Option Gas Tax	105,551	60,000	75,000	75,000	75,000	75,000	300,000	660,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 105,551</i>	<i>\$ 60,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 75,000</i>	<i>\$ 300,000</i>	<i>\$ 660,000</i>

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

TRAFFIC STUDIES

Department: Public Works	Division: PW	Project #: N/A
Location:	Various roadways/intersections within the City	
Project Status:	New	Priority: Low
Strategic Plan		
Focus Area: Mobility and Transportation		
Goal:	2.1 Continue implementing transportation master plan	
Objective:	Continue to implement strategies identified in the Transportation Master Plan	
Comprehensive Plan		
Element:	Transportation	
Goal:	2.1 Provide a sustainable multimodal transportation system	
Objective:	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 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	25,000	50,000	50,000	50,000	50,000	250,000	475,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 25,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 250,000</i>	<i>\$ 475,000</i>

Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Local Option Gas Tax	-	25,000	50,000	50,000	50,000	50,000	250,000	475,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 25,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ 250,000</i>	<i>\$ 475,000</i>

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

OVIEDO MALL BOULEVARD BRIDGE

Department: Public Works	Division: PW	Project #: N/A
Location:		
Project Status: New		Priority: High
	Strategic Plan	
Focus Area: Natural and Built Systems		
Goal: 1.2 Ensure that the infrastructure meets the capacity of the City		
Objective: Eliminating existing infrastructure deficits		
	Comprehensive Plan	
Element: Transportation		
Goal: 2.2 Plan, fund and implement a sustainable multimodal mobility areas		
Objective: Local traffic and connectivity		



DESCRIPTION/JUSTIFICATION

Painting of the existing bridge (\$80K), and based on the results of a bridge inspection, perform upgrades to the existing bridge structure (\$50K).

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	130,000	-	-	-	-	-	130,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000

Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Local Option Gas Tax		130,000	-	-	-	-	-	130,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP Detail

Local Option Gas Tax Fund (105)

CAPITAL IMPROVEMENT PROGRAM DETAIL

LOCKWOOD BLVD BRIDGE - LITTLE ECON RIVER

Department: Public Works	Division: PW	Project #: N/A
Location:		
Project Status: New		Priority: High
	Strategic Plan	
Focus Area: Natural and Built Systems		
Goal: 1.2 Ensure that the infrastructure meets the capacity of the City		
Objective: Eliminating existing infrastructure deficits		
	Comprehensive Plan	
Element: Transportation		
Goal: 2.1 Provide a sustainable multimodal transportation system		
Objective: Local traffic and connectivity		



DESCRIPTION/JUSTIFICATION

Based on the results of a bridge inspection, perform upgrades to the existing bridge structure.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	75,000	-	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Local Option Gas Tax		75,000	-	-	-	-	-	75,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Fire Impact Fee Fund (108)

FIRE IMPACT FEE FUND 108								
[2] Major Capital Project Name [3]	Uncommitted Appropriations FY2023-24[1]	New Appropriations						Total
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	
Impact Fee Study	40,452	-	-	-	-	-	-	-
Public Safety Police/Fire Training Facility	-	225,000	-	-	-	-	-	225,000
Capital Outlay [3]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	40,452	225,000						225,000
Source of Funds								
Fire Impact Fee	40,452	225,000	-	-	-	-	-	225,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	40,452	225,000						225,000

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

Recreation Impact Fee Fund (109)

RECREATION IMPACT FEE FUND 109								
[2] Major Capital Project Name [3]	Uncommitted Appropriations [1]	New Appropriations						Total
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	
F Shane Kelly Park F.C.T. Management	350,000	150,000	-	-	-	-	-	150,000
F Round Lake Park F.C.T.		64,453	-	-	-	-	-	64,453
F Riverwoods Park F.C.T. Management	-	252,000	280,000	-	-	-	-	532,000
F O.S.C. Connector Trail	-	281,161	-	-	-	-	-	281,161
Boston Hill Park Master Plan	350,000	-	-	-	-	-	-	-
Impact Fee Study	45,968	-	-	-	-	-	-	-
Capital Outlay [3]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	745,968	747,614	280,000					1,027,614
Source of Funds								
Recreation Impact Fee	745,968	747,614	280,000	-	-	-	-	1,027,614
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds	745,968	747,614	280,000					1,027,614

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests

Ten Year CIP Detail

Recreation Impact Fee Fund (109)

CAPITAL IMPROVEMENT PROGRAM DETAIL

SHANE KELLY PARK F.C.T. MANAGEMENT PLAN

Department: Recreation and Parks	Division: Parks Administration	Project #: 24-002
Location: Shane Kelly Park		
Project Status: New		Priority: High
	Strategic Plan	
Focus Area: Recreation Arts and Culture		
Goal: 5.1 Execute and update the Recreation Master Plan.		
Objective: Execute and update the Recreation Master Plan		
	Comprehensive Plan	
Element: Recreation and open space		
Goal: 6.1 Provide and maintain recreation and open space		
Objective: Provision of adequate recreation and open space		



DESCRIPTION/JUSTIFICATION

Shane Kelly Park FCT Management Plan. The City needs to meet the Florida Communities Trust (FCT) Management obligation per the City's grant plan for acquisition of the property. Playground, Bathroom, and environmental management are additions to the park and would qualify for use of impact fees and satisfy the requirement for FCT management plan. There is currently \$350,000 funded for the project in FY 23-24. The additional requests are due to elevated costs of labor, materials and additional engineering and design. \$124,000 is requested by use of impact fees to finalize the construction of the bathroom.

