



# CITY OF OVIEDO

## FY 2025 - 2026 PROPOSED BUDGET BOOK



**CITY OF OVIEDO**  
**PROPOSED ANNUAL BUDGET**  
**FOR THE 2025-26 FISCAL YEAR**  
**OCTOBER 1, 2025 THROUGH**  
**SEPTEMBER 30, 2026**



**CITY COUNCIL**

Megan Sladek

Mayor

Jeff Boddiford

Councilmember

Alan Ott

Councilmember

Keith Britton

Councilmember

Natalie Teuchert

Councilmember

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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 31, 2025

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

Respectfully submitted, is the FY 2025-26 Proposed Annual Budget. The total Proposed Budget for all City funds combined is \$114.1 million, an increase of \$13,373,557 from the FY 2024-25 Adopted Budget. Exclusive of interfund transfers, the total FY 2025-26 Proposed Budget of \$103.5 million is \$12,941,163 or 14.29% more than the FY 2024-25 Adopted Budget.

**Budget Outlook:**

The FY 2025-26 Proposed budget was prepared amid a challenging economic landscape, marked by fiscal pressures and emerging opportunities. While inflation has begun to moderate, several factors continue to drive expenditures upward. High interest rates and escalating construction costs continue to pressure the City's operating and capital budgets. In addition, significant competitive market pressures continue to drive the increase in public safety salaries and benefits.

Public safety remains a top priority, with needs for funding law enforcement, emergency response, and disaster preparedness initiatives. The City's current police salaries had fallen behind those of neighboring jurisdictions, making it increasingly difficult to retain and compete for talent. As a result, a market adjustment was made in FY 2024-25, and the FY 2025-26 Proposed Budget builds on that effort by including an additional salary increase to ensure the City remains competitive and can maintain a well-trained, fully staffed police force.

The FY 2025-26 Proposed budget also aims to address infrastructure challenges, particularly in the areas of stormwater management and utility services. Much of the existing stormwater infrastructure is aging and in need of replacement to prevent flooding, improve drainage, and ensure compliance with environmental regulations. At the same time, investments are needed to upgrade and expand water and wastewater facilities to meet current demand, support future growth, and maintain service reliability. To fund these critical improvements, the budget includes increases in utility and stormwater fees, as recommended in the most recent utility and stormwater rate studies. These adjustments are necessary to ensure the long-term sustainability of the City's infrastructure and to protect public health and environmental quality.

The City's budget is the result of a collaborative effort reflecting a strategic and disciplined approach – revenues have been projected conservatively, using a trend analysis and taking into consideration the current political and economic environment. At the same time, careful attention has been given to preserving reserve levels, ensuring the City's ability to respond to unforeseen challenges.

**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 ad valorem taxes. The General Fund is balanced using an operating millage rate of 5.9610 mills. Ad Valorem revenues show an 8.12% increase over the FY 2024-25 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 decrease 9.46% in FY 2025-26, as compared to the FY 2024-25 Adopted Budget. The Half Cent Sales Tax is expected to decrease by 8.83%.
- Recreation Activity Fees fell from \$1,731,848 in FY 2022-23 to \$1,535,634 in FY 2023-24, a decrease of \$196,214 as a result of the impact of Hurricane Ian and the significant damage to Riverside Park. Revenues for FY 2025-26 are expected to improve as Riverside Park reopens. The FY 2025-26 Adopted Budget includes \$1,597,408 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 the county. Gas taxes are consumption-based and only change slightly year-over-year due to enhanced fuel efficiencies and the introduction of electric vehicles. Gas Tax revenues are projected to decrease \$32,556, or -4.21%, in FY 2025-26 as compared to the FY 2024-25 Adopted Budget.

### **4th Generation Sales Tax Revenues**

In 2024, Seminole County Voters approved the 4<sup>th</sup> Generation Penny Sales Tax Referendum which will expire on December 31, 2034. The FY 2025-26 Proposed Budget projects \$3,500,000 in estimated revenue.

## **FY 2025-26 PROPOSED BUDGET OVERVIEW**

Pursuant to Chapter 200.065 (4), Florida Statutes (TRIM), the City Council formally set the tentative millage rate on July 21, 2025. 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 21, 2025, meeting, the City Council adopted the FY 2025 tentative millage rates. On September 15, 2025, the City Council will formally establish the final millage rates to be levied for FY 2025-26. The FY 2025-26 Proposed Budget is predicated on maintaining the FY 2024-25 total City millage rate which is comprised of the Operating Millage and the General Obligation Bond Millage. The total millage rate for FY 2024-25 was 6.0750 and remains unchanged at 6.0750 mills in FY 2025-26. While the total millage remains the same, an adjustment has been made to each type of millage rate.

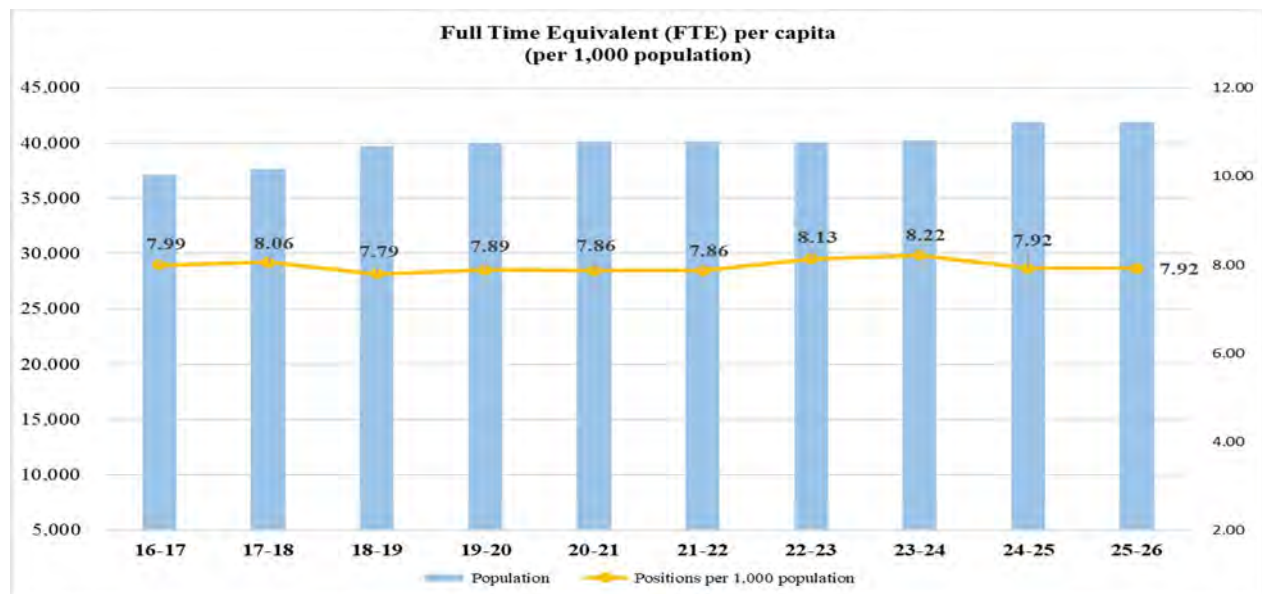
The General Obligation Bond Millage rate is based on a formula using the City's current gross taxable value divided by the City's annual General Obligation debt service payments. Each year, as the City's assessed value increases, there is a reduction in the General Obligation Bond Millage needed to cover the annual debt payments. The reduction in the General Obligation Bond Millage Rate has been incorporated into the Operating Millage Rate. Based on this, the proposed budget is established using the reduction in the General Obligation Bond Millage Rate and increasing the Operating Millage Rate by 0.0070 mills from 5.9540 mills to 5.9610 mills to support General Fund operations. Setting the operating millage rate for the General Fund at 5.9610 mills will result in a citywide tax increase of 6.10% above the rolled back rate of 5.6184 mills.

The Gross Taxable Value for 2025 increased by \$349,262,910 or 8.25% over the 2024 Final Gross Taxable Value. With the exception of modest increases for the Utility Service Taxes; Franchise Fees Recreation Activity Fees; all other revenues are either flat or declining.

When preparing for the upcoming fiscal year, staff prepared financial trend projections for FY 2024-25 which were used by the City Departments in the development of the FY 2025-26 Proposed 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, pension and incentives, which were calculated separately by the Budget Office.

**The following “budget highlights” provide a concise summary of the FY 2025-26 Proposed Budget:**

- ❖ Excluding new construction of \$91.21 million, the City’s tax base increased by \$258.05 million or 6.09%, which was due to an increase in market values. Some of this increase was offset by the 2.9% Save Our Homes inflation adjustment.
- ❖ For the City of Oviedo, a home assessed at \$250,000 in 2024, adjusted by 2.9% for save our homes inflation, and less the \$50,000 homestead exemption, will pay approximately \$44.04 more in City property taxes in 2025.
- ❖ The size of the City’s workforce for FY 2024-25 will remain at 332.125 FTE’s (full-time equivalent positions). The workforce (both full-time and seasonal) will have 35.295 more positions than it did in FY 2016-17. The Employee-to-Citizen population ratio will be 7.92 per 1,000.



- ❖ The FY 2025-26 total payroll (salaries and benefits) for all operating funds of \$37,226,782 is \$1,690,559 or 4.76% more than the total adopted payroll for FY 2024-25.

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.

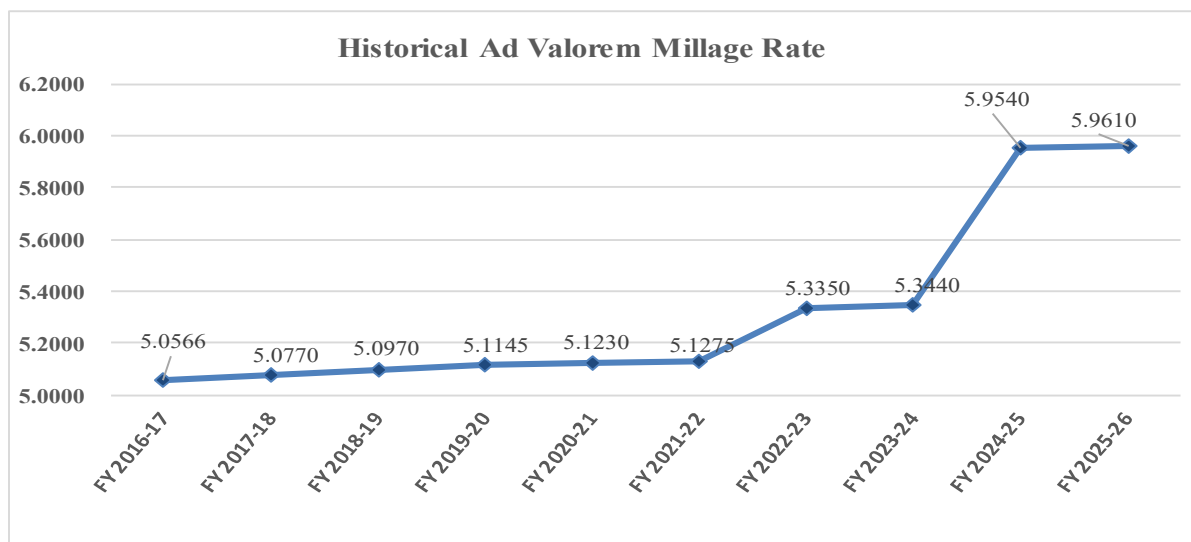
The City maintains accounting records on a budget basis as well as a GAAP (Generally Accepted Accounting Principles) basis. For financial reporting purposes, governmental funds rely on the modified accrual basis of accounting, while proprietary funds use full accrual accounting.

### **MILLAGE RATE HISTORY**

The Proposed General Fund operating millage rate for FY 2025-26 is 5.9610 mills. The operating millage rate is 6.10% greater than the rolled back millage rate of 5.6184 mills. The millage rate for the General Obligation Bond is 0.1140 mills. The combined millage rate for FY 2025-26 is 6.0750 mills, which remains consistent with the total combined millage rate in FY 2024-25.

<b>Historical Millage Rate Analysis</b>							
<b>Tax Year</b>	<b>Budget Year</b>	<b>Ad Valorem Millage</b>	<b>GO Bond Millage</b>	<b>Total City Millage</b>	<b>City Gross Taxable Value</b>	<b>Budgeted Ad Valorem Revenues *</b>	<b>Final Gross Taxable Value</b>
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	23,124,672	4,234,378,209
2025	FY 2025-26	5.9610	0.1140	6.0750	4,583,641,119	25,004,263	4,583,641,119

\* 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 25, 2025, the City's tax base increased by \$349.26 million or 8.25% as compared to last year. Annexations and the reassessment of existing real properties total \$101 million in FY 2025-26, or an increase of 2.39% over the 2024 real property base.

The change in taxable values between 2024 and 2025 are reflected below for the major categories of real property. Inclusive of new construction valued at \$91.21 million, the total real property base increased \$330.91 million or 8.08%.

Real Property Category	2025 Taxable Value	2024 Taxable Value	% Change
<b>Residential</b>	3,349,936,039	3,145,001,290	6.52%
<b>Commercial</b>	924,877,203	807,286,623	14.57%
<b>Industrial</b>	63,149,568	56,652,264	11.47%
<b>Institutional/Other</b>	88,625,219	86,739,663	2.17%
<b>Total *</b>	<b>4,426,588,029</b>	<b>4,095,679,840</b>	<b>8.08%</b>

*\*Excludes value of personal property*

**A summary of the changes in the entire tax base between 2016 and 2025 is depicted below:**

<b>SUMMARY OF TAX BASE DATA</b> (all dollar amounts expressed in 1,000's)										
Budget Year	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 24-25	FY 25-26
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	4,234,378
Tax Year	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
New Construction	26,060	71,989	118,720	94,536	28,326	14,951	25,358	12,950	84,606	91,211
Annexations	-	-	-	-	-	-	-	-	-	-
Re-assessment of Existing Properties	21,577	59,568	40,130	38,584	14,401	(4,997)	184,428	132,436	101,197	100,999
Personal Property	85,028	94,942	114,954	119,616	136,212	123,409	126,717	133,192	138,698	157,053
Tax Base Net Change	132,665	226,499	273,804	252,736	178,939	133,363	336,503	278,577	324,501	349,263
Gross Taxable Value	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	4,583,641
FINAL Gross Taxable Value	2,298,064	2,518,645	2,782,508	3,026,583	3,193,480	3,318,646	3,644,581	3,917,905	4,234,378	4,583,641
% Inc (Dec) from Previous Year Final	5.80%	9.60%	10.48%	8.77%	5.51%	3.92%	9.82%	7.50%	8.08%	8.25%
Operating Millage	5.0566	5.0770	5.0970	5.1145	5.1230	5.1275	5.3350	5.3440	5.9540	5.9610
Ad Valorem *	11,071	12,176	13,521	14,748	15,601	16,205	18,525	19,917	23,996	25,957
CRA Revenues	(152)	(228)	(354)	(505)	(532)	(531)	(677)	(725)	(862)	(953)
<b>Total Ad Valorem Revenues</b>	<b>\$ 10,919</b>	<b>\$ 11,948</b>	<b>\$ 13,168</b>	<b>\$ 14,242</b>	<b>\$ 15,068</b>	<b>\$ 15,674</b>	<b>\$ 17,848</b>	<b>\$ 19,192</b>	<b>\$ 23,134</b>	<b>\$ 25,004</b>

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 2025-26, the Gross Taxable Value of the City is \$2.28 billion greater than the Final Gross Taxable Value seen in FY 2016-17.



## **GENERAL FUND**

The total General Fund budget is \$44,536,020, which is \$1,805,611 or 4.23% greater than the FY 2024-25 Adopted Budget of \$42,730,409.

The FY 2025-26 Proposed Budget is comprised of State and City revenues, as well as tax revenues based on the operating millage rate of 5.9610 mills, together these sources provide sufficient funds to accomplish the following:

- ✓ Maintains FY 2024-25 Service Levels,
- ✓ Funds a 4% salary increase for General Employees,
- ✓ Funds a 5% salary increase for Fire bargaining unit employees,
- ✓ Funds a 5% salary increase for Police bargaining unit employees,
- ✓ Funds an increase in benefit costs,
- ✓ Funds overtime costs,
- ✓ Funds a 5% 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 2025-26,
- ✓ Maintains 15% Reserve Fund Balance as per the Budget and Financial Policy of the City,
- ✓ Maintains 16.67% Reserve Fund Balance as per GFOA Best Practices.

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

### **General Fund Revenues**

General Fund revenues increased by \$1,805,611, primarily due to the increase in Ad Valorem revenue. The increase in Ad Valorem revenues is due to an overall increase in the gross property value of the City of 8.25%, along with an increase in the Operating millage rate of 0.0070 mills. Non-Ad Valorem revenues (excluding transfers and fund balance) reflect a decrease of \$108,434 or -0.60% less than FY 2024-25 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 FY 2024-25 Adopted and FY 2025-26 Proposed budgets by major revenue category is depicted below:

<b>Revenue Category</b>	<b>FY 2024 25</b>	<b>FY 2025 26</b>	<b>\$ Variance</b>	<b>% Variance</b>
Ad Valorem	23,134,672	25,014,263	1,879,591	8.12%
Utility Taxes	5,421,206	5,596,100	174,894	3.23%
Business Receipt	146,130	146,130	-	0.00%
Licenses, Permits, Fees	3,191,919	3,287,982	96,063	3.01%
Intergovernmental	5,009,808	4,587,900	(421,908)	-8.42%
Charges for Services	3,130,803	3,185,999	55,196	1.76%
Fines and Forfeitures	77,000	95,000	18,000	23.38%
Other Revenues	1,078,287	1,047,608	(30,679)	-2.85%
Transfers in	1,540,584	1,575,038	34,454	2.24%
Use of Fund Balance	-	-	-	0.00%
<b>Total</b>	<b>\$ 42,730,409</b>	<b>\$ 44,536,020</b>	<b>\$ 1,805,611</b>	<b>4.23%</b>

### **Property Taxes (General Fund)**

The millage rate of 5.9610 mills will generate \$25,004,263 in property tax revenues (excluding delinquent tax payments of \$10,000) to support General Fund operations - an increase in property tax revenues of \$1,879,591 as compared to the FY 2024-25 Adopted Budget. The FY 2025-26 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 2025-26 Proposed Budget: \$25,004,263 - at 5.9610 millage rate
- FY 2024-25 Adopted Budget: \$23,124,672 - at 5.9540 millage rate

### **Non-Ad Valorem Revenues**

Total non-ad valorem revenues of \$17,946,719 are \$108,434 or -0.60% less than the FY 2024-25 non-ad valorem base of \$18,055,153. Increases/ (Decreases) are expected in the following:

<b>Revenue</b>	<b>Increase/(Decrease)</b>
Utility Service Taxes	174,894
Franchise Fees	96,358
Licenses And Permits	(2,695)
State Revenue Share	(161,961)
State Half-Cent Sales Tax	(271,267)
Other Intergovernmental	11,320
Development Services Fees	1,850
Other Charges for Services	38,017
Recreation Activity Fees	38,400
Fines And Forfeitures	18,000
Miscellaneous	(51,350)

The FY 2025-26 Proposed Budget does not 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 FY 2024-25 Adopted and FY 2025-26 Proposed budgets by major expenditure category is depicted below:

<b>Expenditure Category</b>	<b>FY 2024 25</b>	<b>FY 2025 26</b>	<b>\$ Variance</b>	<b>% Variance</b>
Salaries	\$ 20,174,348	\$ 21,543,219	\$ 1,368,871	6.79%
Benefits	2,757,462	2,940,743	183,281	6.65%
Overtime	863,866	953,231	89,365	10.34%
Health Insurance	4,232,255	4,049,427	(182,828)	-4.32%
Workers Compensation	233,321	243,784	10,463	4.48%
Vehicle Replacement Fund	1,249,696	1,253,776	4,080	0.33%
General Insurance	482,508	532,380	49,872	10.34%
Operating Expenses	8,861,226	9,062,464	201,238	2.27%
Capital Expenses	1,059,000	951,819	(107,181)	-10.12%
Transfers Out	1,736,201	1,802,861	66,660	3.84%
Transfers Out - Debt	688,021	678,824	(9,197)	-1.34%
Reserve for Contingency	392,505	523,492	130,987	33.37%
<b>Total</b>	<b>\$ 42,730,409</b>	<b>\$ 44,536,020</b>	<b>\$ 1,805,611</b>	<b>4.23%</b>

### **Debt Service and Lease Financing Support**

Debt service and lease financing expenses decreased by \$9,197 from FY 2024-25. The decrease is due to adjustments to the Debt Service Cost on existing Bonds/Notes.

The General Fund's share of debt service includes debt service payments of \$678,824 or 1.52% of the FY 2025-26 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 2025-26 are \$1,802,861, an increase of \$66,660 from the FY 2024-25 Adopted Budget. The increase is related to the increase in the Transfer Out to the IT Internal Service Fund.

### **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 expenditure. The September 30, 2024, Annual Comprehensive Financial Report, states the General Fund unassigned fund balance is \$19,966,086. Based on the FY 2024-25 Amended Budget, and the FY 2025-26 Proposed Budget, the ending unassigned fund balance on September 30, 2026, is projected to be \$18,410,816, or 43.78% of FY 2025-26 budgeted expenditures, less transfers.

## **WATER AND WASTEWATER OPERATIONS**

### **Revenues**

The projected revenues for Water, Wastewater, and Reclaimed Water Utilities for FY 2025-26 reflect a rate increase of 9% over the FY 2024-25 rates. A Utility rate study for water, wastewater, and reclaimed water was completed by Willdan Financial Services in December of 2024 and approved by City Council on February 3, 2025, with the adoption of Resolution No. 4559-25. The increase in the rates will result in an overall increase in water and sewer revenues of \$3,879,444 when compared to FY 2024-25. In addition, the City is forecasting to secure a Bond Anticipation Note of \$2,500,000 to fund capital improvements.

### **Expenses**

The total operating budget for Water and Wastewater operations for FY 2025-26 (Water Production and Distribution, Wastewater and Reclaimed Water, Administration and Utility Billing Customer Service) is \$13,008,721, which is a \$1,098,316 increase over the FY 2024-25 Adopted Budget. Significant changes to the FY2025-26 Proposed Budget include the following:

- Citywide salary increases of 4.00%,
- An increase in Workers Compensation and General Insurance of 10%,
- An increase in the contribution to the Vehicle replacement Plan,
- An increase in operating costs for Chemicals, Sludge removal and Purchase of Sewer.

### **Transfers**

Transfers out of the Water and Wastewater Operating Fund are projected to increase by \$125,019 in FY 2025-26. These include changes in the following:

- Increase in the Transfer out to the General Fund of \$31,292,
- Decrease in the Transfer out to the General Government Debt Service Fund of \$158,
- Increase in the Transfer out to the new Information Technology Internal Service Fund of \$86,804,
- Increase in the Transfer out to the Renewal and Replacement Fund of \$9,525,
- Decrease in the Transfer out to the Utility Debt Service Fund of \$2,444.

### **Total Budget**

The total FY 2025-26 Proposed Budget for the entire Utility System is \$32,976,554 as compared to \$26,744,114 for FY 2024-25. 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.

### **Cash Reserves (Utility Operating Fund)**

Budget policy guidelines require that the City's Water/Wastewater Fund establishes a working capital reserve equal to a minimum of one hundred and twenty (120) days. The projected cash position on September 30, 2026 (not including capital reserves of \$4.34 million), is projected to be \$2.88 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, 2024, the debt service coverage factor was 3.65. 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 (\$1,771,791 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 16, 2025, meeting, the Oviedo CRA Governing Board was provided items for consideration in the FY 2025-26 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
- ❖ CRA Annual Report Advertisement
- ❖ Franklin Street Trees
- ❖ Franklin Street Extension
- ❖ Sweetwater Creek Water Quality Projects
- ❖ Sweetwater Creek Trail/Multi Use Path

### **Building Services (\$797,000 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 \$51,967 for FY 2025-26. Revenues for FY 2025-26 are budgeted at \$797,000.

### **Solid Waste Fund (\$3,773,827 total budget)**

The FY 2025-26 Solid Waste Fund Proposed Budget increased by \$280,275 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 residential rate charged to customers for FY 2025-26 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. In accordance with the current agreement, the City pays Waste Pro a flat rate per customer of \$18.40 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 (\$4,542,152 total budget)**

A Stormwater rate study was completed by Willdan Financial Services in December of 2024 and approved by City Council on February 3, 2025, with the adoption of Resolution No. 4559-25. Per the Resolution, effective February 1, 2025, the Stormwater rate increased from \$11.72 to \$14.65 per ERU, per month. Effective October 1, 2025, the Stormwater ERU rate shall automatically increase by twenty-five percent (25%) with the increase reducing to fifteen percent (15%) on October 1, 2026. Both maintenance and capital improvement projects are funded by the Stormwater Utility Fee. The Stormwater Utility Fee will generate approximately \$4.52 million in revenue in FY 2025-26, up from \$2.87 million in FY 2024-25. 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 (\$2,362,126 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 an open space in the City's Community Rating System (CRS). With the substantial acreage of the golf course, the City can 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, the 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**

Some of the challenges the City faced during the preparation of the FY 2025-26 Proposed Budget included discrepancies in market-based pay between Oviedo Police Department and other local law enforcement agencies in and around Seminole County. To better position the City, an 11% salary increase for Police Officers and 7% for Police Sergeant and Lieutenant is approved effective August 3, 2025. An additional 5% increase will be applied on October 1, 2025.

The citywide payroll of \$37.2 million for all operating funds combined, is an increase over the FY 2024-25 payroll of \$1,690,559 or 4.76%. The increase is the result of funding the following:

- A 4% salary increase for all full and part-time employees non-bargaining unit employees.
- A 5% salary increase for Police and Fire bargaining unit employees, respectively.
- Departmental adjustments to overtime, temporary positions, longevity, incentives, special event pay and sick-leave buy-back totaling \$81,844.
- Adjustments to FICA, retirement, pension and worker's compensation within all departments reflect an increase of approximately \$383,833, primarily due to salary increases, pension rate adjustments within Public Safety and an increase in Workers' Compensation rates.

## **CITY WORKFORCE AND TOTAL PAYROLL, CONTINUED**

The Total City-wide staffing is proposed to remain unchanged from FY 2024-25 at 332.125 Full time equivalent (FTE).



### **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 not increase for FY 2025-26. The cost of single (employee) coverage remains \$14,660 per year. The City pays for single coverage on behalf of City employees. In addition, the City pays for employee's Life Insurance, Long Term Disability and a portion of any dependent care health costs.

**City Retirement Contributions:** The City's total contribution for FY 2025-26 is estimated at \$3,194,968. The total contribution is comprised of the City's match toward the ICMA 401A plan, which is based on the employees' contribution, not to exceed 5%. It also includes the City's contribution to the Fire and Police pension plans, which were adjusted in FY 2025-26 based on the Fire and Police Actuarial reports. For FY 2025-26, the Fire and Police pension accounts are budgeted \$1,414,844 and \$1,150,453, respectively.

**Workers' Compensation:** Workers' compensation coverage is provided by Public Risk Management (PRM). The FY 2025-26 workers compensation costs are budgeted at \$295,186, an increase of \$13,442 or 4.77% over the FY 2024-25 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 2025-26 from various dedicated funding sources for capital improvements is approximately \$18 million. Significant projects scheduled for FY 2025-26 include:

- Oviedo Water Reclamation Facility reject water pump station and force main.
- Replacement of Disk Filters for the Wastewater treatment plant.
- Pipelining of storm water pipes.
- SR 426/CR419 Phase 3 widening.
- Alafaya Woods Pond 90 retrofit.
- West Mitchell Hammock Water Treatment Plant advanced water treatment.
- Boston Hill drainage improvements.
- AM Jones storage improvements.
- Mission Road area drainage improvements.
- Adding streetlights on Mitchell Hammock Road.
- Citywide Wastewater Master Plan.

## **SUMMARY COMMENTS**

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

- ❖ Advance and resilience of existing infrastructure,
- ❖ Enhance mobility throughout the city,
- ❖ Reduce safety liabilities within the city,
- ❖ Improve the City's utility efficiency and secure sustainable resources,
- ❖ Improve the overall quality of stormwater within the city,
- ❖ Provide a wide range of inclusive and accessible recreational activities,
- ❖ Increase accountability in city processes,
- ❖ Become more fiscally sustainable each year to provide adequate funding for all departments.

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: Number One Best Suburb to Raise a Family in the Orlando area in 2024 and the Sixth Best Suburbs to Live in Florida in 2024 by Stacker's list; Top 99 Best Small Cities in America 2023, by WalletHub; the 43rd Best Place to Live in America 2020, by Money.com; 52nd Best Small Cities to Start a Business in 2024 by WalletHub; 6th Safest Mid-Size City in Florida by Value Penguin; and The Safest Cities in Florida 2018 by the National Council for Home Safety and Security.

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,

A handwritten signature in blue ink, appearing to read "Bryan Cobb".

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, 2024**

*Christopher P. Morill*

**Executive Director**

# Introduction Section

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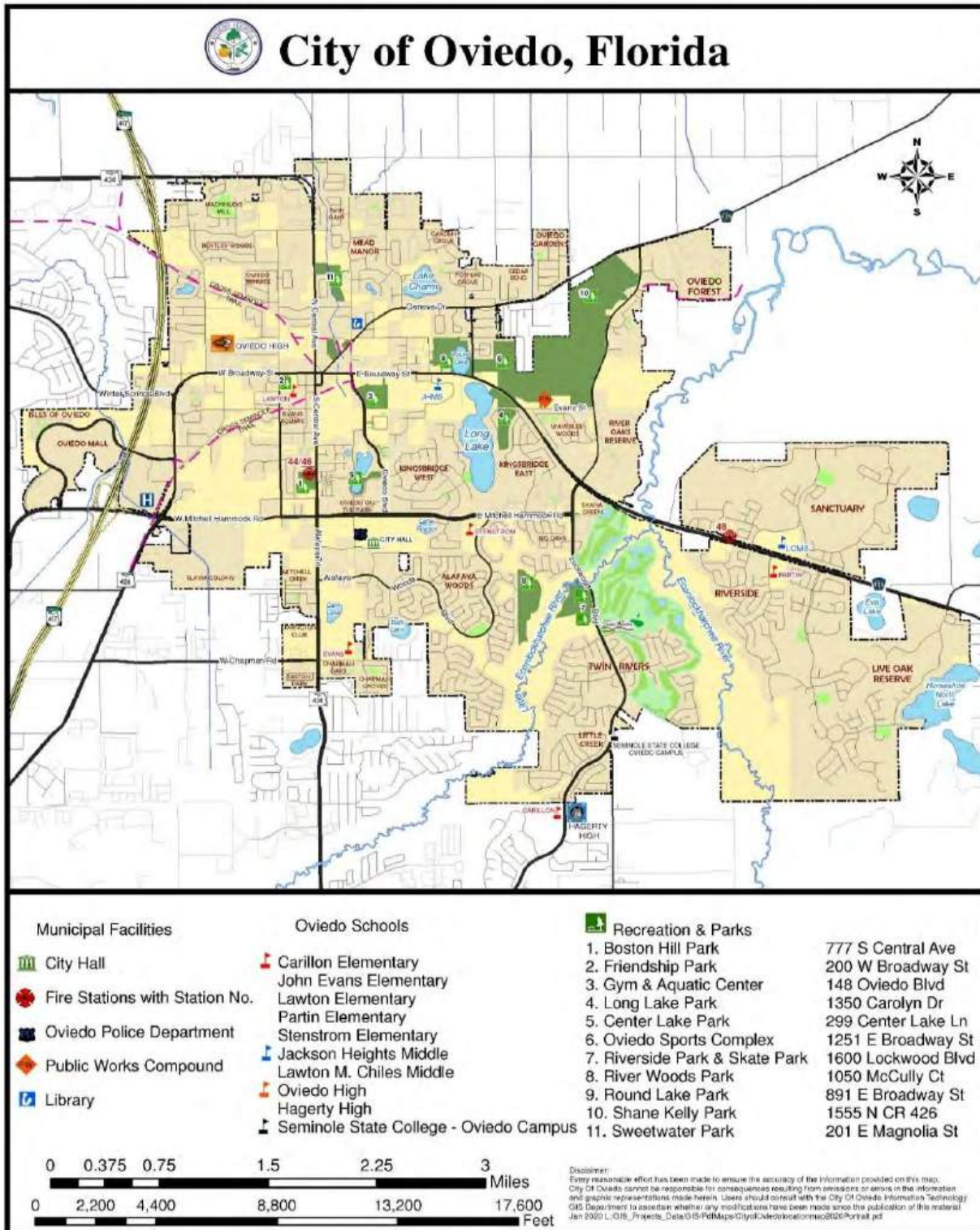
*The Introduction Section provides the reader with an overview of the City of Oviedo's location, history and statistical information. It also includes the City's Organizational Chart; Strategic Plan; Budget and Financial Policies; explanation of the Budget Document Format; Budget Process and Calendar;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





# 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

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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 41,934, 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 are 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 13<sup>th</sup> largest school district in Florida and is 57<sup>th</sup> nationally. Student enrollment for the 2025-26 school year is estimated at 69,708 unweighted full-time

# History of Oviedo

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equivalent students. SCPS has perennially been recognized as an “A” rated district by the Florida Department of Education. In 2025, 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.



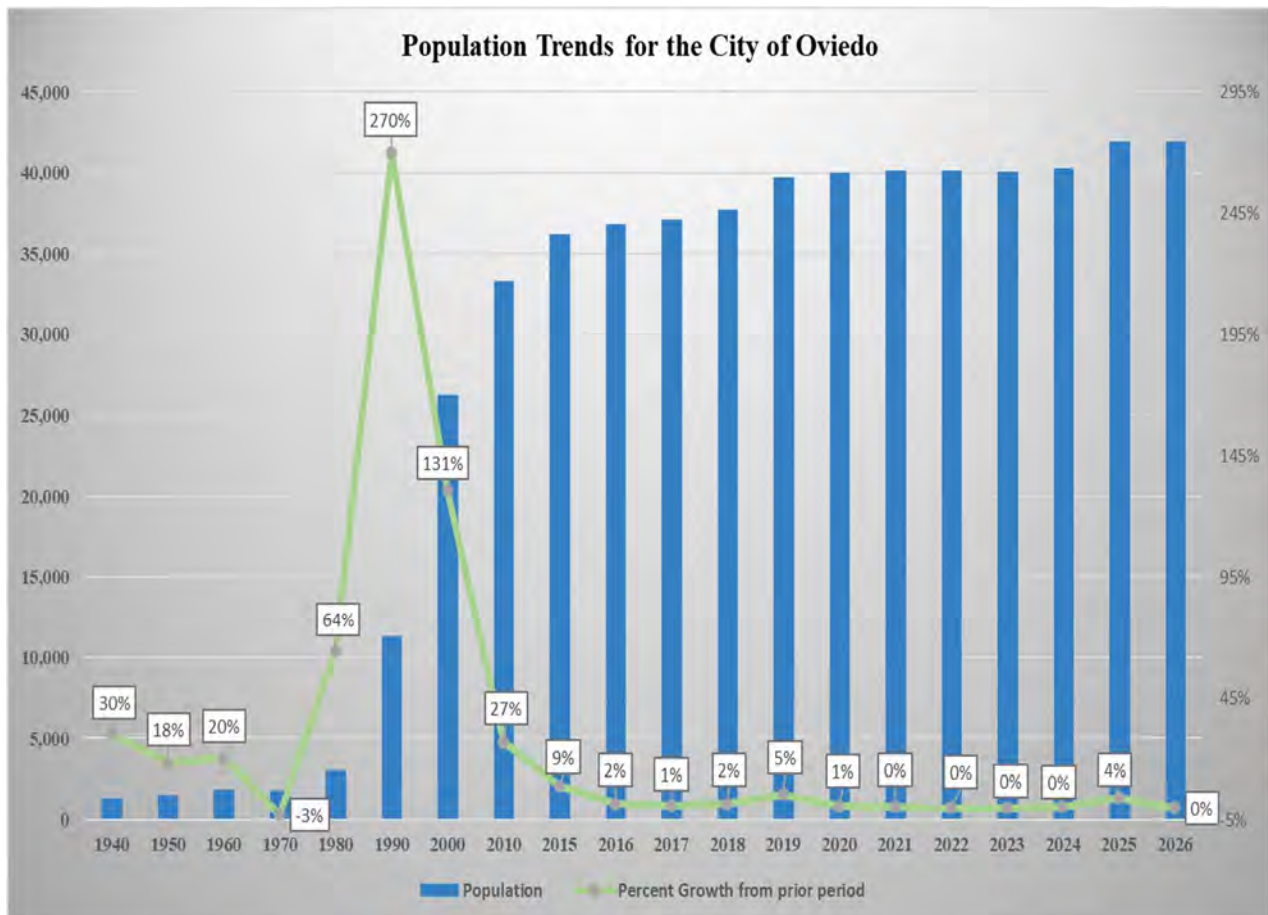
# City of Oviedo - Statistical Information

Oviedo was incorporated into a City in 1925 with a population of 800. Today, Oviedo is home to 41,934 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

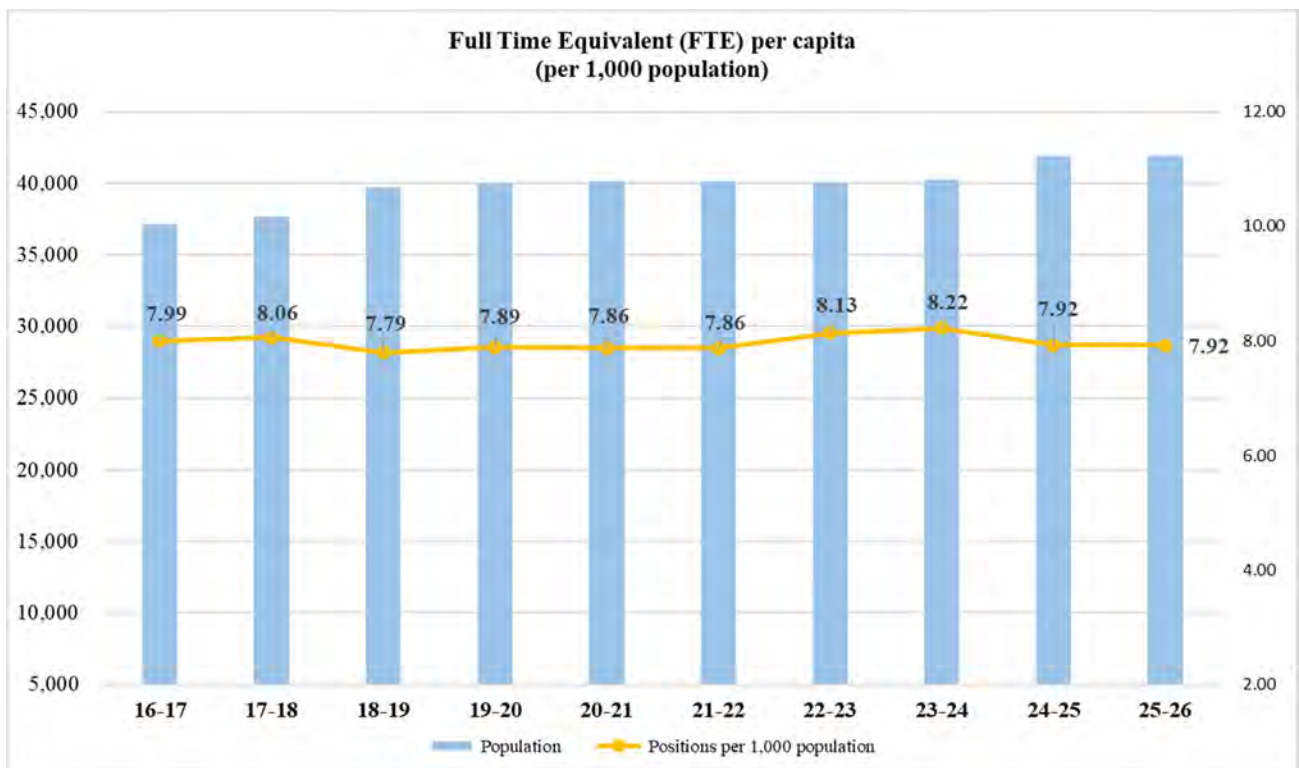
Oviedo resides in eastern Seminole County, which is the 13<sup>th</sup> most populous county in Florida, and makes up approximately 2.14% of the state's total population. The City of Oviedo continues to grow, with the most recent population estimate in FY 2025-26 at 41,934 residents. The median age in the City is 37.2 years. Oviedo is a desirable location due to its top-rated schools, multiple parks, low crime rate, affordable housing and excellent City facilities.