Bathroom	FY 2024/25	\$ 150,000
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PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	78,000	-	-	-	-	-	-	-
Construction	246,000	150,000	-	-	-	-	-	150,000
Other	26,000	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 350,000</i>	<i>\$ 150,000</i>	<i>\$ -</i>	<i>\$ 150,000</i>				

Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Rec Impact Fee Fund	350,000	150,000	-	-	-	-	-	150,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 350,000</i>	<i>\$ 150,000</i>	<i>\$ -</i>	<i>\$ 150,000</i>				

OPERATIONAL IMPACT

Additional operating costs are expected for custodial staff and supplies.

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-		2,500	2,500	2,500	2,500	12,500	22,500
Operating	-		1,000	1,000	1,000	1,000	5,000	9,000
Non-operating	-		-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 3,500</i>	<i>\$ 3,500</i>	<i>\$ 3,500</i>	<i>\$ 3,500</i>	<i>\$ 17,500</i>	<i>\$ 31,500</i>

Ten Year CIP Detail

Recreation Impact Fee Fund (109)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ROUND LAKE PARK F.C.T.

Department: Recreation and Parks	Division: Parks Administration	Project #: 18-004
Location:		
Project Status: Replacement		Priority: High
Focus Area: Recreation Arts and Culture		
Goal: 5.1 Execute and update the Recreation Master Plan.		
Objective: Execute and update the Recreation Master Plan		
Element: Recreation and open space		
Goal: 6.1 Provide and maintain recreation and open space		
Objective: Provision of adequate recreation and open space		



DESCRIPTION/JUSTIFICATION

Round Lake Park FCT Management Plan. The City needs to meet the Florida Communities Trust (FCT) Management obligation per the City's grant plan for acquisition of the property. The program is currently funded and the boardwalk, pavilion, kiosk and sidewalk are additions to the park and would qualify for use of impact fees and satisfy the requirement for FCT management plan. There is currently \$66,547 funded for the project in FY 23-24. The additional requests are due to elevated costs of labor and materials. \$64,453 is requested by use of impact fees to finalize the project elements.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other		64,453	-	-	-	-	-	64,453
<i>Total Project Costs</i>	\$ -	\$ 64,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,453
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Rec Impact Fee Fund		64,453	-	-	-	-	-	64,453
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 64,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,453

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP Detail

Recreation Impact Fee Fund (109)

CAPITAL IMPROVEMENT PROGRAM DETAIL

RIVERWOODS PARK F.C.T. MANAGEMENT PLAN

Department: Recreation and Parks	Division: Police Administration	Project #: N/A
Location: Riverwoods Park		
Project Status: Replacement		Priority: Please Select
Strategic Plan		
Focus Area: Recreation Arts and Culture		
Goal: 5.1 Execute and update the Recreation Master Plan.		
Objective:	Execute and update the Recreation Master Plan	
Comprehensive Plan		
Element: Recreation and open space		
Goal: 6.1 Provide and maintain recreation and open space		
Objective:	Provision of adequate recreation and open space	



DESCRIPTION/JUSTIFICATION

Riverwoods Park FCT Management Plan. The City needs to meet the Florida Communities Trust (FCT) Management obligation per the City's grant plan for acquisition of the property. The program is currently unfunded and the bathroom, playground, and trails are additions to the park and would qualify for use of impact fees and satisfy the requirement for FCT management plan.

Restroom Engineer and Design	FY2024-25	\$77,000
Restroom	FY2024-25	\$175,000
Playground/Walking Trail	FY2025-26	\$280,000

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	77,000	-	-	-	-	-	77,000
Construction	-	175,000	200,000	-	-	-	-	375,000
Other	-	80,000	-	-	-	-	-	80,000
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 252,000</i>	<i>\$ 280,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 532,000</i>
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Rec Impact Fee Fund		252,000	280,000	-	-	-	-	532,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 252,000</i>	<i>\$ 280,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 532,000</i>

OPERATIONAL IMPACT

Additional operating costs are expected for custodial staff and supplies.

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	2,500	2,500	2,500	12,500	20,000
Operating	-	-	-	1,000	1,000	1,000	5,000	8,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 3,500</i>	<i>\$ 3,500</i>	<i>\$ 3,500</i>	<i>\$ 17,500</i>	<i>\$ 28,000</i>

Ten Year CIP Detail

Recreation Impact Fee Fund (109)

CAPITAL IMPROVEMENT PROGRAM DETAIL

O.S.C. CONNECTOR TRAIL

Department: Recreation and Parks	Division: Parks Administration	Project #: 23-021
Location: Oviedo Sports Complex/Shane Kelly Park		
Project Status: Please Select		Priority: Low
	Strategic Plan	
Focus Area: Recreation Arts and Culture		
Goal: 5.3 Maintain the current ratio of park land to number of residents		
Objective: Maintain the current ratio of park land to number of residents		
	Comprehensive Plan	
Element: Recreation and open space		
Goal: 6.1 Provide and maintain recreation and open space		
Objective: Provision of adequate recreation and open space		