# City of Oviedo - Statistical Information

As the City's population continues to grow, so do the services provided to our Citizens. With the increase in services, the City has also had a corresponding growth in employees. In FY 2016-17, the number of full and part-time employees was 296.83, and in FY 2025-26 the proposed full time equivalent (FTE) is 332.125.



# City of Oviedo - Statistical Information

## Housing

Homes in Oviedo are overwhelming single-family dwellings. Nearly 89.52% of homes in the City fit this description, with the remaining 10.48% 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 75.68% of City's taxable value allocated to Residential properties.

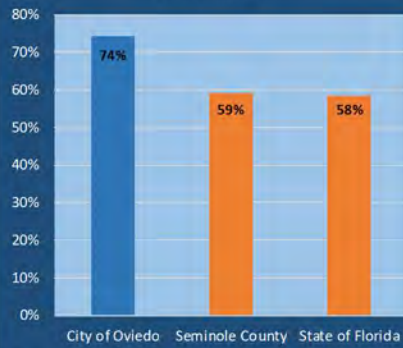
Residential vs. Commercial Taxable Values					
Year	Total Residential and Commercial Taxable Value	Residential * Taxable Value	% Residential	Commercial Taxable Value	% Commercial
2015	2,083,536,680	1,660,008,655	79.67%	423,528,025	20.33%
2016	2,213,036,333	1,761,309,097	79.59%	451,727,236	20.41%
2017	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	3,784,712,966	2,927,882,850	77.36%	856,830,116	22.64%
2024	4,095,679,840	3,145,001,290	76.79%	950,678,550	23.21%
2025	4,426,588,029	3,349,936,039	75.68%	1,076,651,990	24.32%
* Residential values includes DOR codes: 00, 01, 02, 08, 04, & 05					
Source: Seminole County Property Appraiser					

Additional statistical information is noted on the following graph:

# City of Oviedo - Statistical Information

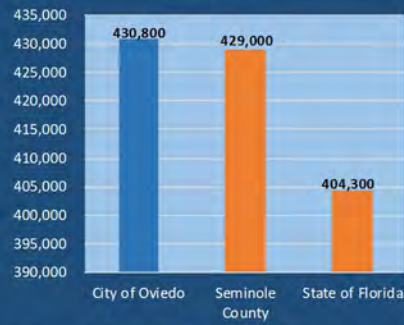
## OWNER OCCUPIED HOUSING

Source: US Census Bureau, 2023 5-year American Community Survey



## MEDIAN VALUE OF OWNER OCCUPIED UNITS

Source: US Census Bureau, 2023 5-year American Community Survey



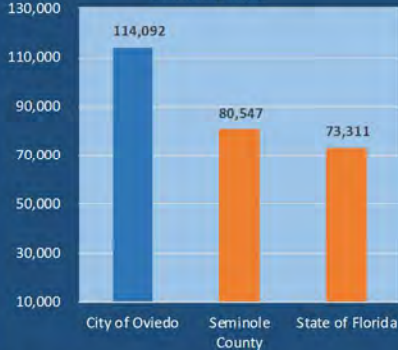
## POPULATION BY AGE

Source: US Census Bureau, 2023 5-year American Community Survey



## MEDIAN HOUSEHOLD INCOME

Source: US Census Bureau, 2023 5-year American Community Survey



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



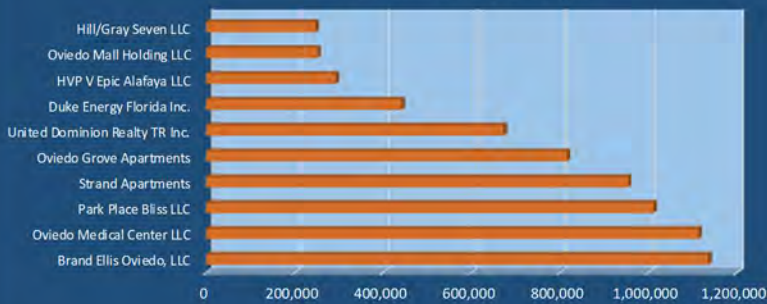
## POPULATION BY CITY

Source: BEBR



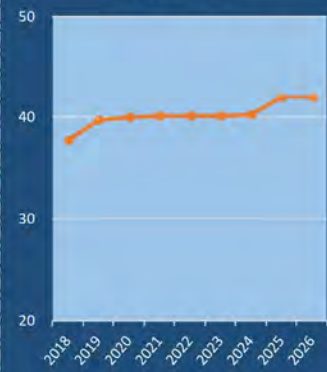
## 2024 TOP TEN TAXPAYERS

Source: Seminole County Property Appraiser



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

## POPULATION GROWTH IN THOUSANDS

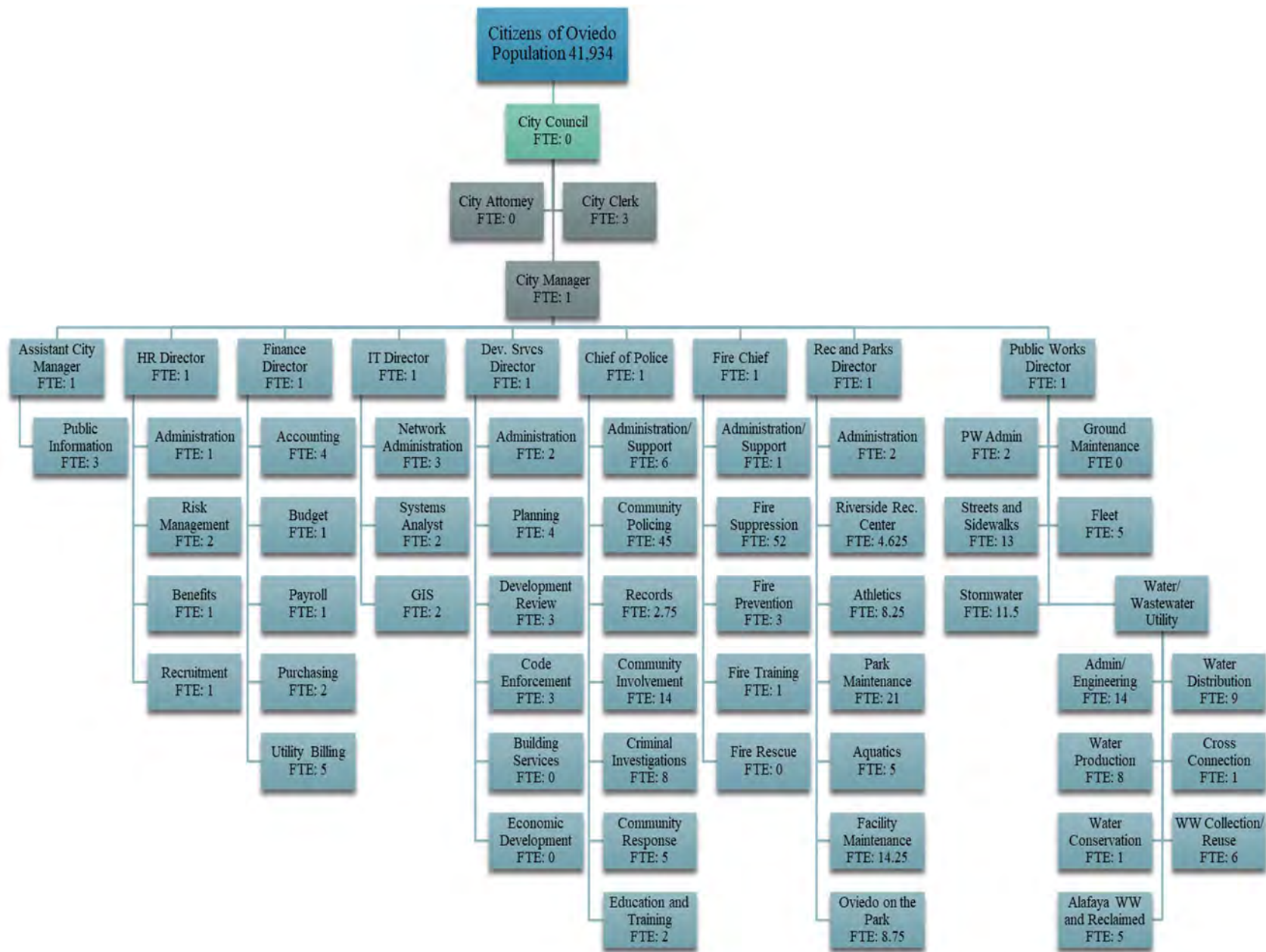


## RESIDENTIAL VS. COMMERCIAL TAXABLE VALUES





# City-wide Organizational Chart



# Introduction

Since the City of Oviedo was formally incorporated in 1925, the City of Oviedo has undergone numerous changes over the years. In preparation for its 100th anniversary, the City of Oviedo is updating the Strategic Plan to build a cohesive path toward the goals and objectives necessary to achieve the city's mission.

The City of Oviedo adopted its most recent strategic plan in 2011 in an effort to implement a more professional approach to planning and budgeting. Due to overwhelming progress in the implementation of the strategies and the number of changes since the previous document, the plan is suitable for an update to support the city's future.

This new 2025 Strategic Plan was drafted after reviewing the successes of the 2011 Plan, assessing the changes that have occurred since then, and conducting additional staff and board engagement to ensure a clear vision for Oviedo's future.

**Oviedo is committed to advancing and maximizing the social and economic well-being of its residents through sustainable public services, accessible city programs, and trusted, effective leadership.**

# Purpose

The City of Oviedo partnered with the East Central Florida Regional Planning Council (ECFRPC) to work with the city's governmental departments and City Council to identify priorities, opportunities for growth and improvement, gaps or needs in organizational efficiency and development, and others as the process unfolds. This process included one-on-one surveys and interviews with staff and Council Members, a Facilitated Retreat, updates to the City Management, and developing an operational strategic plan for city departments and Council to implement.

Creating a Strategic Plan is crucial for: clarity of goals and priorities, efficient resource allocation, collaboration, measurable progress, and accountability. The ECFRPC staff is executing the project with assistance from a professional facilitator and the Assistant City Manager as the project lead for the city.



# LEADERGOV



# Process

The first phase of the Strategic Plan involved a survey and individual interviews. The project team held a kickoff meeting to provide an overview of the project and obtain initial feedback regarding the current strategic plan and additional considerations for surveys and interviews. On May 28, 2024, the project team presented at the city's weekly Department Directors Meeting. During the meeting, the details of phase one were reviewed. This included the following actions:

1. Develop an online survey and gather staff input. The survey was based on a review of the existing strategic plan and input from city management.
2. Conduct the survey. Staff and the City Council were provided with a two-week period to complete the survey, which provided feedback and baseline information for one-on-one surveys.
3. Conduct one-on-one interviews with Department Directors and City Council based on individual survey results and areas of further inquiry. The ECFRPC staff conducted 45 – 60-minute on-site interviews with the directors and council members. Those unavailable for in-person meetings were provided with virtual options.

The Departments included in Phase One were: City Clerk, City Council, City Management, Development Services, Finance, Fire, Human Resources, Information Technology, Legal Services, Police, Public Information, Public Works, and Recreation and Parks.

The second phase of the Strategic Plan involved a facilitated retreat over a series of three days. The City of Oviedo and the ECFRPC partnered with LeaderGov, a professional development organization focused on helping local government leaders fulfill purpose and results by helping others become their best through collaborative workshops, retreats, and thoughtful strategic planning. LeaderGov is a national leadership organization, based in Atlanta GA, that helps cities, counties, taxing authorities, and special districts improve leadership, teamwork, and culture. Each of the three strategic planning retreat workshops were publicly noticed in accordance with Florida Statute and allotted time for public comment. Meeting minutes were documented.

Phase Three involved the development of the draft and final strategic plan. Each department was assigned to a working group and contributed to the SMART goals to ensure clarity and cohesion within the plan. Through this process, the Strategic Plan was developed.





# Public Health & Safety

**Maintain a stable and thriving community, protect citizens from harm, and ensure peace of mind for all residents.**

## 1.1 Expand Public Safety Services Efficiencies

- Continue to pursue the public safety building initiative and alternatives.
- Complete a financial feasibility analysis and roadmap for a city Public Safety Training Center by 2027.
- Achieve ISO Rating 1 by opening a third fire station and incorporating a fully staffed engine and transport capable rescue.
- Create a public safety technology development plan and identify funding (including grants) to implement the plan.
- Continue engagement with formal and informal community organizations to further public safety involvement.

## 1.2 Maintain and Promote Conservation Strategies

- Maintain existing and future conservation lands through best practices with appropriate agencies.
- Promote Florida Friendly Landscapes on all properties through the development of public education programs and phasing in example landscapes on city property.
- Implement the Floodplain Habitat Assessment and Management Plan.
- Evaluate city-owned, existing natural lands (including conservation areas) to assess the existing quality and compliance with applicable permits and develop plans to improve the quality of natural lands as applicable.



### 1.3 Reduce Safety Liabilities Within the City

- Develop plans and identify funding for routine and extended maintenance for all city facilities and parks.
- Implement action items from the Vision Zero Action Plan to eliminate traffic deaths and severe injuries by 2045.
- Evaluate the Seminole County Local Mitigation and Resiliency Strategy Goals and Objectives for applicable Public Health and Safety elements and develop action items in conjunction with the County.
- Develop a public sidewalk strategic plan to assess current conditions, prioritize repairs or replacements, and identify potential funding sources.
- Implement a city-wide maintenance and asset management program.
- Develop and implement an industry standard playground inspection program for all city parks and playgrounds.
- Promote the use of Root Barriers to reduce sidewalk liabilities.

### Accomplishments:

#### Public Information

- Requested Federal Funding for Police Technology, Training and Equipment. (1.1)
- Applied for State Legislative Appropriation for the Public Safety Training Center. (1.1)
- ION Group continued monthly meetings. (1.3)
- Applied for State Legislative Appropriation for West Mitchell Hammock Corridor Safety Improvements (Vision Zero). (1.3)

#### Recreation and Parks


- Park Rangers completed and passed the National Program for Play Area Safety certification course to become a School and Community Playground Safety Inspector. (1.3)
- Vendor performed replacement of 52 sidewalk panels at Oviedo on the Park along Center Lake Lane. (1.3)
- Facilitated quarterly fire sprinkler inspections. (1.3)
- Facilitated annual fire extinguisher inspection/service at all City Facilities. (1.3)
- Facilitated semi-annual fire suppression systems service. (1.3)



### Accomplishments (continued):

- Fire sprinkler repairs were performed at Fire Administration, Fire Station 44/46, and City Hall. (1.3)
- Completed 1st & 3rd Quarter preventative maintenance program on all City owned HVAC systems. (1.3)
- Completed annual preventative maintenance program on all City owned HVAC systems. (1.3)
- Facilitated monthly elevator inspections at City Hall, City Hall annex, Public Safety Building, and Fire Station 44/46. (1.3)
- Facilitated quarter grease trap service at Center Lake Park and Cantina. (1.3)
- Facilitated bi-annual preventative maintenance on ADA Door operators at City Hall and City Hall Annex. (1.3)
- Facilitated roofing inspections at the Oviedo sports Complex, Cultural Center, Marina Building, Cantina, Fire Station 48, Public Works Administration, Shane Kelly-Aulin House, Parks Shop, and Concession Stand. (1.3)  
Facilitated annual maintenance on Lochinvar boiler at gymnasium. (1.3)
- Facilitated annual preventative maintenance of bay doors, at Fire Stations 44/46, and Public Safety Building. (1.3)
- Revamped landscaping pockets within Center Lake Park to include Florida friendly plantings, liriope, green and variegated arboricolas. (1.2)
- Facilitated vendor installing Florida friendly canopy trees within City of Oviedo parks, species planted include southern oaks, bald cypress, and southern magnolias. (1.2)





# Resilient Infrastructure and Natural Environment

**Provide a seamless fusion of resilient infrastructure and the natural environment for future generations.**

## 2.1 Improve the City's Utility Efficiency and Secure Sustainable Resources

- Develop the Sustainability Action Plan.
- Use the findings from the wastewater septic to sewer study to prioritize critical and vulnerable areas of the city where septic to sewer efforts can be focused.
- Accelerate efforts to increase the city's wastewater capacity by 2035 through appropriate rate structures, sustainable revenues, grants, and planning.
- Develop alternative potable water sources to ensure a self-sustaining freshwater supply.
- Improve existing conservation campaign to encourage residents to reduce water usage.
- Seek grants that provide the city with assistance in the reduction of overall water usage.

## 2.2 Advance the Resilience of Existing Infrastructure

- Use the Vulnerability Assessment prepared by Seminole County to identify improvements and mitigation strategies to vulnerable city critical assets and infrastructure.
- Identify, seek funds, and implement projects to reduce the vulnerability of the city's critical assets and infrastructure.
- Utilize the Florida Resilient Program to fund resilience-oriented infrastructure projects.



# Resilient Infrastructure and Natural Environment

## 2.3 Improve the Overall Quality of Stormwater Within the City

- Update the Stormwater Master Plan.
- Perform Basin Studies to assess the level of service provided by the existing stormwater infrastructure, assess areas and strategies for additional green infrastructure, and identify gaps in flood mitigation.
- Implement the Basin Management Plan to reduce nutrient loading.

## 2.4 Enhance Mobility Throughout the City

- Support Seminole County and Florida Department of Transportation during the completion of Phase III of County Road 419.
- Implement elements of the Mobility Plan including street connectivity for alternative modes of transportation, such as pedestrians, bicyclists, and golf carts.
- Encourage mixed-use development that reflects the city's land development code to decrease vehicle miles traveled.

## Accomplishments:

### Public Information

- Requested Federal Funding for Sweetwater Creek Restoration. (2.3)

### Recreation and Parks

- Completed roof replacements for Public Safety Building and Riverside Park. (2.2)
- Completed roofing repairs at Fire Station 48 and Gymnasium & Aquatic Facility. (2.2)
- Completed flooring replacements at Fire Station 48, City Hall-Finance Offices, City Hall 1st Floor Conference Room, and the entire 2nd floor of City Hall. (2.2)
- Completed repair to Fire Station 48 bay doors. (2.2)
- Completed resealing/caulking windows at Gymnasium and Fire Administration. (2.2)



# Resilient Infrastructure and Natural Environment

## Accomplishments (continued):


- Facilitated exterior painting of the following City Facilities with the use of the American Rescue Plan Act (ARPA) funds, Shane Kelly Park – Aulin House, Fleet Maintenance Building, Dial Building, Cultural Center, and Public Safety Building. (2.2)

### Development Services

- Mobility Fee Schedule effective on December 16, 2024. (2.4)
- Approval of the new Land Development Code on November 18, 2024, regulating the policies of the 2045 Comprehensive Plan, with new regulations promoting mixed-use development, connectivity and alternative modes of transportation. (2.4)

### Utilities

- All checks and plug valves at Lift Stations 53 and 58 were replaced. The panel at the softball fields station was replaced. Replaced pumps at LS 58, 23 and 14. (2.2)
- Installed pressure loggers at LS 5, 50, 54 and 55 to monitor force main pressure. (2.2)
- Epoxy coated 2 lift stations LS. 53 and 62. (2.2)
- LED lighting installation (Headworks). (2.2)
- CCC catwalk support beams replaced. (2.2)
- Installed new aeration system blower. (2.2)
- Replaced and upgraded #4 master lift station pump and piping. (2.2)
- Replaced and upgraded plant generator ATS. (2.2)
- Upgraded wiring and conduit from electrical room to Treatment basins. (2.2)
- Electrical room A/C mini split installation. (2.2)
- Electrical shed exterior and interior upgraded. (2.2)
- East treatment basin catwalk I-beams replaced. (2.2)
- Potable water well #103 repair and upgrade completed. (2.2)
- Painting of Chemical building exterior completed. (2.2)
- AM Jones feed line valve replaced and upgraded. (2.2)



# Resilient Infrastructure and Natural Environment

### Accomplishments (continued):

- Removal of records storage trailer (collections completed task). (2.2)
- Aeration recirculation pump repaired. (2.2)
- Removed storage area shed at AM Jones due to safety concerns (Collections/WMHWTP completed task) and cleaned up area. (2.2)
- Water softening system replaced / upgraded. (2.2)

#### Stormwater

- Completed Vulnerability Assessment. (2.3)
- Received new increase in classification from FEMA for City of Oviedo in the CRS. (2.3)
- Two more roads were adopted within the Adopt a Road Program. (2.3)
- 2024 NPDES annual report submitted to FDEP. (2.3)
- Sweetwater Creek was inspected and cleaned in its entirety. (2.3)
- 1,641 feet of storm pipe were inspected with an additional 609 feet lined and rehabilitated. (2.3)
- 294 Inlets Marked with no dumping Decals. (2.3)
- 31 tons of street sweepings including leaf debris were removed from roads. (2.3)



# Economic Vitality

**Foster innovation, advance a vibrant and sustainable economy, and amplify the overall quality of life through strategic economic activity in the community.**

### 3.1 Diversify the Local Tax Base and Expand Economic Revitalizations Efforts

- Diversify and balance the tax base to include more commercial, office, industrial, and mixed-use development.
- Attract and retain various types of businesses to expand economic opportunities for the Oviedo Workforce.
- Reevaluate current impact fees.
- Promote infill development and redevelopment.
- Update the Economic Development Plan to provide a framework for growing Oviedo's economy.

### 3.2 Provide New Opportunities for Equitable Community Participation in the Local Economy

- Identify opportunities, including the necessary infrastructure, to improve workforce connectivity in city facilities.
- Target senior housing and resources to support the ability to age in place.
- Identify strategic opportunities and develop a programmatic approach to promote small, local, and/or minority businesses through continued and enhanced partnerships with surrounding organizations and chambers for events and marketing.
- Engage with the local business community to identify gaps in city processes for better recruitment and retention of businesses and develop strategies to address identified concerns.

# Economic Vitality

## Accomplishments:

### Development Services

- Approval of the new Land Development Code on November 18, 2024, regulating the policies of the 2045 Comprehensive Plan, with new regulations promoting sustainable development and an increased mix of mixed-use in the City. (3.1)
- Approval of four Site Development Orders, 1 Final Plat, 1 Master Land Use Plan and accepted six Dedication of Improvements during the first two quarters of the FY 2024/2025, all related to infill projects and some redevelopment projects. (3.1)
- The City hired Nue Urban to prepare the study to update impact fees related to recreation, fire, police and administrative facilities. The kickoff meeting happened in January 2025. (3.1)





### 4.1 Enhance the City's Use of Technological Tools to Advance Efficiencies

- Develop a transition plan to replace the Enterprise-Wide software.
- Develop a Standard Operating Procedure to employ proper record management confidentiality protocols.
- Continue the conversion of paper records from all departments to digital copies for centralized access and organization.
- Develop a strategy to employ the best practices in cyber security to protect the city's network.
- Continue to evaluate HR software options to enhance HR efficiency for all functions.
- Plan to transition to citywide centralized purchasing.
- Identify steps to streamline Development Services application review time by optimizing the electronic plan review software by integrating Enterprise-Wide software.
- Complete the city's website improvements no later than 2025 and continually evaluate to ensure content and access to content is innovative and meets the needs of citizens.
- Develop an Artificial Intelligence use Standard Operating Procedure.



# High Performance Governance



### 4.2 Increase Accountability in City Processes

- Coordinate individual department priorities with the city's strategic direction, set benchmarks, and report quarterly.
- Streamline the Development Services process by creating a development handbook and business liaison position.
- Evaluate technology platforms to create opportunities for collaboration and communication between departments and staff.
- Identify improvements in city facilities and programming for sustainability and include in the 2026 Park and Recreation Master Plan and Maintenance Plan.

### 4.3 Further the Integration of GIS Based Systems into All City Operations

- Expand GIS proficient personnel into applicable departments and integrate Enterprise-Wide GIS.
- Continue integrating GIS into community engagement activities.

### 4.4 Become More Fiscally Sustainable Each Year to Provide Adequate Funding for All Departments

- Develop and implement a strategic communication plan to educate the public about the city's financial needs to continuously provide quality services and resources.
- Undertake an efficient budgeting process to review all expenditures, identify cross-over, redundancy and opportunities for efficiency and coordination on fiscal expenditures.
- Annually assess and update the fee structure to ensure the city's needs are met and appropriately reflect operational costs across departments.



### 4.5 Recruit, Retain, and Invest in High Quality Staff to Avoid Lapse in Services or Understaffing Concerns

- Continue to recruit and maintain high quality talent through competitive pay, benefits, including the expansion of the wellness program, and development opportunities.
- Ensure compliance with all new state and federal retirement regulations.
- Create Career Progression Plans for all departments in 2025 to ensure succession planning is implemented.
- Evaluate the feasibility of expanding funding opportunities for staff education to support professional growth and promote from within.
- Forge stronger relationships with local agencies, academic institutions, and organizations to train and recruit new employees and interns.
- Evaluate and analyze staff levels in all departments through the HR department to ensure staff matches the workload.

### 4.6 Prioritize Good Risk Management and Safety Training Initiatives

- Develop Continuity of Operations Plans (COOPs) within each department.
- Optimize safety training to refresh the importance of good management and safety practices.
- Evaluate potential enhancements to annual safety audits.
- Cultivate a strong work safety culture that rewards and recognizes employees that practice operations in a safe manner while minimizing liability exposure.

### 4.7 Create A Facilities Growth Plan That Identifies City Expansion Needs

- Evaluate alternative policies and strategies for city employees to meet the demand of physical office space needs.
- Identify new or rehabilitation projects to maximize space and anticipated growth of staff, facility storage, and other needs.



### Accomplishments:

#### City Clerk

- Implemented a citywide public records management system (NextRequest) to ensure standardized handling, tracking, and confidentiality of public records in accordance with legal requirements. (4.1)
- Collaborated with each department to establish a structured plan for reviewing and converting essential paper records into digital formats, improving accessibility and organization across the organization. (4.1)
- Provided guidance to departments in evaluating retention schedules for both paper and digital records, reducing unnecessary storage and minimizing legal exposure. (4.1)
- Established an ongoing process to ensure new documents are regularly digitized and uploaded, supporting consistent and compliant records management practices. (4.1)

#### IT

- Internal security scan performed and reviewed. (4.1)
- Cyber Security response plan created. (4.1)
- Performed annual Cyber Security training for all city staff. (4.1)
- Upgraded Filebound to version 8.3. (4.1)
- Upgraded city computers to Windows 11. (4.1)
- Upgraded NaviLine upgrade to ver 9.1.25.1. (4.1)
- Installed access control and cameras for new wellness center. (4.1)
- Installed access control and camera for city clerk's new rear door. (4.1)
- Migrated city staff to Microsoft 365. (4.1)

#### GIS

- Updated Census boundaries to US Census. (4.3)
- Updated New Zoning from consultant into our GIS database. (4.3)
- Created Runtimes and Service Area for proposed Fire Station location. (4.3)
- Update FEMA data and FEMA Interactive map New FLU and Zoning Interactive maps that are stand alone. (4.3)
- Created new Recreation and Parks Interactive map. (4.3)

# High Performance Governance



### Accomplishments (continued):

- Trained Public Works staff using Survey 123 for hydrant testing. (4.3)
- Hydrant ID assignments for County updated and edited (4.3)
- GIS Web page updated. (4.1)

#### Public Information

- City Website Update went live April 9, 2025. (4.1)
- Vendor Evaluation of strategic planning dashboard underway. (4.2)
- GIS Public Works CIP Dashboard Developed. (4.2)
- Updated Development Services Projects GIS Dashboard. (4.2)
- Worked with Stormwater Division to Create Wildlife Whereabouts GIS Dashboard. (4.2)

#### Recreation and Parks

- Converted storage room at Riverside Park into a library area for Senior Programming. (4.7)
- Began building renovations at Round Lake Park. (4.7)

#### Human Resources

- HR completed demos on three HR software vendors and are in the process of evaluating references and costs before making a recommendation. (4.1)
- HR surveyed and provided cost analysis of police salaries for the local area. Participated in the negotiation of salary increases for police officers, sergeants and lieutenants to meet market recruitment and retention standards (4.5)
- HR performed a review of the staffing requirements for facilities maintenance function by surveying the local area and providing cost analysis. Provides staffing recommendation to management. (4.5)
- Coordinated the opening of a new Employee Health and Wellness clinic fully funded by healthcare fund savings. This new facility enables the city to provide enhanced wellness services to employees and their families thereby enhancing the City's ability to recruit and retain high quality talent. (4.5)
- Risk Management is working with GIS to develop a Safety Audit platform using ESRI software. The platform is expected to enhance the safety audit process with improved inspection documentation efficiencies, ability to include GIS locations of hazards identified, ability to insert photos that can be tagged and appear on the inspection form, and ability to run reports and track Work Orders. (4.6)





### Accomplishments (continued):

#### Risk Management

- Risk Management attended the City Wellness Fair to promote the Safety Program through branded promotional materials, safety education, and promoted appropriate use of Personal Protective Equipment (PPE). (4.6)
- Risk Management formerly recognized individual department safety initiatives via branded newsletter insert. (4.6)
- Risk Management has assigned 11 hours of safety training over the past three quarters to City employees. (4.6)

#### Development Services

- Development Services Staff have been meeting regularly to discuss the update of the Development Review Handbook. (4.2)

#### Finance and Purchasing

- Received the Distinguished Budget Award for 20th consecutive year. (4.3)
- Received the Certificate of Achievement in excellence in financial reporting for the 33rd consecutive year. (4.3)
- Assisted internal department with obtaining quotes for goods or services greater than \$10,000. (4.1)
- Obtained signatures for new or renewal contracts and/or agreements. (4.1)



### 5.1 Provide A Wide Range of Inclusive and Accessible Recreational Activities

- Update and adopt the Park and Recreation Master Plan and review every five years.
- Conduct an annual Level of Service evaluation.
- Conduct a public survey that advises the city on the types of programming desired by residents to support the Park and Recreation Master Plan update, with a special focus on senior programming.
- Create a strategy to increase trail connectivity as part of the Park and Recreation Master Plan.
- Utilize Golf Course funds to renovate Twin Rivers facilities.
- Evaluate strategies to support organic, informal, and creative citizen gatherings in public spaces.

### 5.2 Develop and Maintain Local Partnerships to Further Engage Residents During Public Events

- Continue to encourage private sponsorships at public events to decrease expense burden on the city's budget.
- Collaborate with existing venues on events that expand the city's reach.
- Develop an Adopt-a-Park program.

### 5.3 Stimulate Creativity, Citizen Learning, and City Aesthetic

- Collaborate with local artists to increase public art.
- Create a public safety art tribute.
- Install art that offers functional purposes for public use.

## Strategic Plan



### 5.4 Continue to Maintain Financial Stability and Inclusiveness for Recreational Opportunities

- Formalize a departmental policy to ensure the city maintains a 30% cost recovery for programs and 50% for events.
- Increase the marketing for the annual scholarship program.
- Approve the mandatory contribution to the public art fund in the Code of Ordinances.

### Accomplishments:

#### Recreation and Parks

- Approval of Public Art Acceptance and Release Agreements for the Round Lake Park African American Cultural and Historical Grant. (5.3)
- The Recreation and Parks Department facilitated 16 programmed events with a total of 56 sponsors (\$44,358 sponsor revenue). (5.2)
- The Recreation and Parks Department facilitated City of Oviedo 100 – year anniversary with a total of 19 sponsors (\$62,500 sponsor revenue). (5.2)
- The Recreation and Parks Department facilitated 14 programmed events with a total of 347 vendors. (5.2)
- The Recreation and Parks Department facilitated City of Oviedo 100 – year anniversary with a total of 96 vendors. (5.2)
- The Recreation and Parks Department facilitated three special events with 14 sponsors (\$12,800 sponsor revenue). (5.2)
- Riverside Park reopened in March 2025 after being closed since September 2022 due to damage sustained by Hurricane Ian, with staff revamping their efforts and programming to focus on the senior population, while continuing to provide programs to individuals of all ages. (5.1)

#### Development Services

- Opera Orlando performed Cinderella at Center Lake Amphitheater in February 2025. (5.3)
- Art in the Chambers exhibition of James Koevenig ran from August 2024 through April 2025. (5.3)
- Watercolor Map – contract signed in October 2024 and delivered in November 2024. (5.3)
- Contract for the Joe Lee watercolor tribute project signed in February 2025. (5.3)

# Budget and Financial Policies

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## **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.

### *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



# Budget and Financial Policies

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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 Annual Comprehensive 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 Annual Comprehensive Financial Report will be presented as a method of communicating with citizens about the financial affairs of the City.



# Budget and Financial Policies

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## **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 the responsibility of the department to establish grant procedures; facilitate department grant coordination; and provide GAAP accounting and reporting. It is each individual department's 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

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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 for preparing and submitting 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

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## **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 Proposed 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 Proposed 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

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## 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:

1. Preparing estimated expenses for the current fiscal year by program and line item and reporting on the status of Program Performance Outcomes.
2. Review and revision of the current performance profile and revising of Performance Outcomes for the new budget year.



# Budget Process and Calendar

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3. Development of the operating budget request utilizing 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.

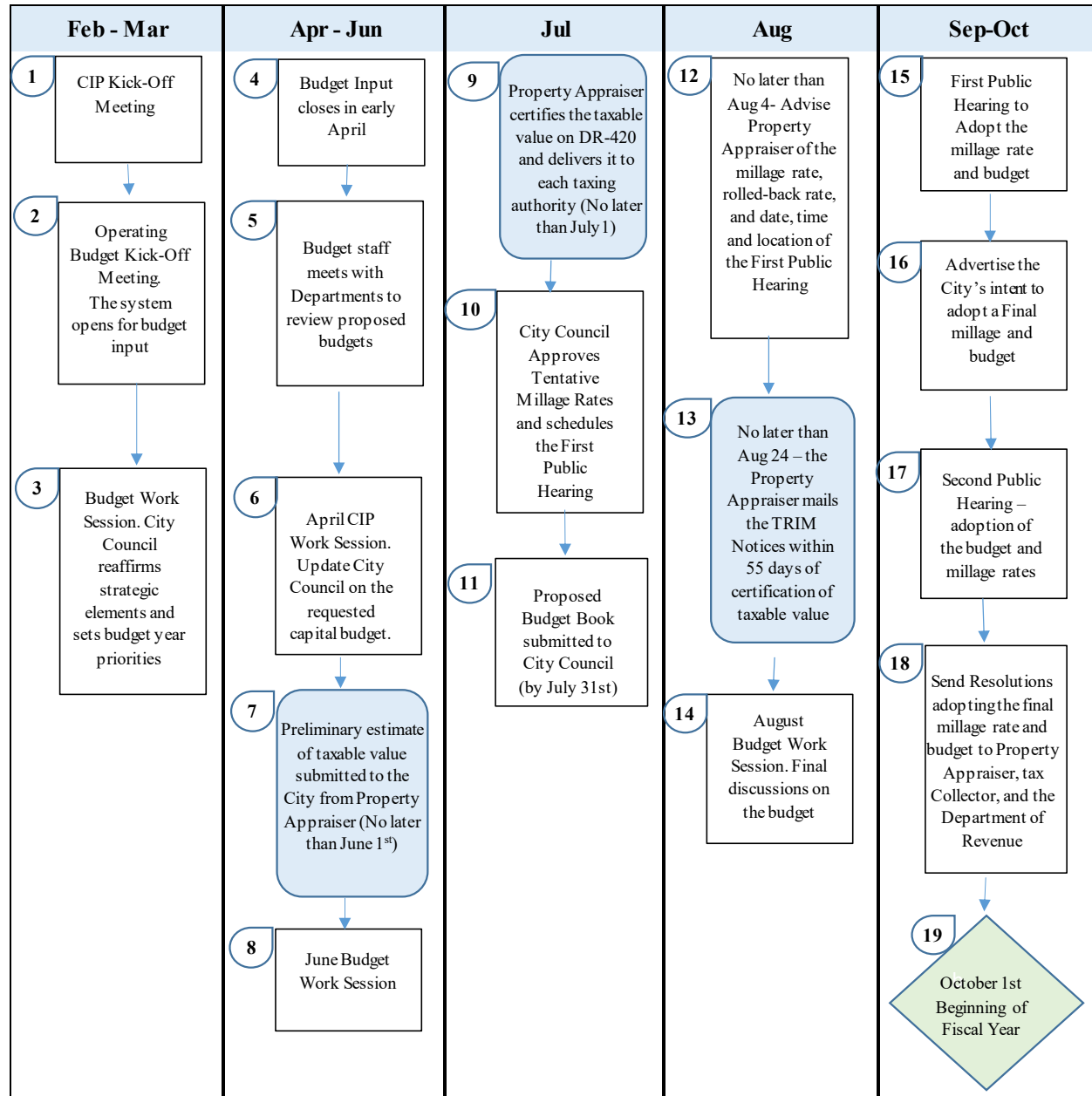
The proposed budget document is produced by the Budget Office from mid-May through mid-July and submitted to City Council by July 31. Individual meetings with City Council members and at least one work session is held to discuss the City Manager's recommended budget. The public is invited to review and 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 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 26, 2025	10:00 AM	CIP Kick -Off Meeting	City Manager, Budget Office, Departments
Wednesday, March 12, 2025	10:00 AM	O&M Budget Kick-Off Meeting	City Manager, Budget Office, Departments
Monday, April 28, 2025	5:30 PM	CIP Work Session	City Council, City Manager, Budget Office
Tuesday, May 27, 2025	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Monday, June 23, 2025	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Monday, July 21, 2025	6:30 PM	Approval of the Tentative Millage	City Council, City Manager, Budget Office
Thursday, July 31, 2025		Budget book submitted to City Council	Budget Office
Monday, August 25, 2025	5:30 PM	Budget Work Session	City Council, City Manager, Budget Office
Thursday, September 4, 2025	6:30 PM	First Budget Hearing	Public, City Council
Monday, September 15, 2025	6:30 PM	Second Public Hearing	Public, City Council

# Budget Development Guidelines

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## **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 are 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

# Budget Development Guidelines

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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 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:**

The City Manager will annually prepare and update a 10-Year Capital Improvements Program (CIP) to reflect the capital investment needs of the City consistent with the Comprehensive Plan and other master plans approved by the City Council. The 10-Year CIP will focus on projects that have an identified funding source.

1. 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 Proposed 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.
2. To the extent that capital improvement projects will impact recurring operating expenses and revenues, the impacts will be projected in the 10-Year CIP and will be included as required in the annual operating budget.
3. As part of the 10-Year CIP, a vehicle replacement schedule will be developed and updated annually for a five-year period. Three separate vehicle replacement funds will be maintained, one for the General Fund one for the Water/Wastewater Enterprise Funds, and one for the Stormwater Fund.



# Budget Development Guidelines

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4. To the extent possible, the City will develop and periodically update master plans for water/wastewater, stormwater, roads and sidewalks, and recreational facility improvements. The master plans will serve as the planning tool that will help determine CIP priorities and costs for the respective improvements.

## **Debt Management:**

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

- ❖ The City shall review its outstanding debt on an on-going basis for the purpose of determining if the financial marketplace will provide the City the opportunity to refund any issuance for debt service savings.
- ❖ The City will confine long-term borrowing to capital improvements which have useful lives exceeding five years.
- ❖ The City shall limit its general government debt service on revenue bond debt to no more than ten percent (10%) of General Fund operating revenues.
- ❖ The City shall limit its general government long-term debt (excluding revenue bonds) to no more than three percent (3%) of the gross taxable value of the City.

## **Budget Amendments:**

### 1. Administrative Approval of Intra-departmental Budget Transfers

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

Any budget transfer that is made between “object categories” (expenditure accounts such as personal services, operating expenses and capital outlay) within the same fund, that is an account correction shall be reviewed and approved by the Finance Director or designee; transactions greater than \$25,000 shall also be reviewed and approved by the City Manager of designee.

### 2. Council Approval of Budget Amendments

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

- 1) Transfers of \$50,000 or more;
- 2) All interfund transfers regardless of the amount;
- 3) Recognition of non-budgeted and unanticipated grant revenues received during the fiscal year;
- 4) Any increase or decrease in appropriated fund balance;
- 5) Any increase or decrease in the total approved appropriation of a fund.

# Budget Development Guidelines

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## 3. Budget Revisions

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

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

### **Review and 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 56.17% 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.

# **Significant Budget Assumptions-Major Revenues**

## **LOCAL OPTION GAS TAX**

### **Description**

The City's share of the 6<sup>th</sup> 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 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 9.46% decline assumed for State Revenue Share and 8.83 decline for Half Cent Sales Tax. 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



## **Significant Budget Assumptions-Major Revenues**

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 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:

- 4.0% wage adjustment for all General Government employees.
- 5.0% for Police and Fire Union bargaining employees.
- 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 2025-26 Proposed Budget doesn't include 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 2025-26 budget at operating expense levels similar to the current year FY 2024-25 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.

# **Significant Budget Assumptions-Major Expenditures**

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.

## **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 project 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 Proposed 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 \$10 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 Proposed 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 Proposed for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All operating and capital expenditures and revenues are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year. A number of GAAP (generally accepted accounting principles) adjustments are made to reflect balance sheet requirements and their effect on the budget. These include changes in designations and recognition of accrued liabilities. Amounts needed for such long-term liabilities as future payoff of accumulated employee vacation and sick leave (i.e. compensated absences) are generally not budgeted, but are adjusted or reported for the actual amounts incurred as a result of an employee resignation or retirement.

## **Internal Control Structure**

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

## **Level of Budgetary Control**

Legal budgetary control is maintained at the fund level and expenditures may not exceed budgeted appropriations at this level. Administrative budgetary control is exercised by the City Manager and Department Directors within funds. The City Manager may make transfers of

# **Basis of Government Finance & Fund Structure**

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*, *Homeland Security Fund*, *Second Dollar Fund*, *Opioid Litigation 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*, *Fourth Generation Sales Tax Fund*, *Local Option Sales Tax Construction Fund*, *Technology Improvements Fund*, *General Facilities Improvements Fund*, *Recreational Facilities Improvements Fund*, and *Police Station Construction Fund*.

## **PROPRIETARY**

### **Enterprise Funds**

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

# **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.

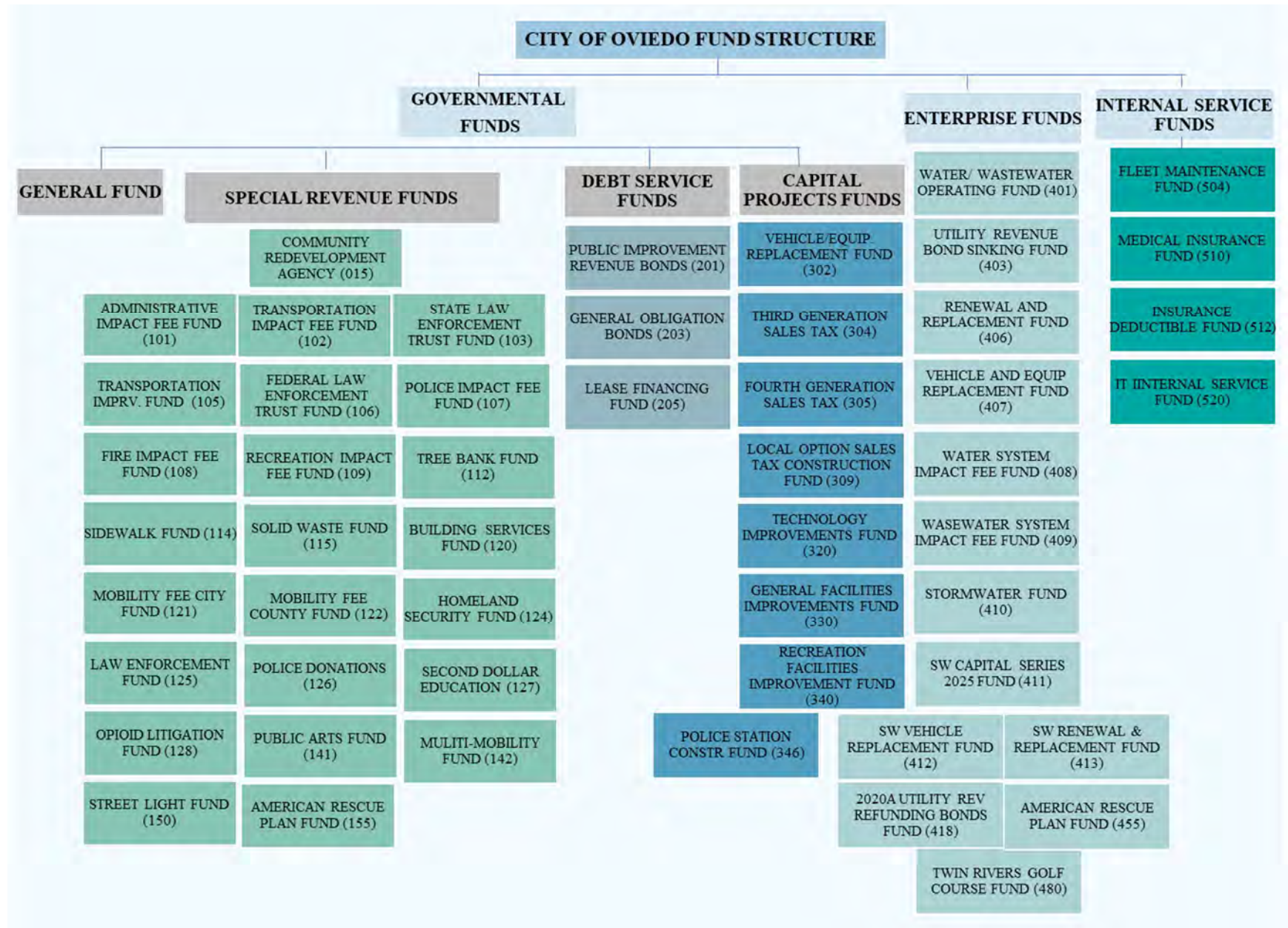
In FY 2018-19, the City transitioned from a zero-deductible insurance policy to a deductible property and casualty policy. The *Insurance Deductible Fund* was established to track deductible claims. The current policy allows for a \$25,000 deductible per incident, with a maximum aggregate loss of \$425,000.

The *IT Internal Service Fund* was established on FY 2024-25. The IT department was transferred from the General Fund to its own Internal Service Fund. This fund centralizes IT costs and services, allowing for more efficient management of resources such as system maintenance, upgrades, and technical support across city departments.

## **Fiduciary Funds**

Fiduciary Funds are reported in the City's Comprehensive Annual Financial Report, but are not Proposed 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
<b>Legislative and Executive</b>				
City Council	General Government	X		
City Manager	General Government	X		
City Clerk	General Government	X		
Legal	General Government	X		
<b>Human Resources</b>	General Government	X		
<b>Finance</b>				
Accounting and Fiscal Services	General Government	X		
Purchasing	General Government	X		
<b>Development Services</b>				
Development Services Administration	General Government	X		
Comprehensive Planning	General Government	X		
Development Review	General Government	X		
Code Enforcement	Public Safety	X		
<b>Public Works</b>				
Public Works Administration	Transportation	X		
Grounds & ROW Maintenance	Transportation	X		
Sidewalks & Streets Maintenance	Transportation	X		
<b>Police</b>				
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		
<b>Fire</b>				
Fire Administration & Emergency	Public Safety	X		
Fire Suppression & Rescue	Public Safety	X		
Fire Prevention	Public Safety	X		
Fire Education & Training	Public Safety	X		
<b>Recreation and Parks</b>				
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		
<b>Public Utilities</b>				
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	
<b>Fleet</b>	Transportation			X
<b>Medical Insurance Fund</b>	General Government			X
<b>Insurance Deductible Fund</b>	General Government			X
<b>Information Technology</b>	General Government			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.

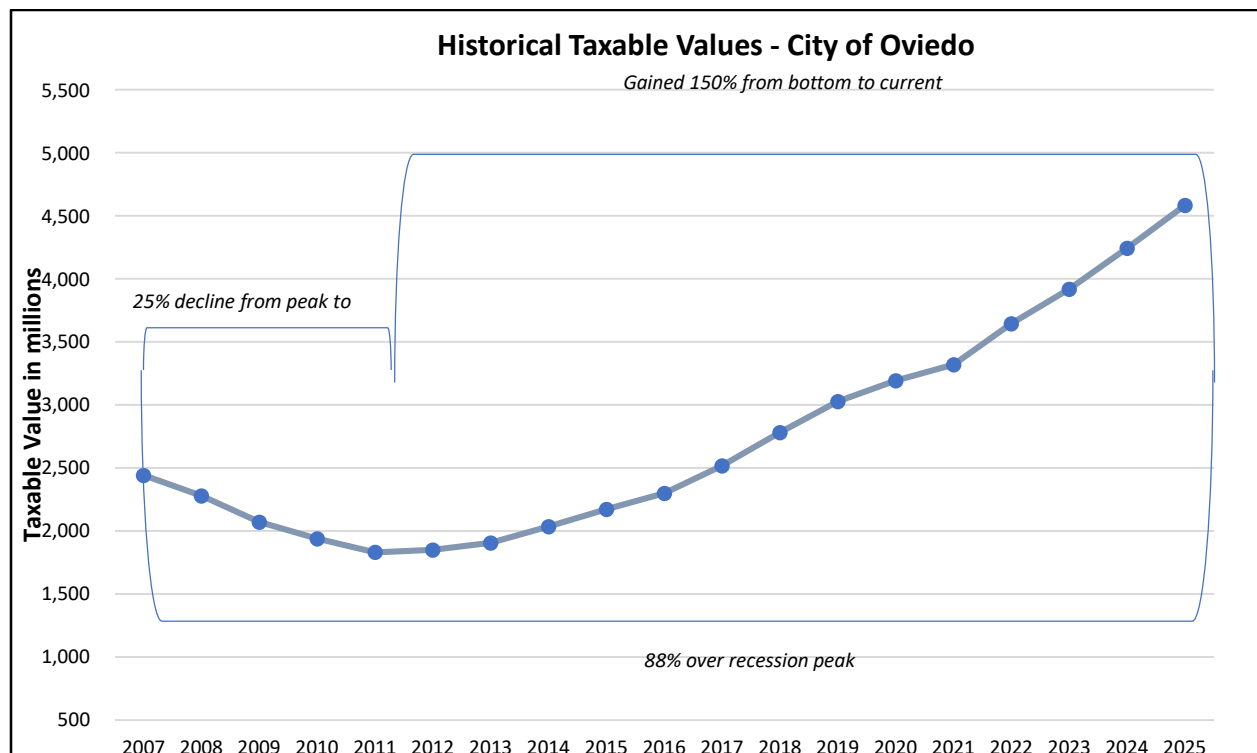
One strategy the City is utilizing to help evaluate future revenues and expenditures is creating a five-year economic forecast. If the five-year forecast indicates a declining financial position, the City can reduce expenditures, utilize fund balance reserves, and/or augment various revenue sources. 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 2025-26, the City's gross taxable value increased 8.25%. The General Government operating millage rate increased to 5.9610 mills, while the General Obligation Bond millage rate decreased to 0.1140, for a total City millage rate of 6.0750. A millage rate of 5.9610 mills will result in an increase in Ad Valorem tax revenues of \$1,879,591.



# **Long-term Financial Planning**

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As noted in the graph above, the City's gross taxable value has increased 150% from the recession bottom in 2011. Additionally, the City's gross taxable value is currently 88% 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 4<sup>th</sup> Generation Sales Tax. Municipal revenue estimates are calculated annually by the Florida Department of Revenue's Office of Tax Research. The FY 2025-26 Proposed Budget includes a 9.46% decrease in State Revenue Share and 8.83% decrease in State Half Cent Sales Tax, as compared to the FY 2024-25 Adopted Budget.

## **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 2025-26 Proposed Budget includes an 9% increase in water and sewer rates, along with a 25% 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 pay whereas payroll matching costs include FICA and workers compensation. Benefits funded directly in the budget include required pension contributions and payment of health, long-term disability, and life insurance premiums. In order to remain

# **Long-term Financial Planning**

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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 one-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 2025-26 Proposed Budget, the unassigned fund balance of the General Fund is estimated to be 43.78% 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 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2028-29
<b>Beginning Unassigned Fund Balance</b>	<b>\$ 20,677,134</b>	<b>\$ 18,410,816</b>	<b>\$ 18,410,816</b>	<b>\$ 19,014,709</b>	<b>\$ 19,610,344</b>	<b>\$ 20,212,135</b>
<b>REVENUES</b>						
Property taxes	23,134,672	25,014,263	26,390,047	27,841,500	29,372,783	30,988,286
Utility Service Taxes	4,309,578	4,503,900	4,639,017	4,778,188	4,921,533	5,069,179
Communications Service Tax	1,111,628	1,092,200	1,114,044	1,136,325	1,159,051	1,182,232
Franchise Fees	3,186,624	3,282,982	3,381,471	3,482,916	3,587,403	3,695,025
Intergovernmental	5,519,824	4,587,900	4,587,900	4,587,900	4,587,900	4,587,900
Fines and Forfeitures	77,000	95,000	98,800	102,752	106,862	111,137
Licenses, Permits, Fees	155,425	152,730	157,312	162,031	166,892	171,899
Charges for services	3,302,940	3,381,207	3,448,831	3,517,808	3,588,164	3,659,927
Miscellaneous	1,042,288	850,800	850,800	850,800	850,800	850,800
Transfers in	1,990,168	1,575,038	1,575,038	1,575,038	1,575,038	1,575,038
Use of Fund Balance	1,601,470	-	-	-	-	-
<b>Total Revenues</b>	<b>45,431,617</b>	<b>44,536,020</b>	<b>46,243,261</b>	<b>48,035,257</b>	<b>49,916,426</b>	<b>51,891,423</b>
<b>EXPENDITURES</b>						
Salaries	21,111,540	22,496,450	23,396,308	24,332,160	25,305,447	26,317,665
Benefits	7,217,749	7,233,954	7,523,312	7,824,245	8,137,214	8,462,703
Operating	11,040,001	9,512,412	9,892,908	10,288,625	10,700,170	11,128,177
Utility Service	796,401	781,440	812,698	845,206	879,014	914,174
Liability	481,515	532,380	585,618	644,180	708,598	779,458
Other	12,648	22,388	22,388	22,388	22,388	22,388
Capital	1,633,423	951,819	500,000	500,000	500,000	500,000
Transfers out	2,536,301	2,481,685	2,556,136	2,632,820	2,711,804	2,793,158
Reserve for Contingency	602,039	523,492	350,000	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>45,431,617</b>	<b>44,536,020</b>	<b>45,639,368</b>	<b>47,439,623</b>	<b>49,314,635</b>	<b>51,267,722</b>
<b>Inc/(Dec) in Fund Balance</b>	<b>(1,601,470)</b>	<b>-</b>	<b>603,893</b>	<b>595,634</b>	<b>601,792</b>	<b>623,701</b>
<b>Change in Reserved Fund Balance</b>	<b>664,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unassigned Fund Balance</b>	<b>\$ 18,410,816</b>	<b>\$ 18,410,816</b>	<b>\$ 19,014,709</b>	<b>\$ 19,610,344</b>	<b>\$ 20,212,135</b>	<b>\$ 20,835,836</b>
<b>Fund Balance as a % of Expenditures (less transfers)</b>	<b>42.92%</b>	<b>43.78%</b>	<b>44.13%</b>	<b>43.77%</b>	<b>43.37%</b>	<b>42.98%</b>

### General Fund 5-Year Forecast Model Assumptions

Property Tax Revenues: The City received a 8.25% increase in the Gross Taxable Value for FY 2025-26. The FY 2025-26 General Fund Operating millage rate is proposed to increase from 5.95400 mills to 5.9610 mills. The increase in Ad Valorem revenues is related to reassessments of existing properties, and new construction. The City has experienced significant growth over the past years due to new construction, this trend is not expected to continue. As such, the City is taking a conservative approach and projecting a 5.5% growth in Ad Valorem revenues for each of the next four years.

Other Revenues: Other revenues are expected to grow by 1–3% annually. Intergovernmental revenues have declined in prior years and are projected to remain flat in the coming years.

Expenditures: To maintain salaries within the market, the FY 2025-26 Proposed Budget includes a 4% salary increase for all General Government employees and 5% for Police and Fire bargaining 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 4% annually, health insurance and workers' compensation costs projected to increase by 4% per year, General Liability insurance expected to increase by 10% per year, and operating and utility services projected to increase by 4% per year.



# Long-term Financial Planning

## Five Year Forecast – Water/Wastewater Fund

	Amended 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2028-29
<b>Beginning Cash Balance</b>	<b>\$ 16,954,362</b>	<b>\$ 7,577,417</b>	<b>\$ 7,212,588</b>	<b>\$ 4,891,954</b>	<b>\$ 10,566,461</b>	<b>\$ 19,296,851</b>
<b><u>REVENUES</u></b>						
Water and Irrigation Sales	7,506,646	8,481,480	9,244,813	10,076,846	10,983,763	11,972,301
Sewer Service Fees	10,805,095	12,345,264	13,456,338	14,667,408	15,987,475	17,426,348
Reclaimed/Alternative Water	1,790,817	2,034,378	2,217,472	2,417,045	2,634,579	2,871,691
Meter Installation Fees	13,500	21,000	22,890	24,950	27,196	29,643
Meter Reconnection Fees	60,000	65,000	70,850	77,227	84,177	91,753
Insurance Proceeds	-	2,500,000	6,910,000	46,305,000	2,894,063	-
Miscellaneous Revenues	184,500	185,500	191,065	196,797	202,701	208,782
Interest	150,000	200,000	202,000	204,020	206,060	208,121
State FEMA	250,000	-	-	-	-	-
Transfers in	107,422	50,000	50,000	50,000	50,000	50,000
Use of Fund Balance	9,376,945	364,829	-	-	-	-
<b>Total Revenues</b>	<b>30,244,925</b>	<b>26,247,451</b>	<b>32,365,428</b>	<b>74,019,293</b>	<b>33,070,013</b>	<b>32,858,638</b>
<b><u>EXPENSES</u></b>						
Salaries	3,955,028	4,113,749	4,278,299	4,449,431	4,627,408	4,812,504
Benefits	1,051,058	1,032,045	1,073,327	1,116,260	1,160,910	1,207,347
Operating	6,597,433	6,407,195	6,663,483	6,930,022	7,207,223	7,495,512
Utility Service	1,016,158	996,976	1,036,855	1,078,329	1,121,462	1,166,321
Liability	417,442	458,756	504,632	555,095	610,604	671,665
Capital	8,667,598	5,604,750	14,191,926	47,280,713	2,894,063	134,010
Transfers out	7,174,783	7,283,980	6,587,541	6,584,935	6,367,952	5,367,420
Reserve for Contingency	1,365,425	350,000	350,000	350,000	350,000	350,000
<b>Total Expenses</b>	<b>30,244,925</b>	<b>26,247,451</b>	<b>34,686,062</b>	<b>68,344,785</b>	<b>24,339,623</b>	<b>21,204,779</b>
<b>Revenues over Expenses</b>	<b>(9,376,945)</b>	<b>(364,829)</b>	<b>(2,320,634)</b>	<b>5,674,508</b>	<b>8,730,389</b>	<b>11,653,859</b>
<b>Ending Cash Balance</b>	<b>\$ 7,577,417</b>	<b>\$ 7,212,588</b>	<b>\$ 4,891,954</b>	<b>\$ 10,566,461</b>	<b>\$ 19,296,851</b>	<b>\$ 30,950,710</b>
<b>Daily Operating Amount</b>		<b>\$ 36,135</b>	<b>\$ 38,629</b>	<b>\$ 40,220</b>	<b>\$ 41,882</b>	<b>\$ 43,620</b>
<b>Days of Cash Reserve</b>		<b>210</b>	<b>187</b>	<b>122</b>	<b>252</b>	<b>442</b>

### **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 2025-26 Proposed Budget includes a 9% increase in the water, sanitary sewer and reclaimed/alternative water utility rates.

**Expenses:** To maintain salaries within the market, the FY 2025-26 Proposed Budget includes a 4% 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 4% annually, health insurance and workers' compensation costs projected to increase by 4% per year, General Liability insurance expected to increase by 10% per year, and operating and utility services projected to increase by 4% per year.

# Long-term Financial Planning

## Five Year Forecast – Stormwater Fund

	Amended 2024-25	Projected 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2028-29
<b>Beginning Cash Balance</b>	<b>\$ 577,899</b>	<b>\$(3,216,898)</b>	<b>\$(3,216,898)</b>	<b>\$ (2,066,439)</b>	<b>\$ (253,192)</b>	<b>\$ 2,335,271</b>
<b><u>REVENUES</u></b>						
Stormwater charges	3,345,718	4,522,152	5,200,475	5,980,546	6,877,628	7,702,943
Interest	20,000	20,000	20,200	20,402	20,606	20,812
Use of Fund Balance	3,794,797	-	-	-	-	-
<b>Total Revenues</b>	<b>7,438,651</b>	<b>4,542,152</b>	<b>5,220,675</b>	<b>6,000,948</b>	<b>6,898,234</b>	<b>7,723,755</b>
<b><u>EXPENSES</u></b>						
Salaries	684,950	712,620	741,125	770,770	801,601	833,665
Benefits	212,088	207,593	215,897	224,533	233,514	242,854
Operating	1,142,828	1,839,269	1,912,840	1,989,353	2,068,927	2,151,685
Utility Service	7,400	7,500	7,800	8,112	8,436	8,774
Liability	22,349	24,629	27,092	29,801	32,781	36,059
Capital	4,180,356	306,063	-	-	-	-
Debt	435,118	754,621	435,118	434,787	434,166	434,238
Transfers out	253,050	580,345	580,345	580,345	580,345	580,345
Reserve for Contingency	500,512	109,512	150,000	150,000	150,000	150,000
<b>Total Expenses</b>	<b>7,438,651</b>	<b>4,542,152</b>	<b>4,070,216</b>	<b>4,187,701</b>	<b>4,309,771</b>	<b>4,437,620</b>
<b>Revenues over Expenses</b>	<b>(3,794,797)</b>	<b>-</b>	<b>1,150,459</b>	<b>1,813,247</b>	<b>2,588,463</b>	<b>3,286,135</b>
<b>Ending Cash Balance</b>	<b>\$(3,216,898)</b>	<b>\$(3,216,898)</b>	<b>\$(2,066,439)</b>	<b>\$ (253,192)</b>	<b>\$ 2,335,271</b>	<b>\$ 5,621,407</b>

### **Stormwater Fund 5-Year Forecast Model Assumptions**

Stormwater Revenues: The City completed a Utility Rate Study, with new rates going into effect on February 1, 2025. As a result, the FY2025–26 Proposed Budget reflects a 25% increase in Stormwater revenues. Revenues are projected to continue growing by 15% annually over the next three years, with the increase dropping to 12% in FY2028–29.

Expenses: To maintain salaries within the market, the FY 2025-26 Proposed Budget includes a 4% 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 4% annually, health insurance and workers' compensation costs projected to increase by 10% per year, General Liability insurance expected to increase by 4% per year, and operating and utility services projected to increase by 4% 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 16-17. The City is anticipating property tax revenues to increase approximately 5.5% per year.
Utility Service Taxes	Utility Service Taxes have been steady over the past five years. Due to new construction and growth throughout the City, the Utility Service Tax is expected to increase 3% 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 3% per year.
State Revenue Sharing	Forecasted by the State of Florida. Revenues have seen a decline in recent years. Revenues are forecasted to remain flat.
½ Cent Sales Tax	Forecasted by the State of Florida. Revenues have seen a decline in recent years. Revenues are forecasted to remain flat.
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 2% 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 2025-26 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 adjustment to the rates.
Wastewater Revenues	Wastewater revenues are forecasted to increase over the next several years due to growth in the City, along with an adjustment to the rates.
Stormwater Fees	Stormwater Fees are projected to increase in FY 25-26 due increase in the rate structure.

# Goals for FY 2025-26

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## **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.
- Build New Public Safety Training Facility
- Build Police Annex.

## **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.
- 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.

# Budget Graphics Overview

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*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*





# Budget Graphics Overview

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## 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

<b>TAX RATE SUMMARY</b>	<b>General Fund</b>	<b>GO Bond Millage</b>	<b>Combined Tax Rate</b>
FY 2025-26 Proposed Millage Rate *	5.9610	0.1140	6.0750
FY 2025-26 Rolled Back Millage Rate	5.6184	N/A	N/A
FY 2024-25 Adopted Millage Rate	5.9540	0.1210	6.0750

\* The Proposed Millage Rate of 5.9610 mills is a tax increase of 6.10% over the rolled back rate of 5.6184 mills.

<b>City Property Tax Payment:</b>	<b>General Millage</b>	<b>GO Debt Millage</b>	<b>Total</b>
<b>\$250,000 Home with \$50K Homestead Exemption</b>			
FY 2025-26 **	1,235.42	23.63	1,259.05
FY 2024-25 **	1,190.80	24.20	1,215.00
<b>Increase (Decrease) over Prior Year</b>	<b>\$ 44.62</b>	<b>\$ (0.57)</b>	<b>\$ 44.05</b>

\*\*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 2024 was 3.4% and in 2025 is 2.9%.

## Summary of the change in gross taxable values: Tax Years 2020 through 2025

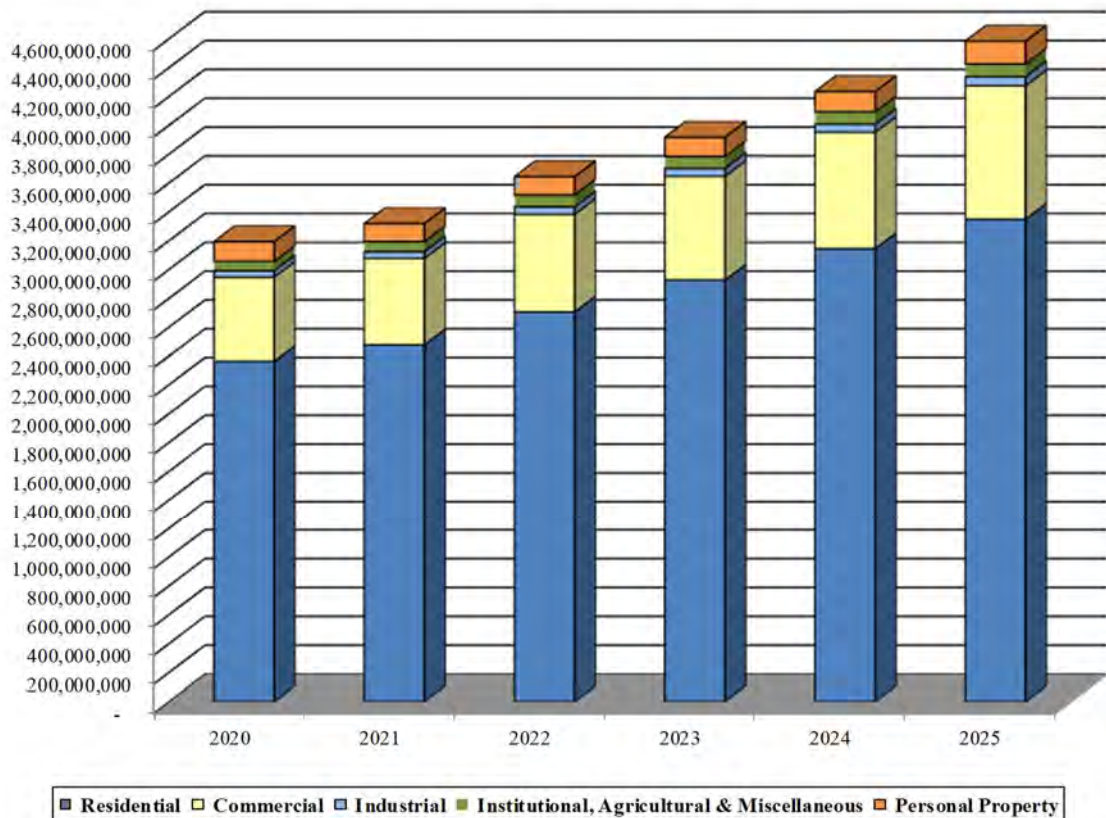
The Summary of Tax Base Data below details the change in gross taxable value for the Adopted Budget year and five (5) years prior. The chart details increases/decreases in gross taxable value due to new construction, annexations, re-assessments of existing property and changes in personal property values.

<b>SUMMARY OF TAX BASE DATA</b> (all dollar amounts expressed in thousands)						
<b>Budget Year</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
Prior Year Final						
Gross Taxable Value	3,026,583	3,193,480	3,318,646	3,644,581	3,917,905	4,234,378
New Construction	28,326	14,951	25,358	12,950	84,606	91,211
Re-assessment of						
Existing Properties	14,401	(4,997)	184,428	132,436	101,197	100,999
Personal Property	136,212	123,409	126,717	133,192	138,698	157,053
Tax Base Net Inc (Dec)	178,939	133,363	336,503	278,577	324,501	349,263
Gross Taxable Value	<b>3,205,522</b>	<b>3,326,843</b>	<b>3,655,149</b>	<b>3,923,158</b>	<b>4,242,406</b>	<b>4,583,641</b>
% Change in Taxable Value	5.91%	4.18%	10.14%	7.64%	8.28%	8.25%
<b>Millage Rate</b>	5.1230	5.1275	5.3350	5.3440	5.9540	5.9610
<b>Taxes Levied @ 95%**</b>	15,601	16,205	18,525	19,917	23,996	25,957
<b>Less CRA Contribution</b>	(532)	(531)	(677)	(725)	(862)	(953)
<b>Total Ad Valorem</b>						
<b>Taxes Levied</b>	<b>15,068</b>	<b>15,674</b>	<b>17,848</b>	<b>19,192</b>	<b>23,134</b>	<b>25,004</b>

# Gross Taxable Value - Tax Year 2025 and Prior 5 years

Tax Year	Gross Taxable Value	% Change from Prior Year	Residential	Commercial	Industrial	Institutional, Agricultural & Miscellaneous	Personal Property
2025	4,583,641,119	8.25%	3,349,936,039 79.11%	924,877,203 21.84%	63,149,568 1.49%	88,625,219 2.09%	157,053,090 3.71%
2024	4,234,378,209	8.08%	3,145,001,290 74.27%	807,286,623 19.07%	56,652,264 1.34%	86,739,663 2.05%	138,698,369 3.28%
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%

Chart by Major Property Classification



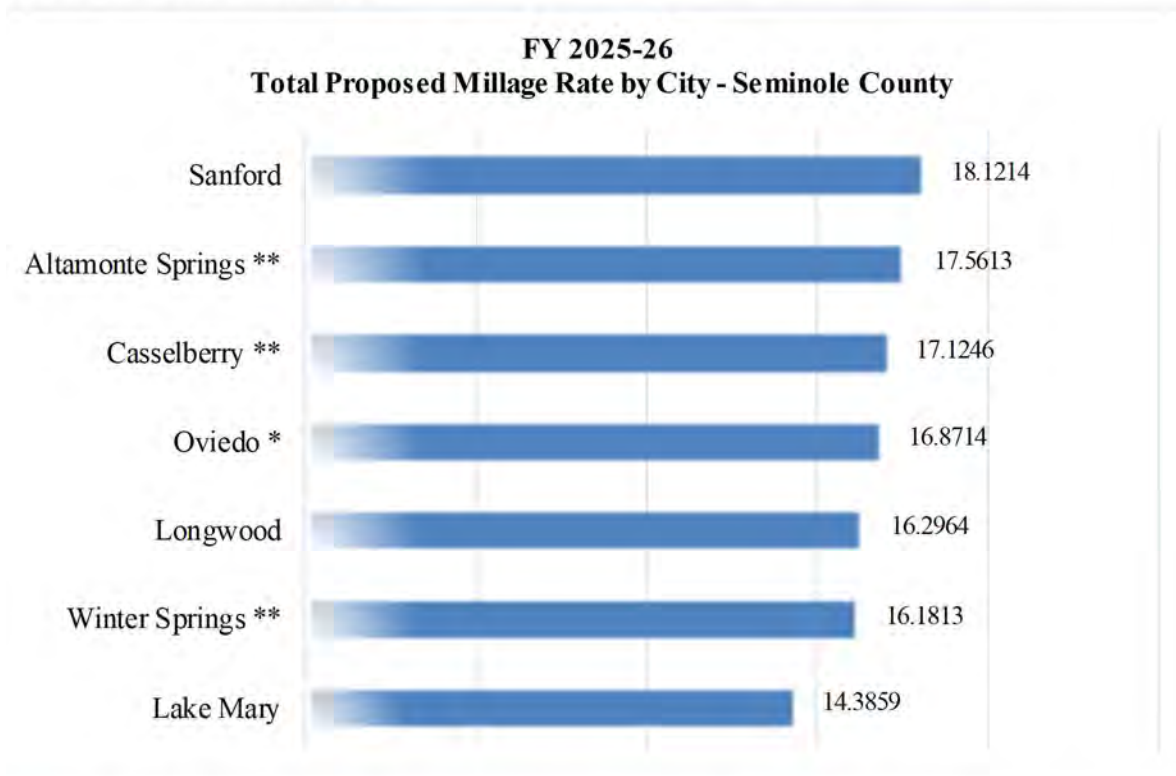
## Six Year Millage Rate Trend – Seminole County

<b>City Millage Rates (A):</b>	<b>Tax Years</b>					
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Altamonte Springs **	3.1000	3.1000	3.1000	3.1000	4.0000	4.0000
Casselberry* **	2.9990	3.2241	3.5443	3.6181	3.5633	3.5633
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	5.4750	5.4750	6.0750	6.0750
Sanford	7.3250	7.3250	7.3250	7.3250	7.3250	7.3250
Winter Springs **	2.4100	2.4100	2.4100	2.4100	2.6200	2.6200

\* Includes voted debt

\*\* Participates in County Fire Protection (MSTU)

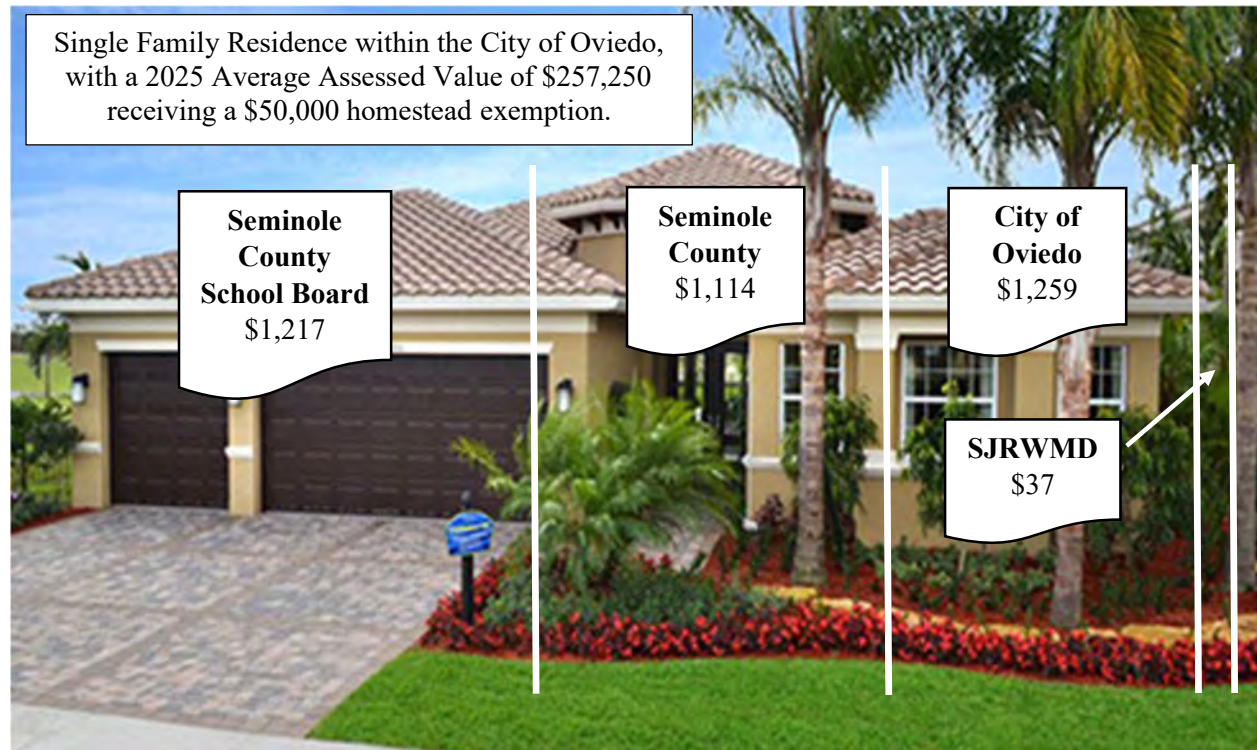
<b>County Millage Rates (A):</b>						
Seminole County School Board	5.9340	5.8250	5.4600	5.3780	5.2790	5.2420
Seminole County Government	4.8751	4.8751	4.8751	4.8751	4.8751	5.3751
St Johns River Water Mngt District	0.2287	0.2189	0.1974	0.1793	0.1793	0.1793
County Fire Protection (MSTU)	2.7649	2.7649	2.7649	2.7649	2.7649	2.7649
County Transportation (MSTU)						



(A) The FY 2025-26 data reflects the proposed millage rates for each jurisdiction.