DESCRIPTION/JUSTIFICATION

Construction of the trail connecting between the Oviedo Sports Complex and Shane Kelly Park that would provide access from Broadway/419 to Lockwood Blvd, via the easement retained by the City when the old landfill property was sold. The project is currently funded through the RTP grant at \$400,000. The project is currently at 60% design with probable construction costs estimated at \$570,000. The project is eligible for use of Impact fees and is requesting an additional \$281,161 from impact fees to fund the entire construction of the project and meet the grant project deadline. Elements of construction include: General construction operations, earthwork, base courses (stabilization), surface courses (asphalt), incidental construction, and misc. (pavilion, bollards, benches, trash receptacles, and kiosks.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	281,161	-	-	-	-	-	281,161
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 281,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,161
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Rec Impact Fee Fund		281,161	-	-	-	-	-	281,161
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 281,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,161

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ten Year CIP

Vehicle Replacement Fund (302)

VEHICLE REPLACEMENT FUND 302

[2] Major Capital Project Name [3]	FY2023-24[1]	Uncommitted	New						Total
		Appropriations	Appropriations	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	
N/A	-	-	-	-	-	-	-	-	-
Capital Outlay [3]									
Police Vehicle Replacement	-	1,248,000	1,582,000	520,000	520,000	434,000	2,000,000	6,304,000	
Public Works Vehicle Replacement	-	155,000	1,133,000	100,000	80,000	150,000	1,150,000	2,768,000	
Recreation & Parks Vehicle Replacement	-	110,000	803,000	215,000	255,000	200,000	880,000	2,463,000	
Fleet Vehicle Replacement	-	75,000	210,000	-	-	-	-	285,000	
Fire Vehicle Replacement	-	750,000	290,000	1,265,000	755,000	415,000	3,530,000	7,005,000	
It Vehicle Replacement	-	-	-	-	-	-	-	-	
Code Enforcement Vehicle Replacement	-	-	-	-	-	-	-	-	
Total Capital Budgets		2,338,000	4,018,000	2,100,000	1,610,000	1,199,000	7,560,000	18,825,000	
Source of Funds									
Veh replacement Fund	-	2,338,000	4,018,000	2,100,000	1,610,000	1,199,000	7,560,000	18,825,000	
New Debt	-	-	-	-	-	-	-	-	
Total Source of Funds		2,338,000	4,018,000	2,100,000	1,610,000	1,199,000	7,560,000	18,825,000	

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

3rd Generation Sales Tax Fund (304)

3RD GENERATION SALES TAX FUND 304								
[2] Major Capital Project Name [3]	Uncommitted Appropriations [1]	New Appropriations						
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	2028-29	FY2030-34	Total
F Annual Road Resurfacing	2,851,082	1,500,000	-	-	-	-	-	1,500,000
F Annual Sidewalk And Curbing Maint	200,209	300,000	-	-	-	-	-	300,000
S.R.426/C.R.419 Phase 2 Widening	573,074	-	-	-	-	-	-	-
F Winter Springs Boulevard Resurfacing		250,000	-	-	-	-	-	250,000
F Alafaya Woods Blvd/M.H.R Signal Replacement		500,000	-	-	-	-	-	500,000
M.H.R. Left Turn Lane At S.R434	2,207,877	-	-	-	-	-	-	-
Boston Hill Pedestrian Crossing	300,000	-	-	-	-	-	-	-
Geneva Drive Realignment	-	-	-	-	-	-	-	-
Solary Park Trail Connectivity	366,752	-	-	-	-	-	-	-
F M.H.R.Corridor Improvement		1,620,000	-	-	-	-	-	1,620,000
Lockwood Rd Access Mgt Study	-	-	-	-	-	-	-	-
Oviedo Blvd Extension Study	50,000	-	-	-	-	-	-	-
C.R. 426 Sidewalk	194,784	-	-	-	-	-	-	-
Lockwood Road Improvement Projec	350,000	-	-	-	-	-	-	-
F Lockwood/Old Lockwood Improvem	232,474	150,000	-	-	-	-	-	150,000
C.R. 419 Sidewalk	115,000	-	-	-	-	-	-	-
Magnolia Street Project	439,290	-	-	-	-	-	-	-
Ekana Green Entrance - Eng Study	50,000	-	-	-	-	-	-	-
Lockwood Blvd/C.R. 426 Traffic Sigr	87,522	-	-	-	-	-	-	-
Sidewalk Imprv Near Oviedo High Sc	50,000	-	-	-	-	-	-	-
Capital Outlay [3]								
N/A		-	-	-	-	-	-	-
Total Capital Budgets	8,068,064	4,320,000						4,320,000
Source of Funds								
3rd Gen Sales Tax Fund	8,068,064	4,320,000	-	-	-	-	-	4,320,000
New Debt		-	-	-	-	-	-	-
Total Source of Funds	8,068,064	4,320,000						4,320,000

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.
 [2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.
 [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 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 #: 16-011
Location: City-wide		
Project Status: Replacement Program		Priority: High
	Strategic Plan	
Focus Area: Mobility and Transportation		
Goal: 2.1 Continue implementing transportation master plan		
Objective: Develop connectivity for all types of vehicles and for pedestrians		
	Comprehensive Plan	
Element: Transportation		
Goal: 2.1 Provide a sustainable multimodal transportation system		
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 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	300,000	-	-	-	-	-	300,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 300,000</i>	<i>\$ -</i>	<i>\$ 300,000</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
3rd Gen Sales Tax Fund		300,000	-	-	-	-	-	300,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 300,000</i>	<i>\$ -</i>	<i>\$ 300,000</i>				

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ANNUAL ROAD RESURFACING

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

DESCRIPTION/JUSTIFICATION

In January 2008, the City's pavement management consultant, performed an inventory of the pavement condition for all the streets in the City. Based on this evaluation, a numerical value was assigned to each street reflecting the overall condition of the roadway, ranging from Excellent to Very Poor. A regular program of road resurfacing is necessary to prevent City-maintained roads from rapid deterioration. The Pavement Management System is designed to treat arterials and residential streets in the worst conditions along with preventative maintenance measures to treat roadways in good to fair condition. This approach is proven to be the most efficient and cost-effective in pavement management and one which will have a lasting effect on the City. The strategy is to eliminate the roadways in poor condition. After that time, a moderate preventative maintenance program will be implemented to keep all the roadways in the City in fair or better conditions.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	5,115,416	1,500,000	-	-	-	-	-	1,500,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 5,115,416</i>	<i>\$ 1,500,000</i>	<i>\$ -</i>	<i>\$ 1,500,000</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
3rd Gen Sales Tax Fund	5,115,416	1,500,000	-	-	-	-	-	1,500,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 5,115,416</i>	<i>\$ 1,500,000</i>	<i>\$ -</i>	<i>\$ 1,500,000</i>				

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

M.H.R.CORRIDOR IMPROVEMENT

Department: Public Works	Division: PW Administration	Project #: PW2203
Location: Mitchell Hammock Road		
Project Status: New		Priority: High
Strategic Plan		
Focus Area: Mobility and Transportation Goal: 2.1 Continue implementing transportation master plan Objective: Continue to execute strategies to reduce traffic crashes		
Comprehensive Plan		
Element: Transportation Goal: 2.1 Provide a sustainable multimodal transportation system 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 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	87,727	-	-	-	-	-	-	-
Construction	-	1,620,000	-	-	-	-	-	1,620,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ 87,727</i>	<i>\$ 1,620,000</i>	<i>\$ -</i>	<i>\$ 1,620,000</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
3rd Gen Sales Tax Fund	87,727	1,620,000	-	-	-	-	-	1,620,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ 87,727</i>	<i>\$ 1,620,000</i>	<i>\$ -</i>	<i>\$ 1,620,000</i>				

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

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		
Project Status: New		Priority: High
	Strategic Plan	
Focus Area: Mobility and Transportation		
Goal: 2.1 Continue implementing transportation master plan		
Objective: Continue to implement strategies identified in the Transportation Master Plan		
	Comprehensive Plan	
Element: Transportation		
Goal: 2.1 Provide a sustainable multimodal transportation system		
Objective: Local traffic and connectivity		Phase 1 - Turn Lane



DESCRIPTION/JUSTIFICATION

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

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	150,000	-	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
3rd Gen Sales Tax Fund		150,000	-	-	-	-	-	150,000
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000

OPERATIONAL IMPACT

Annual Roadway maintenance and personnel costs.

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	500	500	500	500	2,000	4,000
Operating	-	-	1,000	1,000	1,000	1,000	4,000	8,000
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 6,000	\$ 12,000

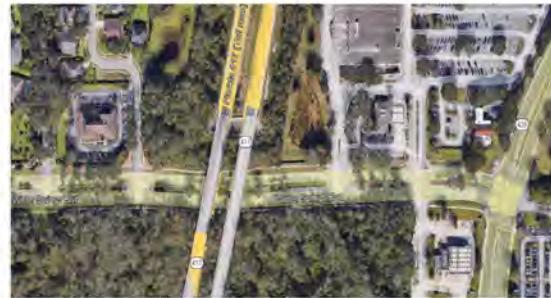
Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

WINTER SPRINGS BOULEVARD RESURFACING

Department: Public Works	Division: PW Administration	Project #: N/A
Location:		
Project Status: New		Priority: High
	<u>Strategic Plan</u>	
Focus Area: Mobility and Transportation		
Goal: 2.1 Continue implementing transportation master plan		
Objective: High level of maintenance for the City's roadway network		
	<u>Comprehensive Plan</u>	
Element: Transportation		
Goal: 2.1 Provide a sustainable multimodal transportation system		
Objective: Local traffic and connectivity		



DESCRIPTION/JUSTIFICATION

Milling and resurfacing of Winter Springs Boulevard within the City of Oviedo Limits.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	250,000	-	-	-	-	-	250,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 250,000</i>	<i>\$ -</i>	<i>\$ 250,000</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
3rd Gen Sales Tax Fund	-	250,000	-	-	-	-	-	250,000
New Debt	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 250,000</i>	<i>\$ -</i>	<i>\$ 250,000</i>				

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP Detail

3rd Generation Sales Tax Fund (304)

CAPITAL IMPROVEMENT PROGRAM DETAIL

ALAFAYA WOODS BLVD/M.H.R SIGNAL REPLACEMENT

Department:	Public Works	Division:	PW Administration	Project #:	N/A
Location:					
Project Status:	New			Priority:	Please Select
Strategic Plan					
Focus Area:	Mobility and Transportation				
Goal:	2.1 Continue implementing transportation master plan				
Objective:	High level of maintenance for the City's roadway network				
Comprehensive Plan					
Element:	Transportation				
Goal:	2.1 Provide a sustainable multimodal transportation system				
Objective:	Local traffic and connectivity				



DESCRIPTION/JUSTIFICATION

Replace existing mast arms on two signal poles located at the northeast and southwest quadrants of the intersection.