# City of Oviedo – Residential Home Property Tax Calculation



The 2025 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 2024, with a 2.9% CPI adjustment in 2025. 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 31<sup>st</sup> deadline would reduce the homeowner's actual property taxes paid to \$3,482.54 a savings of approximately \$145.

## FY 2025-26 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid	% Millage Rate Change from PY
Seminole County School Board	5.2420	1,217.45	33.56%	-0.70%
Seminole County	5.3751	1,113.99	30.71%	10.26%
St Johns River Water Mgt District (SJRWMD)	0.1793	37.16	1.02%	0.00%
Oviedo	5.9610	1,235.42	34.06%	0.12%
Oviedo – Voted Debt	0.1140	23.63	0.65%	-5.79%
<b>Totals</b>	<b>16.8714</b>	<b>3,627.65</b>	<b>100.00%</b>	<b>2.74%</b>

## FY 2024-25 Millage Rates

	Millage Rate	Taxes Paid	% of Taxes Paid
Seminole County School Board	5.2790	1,187.78	34.79%
Seminole County	4.8751	975.02	28.56%
St Johns River Water Mgt District (SJRWMD)	0.1793	35.86	1.05%
Oviedo	5.9540	1,190.80	34.88%
Oviedo – Voted Debt	0.1210	24.20	0.71%
<b>Totals</b>	<b>16.4084</b>	<b>3,413.66</b>	<b>100.00%</b>



# Budget Comparison by Appropriated Fund

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Adopted	FY 2025-26 Proposed	\$ Change over FY 24-25	% Change ov r FY 24-25
<b>GENERAL FUND (001)</b>	<b>41,537,521</b>	<b>39,428,758</b>	<b>42,730,409</b>	<b>44,536,020</b>	<b>1,805,611</b>	<b>4.23%</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Oviedo CRA Fund (015)	291,045	224,871	1,603,346	1,771,791	168,445	10.51% <b>A</b>
Administrative Facilities Impact Fee Fund (101)	18,496	-	35,000	35,000	-	0.00%
Transportation Impact Fee Fund (102)	40,263	469,080	80,000	165,000	85,000	106.25%
State/Local Law Enforcement Trust Fund (103)	-	1,603	-	-	-	0.00%
Local Option Gas Tax Fund (105)	599,121	1,341,372	777,000	809,817	32,817	4.22%
Federal Law Enforcement Trust Fund (106)	1,244	3,605	-	-	-	0.00%
Police Impact Fee Fund (107)	35,811	-	30,000	40,000	10,000	33.33%
Fire Impact Fee Fund (108)	70,500	1,583	30,000	40,000	10,000	33.33%
Recreation Impact Fee Fund (109)	80,000	3,160	747,614	280,000	(467,614)	(62.55%) <b>B</b>
Tree Bank Fund (112)	35,743	46,837	177,500	57,000	(120,500)	(67.89%) <b>C</b>
Solid Waste Fund (115)	3,261,940	3,405,924	3,493,552	3,773,827	280,275	8.02% <b>D</b>
Building Services Fund (120)	1,372,540	1,469,342	682,500	797,000	114,500	16.78% <b>E</b>
Mobility Fee - City (121)	-	-	-	100,000	100,000	0.00%
Mobility Fee - County (122)	-	-	-	25,000	25,000	0.00%
Law Enforcement Fund (125)	5,759	11,332	-	-	-	0.00%
Police Donations Fund (126)	9,625	13,234	-	-	-	0.00%
Public Arts Fund (141)	-	4,800	-	-	-	0.00%
Street Light Fund (150)	929,305	969,523	1,004,244	1,196,398	192,154	19.13% <b>F</b>
American Rescue Plan Fund (155)	3,300,022	2,648,534	-	-	-	0.00%
<b>Sub-Total: Special Revenue Funds</b>	<b>10,051,414</b>	<b>10,614,800</b>	<b>8,660,756</b>	<b>9,090,833</b>	<b>430,077</b>	<b>4.97%</b>
<b><u>DEBT SERVICE FUNDS</u></b>						
Public Improvement Rev. Bonds Fund (201)	736,452	726,636	718,060	708,705	(9,355)	(1.30%)
General Obligation Bond Fund (203)	486,001	486,455	487,665	496,408	8,743	1.79%
Lease Financing Fund (205)	255,091	249,691	170,593	91,494	(79,099)	(46.37%)
<b>Sub-Total: Debt Service Funds</b>	<b>1,477,544</b>	<b>1,462,782</b>	<b>1,376,318</b>	<b>1,296,607</b>	<b>(79,711)</b>	<b>(5.79%)</b>
<b><u>CAPITAL PROJECT FUNDS</u></b>						
Vehicle/Equipment Replacement Fund (302)	797,276	1,301,386	1,522,741	1,363,494	(159,247)	(10.46%) <b>G</b>
3rd Generation Sales Tax Fund (304)	1,883,141	2,263,188	4,320,000	250,000	(4,070,000)	(94.21%) <b>H</b>
4th Generation Sales Tax Fund (305)	-	-	-	3,500,000	3,500,000	0.00%
Local Option Sales Tax Construction Fund (309)	1,725	973	-	-	-	0.00%
Technology Improvement Fund (320)	471,730	229,106	260,000	260,000	-	0.00%
General Facilities Improvements Fund (330)	-	47,376	-	-	-	0.00%
Recreation Facilities Improvements Fund (340)	774,979	252,973	-	-	-	0.00%
<b>Sub-Total: Capital Project Funds</b>	<b>3,928,851</b>	<b>4,095,002</b>	<b>6,102,741</b>	<b>5,373,494</b>	<b>(729,247)</b>	<b>(11.95%)</b>
<b><u>ENTERPRISE FUNDS</u></b>						
Water/Wastewater Utility Fund (401)	20,601,550	21,404,804	20,794,366	26,247,451	5,453,085	26.22% <b>I</b>
Utility Revenue Bond/SRF Sinking Fund (403)	1,489,721	1,401,734	3,187,748	3,267,840	80,092	2.51%
Water/Wastewater R&R Fund (406)	1,082,853	2,051,508	1,860,000	1,999,750	139,750	7.51% <b>J</b>
Vehicle & Equipment Replacement Fund (407)	733,319	515,533	682,000	561,074	(120,926)	(17.73%) <b>K</b>
Water System Impact Fee Fund (408)	74,028	171,067	120,000	610,250	490,250	408.54% <b>L</b>
Wastewater System Impact Fee Fund (409)	41,127	185,221	100,000	290,189	190,189	190.19% <b>M</b>
Stormwater Fund (410)	3,513,969	2,805,593	2,887,758	4,542,152	1,654,394	57.29%
Stormwater Capital-Series 2025 (411)	-	-	-	3,600,000	3,600,000	0.00%
Vehicle Replacement Fund-Stormwater (412)	-	-	-	351,690	351,690	0.00%
Stormwater Renewal & Repalacenet Fund (413)	-	-	-	317,370	317,370	0.00%
2020A Utility Revenue Refunding Bonds (418)	64,443	3,581,831	-	-	-	0.00%
American Rescue Plan Fund - Utilities (455)	146,870	485,157	-	-	-	0.00%
Twin Rivers Golf Course Fund (480)	1,960,270	2,611,629	2,699,811	2,362,126	(337,685)	(12.51%) <b>N</b>
<b>Sub-Total: Enterprise Funds</b>	<b>29,708,150</b>	<b>35,214,077</b>	<b>32,331,683</b>	<b>44,149,892</b>	<b>11,818,209</b>	<b>36.55%</b>

# Budget Comparison by Appropriated Fund

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Adopted	FY 2025-26 Proposed	\$ Change over FY 24-25	% Change ver FY 24-25
<b>INTERNAL SERVICE FUNDS</b>						
Fleet Internal Service Fund (504)	564,736	514,963	603,701	640,304	36,603	6.06%
Medical Insurance Fund (510)	4,906,759	5,559,010	6,165,754	6,095,784	(69,970)	(1.13%)
Insurance Deductible Fund (512)	250,002	424,999	425,000	425,000	-	0.00%
IT Internal Service Fund (520)	-	695	2,363,057	2,525,042	161,985	6.85% <b>O</b>
<b>Sub-Total: Internal Service Funds</b>	<b>5,721,497</b>	<b>6,499,667</b>	<b>9,557,512</b>	<b>9,686,130</b>	<b>128,618</b>	<b>1.35%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 92,424,977</b>	<b>\$97,315,086</b>	<b>\$100,759,419</b>	<b>\$ 114,132,976</b>	<b>\$ 13,373,557</b>	<b>13.27%</b>
<b>LESS: Interfund Transfers (all funds)</b>	<b>12,802,276</b>	<b>14,806,313</b>	<b>10,205,042</b>	<b>10,637,436</b>	<b>432,394</b>	<b>4.24%</b>
<b>TOTAL NET BUDGET</b>	<b>\$ 79,622,701</b>	<b>\$82,508,773</b>	<b>\$ 90,554,377</b>	<b>\$ 103,495,540</b>	<b>\$ 12,941,163</b>	<b>14.29%</b>

## Notes:

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

**A** An increase in capital projects eligible for CRA (Community Redevelopment Agency) funding.

**B** A decrease in capital projects eligible for Recreation Impact Fee funding.

**C** Less funds have been allocated to tree planting initiatives.

**D** The increase is attributable to increase in the Solid Waste contract.

**E** The increase is associated with an increase in building permits.

**F** The increase is driven by capital projects funded by the Street Light Fund.

**G** Less funding has been directed toward replacing General Government vehicle replacements.

**H** The decrease no new funding for the 3rd Generation sales tax.

**I** The increase is due to an increase in personnel, operating and capital expenses.

**J** The increase is attributable to an increase in renewal and replacement expenses.

**K** The reduction is due to separating the vehicle replacements for Stormwater to its own fund - Stormwater Vehicle Replacement Fund (412).

**L** The increase is due to capital projects being funded by the Water Impact Fee.

**M** The increase is due to capital projects being funded by the Sewer Impact Fee.

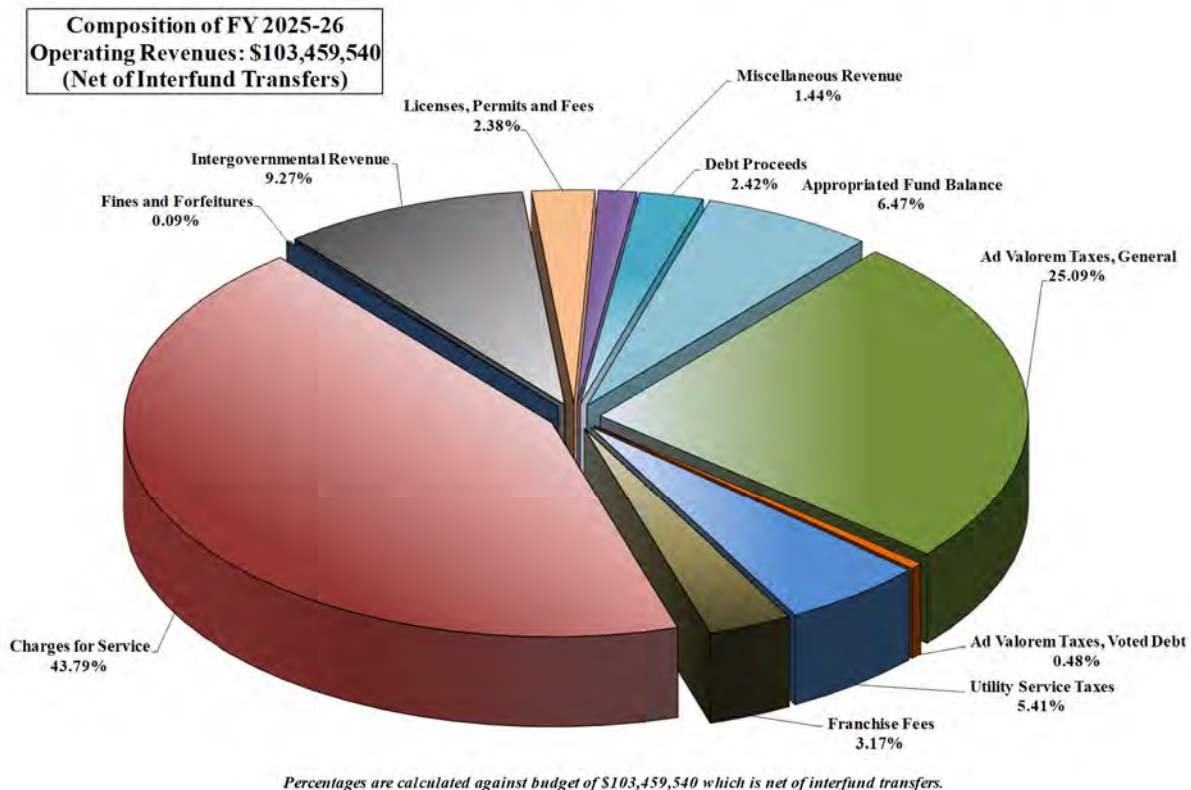
**N** The decrease is due to less money allocated to Reserve for Contingency.

**O** The increase is due to increase in software maintenance.

# Consolidated Budget Summary

## FY 2025-26 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
<b>BUDGETED REVENUES</b>									
Ad Valorem Taxes, General	5.9610	\$ 25,014,263	\$ 952,668	-	\$ -	\$ -	\$ -	\$ -	\$ 25,966,931
Ad Valorem Taxes, Voted Debt	0.1140	-	-	-	496,408	-	-	-	496,408
Utility Service Taxes		5,596,100	-	-	-	-	-	-	5,596,100
Franchise Fees		3,282,982	-	-	-	-	-	-	3,282,982
Charges for Service		3,381,207	-	3,336,391	-	1,289,107	30,734,164	6,577,449	45,318,318
Fines and Forfeitures		95,000	-	-	-	-	-	-	95,000
Intergovernmental Revenue		4,587,900	779,123	730,000	-	3,500,000	-	-	9,597,023
Licenses, Permits and Fees		152,730	-	2,095,474	-	-	210,000	-	2,458,204
Interest		411,900	40,000	25,000	-	-	280,000	50,000	806,900
Debt Proceeds		-	-	-	-	-	2,500,000	-	2,500,000
Miscellaneous Revenue		438,900	-	-	-	10,000	185,500	50,000	684,400
	6.0750								
<b>TOTAL OPERATING REVENUES</b>		<b>\$42,960,982</b>	<b>\$ 1,771,791</b>	<b>\$ 6,186,865</b>	<b>\$ 496,408</b>	<b>\$ 4,799,107</b>	<b>\$33,909,664</b>	<b>\$ 6,677,449</b>	<b>\$ 96,802,266</b>
Interfund Transfers		\$ 1,575,038	\$ -	\$ -	\$ 800,199	\$ 260,000	\$ 5,052,157	\$ 2,950,042	\$ 10,637,436
Appropriated Fund Balance		-	-	1,132,177	-	314,387	5,188,071	58,639	6,693,274
<b>TOTAL NON-OPERATING REVENUES</b>		<b>\$ 1,575,038</b>	<b>\$ -</b>	<b>\$ 1,132,177</b>	<b>\$ 800,199</b>	<b>\$ 574,387</b>	<b>\$10,240,228</b>	<b>\$ 3,008,681</b>	<b>\$ 17,330,710</b>
<b>TOTAL BUDGETED REVENUES AND FUND</b>		<b>\$44,536,020</b>	<b>\$ 1,771,791</b>	<b>\$ 7,319,042</b>	<b>\$ 1,296,607</b>	<b>\$ 5,373,494</b>	<b>\$44,149,892</b>	<b>\$ 9,686,130</b>	<b>\$ 114,132,976</b>

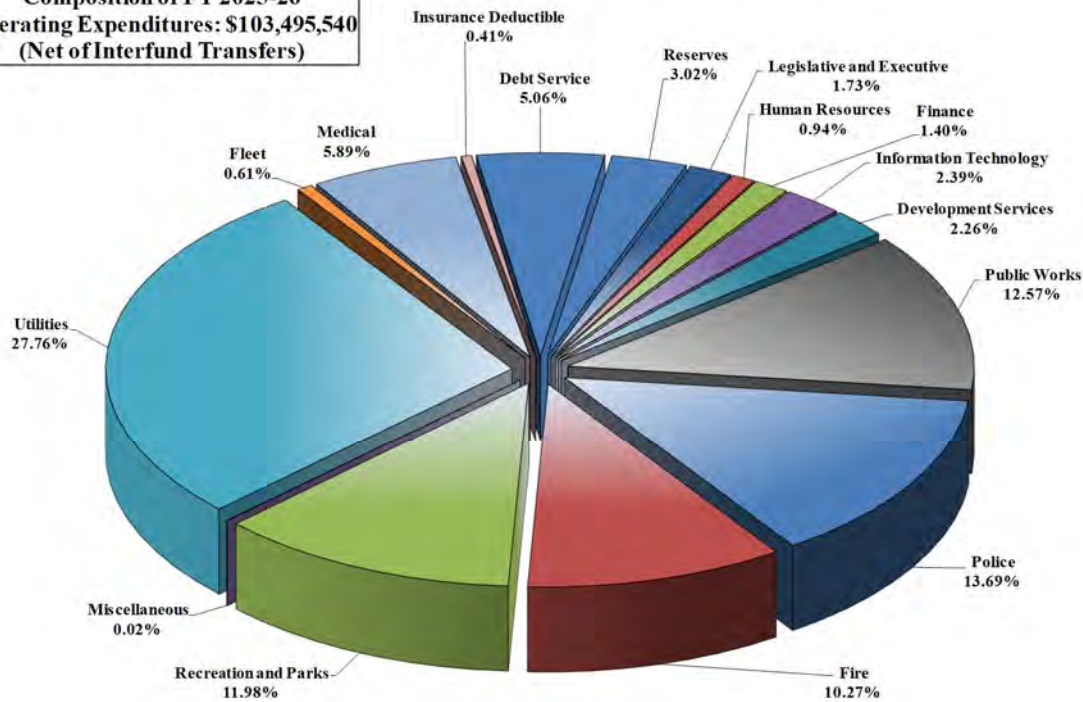


# Consolidated Budget Summary

## FY 2025-26 by Budgeted Expenditures

	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
<b>BUDGETED EXPENDITURES</b>								
Legislative and Executive	\$ 1,788,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,788,499
Human Resources	972,932	-	-	-	-	-	-	972,932
Finance	1,287,241	-	-	-	165,000	-	-	1,452,241
Information Technology	-	-	-	-	-	-	2,471,982	2,471,982
Development Services	1,607,031	81,275	649,717	-	-	-	-	2,338,023
Public Works	2,150,869	1,635,516	5,962,042	-	3,260,000	-	-	13,008,427
Police	13,402,519	-	-	-	764,000	-	-	14,166,519
Fire	10,627,356	-	-	-	-	-	-	10,627,356
Recreation and Parks	9,672,008	-	305,000	-	248,000	2,174,877	-	12,399,885
Miscellaneous	22,388	-	-	-	-	-	-	22,388
Utilities	-	-	-	-	-	28,729,850	-	28,729,850
Fleet	-	-	-	-	-	-	635,561	635,561
Medical	-	-	-	-	-	-	6,095,784	6,095,784
Insurance Deductible	-	-	-	-	-	-	425,000	425,000
Debt Service	-	-	-	1,296,607	-	3,939,883	-	5,236,490
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$41,530,843</b>	<b>\$ 1,716,791</b>	<b>\$ 6,916,759</b>	<b>\$ 1,296,607</b>	<b>\$ 4,437,000</b>	<b>\$34,844,610</b>	<b>\$ 9,628,327</b>	<b>\$ 100,370,937</b>
Transfers out	\$ 2,481,685	\$ 55,000	\$ 50,000	\$ -	\$ 91,494	\$ 7,954,514	\$ 4,743	\$ 10,637,436
Reserve for Contingency	523,492	-	352,283	-	845,000	1,350,768	53,060	3,124,603
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ 3,005,177</b>	<b>\$ 55,000</b>	<b>\$ 402,283</b>	<b>\$ -</b>	<b>\$ 936,494</b>	<b>\$ 9,305,282</b>	<b>\$ 57,803</b>	<b>\$ 13,762,039</b>
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$44,536,020</b>	<b>\$ 1,771,791</b>	<b>\$ 7,319,042</b>	<b>\$ 1,296,607</b>	<b>\$ 5,373,494</b>	<b>\$44,149,892</b>	<b>\$ 9,686,130</b>	<b>\$ 114,132,976</b>

**Composition of FY 2025-26  
Operating Expenditures: \$103,495,540  
(Net of Interfund Transfers)**



Percentages are calculated against budget of \$103,495,540 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 2023/24	Adopted 2024/25	Proposed 2025/26	Percent Change	Actual 2023/24	Adopted 2022/23	Proposed 2025/26	Percent Change
<b>Financial Sources</b>								
Ad Valorem, General	20,151	24,006	25,967	8.17%	19,426	23,135	25,014	8.12%
Ad Valorem, Voted	494	488	496	1.79%	-	-	-	0.00%
Utility Service Taxes	5,735	5,421	5,596	3.23%	5,735	5,421	5,596	3.23%
Franchise Fees	3,306	3,187	3,283	3.02%	3,306	3,187	3,283	3.02%
Charges for Services	40,592	39,660	45,318	14.27%	4,009	3,303	3,381	2.37%
Fines and Forfeitures	209	77	95	23.38%	98	77	95	23.38%
Intergovernmental	13,331	7,231	9,597	32.73%	5,154	5,010	4,588	-8.42%
Licenses, Permits and Fees	4,138	2,242	2,458	9.64%	159	155	153	-1.73%
Interest	5,154	808	807	-0.12%	1,347	513	412	-19.69%
Misc. Revenue	3,326	634	3,184	402.47%	1,098	389	439	12.76%
<b>Operating Revenues</b>	<b>96,436</b>	<b>83,753</b>	<b>96,802</b>	<b>15.58%</b>	<b>40,331</b>	<b>41,190</b>	<b>42,961</b>	<b>4.30%</b>
Interfund Transfers	14,806	10,205	10,637	4.24%	2,791	1,541	1,575	2.24%
Fund Balance	-	6,801	6,693	-1.59%	-	-	-	0.00%
<b>Other Financing Sources</b>	<b>14,806</b>	<b>17,006</b>	<b>17,331</b>	<b>1.91%</b>	<b>2,791</b>	<b>1,541</b>	<b>1,575</b>	<b>2.24%</b>
<b>Total Financial Sources</b>	<b>\$ 111,242</b>	<b>\$ 100,759</b>	<b>\$ 114,133</b>	<b>13.27%</b>	<b>\$ 43,122</b>	<b>\$ 42,730</b>	<b>\$ 44,536</b>	<b>4.23%</b>
<b>Financial Uses</b>								
General Government	8,637	6,267	6,470	3.24%	6,810	5,554	5,656	1.82%
Public Safety	21,027	24,010	24,794	3.27%	20,080	22,996	24,030	4.50%
Physical Environment	25,827	31,073	41,738	34.32%	1,843	2,108	2,151	2.03%
Economic Development	30	31	81	160.71%	-	-	-	0.00%
Parks and Recreation	13,568	12,245	12,400	1.27%	9,020	9,245	9,672	4.61%
Debt Service	3,024	4,999	5,236	4.76%	-	-	-	0.00%
Depreciation Expense	4,037	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	13	10	22	123.88%	13	10	22	123.88%
<b>Operating Expenditures</b>	<b>76,163</b>	<b>78,635</b>	<b>90,743</b>	<b>15.40%</b>	<b>37,766</b>	<b>39,914</b>	<b>41,531</b>	<b>4.05%</b>
Internal Service Funds	6,416	9,185	9,628	4.83%	-	-	-	0.00%
Transfers out	14,806	10,205	10,637	4.24%	1,662	2,424	2,482	2.37%
Reserve for Contingency	(69)	2,735	3,125	14.24%	-	393	523	33.37%
<b>Other Financing Uses</b>	<b>21,152</b>	<b>22,125</b>	<b>23,390</b>	<b>5.72%</b>	<b>1,662</b>	<b>2,817</b>	<b>3,005</b>	<b>6.69%</b>
<b>Total Financial Uses</b>	<b>\$ 97,315</b>	<b>\$ 100,759</b>	<b>\$ 114,133</b>	<b>13.27%</b>	<b>\$ 39,429</b>	<b>\$ 42,730</b>	<b>\$ 44,536</b>	<b>4.23%</b>
<b>Net Income/(Loss)</b>	<b>\$ 13,927</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 3,693</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	111,695				16,985			
Ending Fund Balance	125,622				20,677			
Change in Fund Balance	13,927				3,693			
<b>% Change</b>	<b>12.47%</b>				<b>21.74%</b>			



# 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 2023/24	Adopted 2024/25	Proposed 2025/26	Percent Change	Actual 2023/24	Adopted 2024/25	Proposed 2025/26	Percent Change
<b>Financial Sources</b>								
Ad Valorem, General	725	872	953	9.30%	-	-	-	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%	3,356	3,345	3,336	-0.27%
Fines and Forfeitures	-	-	-	0.00%	111	-	-	0.00%
Intergovernmental	661	714	779	9.17%	3,413	757	730	-3.57%
Licenses, Permits and Fees	-	-	-	0.00%	2,985	1,897	2,095	10.48%
Interest	221	18	40	122.22%	752	27	25	-7.41%
Misc. Revenue	-	-	-	0.00%	168	-	-	0.00%
<b>Operating Revenues</b>	<b>1,608</b>	<b>1,603</b>	<b>1,772</b>	<b>10.51%</b>	<b>10,785</b>	<b>6,026</b>	<b>6,187</b>	<b>2.67%</b>
Interfund Transfers	-	-	-	0.00%	-	-	-	0.00%
Fund Balance	-	-	-	0.00%	-	1,031	1,132	9.78%
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>1,031</b>	<b>1,132</b>	<b>9.78%</b>
<b>Total Financial Sources</b>	<b>\$ 1,608</b>	<b>\$ 1,603</b>	<b>\$ 1,772</b>	<b>10.51%</b>	<b>\$ 10,785</b>	<b>\$ 7,057</b>	<b>\$ 7,319</b>	<b>3.71%</b>
<b>Financial Uses</b>								
General Government	-	-	-	0.00%	1,598	563	650	15.43%
Public Safety	-	-	-	0.00%	228	-	-	0.00%
Physical Environment	140	1,517	1,636	7.80%	6,776	5,429	5,962	9.81%
Economic Development	30	31	81	160.71%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	1,475	768	305	-60.27%
Debt Service	-	-	-	0.00%	-	-	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
<b>Operating Expenditures</b>	<b>170</b>	<b>1,548</b>	<b>1,717</b>	<b>10.88%</b>	<b>10,077</b>	<b>6,760</b>	<b>6,917</b>	<b>2.32%</b>
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	55	55	55	0.00%	313	50	50	0.00%
Reserve for Contingency	-	-	-	0.00%	-	247	352	42.36%
<b>Other Financing Uses</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>0.00%</b>	<b>313</b>	<b>297</b>	<b>402</b>	<b>35.24%</b>
<b>Total Financial Uses</b>	<b>\$ 225</b>	<b>\$ 1,603</b>	<b>\$ 1,772</b>	<b>10.51%</b>	<b>\$ 10,390</b>	<b>\$ 7,057</b>	<b>\$ 7,319</b>	<b>3.71%</b>
<b>Net Income/(Loss)</b>	<b>\$ 1,383</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 395</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	3,147				7,403			
Ending Fund Balance	4,530				7,798			
Change in Fund Balance	1,383				395			
<b>% Change</b>	<b>43.93%</b>				<b>5.33%</b>			

(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; 121-Mobility Fee-City Fund; 122-Mobility Fee-County 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 2023/24	Adopted 2024/25	Proposed 2025/26	Percent Change	Actual 2023/24	Adopted 2024/25	Proposed 2025/26	Percent Change
<b>Financial Sources</b>								
Ad Valorem, General	-	-	-	0.00%	-	-	-	0.00%
Ad Valorem, Voted	494	488	496	1.79%	-	-	-	0.00%
Utility Service Taxes	-	-	-	0.00%	-	-	-	0.00%
Franchise Fees	-	-	-	0.00%	-	-	-	0.00%
Charges for Services	-	-	-	0.00%	1,256	1,274	1,289	1.21%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	-	-	-	0.00%	3,200	750	3,500	366.67%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Interest	21	-	-	0.00%	543	-	-	0.00%
Misc. Revenue	-	-	-	0.00%	96	10	10	0.00%
<b>Operating Revenues</b>	<b>515</b>	<b>488</b>	<b>496</b>	<b>1.79%</b>	<b>5,095</b>	<b>2,034</b>	<b>4,799</b>	<b>135.97%</b>
Interfund Transfers	977	889	800	-9.95%	810	260	260	0.00%
Fund Balance	-	-	-	0.00%	-	3,809	314	-91.75%
<b>Other Financing Sources</b>	<b>977</b>	<b>889</b>	<b>800</b>	<b>-9.95%</b>	<b>810</b>	<b>4,069</b>	<b>574</b>	<b>-85.88%</b>
<b>Total Financial Sources</b>	<b>\$ 1,492</b>	<b>\$ 1,376</b>	<b>\$ 1,297</b>	<b>-5.79%</b>	<b>\$ 5,905</b>	<b>\$ 6,103</b>	<b>\$ 5,373</b>	<b>-11.95%</b>
<b>Financial Uses</b>								
General Government	-	-	-	0.00%	229	150	165	10.00%
Public Safety	-	-	-	0.00%	688	1,014	764	-24.65%
Physical Environment	-	-	-	0.00%	2,442	4,475	3,260	-27.15%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	439	70	248	254.29%
Debt Service	1,463	1,376	1,297	-5.75%	-	-	-	0.00%
Depreciation Expense	-	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
<b>Operating Expenditures</b>	<b>1,463</b>	<b>1,376</b>	<b>1,297</b>	<b>-5.75%</b>	<b>3,798</b>	<b>5,709</b>	<b>4,437</b>	<b>-22.28%</b>
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	-	-	-	0.00%	297	171	91	-46.37%
Reserve for Contingency	-	1	-	0.00%	-	223	845	278.67%
<b>Other Financing Uses</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>0.00%</b>	<b>297</b>	<b>394</b>	<b>936</b>	<b>137.85%</b>
<b>Total Financial Uses</b>	<b>\$ 1,463</b>	<b>\$ 1,376</b>	<b>\$ 1,297</b>	<b>-5.79%</b>	<b>\$ 4,095</b>	<b>\$ 6,103</b>	<b>\$ 5,373</b>	<b>-11.95%</b>
<b>Net Income/(Loss)</b>	<b>\$ 29</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,810</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	498				10,908			
Ending Fund Balance	527				12,718			
Change in Fund Balance	29				1,810			
<b>% Change</b>	<b>5.82%</b>				<b>16.59%</b>			

(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; 305-4th Generation Sales Tax Fund; 309-Local Option Sales Tax Fund; 320-Technology Improvement 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 2023/24	Adopted 2024/25	Proposed 2025/26	Percent Change	Actual 2021/22	Adopted 2022/23	Proposed 2025/26	Percent Change
<b>Financial Sources</b>								
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	20,044	19,055	22,947	20.42	2,459	3,116	2,913	-6.50%
Fines and Forfeitures	-	-	-	0.00	-	-	-	0.00%
Intergovernmental	13	-	-	0.00	485	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00	994	190	210	10.53%
Interest	757	150	200	33.33	1,143	60	60	0.00%
Misc. Revenue	891	185	2,686	1355.56	-	-	-	0.00%
<b>Operating Revenues</b>	<b>21,705</b>	<b>19,390</b>	<b>25,833</b>	<b>33.23%</b>	<b>5,082</b>	<b>3,366</b>	<b>3,183</b>	<b>-5.42%</b>
Interfund Transfers	4,061	50	50	0.00%	5,411	4,678	4,685	0.15%
Fund Balance	-	1,355	365	-73.07%	-	606	1,223	101.81%
<b>Other Financing Sources</b>	<b>4,061</b>	<b>1,405</b>	<b>415</b>	<b>-70.47%</b>	<b>5,411</b>	<b>5,284</b>	<b>5,908</b>	<b>11.81%</b>
<b>Total Financial Sources</b>	<b>\$ 25,765</b>	<b>\$ 20,794</b>	<b>\$ 26,247</b>	<b>26.22%</b>	<b>\$ 10,493</b>	<b>\$ 8,650</b>	<b>\$ 9,091</b>	<b>5.11%</b>
<b>Financial Uses</b>								
General Government	-	-	-	0.00	-	-	-	0.00%
Public Safety	-	-	-	0.00	-	-	-	0.00%
Physical Environment	11,395	13,285	18,613	40.10	1,375	2,492	3,160	26.81%
Economic Development	-	-	-	0.00	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00	2,612	2,161	2,175	0.62%
Debt Service	-	-	-	0.00	1,471	3,188	3,185	-0.08%
Depreciation Expense	3,402	-	-	0.00	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00	-	-	-	0.00%
<b>Operating Expenditures</b>	<b>14,798</b>	<b>13,285</b>	<b>18,613</b>	<b>40.10%</b>	<b>5,458</b>	<b>7,841</b>	<b>8,520</b>	<b>8.66%</b>
Internal Service Funds	-	-	-	0.00%	-	-	-	0.00%
Transfers out	6,607	7,159	7,284	1.75%	5,616	90	90	-0.05%
Reserve for Contingency	-	350	350	0.00%	(69)	718	481	-33.03%
<b>Other Financing Uses</b>	<b>6,607</b>	<b>7,509</b>	<b>7,634</b>	<b>1.66%</b>	<b>5,546</b>	<b>808</b>	<b>571</b>	<b>-29.35%</b>
<b>Total Financial Uses</b>	<b>\$ 21,405</b>	<b>\$ 20,794</b>	<b>\$ 26,247</b>	<b>26.22%</b>	<b>\$ 11,004</b>	<b>\$ 8,650</b>	<b>\$ 9,091</b>	<b>5.11%</b>
<b>Net Income/(Loss)</b>	<b>\$ 4,361</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ (511)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance (B)</b>								
Beginning Fund Balance	52,204							
Ending Fund Balance	56,054							
Change in Fund Balance	3,850							
<b>% Change</b>	<b>7.37%</b>							

(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; 418-2020A Revenue Refunding Bonds; 455-American Rescue Plan - Utilities; 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 Funds (A)				Internal Service Funds (B)			
	Actual 2021/22	Adopted 2022/23	Proposed 2025/26	Percent Change	Actual 2023/24	Adopted 2024/25	Proposed 2025/26	Percent Change
<b>Financial Sources</b>								
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	2,977	2,868	4,874	69.95%	6,492	6,699	6,577	-1.82%
Fines and Forfeitures	-	-	-	0.00%	-	-	-	0.00%
Intergovernmental	403	-	-	0.00%	1	-	-	0.00%
Licenses, Permits and Fees	-	-	-	0.00%	-	-	-	0.00%
Interest	46	20	20	0.00%	326	20	50	150.00%
Misc. Revenue	299	-	-	0.00%	774	50	50	0.00%
<b>Operating Revenues</b>	<b>3,724</b>	<b>2,888</b>	<b>4,894</b>	<b>69.47%</b>	<b>7,593</b>	<b>6,769</b>	<b>6,677</b>	<b>-1.36%</b>
Interfund Transfers	310	-	317	0.00%	446	2,788	2,950	5.81%
Fund Balance	-	-	3,600	0.00%	-	-	59	0.00%
<b>Other Financing Sources</b>	<b>310</b>	<b>-</b>	<b>3,917</b>	<b>0.00%</b>	<b>446</b>	<b>2,788</b>	<b>3,009</b>	<b>7.91%</b>
<b>Total Financial Sources</b>	<b>\$ 4,034</b>	<b>\$ 2,888</b>	<b>\$ 8,811</b>	<b>205.12%</b>	<b>\$ 8,039</b>	<b>\$ 9,558</b>	<b>\$ 9,686</b>	<b>1.35%</b>
<b>Financial Uses</b>								
General Government	-	-	-	0.00%	-	-	-	0.00%
Public Safety	-	-	-	0.00%	31	-	-	0.00%
Physical Environment	1,829	1,766	6,956	293.87%	26	-	-	0.00%
Economic Development	-	-	-	0.00%	-	-	-	0.00%
Parks and Recreation	-	-	-	0.00%	23	-	-	0.00%
Debt Service	90	435	755	73.43%	-	-	-	0.00%
Depreciation Expense	635	-	-	0.00%	-	-	-	0.00%
Miscellaneous Expense	-	-	-	0.00%	-	-	-	0.00%
<b>Operating Expenditures</b>	<b>2,554</b>	<b>2,201</b>	<b>7,711</b>	<b>250.30%</b>	<b>79</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Internal Service Funds	-	-	-	0.00%	6,416	9,185	9,628	4.83%
Transfers out	251	251	580	130.94%	5	5	5	0.00%
Reserve for Contingency	-	435	520	19.46%	-	368	53	-85.58%
<b>Other Financing Uses</b>	<b>251</b>	<b>686</b>	<b>1,100</b>	<b>60.27%</b>	<b>6,420</b>	<b>9,558</b>	<b>9,686</b>	<b>1.35%</b>
<b>Total Financial Uses</b>	<b>\$ 2,806</b>	<b>\$ 2,888</b>	<b>\$ 8,811</b>	<b>205.12%</b>	<b>\$ 6,500</b>	<b>\$ 9,558</b>	<b>\$ 9,686</b>	<b>1.35%</b>
<b>Net Income/(Loss)</b>	<b>\$ 1,229</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,539</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance</b>								
Beginning Fund Balance	15,477				5,073			
Ending Fund Balance	16,706				6,613			
Change in Fund Balance	1,229				1,539			
<b>% Change</b>	<b>7.94%</b>				<b>30.34%</b>			

(A) Stormwater Funds include: 410-Stormwater Operating; 411-Stormwater Capital Series 2025 Fund; 412-Stormwater Vehicle Replacement Fund; 413 - Stormwater Renewal and Replacement Fund.