PROJECT EXPENDITURES/FUNDING SOURCES

Project Costs	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	500,000	-	-	-	-	-	500,000
Other	-	-	-	-	-	-	-	-
<i>Total Project Costs</i>	<i>\$ -</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>				
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
3rd Gen Sales Tax Fund	-	500,000	-	-	-	-	-	500,000
New Debt	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$ -</i>	<i>\$ 500,000</i>	<i>\$ -</i>	<i>\$ 500,000</i>				

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$ -</i>							

Ten Year CIP

Information Technology Fund (320)

TECHNOLOGY REPLACEMENT FUND 320								
[2] Major Capital Project Name [3]	Uncommitted Appropriations [1]	New Appropriations						
		FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	Total
N/A	-	-	-	-	-	-	-	-
Capital Outlay [3]								
<i>F</i> Desktop computer replacement	-	85,000	85,000	85,000	85,000	85,000	425,000	850,000
<i>F</i> Network Infrastructure	-	10,000	60,000	-	60,000	45,000	160,000	335,000
<i>F</i> Thin client replacement	-	5,000	-	-	-	5,000	10,000	20,000
<i>F</i> Dell server replacement	-	30,000	-	-	10,000	25,000	110,000	175,000
<i>F</i> Security cameras and access control	-	20,000	-	-	-	-	80,000	100,000
VM server cluster replacement	-	-	30,000	45,000	-	-	90,000	165,000
Toughbook replacement program PD	-	-	-	245,000	-	-	250,000	495,000
VDI host replacement	-	-	-	40,000	-	-	50,000	90,000
SAN replacement	-	-	-	60,000	-	-	75,000	135,000
Firewall replacement	-	-	-	-	25,000	-	30,000	55,000
Genetec Server replacement	-	-	-	-	10,000	25,000	30,000	65,000
Data Center UPS replacement	-	-	-	-	30,000	-	35,000	65,000
Cisco wireless controller replacement	-	-	-	-	25,000	-	60,000	85,000
SIEM	-	-	-	-	-	15,000	-	15,000
Total Capital Budgets		150,000	175,000	475,000	245,000	200,000	1,405,000	2,650,000
Source of Funds								
Technology Replacement Fund	-	150,000	175,000	475,000	245,000	200,000	1,405,000	2,650,000
New Debt	-	-	-	-	-	-	-	-
Total Source of Funds		150,000	175,000	475,000	245,000	200,000	1,405,000	2,650,000

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests

Ten Year CIP

Utility Funds (401-455)