(B) Internal Service Funds include: 504-Fleet Fund; 510-Medical Insurance Fund; 512-Insurance Deductible Fund; 520 - IT Internal Service Fund.

# Revenue Trends

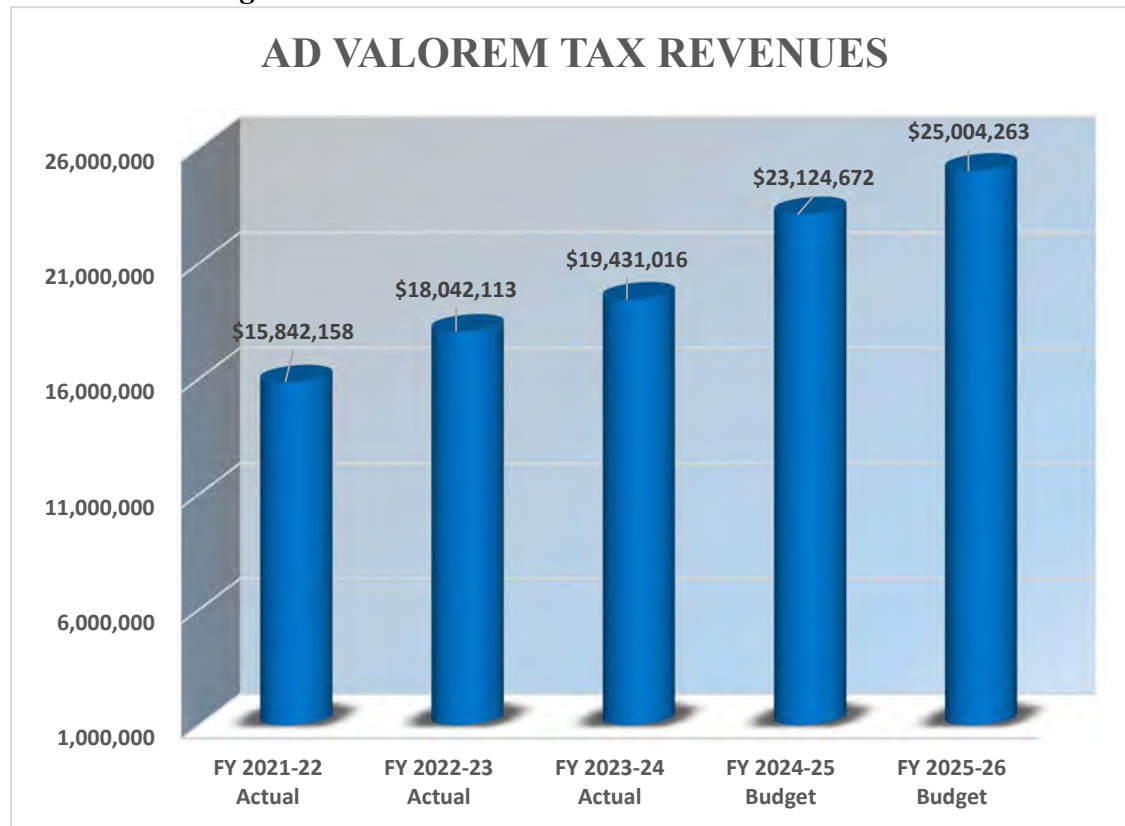
## Ad Valorem Tax Revenues

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 56% of budgeted General Fund revenues in FY 2025-26. The City's tax collection has increased from \$16 million in FY 2021-22 to \$25 million in FY 2025-26. The net taxation increase since FY 2021-22 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. Additionally, the operating millage rate was increased by 0.6000 mills in FY 2024-25, contributing to the increase of Ad Valorem revenues in FY 2025-26.

The City's gross taxable value has increased \$1,264 million since FY 2021-22, to \$4.58 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**



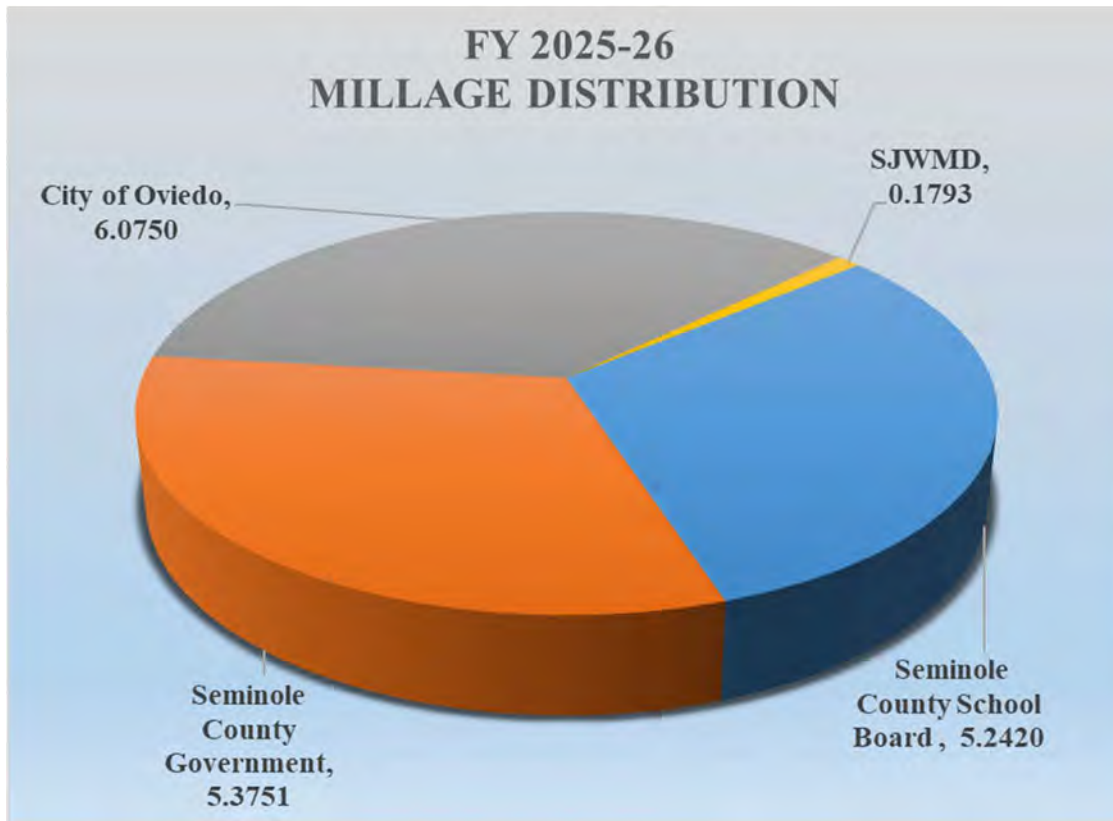


# Revenue Trends

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## Ad Valorem Tax Revenues, continued

The total millage rate for taxpayers in the City of Oviedo is made up of millage rates assessed by the following taxing authorities: Seminole County School Board, Seminole County Government, City of Oviedo, and the St. Johns River Water Management District. The total millage rate for the City of Oviedo taxpayers for FY 2025-26 is 16.8714 mills, an increase of 0.4630 mills or (2.82%) from FY 2024-25. The City of Oviedo millage rate is proposed to remain consistent with the total combined millage of 6.0750. The following graph depicts the distribution of taxes assessed to taxpayers in the City of Oviedo.

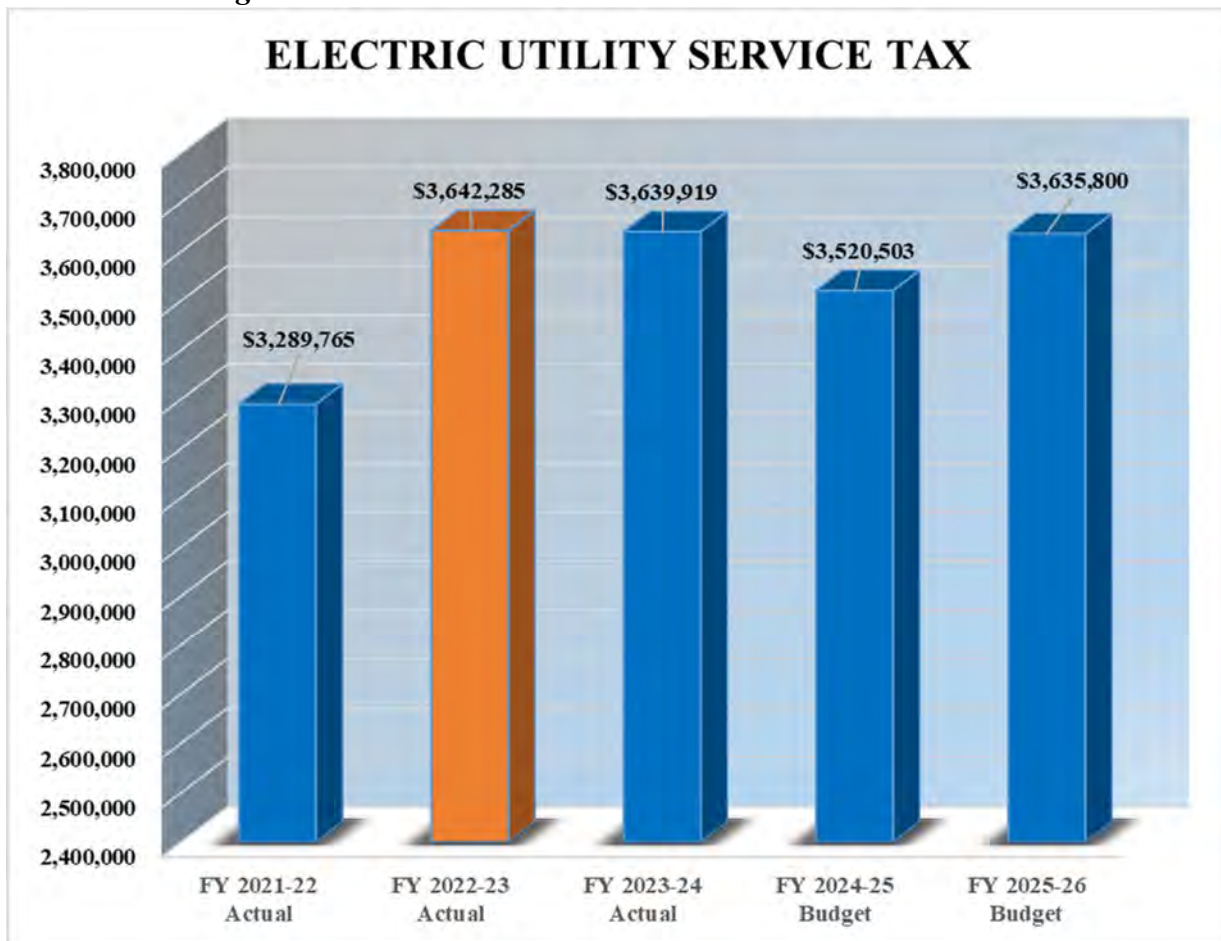


# Revenue Trends

## 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 2025-26 by \$115,297 or 3%.

**Trend: *Increasing***

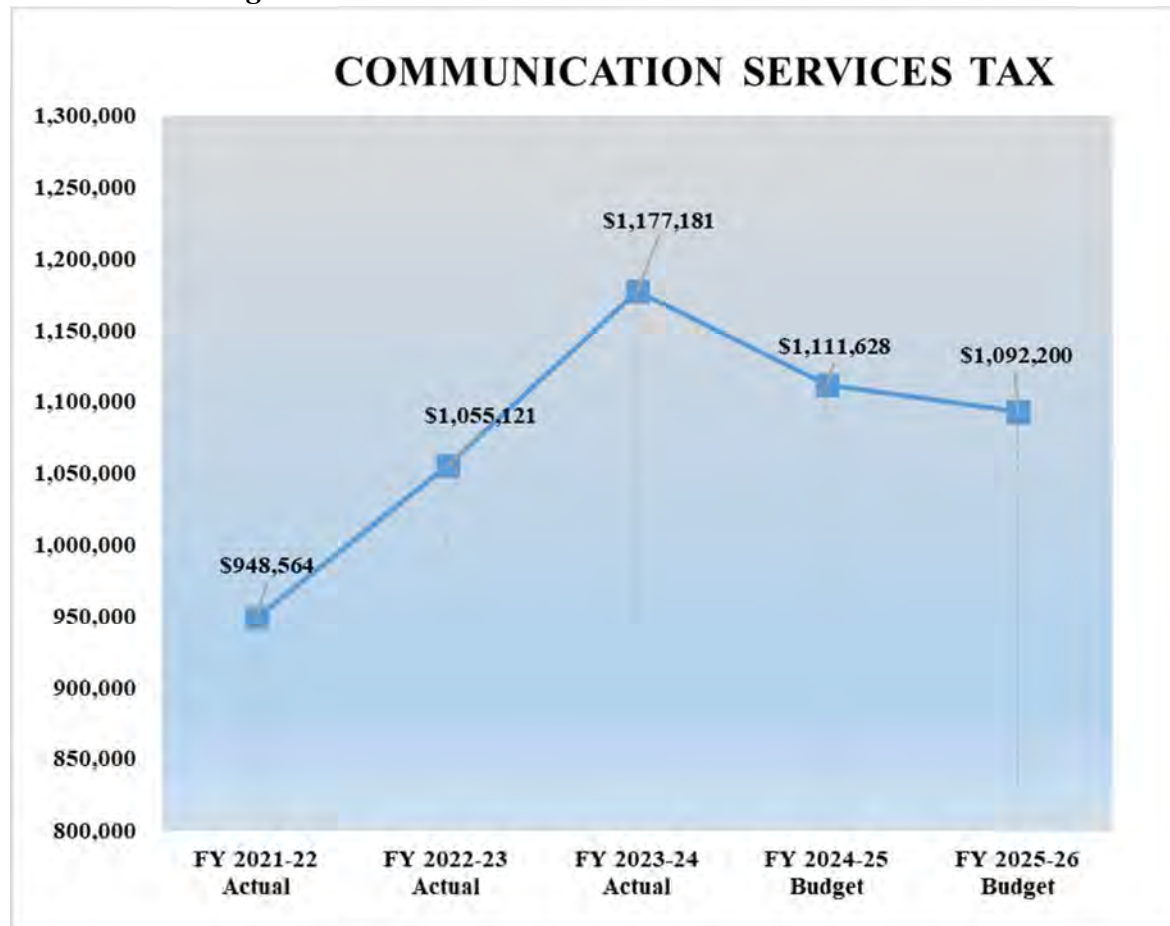


# Revenue Trends

## 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 \$143,636, or 15.14% since FY 2021-22.

**Trend: *Decreasing***

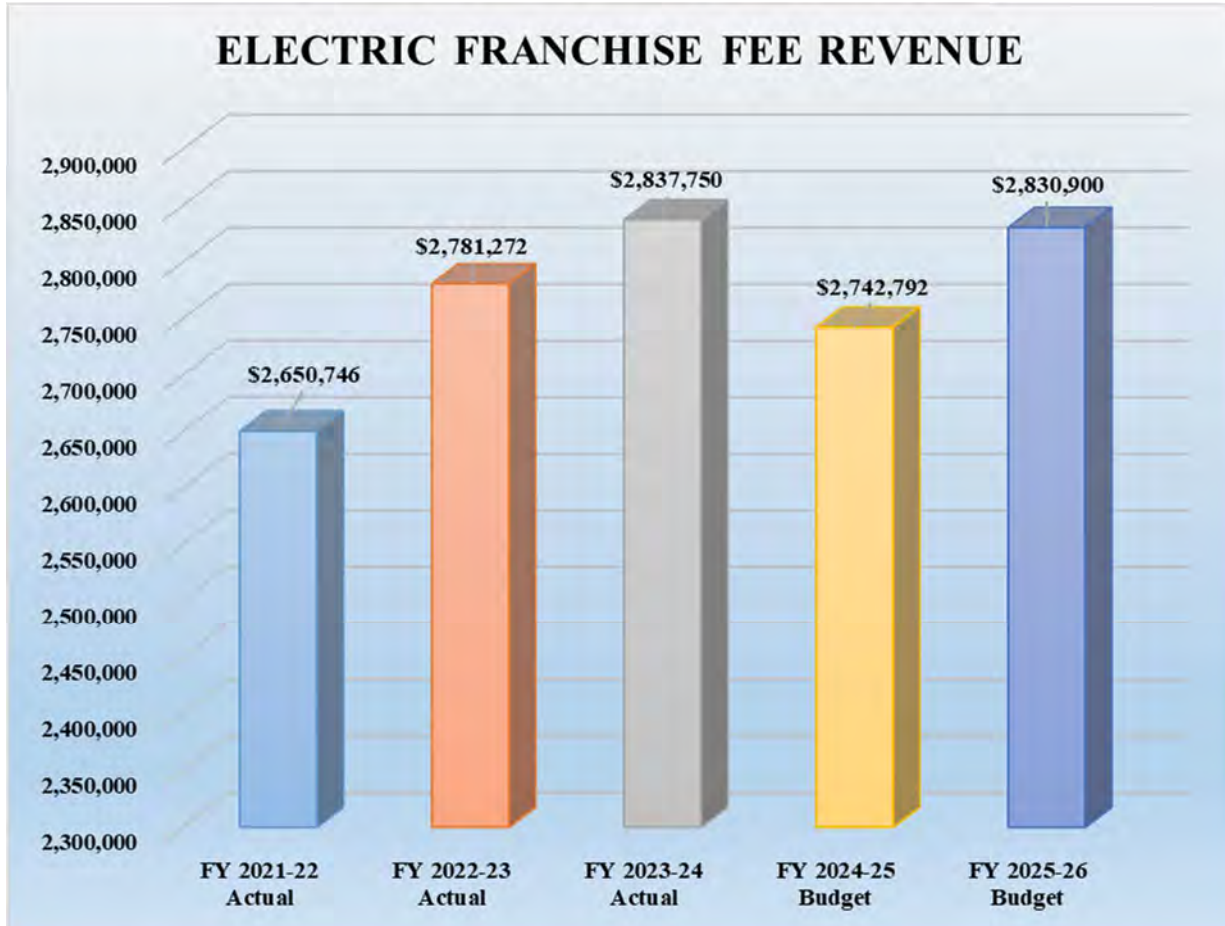


# Revenue Trends

## Electric Franchise Fee Revenues

The Electric Franchise Fee is currently set at the maximum rate of 6% levied against the gross receipts generated within the City limits from Duke Energy, formally Progress Energy, and Florida Power and Light. Budgeting for electric franchise fee is done by reviewing historical trends along with information on rate or customer base charges. Current analysis indicates the City could anticipate a slight increase in FY 2025-26.

**Trend: *Increasing***

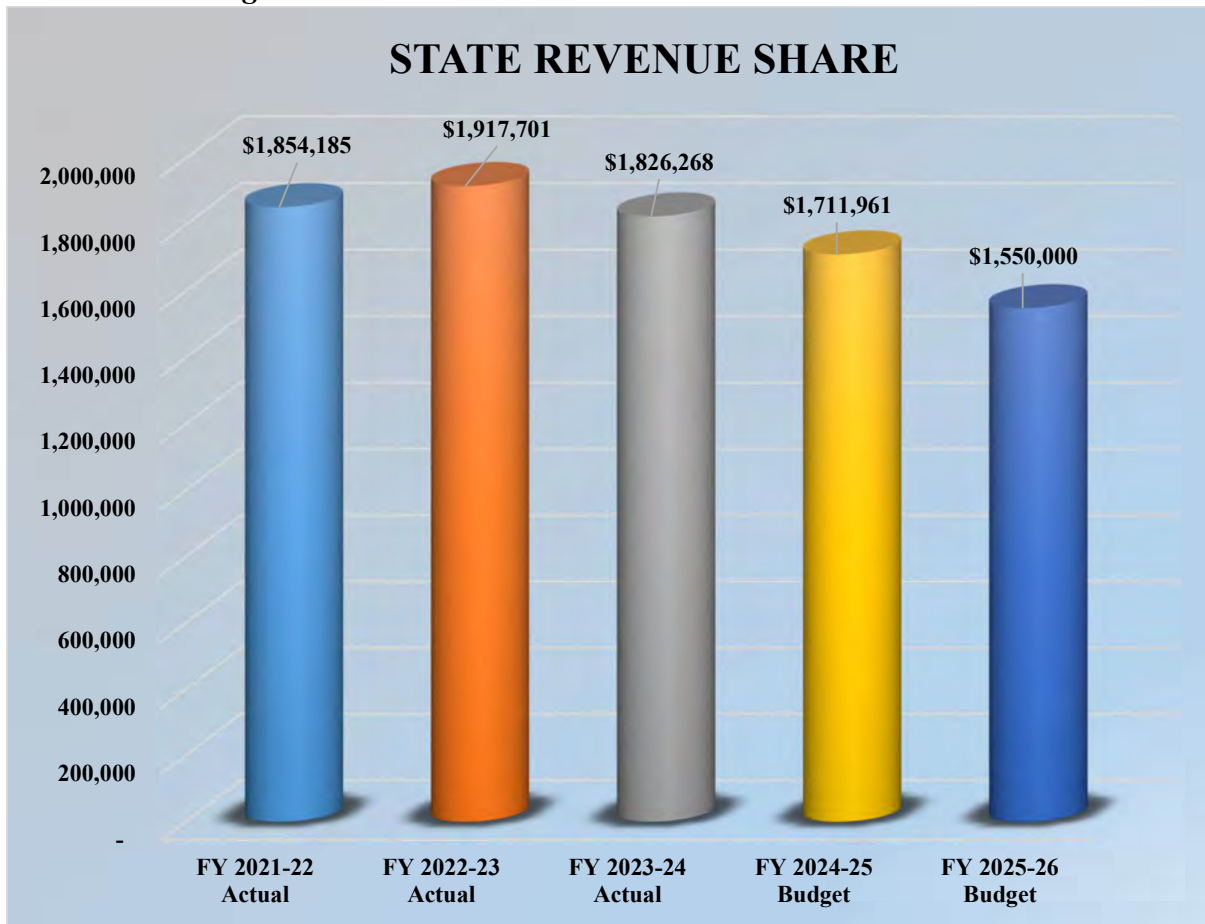


# Revenue Trends

## State Revenue Share

The State Revenue Sharing (SRS) pool for Florida municipalities is comprised of the One Cent Municipal Gas Tax (29%) and the State Sales Tax collections (71%). These funds are distributed back to municipalities based on a formula involving population, sales tax collections and the municipality's relative ability to raise revenue. State Revenue Share is volatile as it is dependent on consumer spending, which is directly tied to the overall state of the economy. Following a sharp increase in FY 2021–22 driven by the American Rescue Plan Act of 2021 (ARPA), this revenue has been on a steady decline. In 2025-26 State Revenue Share is projected to decrease \$161,961, or -9.46%, compared to FY 2024-25.

**Trend: *Decreasing***



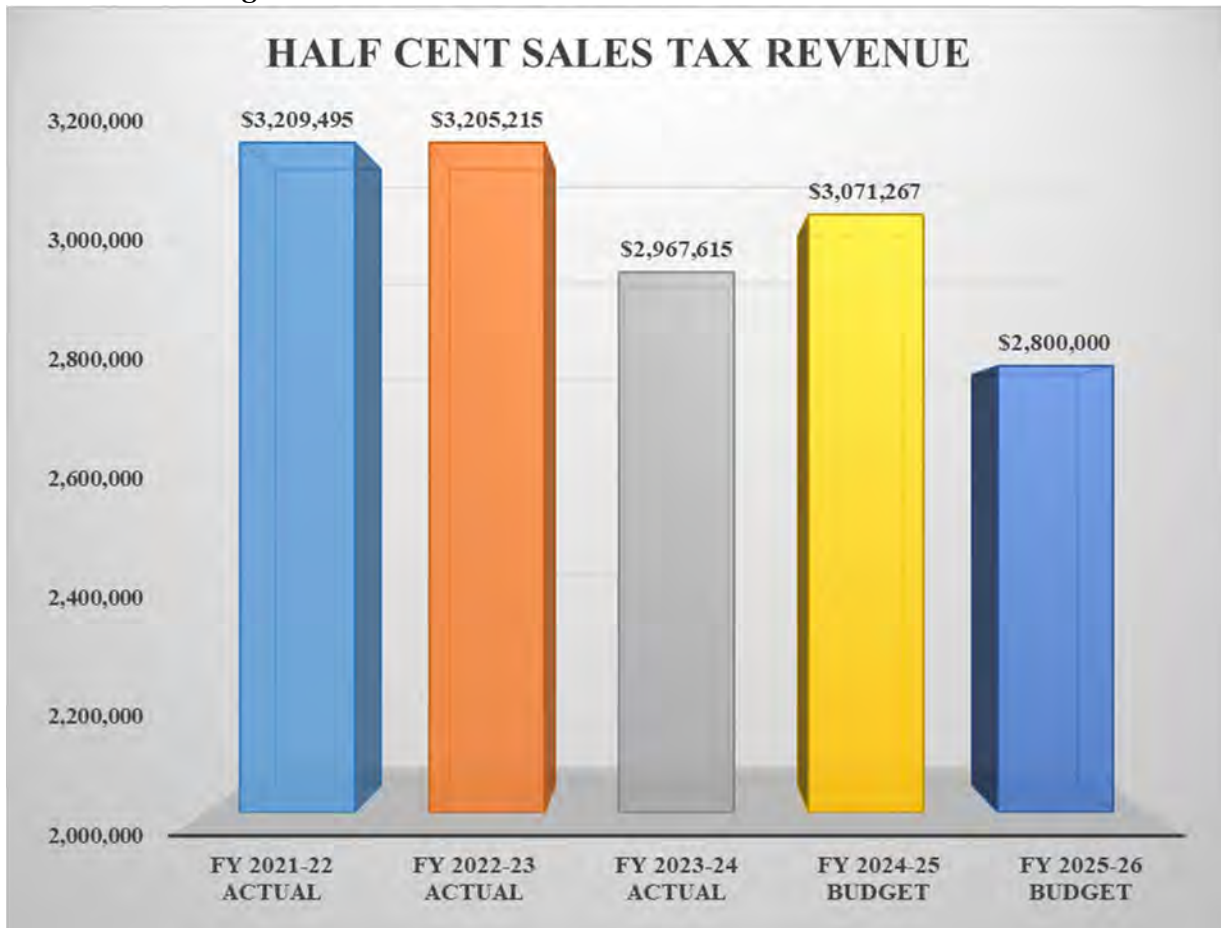


# Revenue Trends

## Half Cent Sales Tax

The Local Government Half-Cent Sales Tax generates the largest amount of revenue among the state-shared revenues. Half Cent Sales Tax revenues are distributed based on a population-based formula that returns estimated taxable sales within Seminole County back to the County and its 7 cities. Approximately 62% of estimated taxable sales are distributed to the County and the balance is remitted to the 7 municipalities. 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. The 2025-26 Half-Cent Sales Tax is projected to decrease \$271,267, or -8.83%, compared to FY 2024-25.

**Trend: *Decreasing***



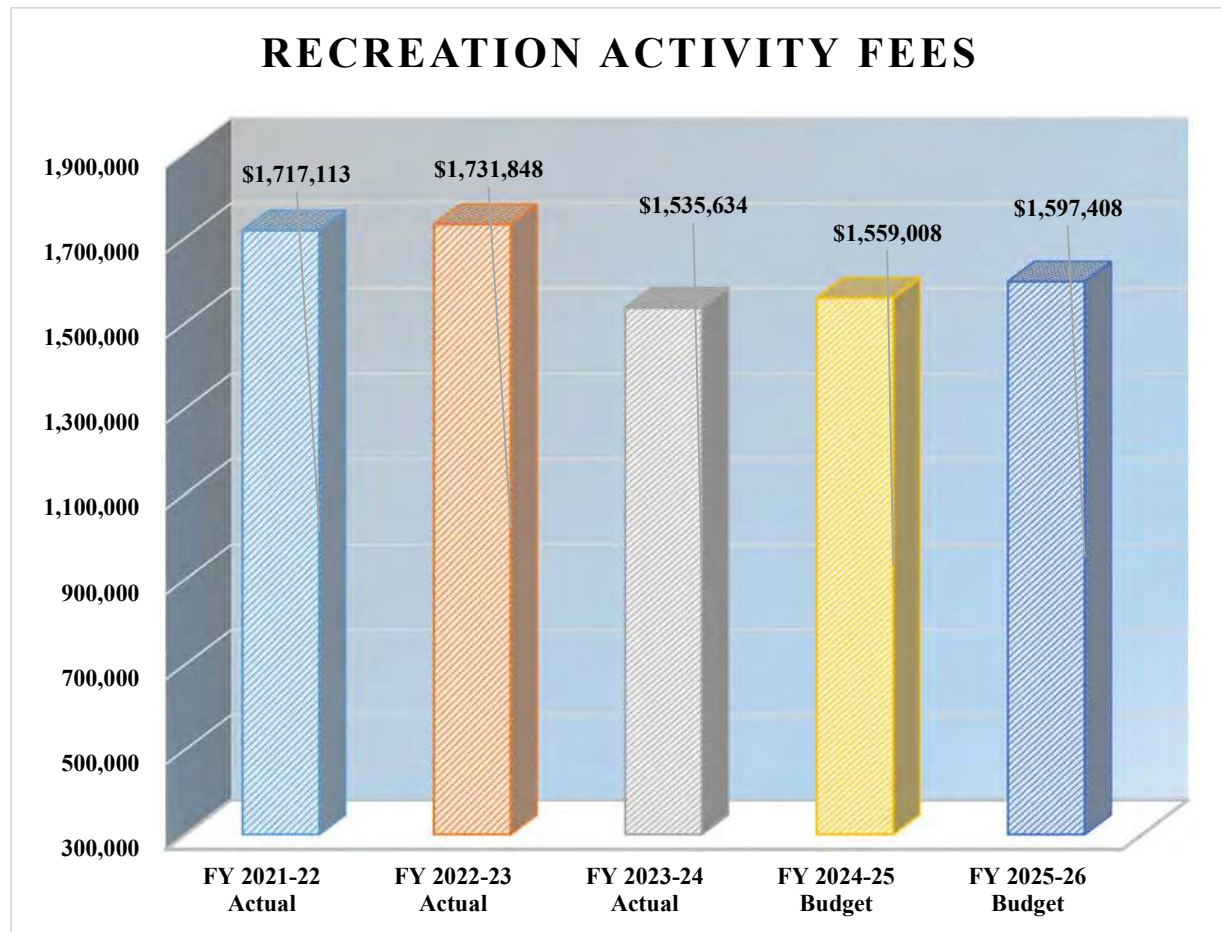
# Revenue Trends

## 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 FY 2023–24 due to the impact of Hurricane Ian on the Riverside Sports Complex and have been stabilizing since then. Looking ahead, the FY 2025–26 Proposed Budget anticipates a slight increase in revenue as compared to FY 2024-25.

**Trend: Neutral**

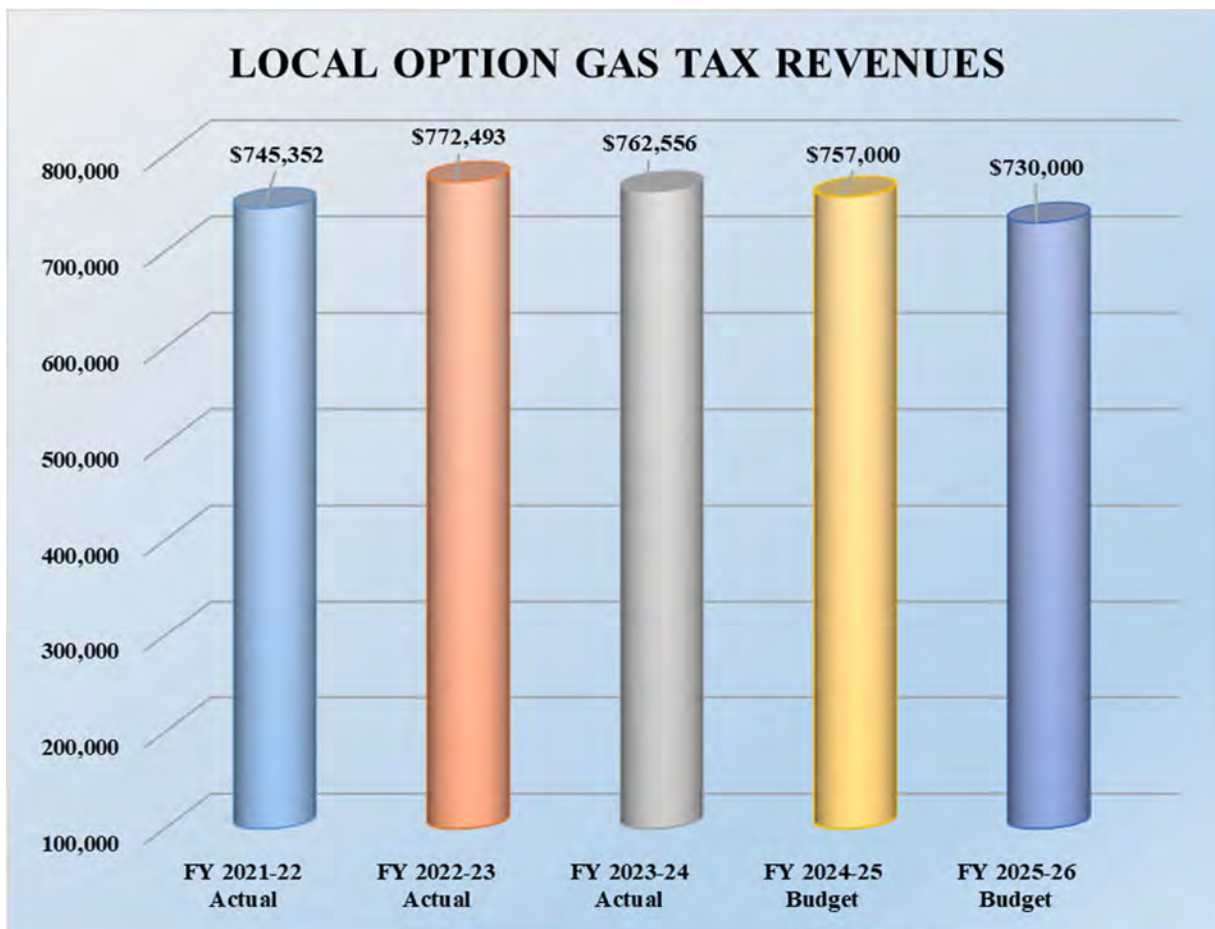


# Revenue Trends

## Local Option Gas Tax Revenues

The City's share of the 6 Cent Local Option Gas Tax is based on an inter-local agreement with Seminole County, whereby the County receives a fixed share of 63.6% of countywide gas tax proceeds and the 7 municipalities share the balance. The municipal share is based on actual transportation-related expenses from the prior 5 years as a percentage 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.

**Trend: Neutral**



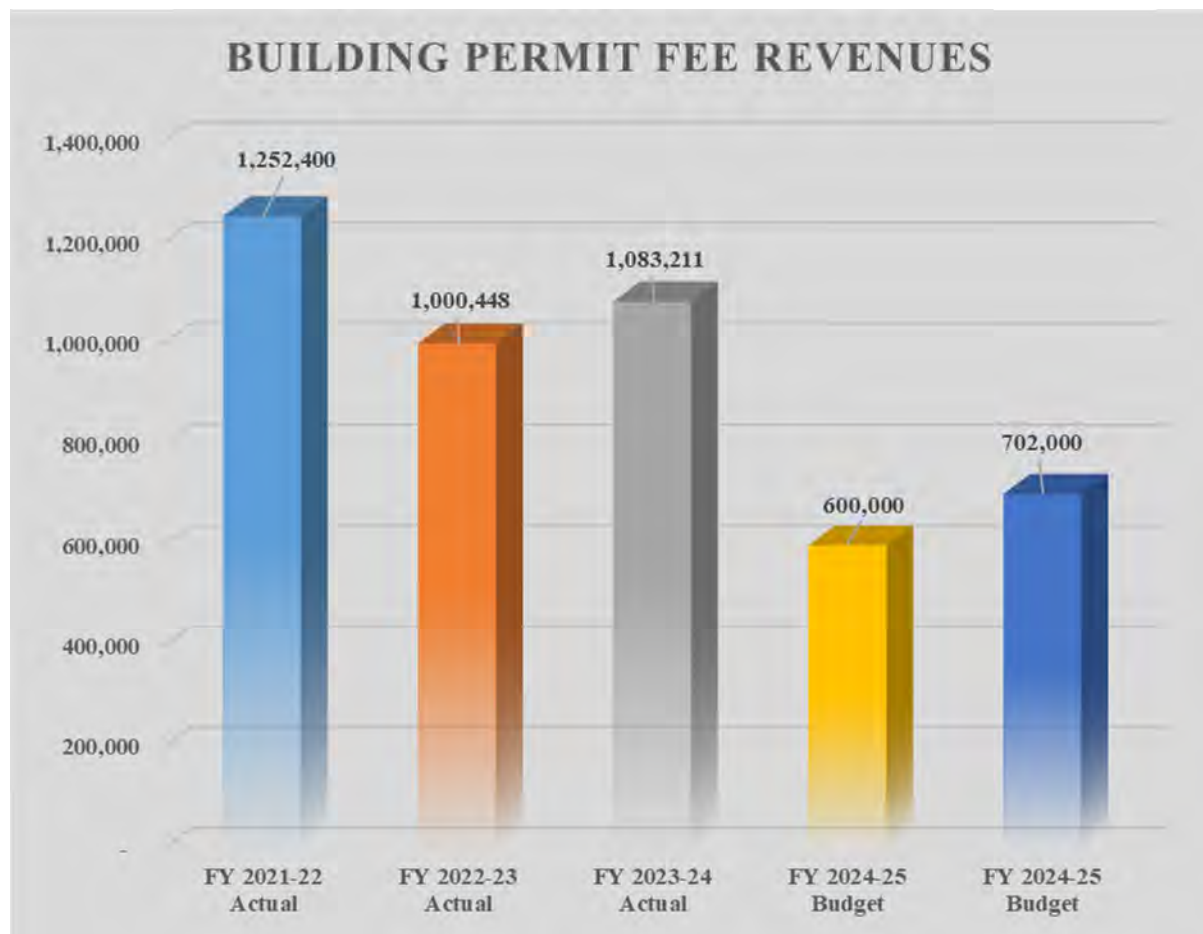
# Revenue Trends

## **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, coupled with a plan review fee, will equal to 50% of the permit fee amount, and re-inspection fees, are intended to allow the Building Services Division to be a self-supporting operation.

Building Permit Fee Revenue is volatile as it is dependent upon new construction and redevelopment which varies significantly in volume and dollar value from year to year due to fluctuation in development activity. FY 2014-15 was the beginning of a boom in construction in Oviedo, related to: the development of multiple new single-family communities; construction of Oviedo the Park; a new Emergency Room; and subsequently a new hospital. Revenues peaked in FY 2021–22 and are expected to stabilize as new construction activity slows. The FY 2025–26 budget reflects an increase in revenues compared to FY 2024–25, aligning projections more closely with actuals.

**Trend: *Neutral***



# Revenue Trends

## 4th Generation Sales Tax Revenues

In FY 2024, Seminole County voters approved the Fourth Generation Penny Sales Tax Referendum. Under the authority of Section 212.055(2), Florida Statutes, and pursuant to Seminole County Ordinance No. 2024-18, 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 revenue 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 4th Generation Sales Tax will expire on December 31, 2034.

The FY2025-26 Proposed budget includes \$3,500,000 in estimated revenues.

**Trend: *Increasing***





# Revenue Trends

## Water, Wastewater and Reclaimed Revenues

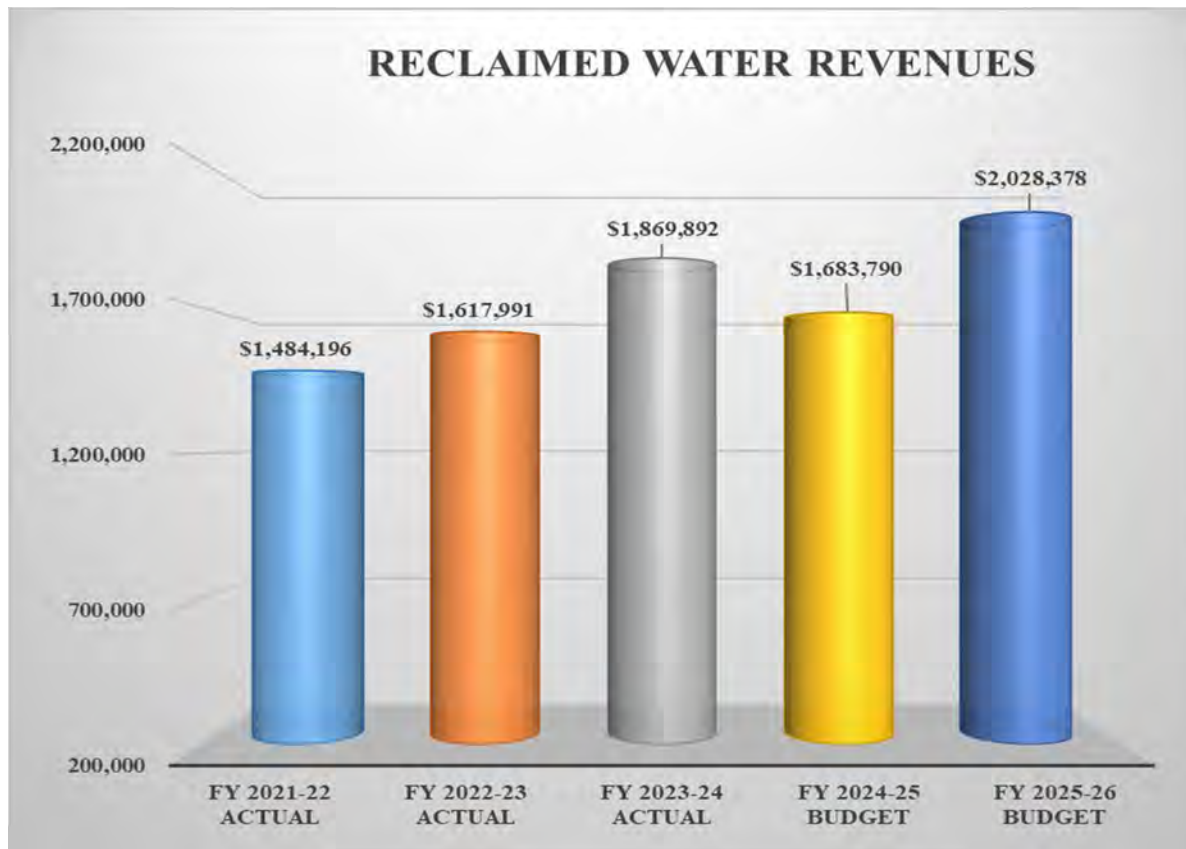
The five-year trend for Water, Wastewater and Reclaimed revenues shows a steady increase in revenues year over year. The increase is the result of the following: new residential and commercial construction throughout the City over the past few years; and the Water, Wastewater, and Reclaimed Water Rate Study. The Utility Study was completed by Wildan Financial Services in December of 2024 and adopted by City Council with Resolution No. 4559-25. Based on the study's recommendations, annual increases of 9% for water, wastewater, and reclaimed water rates were approved for FY 2026 through FY 2029, with the annual adjustment decreasing to 6% for FY 2030 through FY 2033. The new rates took effect on February 1, 2025, and will be adjusted annually on October 1st of each subsequent year.

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

**Trend: *Increasing***



# Revenue Trends



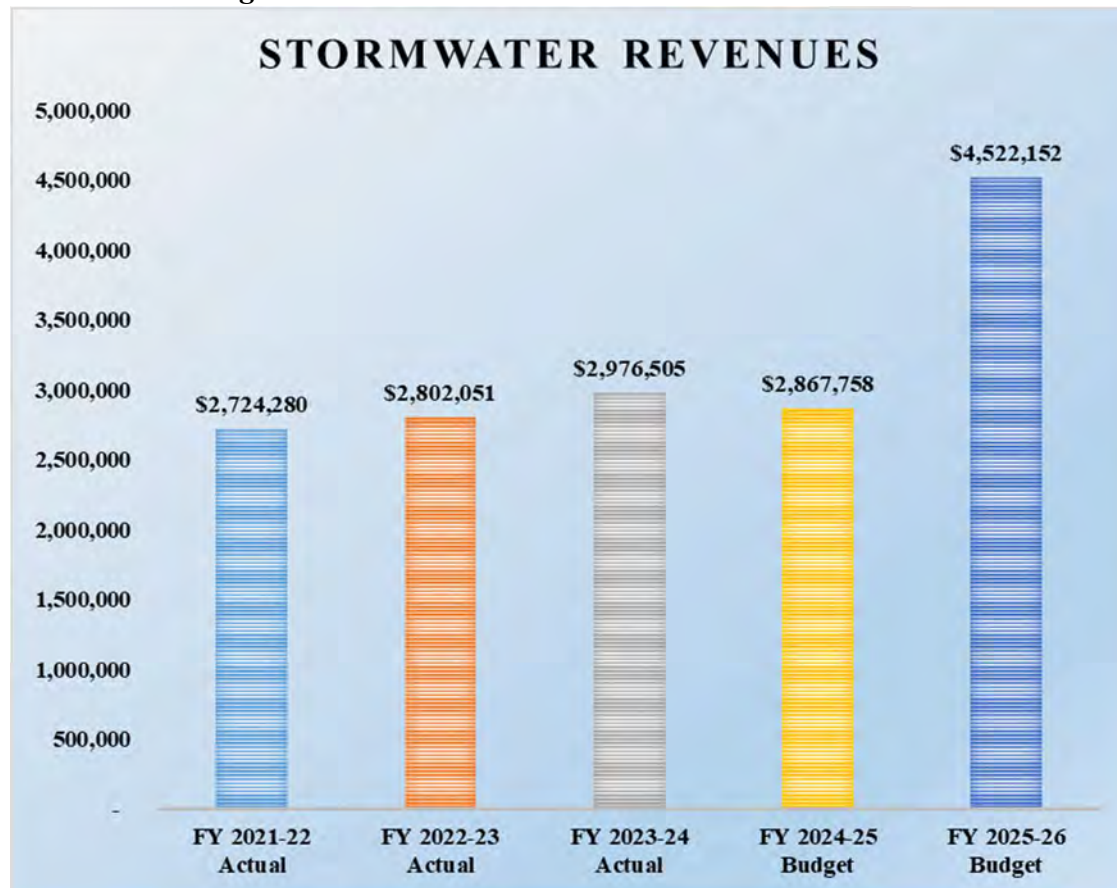
# Revenue Trends

## Stormwater Revenues

A Stormwater Rate Study was completed by Wildan Financial Services in December of 2024 and adopted by City Council with Resolution No. 4559-25. Per the Resolution, effective February 1, 2025, the Stormwater rate increased from \$11.72 to \$14.65 or 25% per ERU, per month. Effective October 1, 2025 the rates will increase to \$18.31 per ERU and for the next seven (7) fiscal years on October 1, the Stormwater ERU rate shall automatically increase by: 15.0% for FY 2026-27, FY 2027-28, and FY 2028-29; 12.0% for FY 2029-30; and 10.0% for FY 2030-31, FY 2031-32, and FY 2032-33.

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.

**Trend: *Increasing***



# Fund Balance Overview

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**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, 2025 and September 30, 2026.

## 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, less transfers. 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, 2024, the unassigned "reserve" level was \$19,966,086. Based on the FY 2024-25 Amended Budget, and the FY 2025-26 Proposed Budget, the ending unassigned fund balance at September 30, 2026 is projected to be \$18,410,816, or 43.78% of the FY 2025-26 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 Annual Comprehensive 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 2025-26 is projected at \$4.34 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

## Fund Balance Overview

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cash position at September 30, 2026, less the operating reserve of \$4.34 million, is \$2.9 million or 22.11% of the Water and Wastewater operating budget at September 30, 2026.

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 9/30/2024	Budgeted Change in Fund Balance FY 24-25	Estimated Fund Balance 9/30/2025 (1)	Budgeted Change in Fund Balance FY 25-26	Estimated Fund Balance 9/30/2026 (1)(4)	Percent Change FY 25-26 (3)
<b><u>GOVERNMENTAL FUNDS</u></b>						
<b><u>General Fund (001)</u></b>						
Unassigned	19,966,086	(1,601,470)	18,410,816	-	18,410,816	0.00%
<i>Assigned or Reserved</i>						
Non-Spendable	343,567		297,367		297,367	
Assigned	-		-		-	
Restricted	367,481		367,481		367,481	
Total: Assigned or Reserved	711,048		664,848		664,848	
<b>Total General Fund</b>	<b>20,677,134</b>		<b>19,075,664</b>		<b>19,075,664</b>	
<b>Transfers</b>			2,536,301		2,481,685	
<b>Unassigned Fund Balance as a % of Actual Exp (excluding transfers) (2)</b>			42.92%		43.78%	
<b>Available Fund Balance</b>			11,976,519		12,102,666	
 <b><u>CRA (015)</u></b>	 4,530,025	 (4,530,025)	 -	 -	 -	 0.00%
<b><u>Special Revenue Funds</u></b>						
Administrative Impact Fee Fund (101)	577,947	(42,290)	535,657	-	535,657	0.00%
Transportation Impact Fee Fund (102)	990,106	(732,144)	257,962	(165,000)	92,962	-63.96% <b>A</b>
State Law Enforcement Trust Fund (103)	41,707	-	41,707	-	41,707	0.00%
Transportation Imprv. Fund (Gas Tax) (105)	687,597	(420,744)	266,853	(64,817)	202,036	-24.29% <b>B</b>
Federal Law Enforcement Trust Fund (106)	316,619	(187,964)	128,655	-	128,655	0.00%
Police Impact Fee Fund (107)	467,448	(42,290)	425,158	-	425,158	0.00%
Fire Impact Fee Fund (108)	326,741	(40,452)	286,289	-	286,289	0.00%
Recreation Impact Fee Fund (109)	1,843,623	(1,692,300)	151,323	(230,000)	(78,677)	-151.99% <b>C</b>
Tree Bank Fund (112)	294,634	(177,500)	117,134	(57,000)	60,134	-48.66% <b>D</b>
Sidewalk Fund (114)	35,777	-	35,777	-	35,777	0.00%
Solid Waste Fund (115)	234,088	(153,161)	80,927	(427,436)	(346,509)	-528.17% <b>E</b>
Building Services Fund (120)	64,239	-	64,239	-	64,239	0.00%
Homeland Security Fund (124)	134,516	-	134,516	-	134,516	0.00%
Law Enforcement Fund (125)	207,186	(20,000)	187,186	-	187,186	0.00%
Police Donations Fund (126)	97,430	-	97,430	-	97,430	0.00%
Second Dollar Education Fund (127)	74,811	-	74,811	-	74,811	0.00%
Opioid Litigation Fund (128)	70,217	(70,217)	-	-	-	0.00%
Public Arts Fund (141)	95,120	(78,060)	17,060	-	17,060	0.00%
Multi-Mobility Fund (142)	47,978	-	47,978	-	47,978	0.00%
Street Light Fund (150)	346,105	(63,660)	282,445	(187,924)	94,521	-66.53% <b>F</b>
American Rescue Plan Fund (155)	843,722	(4,023,958)	(3,180,236)	-	(3,180,236)	0.00%
<b>Total Special Revenue Funds</b>	<b>7,797,611</b>	<b>(7,744,740)</b>	<b>52,871</b>	<b>(1,132,177)</b>	<b>(1,079,306)</b>	
<b><u>Debt Service Funds</u></b>						
Public Improvement Revenue Bonds (201)	34,573	-	34,573	-	34,573	0.00%
General Obligation Bonds (203)	485,351	-	485,351	-	485,351	0.00%
Lease Financing Fund (205)	6,739	-	6,739	-	6,739	0.00%
<b>Total Debt Service Funds</b>	<b>526,663</b>	<b>-</b>	<b>526,663</b>	<b>-</b>	<b>526,663</b>	
<b><u>Capital Project Funds</u></b>						
Vehicle/Equipment Replacement Fund (302)	1,393,591	(548,448)	845,143	(64,387)	780,756	-7.62%
3rd Generation Sales Tax (304)	9,670,144	(9,418,693)	251,451	(250,000)	1,451	-99.42% <b>G</b>
Local Option Sales Tax Construction Fund (309)	6,347	(2,428)	3,919	-	3,919	0.00%
Technology Improvements Fund (320)	345,497	(25,000)	320,497	-	320,497	0.00%
General Facilities Improvements Fund (330)	500,000	(500,000)	(0)	-	(0)	0.00%
Recreation Facilities Improvement Fund (340)	926,298	(922,546)	3,752	-	3,752	0.00%
Police Construction Fund (346)	(124,287)	-	(124,287)	-	(124,287)	0.00%
<b>Total Capital Project Funds</b>	<b>12,717,591</b>	<b>(11,417,115)</b>	<b>1,300,476</b>	<b>(314,387)</b>	<b>986,089</b>	
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>46,249,023</b>	<b>(25,293,350)</b>	<b>20,955,673</b>	<b>(1,446,564)</b>	<b>19,509,109</b>	

# Fund Balance by Fund

## Enterprise and Internal Service Funds

	Actual Fund Balance 9/30/2024	Budgeted Change in Fund Balance FY 24-25	Estimated Fund Balance 9/30/2025 (1)	Budgeted Change in Fund Balance FY 24-25	Estimated Fund Balance 9/30/2026 (1)(4)	Percent Change FY 25-26 (3)
<b><u>ENTERPRISE FUNDS</u></b>						
<b><u>Water/Wastewater Funds</u></b>						
Water/Wastewater Operating Fund (401)	16,954,362	(9,376,945)	7,577,417	(364,829)	7,212,588	-4.81%
Utility Revenue Bond Sinking Fund (403)	-	-	-	(82,578)	(82,578)	0.00%
Renewal and Replacement Fund (406)	1,084,783	(823,274)	261,509	(480,225)	(218,716)	-183.64% <b>H</b>
Vehicle and Equipment Replacement Fund (407)	1,142,322	(741,136)	401,186	-	401,186	0.00%
Water System Impact Fee Fund (408)	2,772,034	(150,000)	2,622,034	(490,250)	2,131,784	-18.70% <b>I</b>
Wastewater System Impact Fee Fund (409)	2,624,762	(1,251,442)	1,373,320	(170,189)	1,203,131	-12.39% <b>J</b>
Stormwater Fund (410)	577,899	(3,794,797)	(3,216,898)	-	(3,216,898)	0.00%
Stormwater Capital-Series 2025 (411)	-	-	-	(3,600,000)	(3,600,000)	0.00%
2020A Revenue Refunding Bonds Fund (418)	154,663	-	154,663	-	154,663	0.00%
American Rescue Plan Fund-Utilities (455)	1,017,438	(9,289,059)	(8,271,621)	-	(8,271,621)	0.00%
Twin Rivers Golf Fund (480)	(432,847)	-	(432,847)	-	(432,847)	0.00%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>25,895,416</b>	<b>(25,426,653)</b>	<b>468,763</b>	<b>(5,188,071)</b>	<b>(4,719,308)</b>	
<b><u>INTERNAL SERVICE FUNDS</u></b>						
Fleet Maintenance Fund (504)	124,740	-	124,740	-	124,740	0.00%
Medical Insurance Fund (510)	6,467,317	(1,221,257)	5,246,060	(58,639)	5,187,421	-1.12%
IT Internal Service Fund (520)	20,732	(20,729)	3	-	3	0.00%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>6,612,789</b>	<b>(1,241,986)</b>	<b>5,370,803</b>	<b>(58,639)</b>	<b>5,312,164</b>	
<b>TOTAL ALL FUNDS</b>	<b>\$ 98,723,314</b>	<b>\$ (51,961,989)</b>	<b>\$ 26,795,239</b>	<b>\$ (6,693,274)</b>	<b>\$ 20,101,965</b>	

### Notes:

- 1** Section 166.241 of Florida Statutes required that all budgets be balanced; that is, total anticipated revenues must equal total estimated expenditures. If expenditures exceed revenues, fund balance may be used and recognized as a revenue source. The City's Reserve Policy governs the use of Fund Balance. Additionally, if revenues exceed expenditures, reserve for contingencies may be used and recognized as an expenditure source.
- 2** Budget Guidelines state the General Fund unappropriated fund balance will be maintained at a minimum equal to fifteen percent (15%) of the annual General Fund budget.
- 3** Provided explanations below for percentage change greater than 10%:
- 4** A negative fund balance is often referred to as a deficit. This model uses budgeted/planned use of fund balance which doesn't necessarily mean that the actual FY 2025-26 fund balances will have a deficit.
- A** As the Transportation Impact Fee is phased out and replaced by the Mobility Fee, the remaining Fund Balance is being allocated to eligible capital projects.
- B** The Transportation Improvement Fund (Gas Tax) is utilizing available Fund Balance to support capital improvement projects.
- C** The Recreation Impact Fee Fund is using available Fund Balance to finance multiple capital projects aimed at improving recreational infrastructure.
- D** Fund Balance is being used for planting of new trees.
- E** Fund Balance is being used to offset increase in the solid waste services contract.
- F** The Street Light Fund is utilizing available Fund Balance to finance a capital project.
- G** The 3rd Generation Sales Tax Fund is being sunset and replaced by the 4th Generation Sales Tax. The available Fund Balance is being allocated toward sidewalk repair projects.
- H** Fund Balance is being used to offset increase in the Vehicle Replacement Fund.
- I** Fund Balance is being used for partial funding of various capital projects.
- J** Fund Balance is being used for various capital projects for the Sewer Impact Fee Fund.

# Position Authorization Summary

## FY 2021-22 through FY 2025-26

		FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 24-25 vs FY 25-26
<b>Administration and General Government</b>							
<b><u>Legislative and Executive Services</u></b>							
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
<b>Total: Legislative and Executive Services</b>		<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>
<b><u>Human Resources</u></b>							
1201	Human Resources	5.00	6.00	6.00	6.00	6.00	0.00
<b><u>Finance</u></b>							
1301	Accounting & Fiscal Services	7.70	7.70	7.70	7.00	7.00	0.00
1302	Purchasing	1.00	1.00	1.00	2.00	2.00	0.00
<b>Total: Finance</b>		<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>
<b><u>IT Internal Services</u></b>							
1303	Information Technology	7.00	7.00	7.00	8.00	8.00	0.00
<b><u>Development Services</u></b>							
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
2401	Building Services	0.00	0.00	0.00	0.00	0.00	0.00
2402	Zoning	0.00	0.00	0.00	0.00	0.00	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
<b>Total: Development Services</b>		<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>
<b>Total: Administration and General Gov.</b>		<b>41.70</b>	<b>42.70</b>	<b>42.70</b>	<b>44.00</b>	<b>44.00</b>	<b>0.00</b>
<b><u>Police Department</u></b>							
2100	Police Admin & Accreditation	7.00	7.00	7.00	7.00	7.00	0.00
2101	Community Policing & Patrol	45.00	45.00	45.00	48.00	45.00	-3.00 <b>A</b>
2103	Police Records	1.75	1.75	2.75	2.75	2.75	0.00
2104	Community Involvement	14.00	14.00	14.00	12.00	14.00	2.00 <b>B</b>
2105	Criminal Investigations	8.00	8.00	8.00	7.00	8.00	1.00 <b>C</b>
2106	Community Response Team	5.00	5.00	5.00	5.00	5.00	0.00
2107	Police Education & Training	2.00	2.00	2.00	2.00	2.00	0.00
<b>Total: Police Department</b>		<b>82.75</b>	<b>82.75</b>	<b>83.75</b>	<b>83.75</b>	<b>83.75</b>	<b>0.00</b>
<b><u>Fire Department</u></b>							
2200	Fire Admin & Emergency Mngt	2.00	2.00	2.00	2.00	2.00	0.00
2201	Fire Suppression and Rescue	49.00	52.00	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
<b>Total: Fire Department</b>		<b>55.00</b>	<b>58.00</b>	<b>58.00</b>	<b>58.00</b>	<b>58.00</b>	<b>0.00</b>
<b><u>Recreation and Parks Department</u></b>							
<b><u>Administration and Maintenance</u></b>							
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	14.25	14.25	14.25	14.25	0.00
1910	General Facility Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total: Administration and Maintenance</b>		<b>37.00</b>	<b>38.25</b>	<b>38.25</b>	<b>38.25</b>	<b>38.25</b>	<b>0.00</b>

# Position Authorization Summary

## FY 2021-22 through FY 2025-26

	FY 21-22 Budget	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 Budget	FY 25-26 Budget	FY 24-25 vs FY 25-26
<b>Recreation and Parks Department, continued</b>						
<b>Recreation Programming</b>						
7201 Riverside Recreation Center	4.00	4.625	4.625	4.625	4.625	0.00
7202 City Sponsored Athletics	8.25	8.25	7.25	7.25	7.25	0.00
7203 Riverside Aquatics	0.00	0.00	0.00	0.00	0.00	0.00
7206 Concessions	0.00	0.00	0.00	0.00	0.00	0.00
7207 Gymnasium and Fitness Center	0.00	0.00	0.00	0.00	0.00	0.00
7208 Oviedo Boulevard Aquatics	5.00	5.00	5.00	5.00	5.00	0.00
7209 Skateboard Park	0.00	0.00	0.00	0.00	0.00	0.00
7211 Recreation Special Events	0.00	0.00	0.00	0.00	0.00	0.00
7212 Oviedo on the Park	7.50	8.75	9.75	9.75	9.75	0.00
<b>Total: Recreation Programming</b>	<b>24.75</b>	<b>26.63</b>	<b>26.625</b>	<b>26.625</b>	<b>26.625</b>	<b>0.000</b>
<b>Total: Recreation and Parks Department</b>	<b>61.75</b>	<b>64.88</b>	<b>64.875</b>	<b>64.875</b>	<b>64.875</b>	<b>0.000</b>
<b>Public Works Department</b>						
<b>Administration</b>						
1901 Engineering & Inspection Services	0.00	0.00	0.00	0.00	0.00	0.00
3800 Stormwater Admin, Engineering & Permitting	3.50	3.50	3.50	3.50	3.50	0.00
4100 Public Works Administration	2.00	2.00	2.00	2.00	2.00	0.00
<b>Administration</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>
<b>Fleet Maintenance</b>						
5104 Fleet Maintenance	5.00	5.00	5.00	5.00	5.00	0.00
<b>Fleet Maintenance</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>Operations and Maintenance</b>						
3802 Stormwater Maintenance	8.00	8.00	8.00	8.00	8.00	0.00
4106 Grounds & ROW Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
4107 Sidewalks & Streets Maintenance	9.00	9.00	13.00	13.00	13.00	0.00
<b>Operations and Maintenance</b>	<b>17.00</b>	<b>17.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>0.00</b>
<b>Water and Wastewater Utility</b>						
3300 Administration	13.00	15.00	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	8.00	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	5.00	5.00	5.00	5.00	0.00
<b>Water and Wastewater Utility</b>	<b>47.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>
<b>Total: Public Works Department</b>	<b>74.50</b>	<b>77.50</b>	<b>81.50</b>	<b>81.50</b>	<b>81.50</b>	<b>0.00</b>
<b>Total: Full Time and Regular Part Time</b>	<b>315.70</b>	<b>325.825</b>	<b>330.825</b>	<b>332.125</b>	<b>332.125</b>	<b>0.000</b>
<i>Other: Seasonal and Temporary Employees</i>	17.69	17.69	17.69	17.69	17.69	0.00
<b>Total Positions</b>	<b>333.39</b>	<b>343.52</b>	<b>348.515</b>	<b>349.815</b>	<b>349.815</b>	<b>0.000</b>
<b>Positions per 1,000 Population **</b>	<b>7.86</b>	<b>8.13</b>	<b>8.22</b>	<b>7.92</b>	<b>7.92</b>	
** Number of positions per 1,000 population excludes seasonal and temporary employees.						

# Position Authorization Summary

## FY 2021-22 through FY 2025-26

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### **FY 2025-26 Position Authorization Summary Details**

- A.** Transfer of three (3) vacant Police Officer positions to Divisions 2104 and 2105.
- B.** Transfer of two (2) Police Officers from the Police Patrol Division (2101).
- C.** One (1) Police Officer transferred from Division 2101 and promoted to Detective in Division 2105.

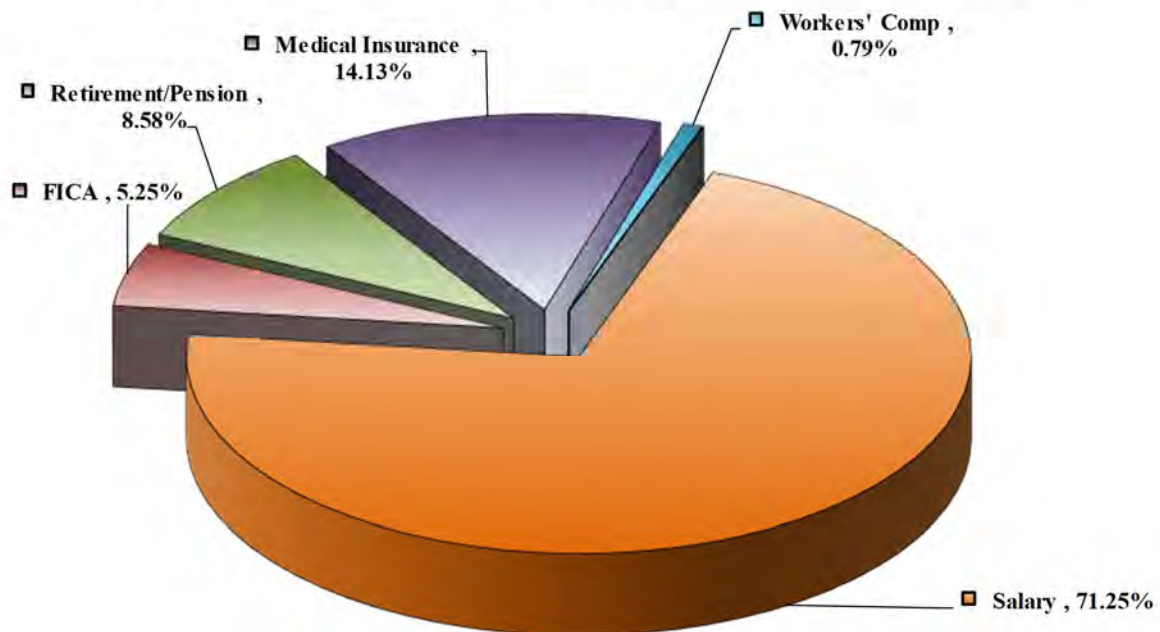


# Composition of Personnel Costs

## FY 2025-26 and 4 Prior Fiscal Years (All Funds Combined)

	Salary	FICA	Retirement/ Pension	Medical Insurance	Workers' Comp	Total
<b>FY 25-26 Proposed Budget</b>						
Cost	26,524,591	1,952,603	3,194,968	5,259,434	295,186	<b>\$ 37,226,782</b>
Cost per \$100 of Salary		7.36	12.05	19.83	1.11	40.35
Percent of Total	71.25%	5.25%	8.58%	14.13%	0.79%	100.00%
\$ Increase (Decrease) from PY	1,561,371	130,876	194,515	(209,645)	13,442	1,690,559
% Increase (Decrease) from PY	6.25%	7.18%	6.48%	-3.83%	4.77%	4.76%
<b>FY 24-25 Adopted Budget</b>						
Cost	24,963,220	1,821,727	3,000,453	5,469,079	281,744	<b>\$ 35,536,223</b>
Cost per \$100 of Salary		7.30	12.02	21.91	1.13	42.35
Percent of Total	70.25%	5.13%	8.44%	15.39%	0.79%	100.00%
% Increase (Decrease) from PY	5.37%	4.19%	45.77%	3.71%	8.40%	12.97%
<b>FY 23-24 Adopted Budget</b>						
Cost	23,691,816	1,748,446	2,058,404	5,273,390	259,907	<b>\$ 33,031,963</b>
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%	105.00%
<b>FY 22-23 Adopted Budget</b>						
Cost	22,512,429	1,651,409	1,868,696	5,082,284	342,707	<b>\$ 31,457,525</b>
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%
<b>FY 21-22 Adopted Budget</b>						
Cost	20,106,466	1,405,505	1,511,048	5,021,167	355,181	<b>\$ 28,399,367</b>
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 2025-26 Salary and Benefits as a % of Total Personnel Costs**



## Budget Detail Section

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*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*





# GENERAL FUND

# General Fund Graphics Overview

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## **FY 2025-26 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 2025-26 Expenditure Summary**

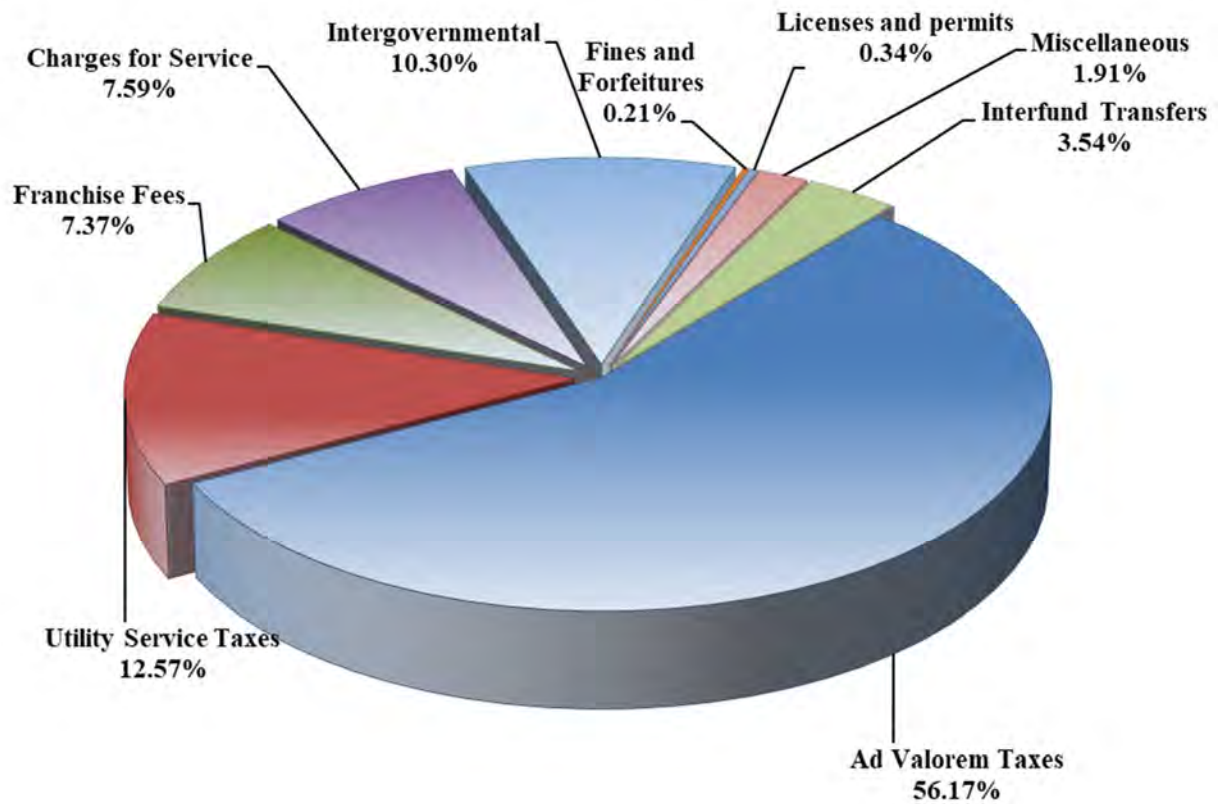
Both the table and the pie chart show the anticipated expenditures for the general fund departments, transfers and reserve for contingency. The pie chart depicts the expenditures by function/program as a percent of total expenditures.