UTILITY FUNDS 401 455								
[2]	Major Capital Project Name [3]	Uncommitted Appropriations	New Appropriations					
		FY2023-24[1]	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34
Live Oak Reserve Force Main Replacement	1,256,800	800,000	-	-	-	-	-	800,000
Oviedo Blvd Reclaimed Water Extenseion	992,373	-	-	-	-	-	-	-
City Well Field Study (A.R.P.A)	24,016	-	-	-	-	-	-	-
Utility Cyber Security (A.R.P.A)	24,502	-	-	-	-	-	-	-
O.W.R.F. Reject Pump & Fm (A.R.P.A)	5,499,075	-	-	-	-	-	-	-
Water Treatment System	83	-	-	-	-	-	-	-
L.F.A. Test Production Well (A.R.P.A.)	3,240,680	-	-	-	-	-	-	-
C.U.P. & A.W.S. Analysis (A.R.P.A.)	128,428	-	-	-	-	-	-	-
W.M.H.W.T.P. Advanced Wtr Tretment (A.R.P.A.)		-	34,000,000	-	-	-	-	34,000,000
W.M.H.W.T.P. Improvements 2018	529,249	-	-	-	-	-	-	-
O.W.R.F. Hydraulic Evaluation	4,650	-	-	-	-	-	-	-
Public Works Complex Phase 3	-	-	-	2,500,000	-	-	-	2,500,000
Lockwood L.S. Force Main	798,362	-	500,000	-	-	-	-	500,000
2.0 Mg Reclaimed Storage Tank	1,993,281	-	-	-	-	-	-	-
O.W.R.F. C.C.C./Rehab	15,000	-	-	-	-	-	-	-
Pump St-Reclaim Pond#461	45,560	-	-	-	-	-	-	-
Waverlee Woods/Kingsbridge East	301,112	-	-	-	-	-	-	-
2.5 Mg Potable Storage Tank And Existing Tank Imp	2,264,310	-	3,500,000	-	-	-	-	3,500,000
Consumptive Use Permit	20,055	-	-	-	-	-	-	-
Chlorine Dioxide/Gac Test	17,274	-	-	-	-	-	-	-
America'S Infrastructure Act	16,750	-	-	-	-	-	-	-
Oviedo Forest Looping Study	35,000	-	-	-	-	-	-	-
Perc Pond Alternative Study	42,145	-	-	-	-	-	-	-
Alafaya-Chapman Water Main Study	4,605	-	-	-	-	-	-	-
Long Acres Force Main Imprv	41,211	-	-	-	-	-	-	-
Lockwood Master Lift Station Phase 2	115,683	-	-	1,100,000	-	-	-	1,100,000
Disk Filters	408,348	350,000	1,000,000	-	-	-	-	1,350,000
O.W.R.F. Future Expansion Report	248,322	-	-	-	-	-	-	-
Downtown Wastewater Master Plan	100,000	-	-	-	-	-	-	-
P.W. Maintenance Yard Improvement	100,000	-	400,000	-	-	-	-	400,000
Business Processing Map	95,875	50,000	50,000	50,000	-	-	-	150,000
W.M.H.W.T.P. Flouride Skid	170,000	-	-	-	-	-	-	-
C.R.419 Force Main Replacement	300,000	-	4,200,000	-	-	-	-	4,200,000
O.W.R.F Permit	50,000	-	-	-	-	-	-	-
Septic To Sewer Study	1,469	-	-	-	-	-	-	-
F Renewal And Replacement		1,860,000	1,885,000	1,900,000	1,810,000	1,835,000	9,345,000	18,635,000
W.M.H.W.T.P. High Service Pump	150,000	-	-	-	-	-	-	150,000
Public Works Building Improvements	25,000	-	-	-	-	-	-	25,000
Am Jones Storage Improvements	-	300,000	300,000	-	-	-	-	600,000
Convert Golf Course Stormwter Lake 5 To Reclaimed Pond	-	-	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
Capital Outlay [3]								-
Vehicle Replacements (Utilities)	-	295,000	1,522,000	409,000	255,000	435,000	1,070,000	3,986,000
F New Water Meters	-	100,000	100,000	100,000	100,000	100,000	400,000	900,000
Total Capital Budgets	18,884,218	3,630,000	47,942,000	6,459,000	3,415,000	2,370,000	10,815,000	74,631,000
Source of Funds								
Water and Sewer Fund	4,618,069	1,375,000	10,435,000	1,450,000	-	-	-	13,260,000
Renewal & Repl Fund	-	1,860,000	1,885,000	1,900,000	1,810,000	1,835,000	9,345,000	18,635,000
Vehicle Repl Fund	-	295,000	1,522,000	409,000	255,000	435,000	1,070,000	3,986,000
Water Impact Fee Fund	500,000	100,000	100,000	100,000	100,000	100,000	400,000	900,000
Sewer Impact Fee Fund	1,751,774	-	-	-	-	-	-	-
2020 Utility Revenue Ref Bond	3,097,591	-	-	-	-	-	-	-
ARPA	8,916,784	-	-	-	-	-	-	-
New Debt	-	34,000,000	2,600,000	1,250,000	-	-	-	37,850,000
Total Source of Funds	18,884,218	3,630,000	47,942,000	6,459,000	3,415,000	2,370,000	10,815,000	74,631,000

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 Budget. Forms are not required for capital outlay requests.

Ten Year CIP

Utility Funds (401-455)

CAPITAL IMPROVEMENT PROGRAM DETAIL

RENEWAL AND REPLACEMENT

Department: Public Works	Division: Utility Administration	Project #: RandR
Location: City-wide		
Project Status: Replacement Program		
Strategic Plan		Priority: High
Focus Area: Natural and Built Systems		
Goal: 1.2 Ensure that the infrastructure meets the capacity of the City		
Comprehensive Plan		
Element: Wastewater / Solid Water /Drainage		
Goal: 4.1 To provide cost effective environmentally acceptable wastewater treatment		



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 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other		1,860,000	1,885,000	1,900,000	1,810,000	1,835,000	9,345,000	18,635,000
<i>Total Project Costs</i>	<i>\$</i> -	<i>\$ 1,860,000</i>	<i>\$ 1,885,000</i>	<i>\$ 1,900,000</i>	<i>\$ 1,810,000</i>	<i>\$ 1,835,000</i>	<i>\$ 9,345,000</i>	<i>\$ 18,635,000</i>
Source of Funds	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Water and Sewer Fund	-	-	-	-	-	-	-	-
Renewal & Repl Fund	-	1,860,000	1,885,000	1,900,000	1,810,000	1,835,000	9,345,000	18,635,000
Vehicle Repl Fund	-	-	-	-	-	-	-	-
Water Impact Fee Fund	-	-	-	-	-	-	-	-
Sewer Impact Fee Fund	-	-	-	-	-	-	-	-
2020A Util Rev Ref Bonds	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
Grant Proceeds	-	-	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<i>Total Project Revenues</i>	<i>\$</i> -	<i>\$ 1,860,000</i>	<i>\$ 1,885,000</i>	<i>\$ 1,900,000</i>	<i>\$ 1,810,000</i>	<i>\$ 1,835,000</i>	<i>\$ 9,345,000</i>	<i>\$ 18,635,000</i>

OPERATIONAL IMPACT

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

Operational Impact	Prior Years	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 30-34	Total
Additional Revenues:								
Charges for Services	-	-	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-	-	-
Less Expenditures:								
Personnel	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-
Non-operating	-	-	-	-	-	-	-	-
<i>Net Operating Impact</i>	<i>\$</i> -							