## **General Fund Expenditures by Major Account Category**

As seen in this table for FY 2025-26, personnel services equal approximately 66.75% of the expenditures for the City, while operating, capital outlay, and vehicle replacement equal approximately 26.45%, and the remaining 6.80% 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 2025-26 Proposed Budget

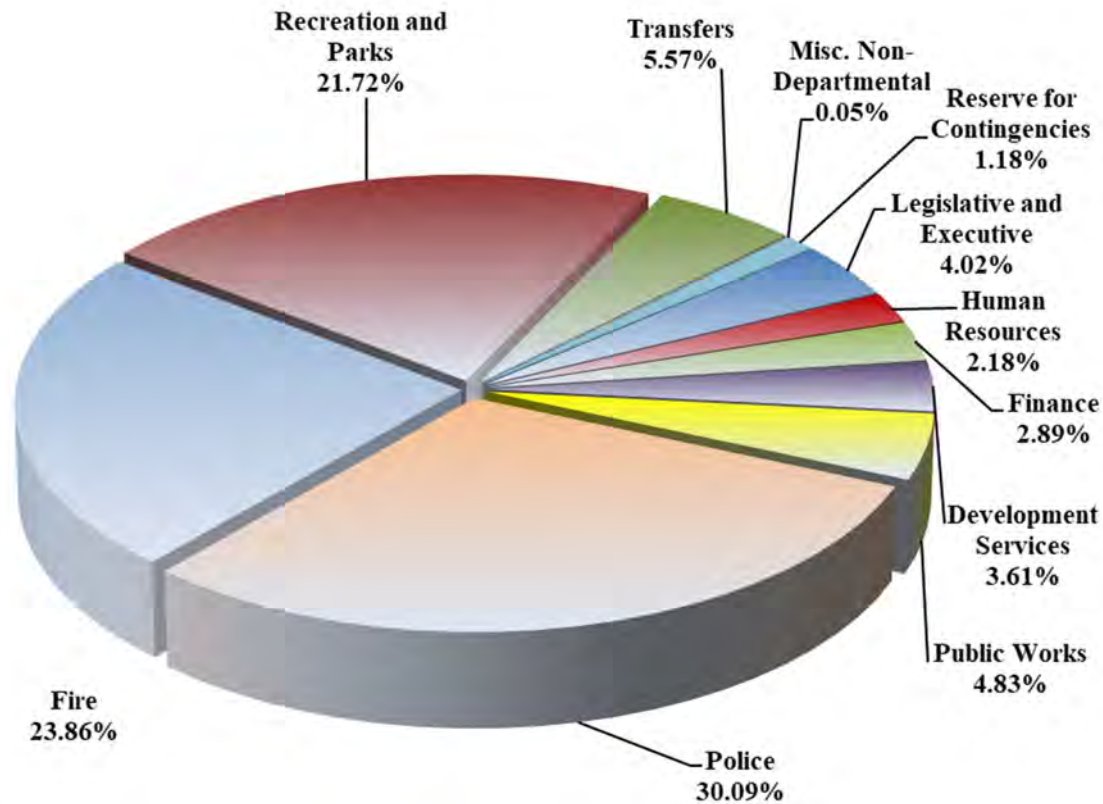


General Fund Revenues by Source:	FY 2025-26 Proposed	FY 2024-25 Adopted	Variance
Ad Valorem Taxes	25,014,263	23,134,672	1,879,591
Utility Service Taxes	5,596,100	5,421,206	174,894
Franchise Fees	3,282,982	3,186,624	96,358
Charges for Service	3,381,207	3,302,940	78,267
Intergovernmental	4,587,900	5,009,808	(421,908)
Fines and Forfeitures	95,000	77,000	18,000
Licenses and permits	152,730	155,425	(2,695)
Miscellaneous	850,800	902,150	(51,350)
Interfund Transfers	1,575,038	1,540,584	34,454
Fund Balance	-	-	-
<b>Total: \$</b>	<b>44,536,020</b>	<b>\$ 42,730,409</b>	<b>\$ 1,805,611</b>



# General Fund Expenditures by Category

## FY 2025-26 Proposed Budget



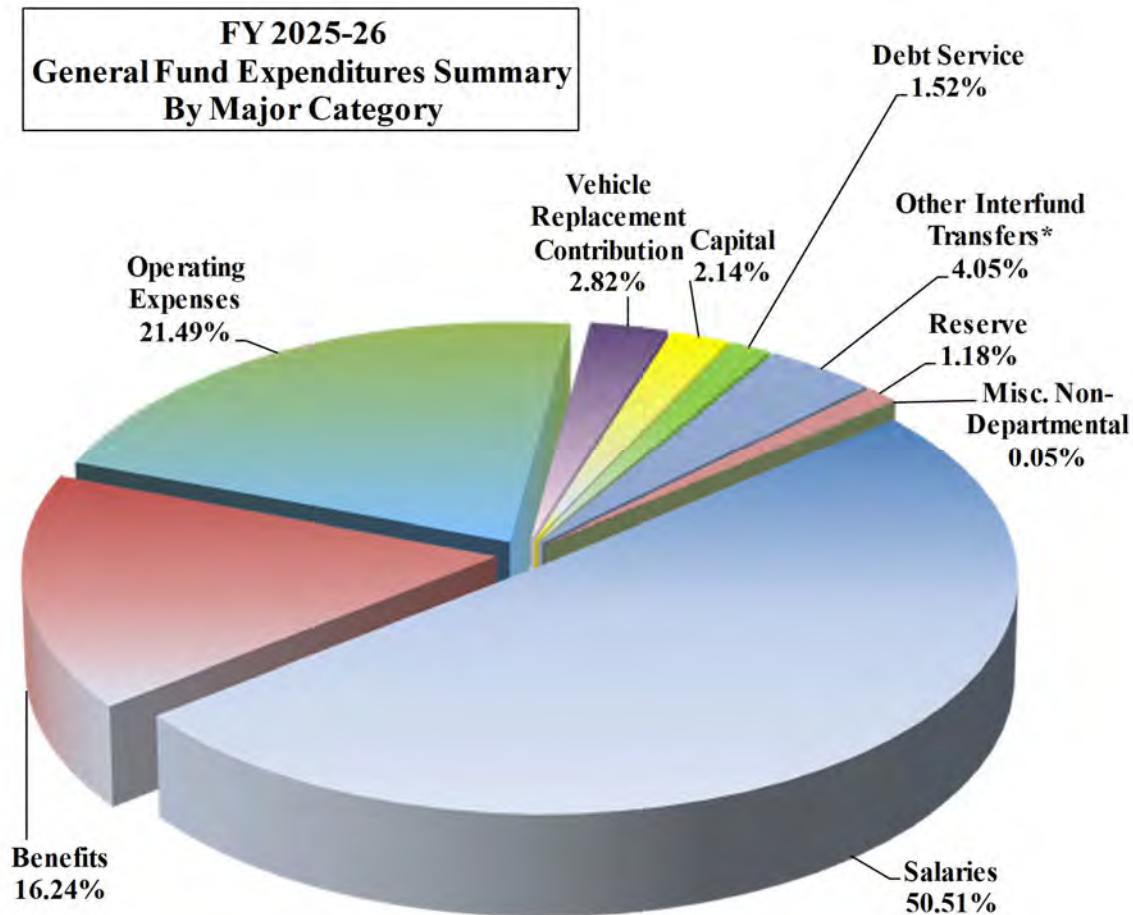
General Fund Expenditures by Function/Program Type:	FY 2025-26 Proposed	FY 2024-25 Adopted	Variance
Legislative and Executive	1,788,499	1,757,348	31,151
Human Resources	972,932	968,343	4,589
Finance	1,287,241	1,313,882	(26,641)
Development Services	1,607,031	1,514,768	92,263
Public Works	2,150,869	2,108,128	42,741
Police	13,402,519	12,578,610	823,909
Fire	10,627,356	10,417,117	210,239
Recreation and Parks	9,672,008	9,245,486	426,522
Transfers	2,481,685	2,424,222	57,463
Misc. Non-Departmental	22,388	10,000	12,388
Reserve for Contingencies	523,492	392,505	130,987
<b>Total: \$</b>	<b>44,536,020</b>	<b>\$ 42,730,409</b>	<b>\$ 1,805,611</b>

# General Fund Expenditures by Major Category

## FY 2024-25 versus FY 2025-26

	FY 2024-25 Adopted	Percent of Total	FY 2025-26 Proposed	Percent of Total
Salaries	21,038,214	49.23%	22,496,450	50.51%
Benefits	7,223,038	16.90%	7,233,954	16.24%
Operating Expenditures	9,333,734	21.84%	9,572,456	21.49%
Vehicle Replacement Contribution	1,249,696	2.92%	1,253,776	2.82%
Capital Expenditures	1,059,000	2.48%	951,819	2.14%
<b>Sub-Total: Department Operations</b>	<b>\$ 39,903,682</b>	<b>93.38%</b>	<b>\$ 41,508,455</b>	<b>93.20%</b>
Debt Service (transfer to Sinking Fund)	688,021	1.61%	678,824	1.52%
Other Interfund Transfers*	1,736,201	4.06%	1,802,861	4.05%
Reserve for Contingency	392,505	0.92%	523,492	1.18%
Misc. Non-Departmental	10,000	0.02%	22,388	0.05%
<b>Sub-Total: Non-Departmental</b>	<b>\$ 2,826,727</b>	<b>6.62%</b>	<b>\$ 3,027,565</b>	<b>6.80%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,730,409</b>	<b>100.0%</b>	<b>\$ 44,536,020</b>	<b>100.0%</b>

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



# General Fund Revenues & Expenditures - Summary

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Adopted	FY 2024 25 Amended	FY 2025-26 Proposed
<b><u>Operating Revenues</u></b>					
Property Taxes	18,050,615	19,425,905	23,134,672	23,134,672	25,014,263
Utility Service Taxes	5,549,291	5,734,837	5,421,206	5,421,206	5,596,100
Franchise Fees	3,245,711	3,305,954	3,186,624	3,186,624	3,282,982
Charges for Services	3,866,357	4,008,720	3,302,940	3,302,940	3,381,207
Intergovernmental	6,346,847	5,154,293	5,009,808	5,519,824	4,587,900
Fines and Forfeitures	83,579	97,710	77,000	77,000	95,000
Licenses and Permits	149,386	158,855	155,425	155,425	152,730
Miscellaneous	2,927,139	2,444,686	902,150	1,042,288	850,800
<b>Sub-Total: Operating Revenues</b>	<b>40,218,925</b>	<b>40,330,960</b>	<b>41,189,825</b>	<b>41,839,979</b>	<b>42,960,982</b>
<b><u>Non-Operating Revenues</u></b>					
Interfund Transfers	3,418,111	2,790,631	1,540,584	1,990,168	1,575,038
Appropriated Fund Balance	-	-	-	1,601,470	-
<b>Sub-Total: Non-Operating Revenues</b>	<b>3,418,111</b>	<b>2,790,631</b>	<b>1,540,584</b>	<b>3,591,638</b>	<b>1,575,038</b>
<b>Total Revenues</b>	<b>\$43,637,036</b>	<b>\$43,121,591</b>	<b>\$42,730,409</b>	<b>\$45,431,617</b>	<b>\$44,536,020</b>
<b><u>Personnel Services:</u></b>					
Salaries and Wages	18,361,096	19,385,245	21,038,214	21,111,540	22,496,450
Benefits	5,487,056	6,302,324	7,223,038	7,217,749	7,233,954
<b>Sub-Total: Personnel Services</b>	<b>23,848,152</b>	<b>25,687,569</b>	<b>28,261,252</b>	<b>28,329,289</b>	<b>29,730,404</b>
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	3,334,898	3,032,880	3,256,157	3,791,996	3,301,450
Communications	170,493	227,511	208,272	208,272	207,129
Utilities	710,130	717,784	796,401	796,401	781,440
Rentals and Leases	94,631	124,059	190,743	265,938	186,876
Insurance	415,646	453,679	482,508	481,515	532,380
Repairs and Maintenance	2,349,552	3,097,189	1,876,526	2,607,524	1,958,830
Operating Supplies	1,290,008	1,349,370	1,549,112	1,743,706	1,582,645
Unleaded and Diesel Fuel	355,296	347,115	411,133	403,133	395,443
Vehicle Replacement	740,453	1,233,214	1,249,696	1,249,696	1,253,776
Other	335,639	372,288	562,882	769,736	626,263
<b>Sub-Total: Operating Expenditures</b>	<b>9,796,746</b>	<b>10,955,089</b>	<b>10,583,430</b>	<b>12,317,917</b>	<b>10,826,232</b>
<b><u>Capital Outlay</u></b>	<b>463,671</b>	<b>434,224</b>	<b>1,059,000</b>	<b>1,633,423</b>	<b>951,819</b>
<b><u>Debt Service</u></b>					
Capital Leases - Principal	314,183	333,860	-	-	-
Capital Leases - Interest	5,260	23,340	-	-	-
<b>Sub-Total: Debt Service</b>	<b>319,443</b>	<b>357,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Non-Departmental Expenditures</u></b>					
Promotional Activity - Employee Recognitio	15,184	13,352	10,000	12,648	22,388
Bad Debt	257,216	318,909	-	-	-
Other Operating Supplies	4,000,000	-	-	-	-
<b>Sub-Total: Non-Departmental Expenditures</b>	<b>4,272,400</b>	<b>332,261</b>	<b>10,000</b>	<b>12,648</b>	<b>22,388</b>
<b><u>Interfund Transfers and Reserves</u></b>					
Transfers to Debt Service	706,721	697,009	688,021	688,021	678,824
Transfers to Other Funds	2,130,388	965,406	1,736,201	1,848,280	1,802,861
Reserve for Contingency	-	-	392,505	602,039	523,492
<b>Sub-Total: Interfund Transfers and Reserves</b>	<b>2,837,109</b>	<b>1,662,415</b>	<b>2,816,727</b>	<b>3,138,340</b>	<b>3,005,177</b>
<b>Total Expenditures</b>	<b>\$41,537,521</b>	<b>\$39,428,758</b>	<b>\$42,730,409</b>	<b>\$45,431,617</b>	<b>\$44,536,020</b>

# Schedule of General Fund Appropriations

Functions/Programs	Appropriations	Program Revenues			Appropriations funded from non-program Revenues
		Grants and Contributions	Charges for Services	Miscellaneous Revenue *	Total
General Fund activities:					
Legislative and Executive **	1,788,499	-	53,200	-	(1,735,299)
Human Resources	972,932	-	-	-	(972,932)
Finance ***	1,287,241	-	-	-	(1,287,241)
Development Services	1,607,031	-	173,600	176,030	(1,257,401)
Public Works	2,150,869	108,800	118,627	-	(1,923,442)
Police Department	13,402,519	15,000	628,372	435,200	(12,323,947)
Fire Department	10,627,356	-	810,000	400	(9,816,956)
Recreation and Parks	9,672,008	-	1,597,408	-	(8,074,600)
Transfers	2,481,685	-	-	-	(2,481,685)
Misc. Non-Departmental	22,388	-	-	-	(22,388)
Reserve for Contingencies	523,492	-	-	-	(523,492)
<b>Total General Fund activities</b>	<b>\$ 44,536,020</b>	<b>\$ 123,800</b>	<b>\$ 3,381,207</b>	<b>\$ 611,630</b>	<b>\$ (40,419,383)</b>

## General Fund revenues not attributable to specific programs:

Taxes:	
Property taxes	25,014,263
Utility service taxes	5,596,100
Franchise fees	3,282,982
Occupational & county licenses	30,600
State shared revenues	4,433,500
Investment income	411,900
Miscellaneous revenues	75,000
Subtotal, general fund revenues before transfers	38,844,345
Transfers from other funds	1,575,038
Fund balance appropriated	-
<b>Total General Fund revenues not attributable to specific programs</b>	<b>\$ 40,419,383</b>

\* 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>CHARGES FOR SERVICES</u></b>					
Culture/Recreation	1,491,443	1,401,167	1,386,871	1,386,871	1,402,200
General Government	330,852	260,026	250,950	250,950	226,200
Other Charges for Services	324,443	317,897	119,992	119,992	118,627
Physical Environment	-	450	1,260	1,260	600
Public Safety	1,479,214	1,772,018	1,371,730	1,371,730	1,438,372
Rents & Leases	240,405	257,162	172,137	172,137	195,208
<b>Total Charges for Services</b>	<b>3,866,357</b>	<b>4,008,720</b>	<b>3,302,940</b>	<b>3,302,940</b>	<b>3,381,207</b>
<b><u>FRANCHISE FEES</u></b>					
Franchise Fees	3,245,711	3,305,954	3,186,624	3,186,624	3,282,982
<b>Total Franchise Fees</b>	<b>3,245,711</b>	<b>3,305,954</b>	<b>3,186,624</b>	<b>3,186,624</b>	<b>3,282,982</b>
<b><u>FINES AND FORFEITURES</u></b>					
Judgements and Fines	62,558	71,509	52,600	52,600	71,700
Violations of Local Ord.	18,040	23,672	21,900	21,900	20,500
Other Fines &/or Forfeits	2,981	2,529	2,500	2,500	2,800
<b>Total Fines and Forfeitures</b>	<b>83,579</b>	<b>97,710</b>	<b>77,000</b>	<b>77,000</b>	<b>95,000</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>					
Federal Grants	1,011,350	46,469	10,000	202,381	15,000
Grants from Other Local	15,621	-	-	-	-
Intergovernmental Revenues	26,616	97,553	29,900	61,847	30,600
State Grants	104,120	114,616	118,080	403,768	108,800
State Shared Revenues	5,189,140	4,895,655	4,851,828	4,851,828	4,433,500
<b>Total Intergovernmental</b>	<b>6,346,847</b>	<b>5,154,293</b>	<b>5,009,808</b>	<b>5,519,824</b>	<b>4,587,900</b>
<b><u>LICENSES &amp; PERMITS</u></b>					
Business Tax Receipts	143,750	146,464	146,130	146,130	146,130
Other Lic, Fees & Permits	5,011	8,369	5,295	5,295	5,000
Miscellaneous Revenues	625	4,022	4,000	4,000	1,600
<b>Total Licenses &amp; Permits</b>	<b>149,386</b>	<b>158,855</b>	<b>155,425</b>	<b>155,425</b>	<b>152,730</b>
<b><u>MISCELLANEOUS REVENUES</u></b>					
Cont & Donation/Private	7,978	70,957	-	-	-
Disposition of Fixed Assets	7,362	11,646	2,100	2,100	2,100
Interest Earnings	916,914	1,346,647	512,900	605,428	411,900
Other Miscellaneous Revenues	1,994,885	1,015,436	387,150	434,760	436,800
<b>Total Misc Revenues</b>	<b>2,927,139</b>	<b>2,444,686</b>	<b>902,150</b>	<b>1,042,288</b>	<b>850,800</b>
<b><u>OTHER SOURCES</u></b>					
Interfund Transfers	3,418,111	2,790,631	1,540,584	1,990,168	1,575,038
Appropriated Fund Balance	-	-	-	1,601,470	-
<b>Total Other Sources</b>	<b>3,418,111</b>	<b>2,790,631</b>	<b>1,540,584</b>	<b>3,591,638</b>	<b>1,575,038</b>
<b><u>TAXES</u></b>					
Ad Valorem Taxes	18,050,615	19,425,905	23,134,672	23,134,672	25,014,263
Communications Svr Tax	1,055,121	1,177,181	1,111,628	1,111,628	1,092,200
Utility Service Taxes	4,494,170	4,557,656	4,309,578	4,309,578	4,503,900
<b>Total Taxes</b>	<b>23,599,906</b>	<b>25,160,742</b>	<b>28,555,878</b>	<b>28,555,878</b>	<b>30,610,363</b>
<b>Total Revenues by Grouping</b>	<b>\$43,637,036</b>	<b>\$43,121,591</b>	<b>\$42,730,409</b>	<b>\$45,431,617</b>	<b>\$44,536,020</b>



# General Fund Actual and Budget Comparison

## By Expenditure Group

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025-26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	1,539,204	1,625,632	1,575,591	1,575,591	1,661,083
Regular Salaries & Wages	13,930,506	15,104,516	16,682,153	16,750,268	17,929,257
Other Salaries & Wages	721,821	256,821	390,120	390,120	316,336
Overtime	824,556	944,126	863,866	863,866	953,231
Special Pay	128,474	129,533	97,932	97,932	94,037
FICA/Medicare Taxes	1,216,535	1,324,617	1,428,552	1,433,763	1,542,506
Active Military Pay	2,516	619	-	-	-
<b>Total Salaries</b>	<b>18,363,612</b>	<b>19,385,864</b>	<b>21,038,214</b>	<b>21,111,540</b>	<b>22,496,450</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	1,447,711	1,815,694	2,757,462	2,843,873	2,940,743
Health Insurance	3,756,587	4,257,453	4,232,255	4,152,255	4,049,427
Workers' Compensation	277,047	222,606	233,321	221,621	243,784
Unemployment	3,195	5,952	-	-	-
<b>Total Benefits</b>	<b>5,484,540</b>	<b>6,301,705</b>	<b>7,223,038</b>	<b>7,217,749</b>	<b>7,233,954</b>
<b><u>OPERATING</u></b>					
Professional Services	859,205	1,342,400	1,294,470	1,429,321	1,300,688
Accounting & Auditing	58,500	77,050	67,500	67,500	69,230
Other Contractual Services	2,417,193	1,613,430	1,894,187	2,295,175	1,931,532
Travel & Per-Diem	44,428	55,740	121,773	114,173	140,100
Communications & Freight	170,493	227,511	208,272	208,272	207,129
Freight & Postage Service	12,611	15,672	17,799	17,799	18,210
Utility Services	710,130	717,784	796,401	796,401	781,440
Rentals & Leases	835,084	1,357,273	1,440,439	1,515,634	1,440,652
Insurance	415,646	453,679	482,508	481,515	532,380
Repair and Maintenance	2,349,552	3,097,189	1,876,526	2,607,524	1,958,830
Printing and Binding	10,168	15,459	44,346	43,286	23,528
Promotional Activities	35,599	53,414	60,120	59,120	63,755
Other Current Charges	4,089,241	103,533	106,052	324,636	135,880
Office Supplies	44,752	35,661	51,275	50,521	50,271
Operating Supplies	1,505,635	1,521,173	1,726,705	1,897,875	1,762,324
Road Materials & Supplies	36,539	55,106	60,000	78,238	60,000
Books, Publications, Subs	196,822	204,494	275,057	270,927	314,283
Educational Reimbursement	5,148	8,521	60,000	60,000	36,000
<b>Total Operating</b>	<b>13,796,746</b>	<b>10,955,089</b>	<b>10,583,430</b>	<b>12,317,917</b>	<b>10,826,232</b>
<b><u>CAPITAL</u></b>					
Buildings	-	-	115,000	115,000	10,000
Improvements Other than Bldgs	170,627	100,481	427,500	428,167	575,917
Capital Assets	293,044	333,743	516,500	1,090,256	365,902
<b>Total Capital</b>	<b>463,671</b>	<b>434,224</b>	<b>1,059,000</b>	<b>1,633,423</b>	<b>951,819</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	314,183	333,860	-	-	-
Capital Leases - Interest	5,260	23,340	-	-	-
<b>Total Debt Service</b>	<b>319,443</b>	<b>357,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>NON-DEPARTMENTAL</u></b>					
Promotional - Employee Recognition	15,184	13,352	10,000	12,648	22,388
Bad Debt	257,216	318,909	-	-	-
<b>Total Non-Departmental</b>	<b>272,400</b>	<b>332,261</b>	<b>10,000</b>	<b>12,648</b>	<b>22,388</b>
<b>TRANSFERS</b>	<b>2,837,109</b>	<b>1,662,415</b>	<b>2,424,222</b>	<b>2,536,301</b>	<b>2,481,685</b>
<b>RESERVE FOR CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>392,505</b>	<b>602,039</b>	<b>523,492</b>
<b>Total Expenditures by Grouping</b>	<b>\$41,537,521</b>	<b>\$39,428,758</b>	<b>\$42,730,409</b>	<b>\$45,431,617</b>	<b>\$44,536,020</b>

# General Fund Revenues by Category

	FY 2022-23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024-25 Amended	FY 2025-26 Proposed
<b><u>TAXES</u></b>					
<b><u>PROPERTY TAXES</u></b>					
Current	18,042,113	19,431,016	23,124,672	23,124,672	25,004,263
Delinquent	8,502	(5,111)	10,000	10,000	10,000
<b>Total: Property Taxes</b>	<b>18,050,615</b>	<b>19,425,905</b>	<b>23,134,672</b>	<b>23,134,672</b>	<b>25,014,263</b>
<b><u>UTILITY SERVICE TAXES</u></b>					
Electric	3,642,285	3,639,919	3,520,503	3,520,503	3,635,800
Water	783,873	852,093	726,810	726,810	800,000
Propane	68,012	65,644	62,265	62,265	68,100
Communications Services	1,055,121	1,177,181	1,111,628	1,111,628	1,092,200
<b>Total: Utility Service Taxes</b>	<b>5,549,291</b>	<b>5,734,837</b>	<b>5,421,206</b>	<b>5,421,206</b>	<b>5,596,100</b>
<b><u>FRANCHISE FEES</u></b>					
Electric	2,781,272	2,837,750	2,742,792	2,742,792	2,830,900
Solid Waste - Residential	200,926	195,462	178,750	178,750	185,000
Solid Waste - Commercial	244,169	251,996	252,082	252,082	252,082
Propane	19,344	20,746	13,000	13,000	15,000
<b>Total: Franchise Fees</b>	<b>3,245,711</b>	<b>3,305,954</b>	<b>3,186,624</b>	<b>3,186,624</b>	<b>3,282,982</b>
<b>TOTAL: TAXES</b>	<b>26,845,617</b>	<b>28,466,696</b>	<b>31,742,502</b>	<b>31,742,502</b>	<b>33,893,345</b>
<b><u>LICENSES AND PERMITS</u></b>					
City Business Tax Receipts	139,111	144,350	142,730	142,730	142,700
Environmental Preserve	42	42	-	-	-
County Business Tax Receipts	4,639	2,114	3,400	3,400	3,430
Radon Inspections	3,401	3,839	1,995	1,995	2,000
Right of Way Permits	490	3,857	3,600	3,600	1,500
Irrigation Permits	1,575	4,575	3,700	3,700	3,100
Other Licenses and Permits	170	120	-	-	-
<b>TOTAL: LICENSES AND PERMITS</b>	<b>149,428</b>	<b>158,897</b>	<b>155,425</b>	<b>155,425</b>	<b>152,730</b>
<b><u>INTERGOVERNMENTAL</u></b>					
<b><u>FEDERAL GRANTS</u></b>					
FEMA - Federal	986,478	17,959	-	192,381	-
DEA Overtime	17,769	18,593	10,000	10,000	15,000
Homeland Security Task Force	7,103	9,917	-	-	-
<b>Total: Federal Grants</b>	<b>1,011,350</b>	<b>46,469</b>	<b>10,000</b>	<b>202,381</b>	<b>15,000</b>
<b><u>STATE AND COUNTY GRANTS</u></b>					
Byrne Grant	15,621	-	-	-	-
FDOT - Lighting Reimbursement	98,709	113,805	118,080	118,080	108,800
FEMA - State	5,411	811	-	10,688	-
Department of Financial Services	-	-	-	275,000	-
<b>Total: State and County Grants</b>	<b>119,741</b>	<b>114,616</b>	<b>118,080</b>	<b>403,768</b>	<b>108,800</b>
<b><u>STATE AND COUNTY SHARED REVENUE</u></b>					
State Revenue Share	1,917,701	1,826,268	1,711,961	1,711,961	1,550,000
State Mobile Home Licenses	13,222	14,264	13,400	13,400	13,200
State Alcoholic Beverage Licenses	25,192	29,223	21,600	21,600	27,700
State Half-Cent Sales Tax	3,205,215	2,967,615	3,071,267	3,071,267	2,800,000
State Firefighters Supplemental Comp.	15,380	26,800	15,000	15,000	19,200
State Motor Fuel Tax Rebate	12,430	31,485	18,600	18,600	23,400
County Occupational Licenses	26,616	29,500	29,900	29,900	30,600
CDBG Grant	-	68,053	-	31,947	-
<b>Total: State and County Shared Revenue</b>	<b>5,215,756</b>	<b>4,993,208</b>	<b>4,881,728</b>	<b>4,913,675</b>	<b>4,464,100</b>
<b>TOTAL: INTERGOVERNMENTAL</b>	<b>6,346,847</b>	<b>5,154,293</b>	<b>5,009,808</b>	<b>5,519,824</b>	<b>4,587,900</b>

# General Fund Revenues by Category

	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>CHARGES FOR SERVICES</u></b>					
<b><u>DEVELOPMENT SERVICES FEES</u></b>					
Plats and Addressing Fees	2,960	5,175	2,940	2,940	3,000
Development Application Fees	138,784	156,739	101,745	101,745	125,000
Comprehensive Plan Amendments	137,521	43,233	65,100	65,100	45,000
Subdivision Quality Control Inspection	205,767	199,148	-	-	-
Handling Fees (County Impact Fee Collections)	-	-	1,365	1,365	-
<b>Total: Development Services Fees</b>	<b>485,032</b>	<b>404,295</b>	<b>171,150</b>	<b>171,150</b>	<b>173,000</b>
<b><u>OTHER CHARGES FOR SERVICES</u></b>					
Fire Inspection and Plan Reviews	98,707	100,294	159,000	159,000	110,000
Certification and Copies	9,737	13,254	6,930	6,930	12,200
Lien Searches	41,850	41,625	74,235	74,235	41,000
Fingerprinting	-	-	630	630	-
School Resource Officers	471,603	505,299	552,100	552,100	628,372
False Alarms	-	1,500	-	-	-
Lockout Fee Services	650	450	-	-	-
Emergency Medical Transport Fees	908,254	1,164,475	660,000	660,000	700,000
Lot Mowing	-	450	1,260	1,260	600
Solid Waste Administrative Handling Fee	118,385	118,586	118,627	118,627	118,627
Miscellaneous Charges for Services	291	163	-	-	-
<b>Total: Other Charges for Services</b>	<b>1,649,477</b>	<b>1,946,096</b>	<b>1,572,782</b>	<b>1,572,782</b>	<b>1,610,799</b>
<b><u>RECREATION ACTIVITY FEES:</u></b>					
Program, Athletic and Facility Fees					
- Riverside Activity Fees	57,616	69,302	148,459	148,459	100,000
- City Sponsored Athletics	503,669	518,781	475,825	475,825	516,300
- Oviedo Blvd Aquatic Facility	314,689	328,546	344,400	344,400	324,800
- Recreation Programs	17,969	21,379	25,358	25,358	21,600
- Special Events	29,948	38,865	35,942	35,942	34,300
- Oviedo on the Park	276,061	250,477	240,018	240,018	250,000
- Membership Fee	37,598	43,662	25,466	25,466	40,700
- Concessions	254,085	122,695	89,303	89,303	110,000
Rentals and Leases	240,405	257,162	172,137	172,137	195,208
Pass-through Registration Fees	(192)	7,460	2,100	2,100	4,500
<b>Total: Recreation Activity Fees</b>	<b>1,731,848</b>	<b>1,658,329</b>	<b>1,559,008</b>	<b>1,559,008</b>	<b>1,597,408</b>
<b>TOTAL: CHARGES FOR SERVICES</b>	<b>3,866,357</b>	<b>4,008,720</b>	<b>3,302,940</b>	<b>3,302,940</b>	<b>3,381,207</b>
<b><u>FINES AND FORFEITURES</u></b>					
Judgments and Fines	62,558	71,509	52,600	52,600	71,700
Violations of Local Ordinances	-	150	200	200	200
Code Enforcement	18,040	23,522	21,700	21,700	20,300
Business Tax Receipts - Late Fees	2,939	2,487	2,500	2,500	2,800
<b>TOTAL: FINES AND FORFEITURES</b>	<b>83,537</b>	<b>97,668</b>	<b>77,000</b>	<b>77,000</b>	<b>95,000</b>
<b><u>MISCELLANEOUS</u></b>					
Interest and Dividends	916,914	1,346,647	512,900	605,428	411,900
Insurance Proceeds	1,385,482	434,217	20,000	60,000	20,000
Gain/Loss on Sale of Assets	7,362	11,646	2,100	2,100	2,100
Police Off-Duty Services	363,130	394,979	327,650	327,650	363,500
Fire Off-Duty Services	2,412	554	900	900	400
Contributions and Donations - Parks and Rec.	7,978	57,257	-	-	-
Other Miscellaneous	243,861	199,386	38,600	46,210	52,900
<b>TOTAL: MISCELLANEOUS</b>	<b>2,927,139</b>	<b>2,444,686</b>	<b>902,150</b>	<b>1,042,288</b>	<b>850,800</b>
<b>TOTAL CURRENT INCOME</b>	<b>40,218,925</b>	<b>40,330,960</b>	<b>41,189,825</b>	<b>41,839,979</b>	<b>42,960,982</b>
<b>TOTAL NON-AD VALOREM REVENUE</b>	<b>22,168,310</b>	<b>20,905,055</b>	<b>18,055,153</b>	<b>18,705,307</b>	<b>17,946,719</b>

# General Fund Revenues by Category

	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>NON-OPERATING REVENUES</b>					
<b>INTERFUND TRANSFERS (TRANSFERS FROM):</b>					
ARPA Fund (155)	-	-	-	347,366	-
CRA Fund (015)	55,000	55,000	55,000	55,000	55,000
General Facilities Improvements	-	47,376	-	-	-
DEA Fund (106)	1,244	3,605	-	2,421	-
Fire Impact Fee Fund (108)	70,500	-	-	-	-
Building Services Fund (120)	342,000	309,650	50,000	149,797	50,000
Recreation Facility Improvement Fund (340)	574,367	-	-	-	-
Water and Sewer Utility Fund (401)	2,150,000	2,150,000	1,303,843	1,303,843	1,335,135
Stormwater Fund (410)	225,000	225,000	131,741	131,741	134,903
<b>TOTAL: INTERFUND TRANSFERS</b>	<b>3,418,111</b>	<b>2,790,631</b>	<b>1,540,584</b>	<b>1,990,168</b>	<b>1,575,038</b>
<b>APPROPRIATED FUND BALANCE</b>					
	-	-	-	1,601,470	-
<b>TOTAL: NON-OPERATING REVENUES</b>	<b>3,418,111</b>	<b>2,790,631</b>	<b>1,540,584</b>	<b>3,591,638</b>	<b>1,575,038</b>
<b>TOTAL REVENUES</b>	<b>\$43,637,036</b>	<b>\$ 43,121,591</b>	<b>\$ 42,730,409</b>	<b>\$ 45,431,617</b>	<b>\$ 44,536,020</b>

# General Fund Expenditures by Department

	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>LEGISLATIVE AND EXECUTIVE</u></b>					
City Council	272,532	291,278	323,072	325,007	331,341
City Attorney	203,850	238,720	259,910	259,910	259,910
City Administration	273,007	297,525	320,948	354,042	342,143
Public Information	355,566	405,865	521,153	521,496	490,501
City Clerk	268,385	307,326	332,265	332,342	364,604
<b>TOTAL: LEGISLATIVE &amp; EXECUTIVE</b>	<b>1,373,340</b>	<b>1,540,714</b>	<b>1,757,348</b>	<b>1,792,797</b>	<b>1,788,499</b>
<b><u>HUMAN RESOURCES</u></b>					
	<b>749,809</b>	<b>888,113</b>	<b>968,343</b>	<b>968,310</b>	<b>972,932</b>
<b><u>FINANCE</u></b>					
Accounting and Fiscal Services	856,765	886,440	1,084,331	1,085,288	1,047,614
Purchasing	139,412	201,506	229,551	229,542	239,627
<b>TOTAL: FINANCE DEPARTMENT</b>	<b>996,177</b>	<b>1,087,946</b>	<b>1,313,882</b>	<b>1,314,830</b>	<b>1,287,241</b>
<b><u>INFORMATION TECHNOLOGY</u></b>					
	<b>1,798,325</b>	<b>1,864,204</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>DEVELOPMENT SERVICES</u></b>					
Development Services Administration	310,063	337,925	363,885	363,869	376,220
Planning	572,417	536,043	458,474	469,199	479,561
Development Review	332,965	335,735	383,704	389,849	394,026
Code Enforcement	288,305	219,691	308,705	308,592	357,224
<b>TOTAL: DEVELOPMENT SERVICES</b>	<b>1,503,750</b>	<b>1,429,394</b>	<b>1,514,768</b>	<b>1,531,509</b>	<b>1,607,031</b>
<b><u>PUBLIC WORKS</u></b>					
Public Works Administration	231,261	252,156	250,700	250,922	279,656
Grounds and Right of Way Maintenance	233,300	241,055	274,245	275,250	270,948
Sidewalks and Streets Maintenance	922,958	1,302,956	1,583,183	1,700,948	1,600,265
Hurricane Recovery	988,852	46,816	-	320,450	-
<b>TOTAL: PUBLIC WORKS</b>	<b>2,376,371</b>	<b>1,842,983</b>	<b>2,108,128</b>	<b>2,547,570</b>	<b>2,150,869</b>
<b><u>POLICE DEPARTMENT</u></b>					
Police Administration and Accreditation	1,054,180	1,108,037	1,197,458	1,205,480	1,294,269
Community Policing & Patrol	4,989,024	5,687,542	6,764,822	7,197,618	6,740,074
Police Records	570,577	652,304	687,323	651,316	693,415
Community Involvement	1,433,047	1,510,692	1,614,600	1,630,106	2,118,728
Criminal Investigations	855,258	903,850	1,062,197	1,054,690	1,221,385
Community Response Team	660,240	701,655	830,824	844,278	875,572
Police Education and Training	331,068	351,093	421,386	434,232	459,076
<b>TOTAL: POLICE DEPARTMENT</b>	<b>9,893,394</b>	<b>10,915,173</b>	<b>12,578,610</b>	<b>13,017,720</b>	<b>13,402,519</b>
<b><u>FIRE DEPARTMENT</u></b>					
Fire Admin and Emergency Management	392,225	415,084	588,834	589,065	488,799
Fire Suppression and Rescue	6,977,858	7,789,382	8,673,925	9,042,650	9,007,726
Fire Prevention	307,669	180,362	323,630	323,630	293,300
Fire Education & Training	241,205	260,509	294,136	294,151	300,663
EMS	433,538	519,157	536,592	526,285	536,868
<b>TOTAL: FIRE DEPARTMENT</b>	<b>8,352,495</b>	<b>9,164,494</b>	<b>10,417,117</b>	<b>10,775,781</b>	<b>10,627,356</b>



# General Fund Expenditures by Department

	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>RECREATION AND PARKS</b>					
Recreation & Parks Administration	713,424	756,187	831,677	837,576	875,978
Riverside Recreation Center	475,859	1,035,225	475,857	1,090,955	481,131
City-Sponsored Athletics	683,058	774,913	874,602	877,890	906,311
Athletic Fields and Park Maintenance	2,194,659	2,365,886	2,389,433	2,704,860	2,973,065
Oviedo Blvd Aquatics	796,829	986,937	976,105	1,024,445	998,779
Facility Maintenance and Custodial Services	1,405,483	1,702,877	2,261,901	2,140,217	2,018,544
Oviedo on the Park	1,115,039	1,079,036	1,435,911	1,656,169	1,418,200
<b>TOTAL: RECREATION AND PARKS</b>	<b>7,384,351</b>	<b>8,701,061</b>	<b>9,245,486</b>	<b>10,332,112</b>	<b>9,672,008</b>
<b>TOTAL: DEPARTMENTAL</b>	<b>34,428,012</b>	<b>37,434,082</b>	<b>39,903,682</b>	<b>42,280,629</b>	<b>41,508,455</b>
<b>NON-DEPARTMENTAL EXPENDITURES</b>					
Promotional Activity - Employee Recognition	15,184	13,352	10,000	12,648	22,388
Other Current Charges	4,000,000	-	-	-	-
Bad Debt Expenses	257,216	318,909	-	-	-
<b>SUB-TOTAL: NON DEPARTMENTAL</b>	<b>4,272,400</b>	<b>332,261</b>	<b>10,000</b>	<b>12,648</b>	<b>22,388</b>
<b>INTERFUND TRANSFERS TO DEBT</b>					
2012B CIRRN	359,141	356,749	355,081.0	355,081.0	353,204.0
2013 PIRN	347,580	340,260	332,940	332,940	325,620
<b>TOTAL: INTERFUND TRANSFERS FOR DEBT SERVICE</b>	<b>706,721</b>	<b>697,009</b>	<b>688,021</b>	<b>688,021</b>	<b>678,824</b>
<b>INTERFUND TRANSFERS TO</b>					
Stormwater Operating (410)	49,653	-	-	-	-
Vehicle Replacement Fund (302)	500,000	-	-	-	-
Technology Improvement Fund (320)	130,000	130,000	130,000	130,000	130,000
General Facility Improvement Fund (330)	-	500,000	-	94,499	-
Recreation Facility Improvement Fund (340)	869,500	50,000	-	-	-
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)	155,282	263,980	263,980	263,980	263,980
IT Internal Service Fund (520)	-	21,426	1,342,221	1,359,801	1,408,881
<b>TOTAL: INTERFUND TRANSFERS</b>	<b>2,130,388</b>	<b>965,406</b>	<b>1,736,201</b>	<b>1,848,280</b>	<b>1,802,861</b>
<b>TOTAL: INTERFUND TRANSFERS</b>	<b>2,837,109</b>	<b>1,662,415</b>	<b>2,424,222</b>	<b>2,536,301</b>	<b>2,481,685</b>
<b>RESERVE FOR CONTINGENCIES</b>					
Reserve for Contingencies	-	-	267,505	449,892	423,492
Facilities Contingency	-	-	-	27,147	-
Pay for Performance	-	-	125,000	125,000	100,000
<b>TOTAL: CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>392,505</b>	<b>602,039</b>	<b>523,492</b>
<b>TOTAL EXPENDITURES</b>	<b>\$41,537,521</b>	<b>\$ 39,428,758</b>	<b>\$ 42,730,409</b>	<b>\$ 45,431,617</b>	<b>\$ 44,536,020</b>

# City Council

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## **Description**

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

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



## **Goals**

4.2 Increase Accountability in City Processes.

## **Department Objectives**

- Coordinate individual department priorities with the city’s strategic direction, set benchmarks, and report quarterly.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
4. High Performance Governance - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23	2023-24	2024-25	2025-26
				Actual	Actual	Target	Target
4.2	Coordinate individual department priorities with the city’s strategic direction, set benchmarks, and report quarterly.	Quarterly update of the Strategic Plan Y/N	Yes	Yes	Yes	Yes (1)	(2)
		# of City Council meetings held (regular special)	Workload	26	20	29	(2)
		# of City Council meetings held (CRA)	Workload	7	5	7	(2)
(1) FY 2024-25 Strategic plan updated as of 3rd quarter							
(2) Updates for 2025-26 are not yet available							

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$331,341, is an increase of \$8,269, or 2.56%, over the FY 2024-25 Adopted Budget of \$323,072. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in Travel & Per-Diem for attending the Institute for Elected Municipal Officials.