Ten Year CIP

Utility Funds (401-455)

Renewal and Replacement Details

Distribution System (406-3303)	2024/25	2025/26	2026/2	2027/28	2028/29	2029/30	2030/3	2031/32	2032/33	2033/34	Total
Fire hydrant repair/maintenance	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Commercial meter maint/replacement	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	450,000
Residential meter main/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	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	700,000
Total	385,000	335,000	3,400,000								
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
General repair and maintenance	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	650,000
Total	145,000	1,450,000									
Wastewater System (406-3501)											
Rebuild LS Control & Piping	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000
L/S motor, pump and valve replacement	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000
Manhole Rehab/Smoke Testing	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,500,000
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 10, 25, 26	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,000,000
Upgrade SCADA System-HydraLink	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Total	1,035,000	10,350,000									
Wastewater Plant (406-3503)											
General repair and maintenance	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000
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
L/S motor, pump and valve replacement	-	-	90,000	-	-	90,000	-	-	90,000	90,000	360,000
Blower Repair/Replacement	-	75,000	-	-	25,000	-	-	25,000	-	-	125,000
Total	145,000	220,000	235,000	145,000	170,000	235,000	145,000	170,000	235,000	235,000	1,935,000
Total	1,710,000	1,735,000	1,750,000	1,660,000	1,685,000	1,750,000	1,660,000	1,685,000	1,750,000	1,750,000	17,135,000
General Contingency	150,000	1,500,000									
Total Funding Request	1,860,000	1,885,000	1,900,000	1,810,000	1,835,000	1,900,000	1,810,000	1,835,000	1,900,000	1,900,000	18,635,000

Ten Year CIP

Stormwater Fund (410)

STRMWATER FUND 410									
[2]	Major Capital Project Name [3]	Uncommitted Appropriations	New Appropriations						
		FY2023-24[1]	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2030-34	Total
Panther Street Ditch Piping-Ph 3	1,077	-	-	300,000	-	-	-	-	300,000
Allendale Drainage Improvements	-	-	50,000	200,000	100,000	450,000	-	-	800,000
Stephen Ave Drainage Retrofit	-	-	-	-	-	-	-	80,000	80,000
Doctors Drive	-	-	-	-	-	-	-	400,000	400,000
Lake Charm Nutrient Reduction	-	50,000	130,000	150,000	-	-	-	-	330,000
Alafaya Woods Pond 90 Retrofit	-	-	200,000	600,000	-	-	-	-	800,000
S Lake Jessup And Clark Street Flood Abatement	-	-	-	-	100,000	500,000	-	-	600,000
Riverside Park Shoreline (Little Econlockhatchee Rv)	-	100,000	195,000	-	-	-	-	-	295,000
Sandalwood Court Stormwater Improvements	-	-	90,000	170,000	-	-	-	-	260,000
Lake Charm Drive Ditch Retrofit	-	400,000	-	-	-	-	-	-	400,000
Willa Lake Circle Drainage Improvements	-	-	150,000	-	950,000	-	-	-	1,100,000
Reed Avenue/Washington Street Drainage Imp	-	-	-	31,000	-	-	-	-	31,000
S Lake Jessup Avenue Drainage Imp	-	-	-	-	362,680	237,320	-	-	600,000
Mission Road Area Drainage Improvements	-	-	100,000	130,000	-	496,000	700,000	-	1,426,000
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	-	-	465,000	560,000
Division Street (North) Bmp And Drainage Imp	-	-	-	-	85,000	191,034	-	-	276,034
Alafaya Wood Boulevard/MHR Culvert Imp	-	-	-	-	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
E Artesia Street Culvert/Rd Rpr	-	-	-	-	-	200,000	550,000	-	750,000
Stormwater Basin Studies	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000	-	2,500,000
Pond 141 Lake Rogers Repair	53,572	105,288	-	-	-	-	-	-	158,860
Pond 3 Mckinleys Mill Repair	75,000	250,000	-	-	-	-	-	-	325,000
Sweetwater Creek Maint - Ph2	-	108,450	-	108,450	-	-	-	325,350	542,250
Sweetwater Creek Subdivision Erosion	60,000	194,377	-	-	-	-	-	-	254,377
Trout Creek Pipe Rehabilitation	80,000	-	-	-	-	-	-	-	80,000
Inlet Repairs - Alafaya Woods And Twinrivers	-	-	144,962	-	-	-	-	-	144,962
Lift Station 520 Ditch And Access Rd Culvert Rpr	-	90,000	-	-	-	-	-	-	90,000
Windy Pine Way Culvert Repair	-	-	105,220	-	-	-	-	-	105,220
Alafaya Woods Blvd Culvert At Sugarberry Pond	-	58,000	47,220	-	-	-	-	-	105,220
Alafaya Woods Ditch 30 Erosion Protection	-	58,000	96,425	-	-	-	-	-	154,425
Twin Oaks Pond Repair	-	-	46,258	-	-	-	-	-	46,258
Pipelining	1,604	700,000	700,000	700,000	700,000	700,000	3,500,000	-	7,000,000
Mckinnon Ditch Piping Project	-	1,200,000	-	-	-	-	-	-	1,200,000
Stormwater Masterplan Improvement Projects	-	-	-	-	-	-	1,050,000	-	1,050,000
Live Oak/Raywood Pond Improvements	-	-	-	-	100,000	229,540	-	-	329,540
N. Lake Jesup Basin Study	-	-	-	-	-	-	500,000	-	500,000
Hart Branch Drive (Jan)	2,540	-	-	-	-	-	-	-	-
Twin Rivers Golf Course Drainage Repairs	-	75,000	75,000	75,000	75,000	75,000	300,000	-	675,000
Boston Hill Drainage Improvements	35	-	100,000	350,000	-	-	-	-	450,000
Mckinnon Ave Ditch To Pond 160 (Jan)	40	-	-	-	-	-	-	-	-
Sweetwater Creek Restoration Master Plan	-	200,000	375,000	300,000	300,000	300,000	-	-	1,475,000
Flood Forecasting - Big And Little Econ Rivers	-	63,500	30,000	30,000	30,000	30,000	120,000	-	303,500
Best Management Practice Improvements	-	-	250,000	-	-	-	325,000	-	575,000
Town & Country Culvert Repair	-	-	250,000	-	-	-	-	-	250,000
Oviedo Oaks Drainage Imp	-	-	293,082	-	-	-	-	-	293,082
Capital Outlay [3]									
Vehicle Replacements (Stormwater)	-	387,000	498,000	250,000	215,000	55,000	870,000	-	2,275,000
Portable seesnake (locator for underdrain)	-	15,000	-	-	-	-	60,000	-	75,000
Total Capital Budgets	5,296	3,709,072	4,600,197	4,336,085	3,586,442	3,880,894	15,461,002	35,573,692	
Source of Funds									
Stormwater Fund	5,296	3,322,072	4,102,197	4,086,085	3,371,442	3,825,894	14,591,002	-	33,298,692
Vehicle Replacement Fund	-	387,000	498,000	250,000	215,000	55,000	870,000	-	2,275,000
Total Source of Funds	5,296	3,709,072	4,600,197	4,336,085	3,586,442	3,880,894	15,461,002	35,573,692	

Notes:

[1] Uncommitted Appropriation FY2023-24 represent remaining balances on projects that are active in FY2023-24. Balances are updated as of 07/10/2024.

[2] Items denoted with an "F" are funded in the FY 2024-25 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2024-25 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 2024-25			FY 24/25 Proposed	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 30-34 Projected	Estimated Total Cost
		Total	\$ -	\$ 6,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 48,500	\$ 85,000
CRA Fund (015)									
Geneva Drive To Sr434 Connector			-	1,500	1,500	1,500	1,500	7,500	13,500
Personnel	Roadway Maintenance		-	00	500	500	500	2,500	4,500
Operating	Materials		-	1,00	1,000	1,000	1,000	5,000	9,000
Recreation Impact Fee Fund (109)									
Shane Kelly Park F.C.T. Management Plan			-	3,500	3,500	3,500	3,500	17,500	31,500
Personnel	Custodial		-	2,00	2,500	2,500	2,500	12,500	22,500
Operating	Materials		-	1,00	1,000	1,000	1,000	5,000	9,000
Riverwoods Park F.C.T. Management Plan			-	-	3,500	3,500	3,500	17,500	28,000
Personnel			-	-	2,500	2,500	2,500	12,500	20,000
Operating	Materials		-	1,000	1,000	1,000	1,000	5,000	8,000
3rd Generation Sales Tax Fund (304)									
Lockwood/Old Lockwood Improvements			-	1,500	1,500	1,500	1,500	6,000	12,000
Personnel	Roadway Maintenance		-	00	500	500	500	2,000	4,000
Operating	Materials		-	1,00	1,000	1,000	1,000	4,000	8,000



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APPENDIX

Glossary and Budget Terms

ACCUAL

A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

ACTUAL

Previously occurred, i.e., monies, which have already been used or received, as opposed to budgeted monies that are estimates of possible monies to be spent or received.

AD VALOREM TAX

A tax paid on the fair market value of real property (land and buildings) and personal property (business equipment). Fair market or "just" value is determined by the County Property Appraiser as of January 1 of each year, under the guidelines of Chapter 193, Florida Statutes.

APPROPRIATION

A specific amount of funds authorized by the City Council to which financial obligations and expenditures may be made.

ASSESSED VALUATION

A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

AUDIT

An official inspection of the City's financial records performed by an independent certified public accountant.

BALANCED BUDGET

Total estimated receipts, including balances brought forward, equal total appropriations and reserves.

BOND

A written promise to pay a sum of money on a specific date at a specific interest rate as detailed in a bond ordinance.

BUDGET

An estimate of probable income and expenditures for a fiscal year period, (October 1 - September 30) with a program or organizational plan for maintaining a proper balance between the two.

CAPITAL EXPENDITURES

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 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 Principles.

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

ISO

Fire rating, also referred to as fire score from one to ten that indicates how well protected is the community by the fire department.

LDC

Land Development Code

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.

NON-MAJOR 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 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.

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.

POTUS

President of the United States.

PIP

Poured-in-Place.

PRM

Public Risk Management. Member-owned, self-insured organization that provides property and casualty insurance to Florida Counties, cities, towns and special districts.

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.

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.

Glossary and Budget Terms

USER FEE

Charges for specific services rendered only to those paying such charges (i.e. water/wastewater service fees and recreational fees).