# City Council

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	75,970	79,622	84,555	84,555	87,937
Special Pay	35	-	143	143	179
FICA/Medicare Taxes	2,039	2,112	2,195	2,195	2,282
<b>Total Salaries</b>	<b>78,044</b>	<b>81,734</b>	<b>86,893</b>	<b>86,893</b>	<b>90,398</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	3,989	4,131	4,228	4,228	4,397
Health Insurance	15,993	16,305	16,940	16,940	16,369
Workers' Compensation	37	27	30	28	31
<b>Total Benefits</b>	<b>20,019</b>	<b>20,463</b>	<b>21,198</b>	<b>21,196</b>	<b>20,797</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	113,805	120,180	128,300	128,300	128,300
Other Contractual Services	6,100	3,600	7,200	7,200	7,200
Travel & Per-Diem	7,514	9,658	15,992	15,992	23,562
Communications & Freight	3,009	4,132	4,745	4,745	4,764
Freight & Postage Service	2	8	25	25	25
Utility Services	11,684	11,851	12,379	12,379	12,469
Rentals & Leases	-	-	1,017	1,017	1,017
Insurance	6,313	7,043	7,638	7,621	8,402
Repair and Maintenance	-	4,643	-	-	-
Printing and Binding	120	-	360	360	440
Promotional Activities	708	385	1,010	1,010	1,010
Other Current Charges	4,328	5,977	5,500	5,500	6,000
Office Supplies	627	(134)	1,179	1,179	570
Operating Supplies	1,291	3,051	4,726	4,726	4,776
Books, Publications, Subs	17,952	17,671	24,910	24,910	21,611
<b>Total Operating Expenditures</b>	<b>173,453</b>	<b>188,065</b>	<b>214,981</b>	<b>214,964</b>	<b>220,146</b>
<b><u>CAPITAL</u></b>					
Capital Assets	-	-	-	1,954	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,954</b>	<b>-</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	851	890	-	-	-
Capital Leases - Interest	165	126	-	-	-
<b>Total Debt Service</b>	<b>1,016</b>	<b>1,016</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 272,532</b>	<b>\$ 291,278</b>	<b>\$ 323,072</b>	<b>\$ 325,007</b>	<b>\$ 331,341</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	94,014	97,022	100,127	103,331	106,638
Benefits	21,631	23,361	25,230	27,249	29,619
Operating Expenditures	231,573	243,614	256,303	269,678	283,776
<b>Total Projection</b>	<b>\$ 347,218</b>	<b>\$ 363,998</b>	<b>\$ 381,660</b>	<b>\$ 400,257</b>	<b>\$ 420,033</b>



# City Administration

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## **Description**

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

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



## **Personnel Summary**

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change
City Manager	1.00	1.00	1.00	1.00	1.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>



# City Administration

## Goals

4.2 Increase Accountability in City Processes.

4.4 Become more fiscally sustainable each year to provide adequate funding for all departments.

## Department Objectives

- Coordinate individual department priorities with the city's strategic direction, set benchmarks, and report quarterly.
- Develop and implement a strategic communication plan to educate the public about the city's financial needs to continuously provide quality services and resources.
- Undertake an efficient budgeting process to review all expenditures, identify cross-over, redundancy and opportunities for efficiency and coordination on fiscal expenditures.
- Annually assess and update the fee structure to ensure the city's needs are met and appropriately reflect operational costs across departments.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
<b>4. High Performance Governance</b> - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025-26 Target
4.2 & 4.4	Undertake an efficient budgeting process to review all expenditures, identify cross-over, redundancy and opportunities for efficiency and coordination on fiscal expenditures.	Present City Council with balanced budget Y/N	Yes	Yes	Yes	Yes	Yes
		# of new FTE's added	Workload	10.125	5.000	1.300	-
	Coordinate individual department priorities with the city's strategic direction, set benchmarks, and report quarterly.	Updates of the Strategic Plan (Y/N)	Workload	Yes	Yes	Yes	Yes

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$342,143, is an increase of \$21,195, or 6.60%, over the FY 2024-25 Adopted Budget of \$320,948. The increase is primarily attributable to the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in Professional Services for membership in the Altamonte Global Innovation Lab (AGIL).

# City Administration

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 207,380	\$ 218,315	\$ 234,813	\$ 234,813	\$ 249,678
Regular Salaries & Wages	-	985	-	-	-
Special Pay	-	-	-	-	853
FICA/Medicare Taxes	12,336	13,489	17,030	17,030	18,145
<b>Total Salaries</b>	<b>219,716</b>	<b>232,789</b>	<b>251,843</b>	<b>251,843</b>	<b>268,676</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	10,369	10,965	11,741	11,741	12,484
Health Insurance	27,991	28,109	29,077	29,077	28,008
Workers' Compensation	244	187	188	178	196
<b>Total Benefits</b>	<b>38,604</b>	<b>39,261</b>	<b>41,006</b>	<b>40,996</b>	<b>40,688</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	-	-	-	30,000	3,000
Other Contractual Services	175	-	200	200	200
Travel & Per-Diem	773	1,883	3,240	3,240	3,563
Communications & Freight	827	1,796	2,306	2,306	2,374
Freight & Postage Service	1	2	25	25	25
Utility Services	5,295	5,447	5,702	5,702	5,877
Rentals & Leases	2,057	6,978	7,873	7,873	8,359
Insurance	1,427	1,547	1,726	1,722	1,894
Repair and Maintenance	86	3,033	1,529	1,637	1,648
Other Current Charges	58	88	248	3,248	248
Office Supplies	144	216	332	332	320
Operating Supplies	854	838	1,138	1,138	1,470
Books, Publications, Subs	2,313	2,970	3,780	3,780	3,801
<b>Total Operating Expenditures</b>	<b>14,010</b>	<b>24,798</b>	<b>28,099</b>	<b>61,203</b>	<b>32,779</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	567	593	-	-	-
Capital Leases - Interest	110	84	-	-	-
<b>Total Debt Service</b>	<b>677</b>	<b>677</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 273,007</b>	<b>\$ 297,525</b>	<b>\$ 320,948</b>	<b>\$ 354,042</b>	<b>\$ 342,143</b>

## **5 Year Budget Projection**

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	279,423	288,365	297,592	307,115	316,943
Benefits	42,327	45,713	49,371	53,320	57,959
Operating Expenditures	34,513	36,342	38,274	40,314	42,468
<b>Total Projection</b>	<b>\$ 356,263</b>	<b>\$ 370,420</b>	<b>\$ 385,237</b>	<b>\$ 400,749</b>	<b>\$ 417,370</b>

# 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**

	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>Change</b>
Human Resources Director	1.00	1.00	1.00	1.00	1.00	0.00
Assistant HR Director	1.00	1.00	1.00	1.00	1.00	0.00
Benefits Analyst	1.00	1.00	1.00	1.00	1.00	0.00
HR Analyst Recruitment	1.00	1.00	1.00	1.00	1.00	0.00
HR Specialist	1.00	1.00	0.00	0.00	0.00	0.00
HR Technician	0.00	0.00	1.00	1.00	1.00	0.00
Risk Management Coord	0.00	1.00	0.00	0.00	0.00	0.00
Risk Management Specialist	0.00	0.00	1.00	1.00	1.00	0.00
<b>Total</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

## Goals

4.5 Recruit, Retain, and Invest in High Quality Staff to Avoid Lapse in Services or Understaffing Concerns.

4.6 Prioritize Good Risk Management and Safety Training Initiatives.

## Department Objectives

- Continue to recruit and maintain high quality talent through competitive pay, benefits, including the expansion of the wellness program, and development opportunities.
- Ensure compliance with all new state and federal retirement regulations.
- Create Career Progression Plans for all departments in 2025 to ensure succession planning is implemented.

# Human Resources

- Evaluate the feasibility of expanding funding opportunities for staff education to support professional growth and promote from within.
- Forge stronger relationships with local agencies, academic institutions, and organizations to train and recruit new employees and interns.
- Evaluate and analyze staff levels in all departments through the HR department to ensure staff matches the workload.
- Develop Continuity of Operations Plans (COOPs) within each department.
- Optimize safety training to refresh the importance of good management and safety practices.
- Evaluate potential enhancements to annual safety audits.
- Cultivate a strong work safety culture that rewards and recognizes employees that practice operations in a safe manner while minimizing liability exposure.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
<b>4. High Performance Governance</b> - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
4.5	Continue to recruit and maintain high quality talent through competitive pay, benefits, including the expansion of the wellness program, and development opportunities.	% of new FTE hires who remain on the job greater than 1 year	Workload	64.00%	83.00%	83.00%	83.00%
		Turnover Rate (FTE)	Workload	4.99%	5.83%	5.00%	5.00%
		# of employment applications received/ processed	Workload	1,302	1,191	1,302	1,200
		# of new hires	Workload	59	79	55	55
4.6	Cultivate a strong work safety culture that rewards and recognizes employees that practice operations in a safe manner while minimizing liability exposure.	# of training hours provided to employees	Workload	1,234	9,015	2,500	2,500
		# new General Liability Claims	Workload	31	30	25	20
		# new Auto Claims	Workload	29	26	24	26
		# new Medical Claims	Workload	19	29	34	34

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$972,932 is an increase of \$4,589, or 0.47%, over the FY 2024-25 Adopted Budget of \$968,343. The increase is primarily attributable to the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Decrease in Educational Costs for employee tuition reimbursement.

# Human Resources

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 153,646	\$ 167,524	\$ 177,566	\$ 177,566	\$ 189,472
Regular Salaries & Wages	340,279	379,256	401,364	401,364	421,974
Overtime	1,689	4,036	6,837	6,837	5,100
Special Pay	604	1,279	570	570	-
FICA/Medicare Taxes	35,864	39,535	41,924	41,924	44,266
<b>Total Salaries</b>	<b>532,082</b>	<b>591,630</b>	<b>628,261</b>	<b>628,261</b>	<b>660,812</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	24,769	27,373	29,289	29,289	30,827
Health Insurance	107,543	116,215	120,376	120,376	116,058
Workers' Compensation	613	494	493	468	515
<b>Total Benefits</b>	<b>132,925</b>	<b>144,082</b>	<b>150,158</b>	<b>150,133</b>	<b>147,400</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	39,237	101,355	75,063	75,063	63,579
Other Contractual Services	300	242	360	360	360
Travel & Per-Diem	2,570	2,209	5,306	5,306	4,764
Communications & Freight	1,055	2,724	3,577	3,577	3,691
Freight & Postage Service	518	555	734	734	420
Utility Services	10,721	10,875	11,399	11,399	11,481
Rentals & Leases	720	720	2,753	2,753	2,753
Insurance	2,735	3,096	3,308	3,300	3,630
Repair and Maintenance	-	4,260	-	-	-
Printing and Binding	165	-	150	150	50
Other Current Charges	3,933	3,371	5,050	5,050	7,600
Office Supplies	4,877	5,764	5,977	5,977	7,550
Operating Supplies	4,804	2,299	10,882	10,882	15,912
Books, Publications, Subs	5,986	4,377	5,365	5,365	6,930
Educational Costs	5,148	8,521	60,000	60,000	36,000
<b>Total Operating Expenditures</b>	<b>82,769</b>	<b>150,368</b>	<b>189,924</b>	<b>189,916</b>	<b>164,720</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	1,702	1,780	-	-	-
Capital Leases - Interest	331	253	-	-	-
<b>Total Debt Service</b>	<b>2,033</b>	<b>2,033</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 749,809</b>	<b>\$ 888,113</b>	<b>\$ 968,343</b>	<b>\$ 968,310</b>	<b>\$ 972,932</b>

## **5 Year Budget Projection**

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	687,244	709,236	731,932	755,354	779,525
Benefits	153,327	165,593	178,840	193,148	209,952
Operating Expenditures	173,138	181,994	191,313	201,121	211,442
<b>Total Projection</b>	<b>\$ 1,013,709</b>	<b>\$ 1,056,823</b>	<b>\$ 1,102,086</b>	<b>\$ 1,149,622</b>	<b>\$ 1,200,919</b>



# 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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 Coordinator	1.00	1.00	1.00	1.00	1.00	0.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

## Goals

4.1 Enhance the City's Use of Technological Tools to Advance Efficiencies

## Department Objective

- Develop a Standard Operating Procedure to employ proper record management confidentiality protocols.
- Continue the conversion of paper records from all departments to digital copies for centralized access and organization.

## Performance Measurements

### **Legend**

Workload = Level of Productivity

Strategic Focus Area							
<b>4. High Performance Governance</b> - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024-25 Target	2025 26 Target
4.1	Continue the conversion of paper records from all departments to digital copies for centralized access and organization.	# of documents dispositioned	Workload	-	206	-	-
		# of documents imported into OnBase	Workload	13,258	22,655	35,000	35,000
		# of imaged pages reviewed and edited	Workload	196,384	179,084	170,000	170,000

## **Accomplishments**

- Refer to the Strategic Plan beginning on pages 32.

## **Budget Highlights**

The FY 2025-26 Proposed Budget of \$364,604, is an increase of \$32,339, or 9.73%, over the FY 2024-25 Adopted Budget of \$332,265. Significant changes to FY 2025-26 Proposed Budget include:

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

# City Clerk

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 81,279	\$ 85,418	\$ 90,543	\$ 90,543	\$ 96,844
Regular Salaries & Wages	95,911	101,551	107,012	107,012	114,459
Overtime	2,985	2,382	4,000	4,000	4,000
Special Pay	284	142	-	-	-
FICA/Medicare Taxes	13,770	14,278	15,198	15,198	15,867
<b>Total Salaries</b>	<b>194,229</b>	<b>203,771</b>	<b>216,753</b>	<b>216,753</b>	<b>231,170</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	9,009	9,454	10,078	10,078	10,765
Health Insurance	30,640	30,751	31,872	31,872	30,796
Workers' Compensation	222	170	173	164	180
<b>Total Benefits</b>	<b>39,871</b>	<b>40,375</b>	<b>42,123</b>	<b>42,114</b>	<b>41,741</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Other Contractual Services	345	372	580	580	10,580
Travel & Per-Diem	1,795	2,735	3,419	3,419	4,283
Communications & Freight	769	1,575	1,999	1,999	2,056
Freight & Postage Service	21	28	60	60	60
Utility Services	7,005	7,028	7,393	7,393	7,445
Rentals & Leases	4,353	9,252	12,153	12,153	12,556
Insurance	1,356	1,512	1,640	1,636	1,084
Repair and Maintenance	-	2,958	856	946	954
Printing and Binding	3,694	4,931	25,290	25,290	5,980
Other Current Charges	9,801	25,165	11,215	11,215	40,730
Office Supplies	1,290	583	1,979	1,979	1,370
Operating Supplies	680	2,490	1,450	1,450	1,150
Books, Publications, Subs	2,160	3,535	5,355	5,355	3,445
<b>Total Operating Expenditures</b>	<b>33,269</b>	<b>62,164</b>	<b>73,389</b>	<b>73,475</b>	<b>91,693</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	851	890	-	-	-
Capital Leases - Interest	165	126	-	-	-
<b>Total Debt Service</b>	<b>1,016</b>	<b>1,016</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 268,385</b>	<b>\$ 307,326</b>	<b>\$ 332,265</b>	<b>\$ 332,342</b>	<b>\$ 364,604</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	240,417	248,110	256,050	264,243	272,699
Benefits	43,421	46,895	50,647	54,699	59,457
Operating Expenditures	96,332	101,208	106,334	111,723	117,388
<b>Total Projection</b>	<b>\$ 380,170</b>	<b>\$ 396,213</b>	<b>\$ 413,030</b>	<b>\$ 430,665</b>	<b>\$ 449,545</b>

# Public Information

## Description

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



## Personnel Summary

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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	1.00	1.00	1.00	1.00	1.00	0.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

# Public Information

## Goals

### 4.1 Enhance the City's Use of Technological Tools to Advance Efficiencies

## Department Objective

- Develop a transition plan to replace the Enterprise-Wide software.
- Complete the city's website improvements no later than 2025 and continually evaluate to ensure content and access to content is innovative and meets the needs of citizens.
- Develop an Artificial Intelligence use Standard Operating Procedure.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
<b>4. High Performance Governance</b> - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
4.1	Complete the city's website improvements no later than 2025 and continually evaluate to ensure content and access to content is innovative and meets the needs of citizens.	# of documents remediated	Workload	-	105	100	100
		# of press releases produced/ press contact	Workload	-	26	100	100
		# of publications/ literature produced	Workload	-	5	40	40
		# of e-blast notifications	Workload	15	-	105	105
		# of social media posts (X Twitter, Facebook)	Workload	997	731	1,500	1,500
		Facebook Followers	Workload	15,427	31,938	35,000	35,000
		X Twitter Followers	Workload	3,359	7,271	18,000	18,000

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$490,501, is a decrease of \$30,652, or -5.88%, over the FY 2024-25 Adopted Budget of \$521,153. The decrease is primarily attributable to the following:

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



# Public Information

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 158,478	\$ 166,403	\$ 176,386	\$ 176,386	\$ 185,522
Regular Salaries & Wages	103,482	117,179	172,748	172,748	181,261
Special Pay	284	36	-	-	-
FICA/Medicare Taxes	18,948	20,579	25,506	25,506	26,759
<b>Total Salaries</b>	<b>281,192</b>	<b>304,197</b>	<b>374,640</b>	<b>374,640</b>	<b>393,542</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	12,829	14,082	17,457	17,457	18,339
Health Insurance	41,164	57,901	60,351	60,351	58,218
Workers' Compensation	326	257	305	290	319
Unemployment	389	-	-	-	-
<b>Total Benefits</b>	<b>54,708</b>	<b>72,240</b>	<b>78,113</b>	<b>78,098</b>	<b>76,876</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Other Contractual Services	12,740	18,044	22,660	22,660	8,000
Travel & Per-Diem	128	1,088	1,150	1,150	465
Communications & Freight	1,273	1,904	2,251	2,251	2,512
Freight & Postage Service	-	7	20	20	30
Utility Services	2,072	2,103	2,186	2,186	2,202
Rentals & Leases	-	-	678	678	678
Insurance	890	994	1,078	1,076	1,186
Repair and Maintenance	-	824	-	-	-
Printing and Binding	-	-	50	50	50
Promotional Activities	499	101	2,600	2,600	2,600
Office Supplies	420	371	491	491	470
Operating Supplies	536	2,775	3,086	3,446	1,415
Books, Publications, Subs	431	540	2,150	2,150	475
<b>Total Operating Expenditures</b>	<b>18,989</b>	<b>28,751</b>	<b>38,400</b>	<b>38,758</b>	<b>20,083</b>
<b><u>CAPITAL</u></b>					
Capital Assets	-	-	30,000	30,000	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	567	593	-	-	-
Capital Leases - Interest	110	84	-	-	-
<b>Total Debt Service</b>	<b>677</b>	<b>677</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>					
	<b>\$ 355,566</b>	<b>\$ 405,865</b>	<b>\$ 521,153</b>	<b>\$ 521,496</b>	<b>\$ 490,501</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	409,284	422,381	435,897	449,846	464,241
Benefits	79,970	86,368	93,277	100,739	109,504
Operating Expenditures	21,146	22,269	23,454	24,706	26,028
<b>Total Projection</b>	<b>\$ 510,400</b>	<b>\$ 531,018</b>	<b>\$ 552,628</b>	<b>\$ 575,291</b>	<b>\$ 599,772</b>

# Accounting & Fiscal Services

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## **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 Annual Comprehensive Financial Report;
- 7) coordinate and direct the development of the City's Annual Operating Budget and Ten-Year Capital Improvement Program (CIP);
- 8) maintenance of the City's fixed asset system;
- 9) grant compliance;
- 10) preparation of special and quarterly reports and other mandated/required reports to City departments or other governmental agencies.

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

## **Personnel Summary**

	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>Change</b>
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	0.00	0.00	0.00	0.00
Accountant Sr. PT	0.70	0.70	0.70	0.00	0.00	0.00
Accountant Sr.	0.00	0.00	0.00	1.00	2.00	1.00
Budget Officer	0.00	1.00	1.00	1.00	1.00	0.00
Financial Management Analyst	1.00	0.00	0.00	0.00	0.00	0.00
Payroll Administrator	1.00	1.00	0.00	0.00	0.00	0.00
Payroll & AP Coordinator	0.00	0.00	1.00	1.00	1.00	0.00
Procurement Coordinator	0.00	0.00	1.00	0.00	0.00	0.00
<b>Total</b>	<b>7.70</b>	<b>7.70</b>	<b>7.70</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>

## **Goals**

4.4 Become More Fiscally Sustainable Each Year to Provide Adequate Funding for All Departments.

# Accounting & Fiscal Services

## Department Objectives

- Develop and implement a strategic communication plan to educate the public about the city's financial needs to continuously provide quality services and resources.
- Undertake an efficient budgeting process to review all expenditures, identify cross-over, redundancy and opportunities for efficiency and coordination on fiscal expenditures.
- Annually assess and update the fee structure to ensure the city's needs are met and appropriately reflect operational costs across departments.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
4. High Performance Governance - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023-24 Actual	2024-25 Target	2025-26 Target
4.4	Undertake an efficient budgeting process to review all expenditures, identify cross-over, redundancy and opportunities for efficiency and coordination on fiscal expenditures.	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)	(2)
		Fund Balance of the General Fund	15%	43.89%	54.75%	44.47%	45.36%
	Develop and implement a strategic communication plan to educate the public about the city's financial needs to continuously provide quality services and resources.	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 2025-26 Budget to be submitted to the GFOA for review. (2) FY's 2024-25 and 2025-26 have not been completed.							

## Accomplishments

- Refer to the Strategic plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$1,047,614, is a decrease of \$36,717, or -3.39%, over the FY 2024-25 Adopted Budget of \$1,084,331. Significant changes to FY 2025-26 Proposed Budget include:

- Decrease in City-wide appreciation pay;
- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums.

# Accounting & Fiscal Services

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 152,593	\$ 160,224	\$ 171,837	\$ 171,837	\$ 176,630
Regular Salaries & Wages	400,598	377,988	462,996	462,996	491,072
Other Salaries & Wages	21,427	33,754	125,000	125,000	50,000
Overtime	1,958	1,898	2,000	2,000	2,000
Special Pay	995	142	36	36	427
FICA/Medicare Taxes	42,047	42,174	47,010	47,010	49,379
<b>Total Salaries</b>	<b>619,618</b>	<b>616,180</b>	<b>808,879</b>	<b>808,879</b>	<b>769,508</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	26,508	25,467	30,373	30,373	31,957
Health Insurance	113,857	119,582	128,777	128,777	124,013
Workers' Compensation	700	508	625	594	653
<b>Total Benefits</b>	<b>141,065</b>	<b>145,557</b>	<b>159,775</b>	<b>159,744</b>	<b>156,623</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	1,075	-	-	-	-
Accounting & Auditing	58,500	77,050	67,500	67,500	69,230
Other Contractual Services	305	465	300	300	330
Travel & Per-Diem	2,255	3,325	5,245	5,245	6,654
Communications & Freight	856	3,281	4,545	4,545	4,715
Freight & Postage Service	4,447	5,084	5,410	5,410	6,150
Utility Services	12,635	12,759	13,431	13,431	13,725
Rentals & Leases	-	-	1,525	1,525	1,525
Insurance	4,486	5,005	5,427	5,415	5,957
Repair and Maintenance	-	4,967	-	-	-
Other Current Charges	1,932	1,661	1,707	1,707	2,027
Office Supplies	3,199	3,398	3,961	3,961	3,460
Operating Supplies	1,454	1,843	1,896	2,896	2,030
Road Materials & Supplies	-	-	-	-	-
Books, Publications, Subs	3,414	4,340	4,730	4,730	5,680
<b>Total Operating Expenditures</b>	<b>94,558</b>	<b>123,178</b>	<b>115,677</b>	<b>116,665</b>	<b>121,483</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	1,276	1,335	-	-	-
Capital Leases - Interest	248	190	-	-	-
<b>Total Debt Service</b>	<b>1,524</b>	<b>1,525</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 856,765</b>	<b>\$ 886,440</b>	<b>\$ 1,084,331</b>	<b>\$ 1,085,288</b>	<b>\$ 1,047,614</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	800,288	825,898	852,326	879,601	907,748
Benefits	162,927	175,961	190,038	205,241	223,097
Operating Expenditures	127,855	134,575	141,665	149,144	157,038
<b>Total Projection</b>	<b>\$ 1,091,070</b>	<b>\$ 1,136,434</b>	<b>\$ 1,184,029</b>	<b>\$ 1,233,986</b>	<b>\$ 1,287,883</b>

# Purchasing

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## **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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change
Procurement Coordinator	0.00	0.00	0.00	1.00	1.00	0.00
Procurement Manager	0.00	0.00	0.00	1.00	1.00	0.00
Purchasing & Contracts Admin	1.00	0.00	0.00	0.00	0.00	0.00
Procurement & Contracts Admin	0.00	1.00	1.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>

## **Goals**

4.1 Enhance the City's Use of Technological Tools to Advance Efficiencies

## **Department Objectives**

- Plan to transition to citywide centralized purchasing.



# Purchasing

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
<b>4. High Performance Governance</b> - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023-24 Actual	2024-25 Target	2025-26 Target
4.1	Plan to transition to citywide centralized purchasing.	# of purchase orders processed	Workload	707	754	800	800
		# of RFP's and bids issued.	Workload	65	26	35	35
		# of requisitions returned before completion	Workload	50	20	15	15
		# of p-card transactions	Workload	4,628	4,816	5,000	5,000
		Average # of responses to RFP's and bids	Workload	5.00	6.00	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)	5 days or less	2.00	1.00	2.00	2.00

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$239,627, is an increase of \$10,076, or 4.39%, over FY 2024-25 Adopted Budget of \$229,551. The increase is primarily attributable to the following:

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

# Purchasing

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Regular Salaries & Wages	\$ 94,091	\$ 138,965	\$ 156,694	\$ 156,694	\$ 166,064
Overtime	-	24	-	-	500
Special Pay	-	-	36	36	143
FICA/Medicare Taxes	6,775	10,183	11,478	11,478	12,234
<b>Total Salaries</b>	100,866	149,172	168,208	168,208	178,941
<b><u>BENEFITS</u></b>					
Retirement Contributions	4,704	6,931	7,835	7,835	8,328
Health Insurance	21,096	31,780	37,470	37,470	36,129
Workers' Compensation	117	126	91	86	95
<b>Total Benefits</b>	25,917	38,837	45,396	45,391	44,552
<b><u>OPERATING EXPENDITURES</u></b>					
Travel & Per-Diem	1,560	2,501	3,995	3,995	4,003
Communications & Freight	114	437	605	605	628
Freight & Postage Service	-	-	50	50	50
Utility Services	1,524	1,545	1,585	1,585	1,596
Rentals & Leases	-	-	509	509	509
Insurance	1,701	1,898	2,058	2,054	2,263
Repair and Maintenance	-	606	-	-	-
Printing and Binding	436	449	450	450	450
Other Current Charges	2,139	2,071	3,000	3,000	3,000
Office Supplies	515	606	700	546	840
Operating Supplies	-	-	-	154	-
Books, Publications, Subs	4,132	2,876	2,995	2,995	2,795
<b>Total Operating Expenditures</b>	12,121	12,989	15,947	15,943	16,134
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	425	445	-	-	-
Capital Leases - Interest	83	63	-	-	-
<b>Total Debt Service</b>	508	508	-	-	-
<b>Total Expenditures by Grouping</b>	<b>\$ 139,412</b>	<b>\$ 201,506</b>	<b>\$ 229,551</b>	<b>\$ 229,542</b>	<b>\$ 239,627</b>

## **5 Year Budget Projection**

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	186,099	192,054	198,200	204,542	211,087
Benefits	46,340	50,047	54,051	58,375	63,453
Operating Expenditures	17,054	18,031	19,069	20,174	21,348
<b>Total Projection</b>	<b>\$ 249,492</b>	<b>\$ 260,132</b>	<b>\$ 271,320</b>	<b>\$ 283,090</b>	<b>\$ 295,889</b>

# Information Technology

## Description

In FY 2024-25, the City of Oviedo made a strategic financial decision to move the Information Technology Department from the General Fund to the IT Internal Service Fund. This transition aims to enhance the efficiency and accountability of IT services by better aligning funding with the specific operational needs and expenditures of the Information Technology department. By consolidating resources within the Internal Service Fund, the City can more effectively manage and allocate costs associated with IT infrastructure, support, and services, ultimately leading to improved service delivery and budget management. Details on the IT Internal Service Funds could be found in the Internal Service Funds section of the Budget Book.

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 144,158	\$ 145,760	\$ -	\$ -	\$ -
Regular Salaries & Wages	422,566	444,692	-	-	-
Other Salaries & Wages	3,657	10,812	-	-	-
Overtime	3,412	4,711	-	-	-
Special Pay	498	284	-	-	-
FICA/Medicare Taxes	41,170	44,040	-	-	-
<b>Total Salaries</b>	<b>615,461</b>	<b>650,299</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	22,836	23,705	-	-	-
Health Insurance	113,316	116,224	-	-	-
Workers' Compensation	703	541	-	-	-
<b>Total Benefits</b>	<b>136,855</b>	<b>140,470</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Other Contractual Services	14,903	38,800	-	-	-
Travel & Per-Diem	3,223	5,064	-	-	-
Communications & Freight	29,926	43,528	-	-	-
Freight & Postage Service	49	32	-	-	-
Utility Services	8,270	8,388	-	-	-
Rentals & Leases	4,320	6,404	-	-	-
Insurance	4,166	4,648	-	-	-
Repair and Maintenance	530,259	582,406	-	-	-
Other Current Charges	12	13	-	-	-
Office Supplies	425	178	-	-	-
Operating Supplies	18,533	10,349	-	-	-
Books, Publications, Subs	13,761	8,958	-	-	-
<b>Total Operating Expenditures</b>	<b>627,847</b>	<b>708,768</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CAPITAL</u></b>					
Capital Assets	160,405	34,576	-	-	-
<b>Total Capital</b>	<b>160,405</b>	<b>34,576</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	256,780	309,342	-	-	-
Capital Leases - Interest	977	20,749	-	-	-
<b>Total Debt Service</b>	<b>257,757</b>	<b>330,091</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 1,798,325</b>	<b>\$ 1,864,204</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	\$ 203,850	\$ 238,720	\$ 259,910	\$ 259,910	\$ 259,910
<b>Total Operating Expenditures</b>	<b>203,850</b>	<b>238,720</b>	<b>259,910</b>	<b>259,910</b>	<b>259,910</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 203,850</b>	<b>\$ 238,720</b>	<b>\$ 259,910</b>	<b>\$ 259,910</b>	<b>\$ 259,910</b>

## **5 Year Budget Projection**

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Operating Expenditures	272,906	286,551	300,878	315,922	331,718
<b>Total Projection</b>	<b>\$ 272,906</b>	<b>\$ 286,551</b>	<b>\$ 300,878</b>	<b>\$ 315,922</b>	<b>\$ 331,718</b>

# Development Services Department

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## **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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change
Development Svcs Director	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Dev Services Director	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	0.00
Code Enforcement Officer	2.00	2.00	2.00	1.00	2.00	1.00
Sr. Code Enforcement Officer	0.00	0.00	0.00	1.00	0.00	-1.00
Code Enforcement Mng	1.00	1.00	1.00	1.00	0.00	-1.00
Code Enforcement Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
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	0.00	-1.00
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
<b>Total</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

## Goals

- 1.1 Expand Public Safety Services Efficiencies.
- 3.1 Diversify the Local Tax Base and Expand Economic Revitalizations Efforts.
- 3.2 Provide New Opportunities for Equitable Community Participation in the Local Economy.
- 4.1 Enhance the City's Use of Technological Tools to Advance Efficiencies.

## Department Objectives

- Continue engagement with formal and informal community organizations to further public safety involvement.
- Diversify and balance the tax base to include more commercial, office, industrial, and mixed-use development.
- Attract and retain various types of businesses to expand economic opportunities for the Oviedo Workforce.
- Reevaluate current impact fees.
- Promote infill development and redevelopment.
- Update the Economic Development Plan to provide a framework for growing Oviedo's economy.
- Identify opportunities, including the necessary infrastructure, to improve workforce connectivity in city facilities.
- Target senior housing and resources to support the ability to age in place.
- Identify strategic opportunities and develop a programmatic approach to promote small, local, and/or minority businesses through continued and enhanced partnerships with surrounding organizations and chambers for events and marketing.
- Engage with the local business community to identify gaps in city processes for better recruitment and retention of businesses and develop strategies to address identified concerns.

# Development Services Department

- Identify steps to streamline Development Services application review time by optimizing the electronic plan review software by integrating Enterprise-Wide software.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
1. Public Health & Safety-Maintain a stable and thriving community, protect citizens from harm, and ensure peace of mind for all residents.							
3. Economic Vitality -Foster innovation, advance a vibrant and sustainable economy, and amplify the overall quality of life through strategic economic activity in the community.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023-24 Actual	2024-25 Target	2025-26 Target
1.1	Continue engagement with formal and informal community organizations to further public safety involvement.	# of Code Enforcement proactive cases	Workload	765	403	750	750
		# of Code Enforcement reactive cases	Workload	515	274	300	300
		Business days from complaint till first inspection	1	1	1	1	1
		% of complaints resolved without Code Enforcement Board	95%	88.20%	97.34%	100.00%	100.00%
3.1	Diversify and balance the tax base to include more commercial, office, industrial, and mixed-use development.	# of large scale comp plan applications	Workload	-	-	1	1
		# of rezoning applications	Workload	1	2	2	2
		# of deviation applications	Workload	7	7	19	19
	Attract and retain various types of businesses to expand economic opportunities for the Oviedo Workforce.	Business tax receipts applications (new and renewals)	Workload	1,490	1,015	2,000	2,000

## Accomplishments

- Refer to the Strategic plan beginning on page 32 .

## Budget Highlights

The FY 2025-26 Proposed Budget of \$1,607,031, is an increase of \$92,263, or 6.09%, over the FY 2024-25 Adopted Budget of \$1,514,768. The increase is primarily attributable to the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in Capital for a new Code Enforcement vehicle.

# Development Services Department

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 144,000	\$ 154,444	\$ 161,767	\$ 161,767	\$ 169,411
Regular Salaries & Wages	707,689	668,663	784,108	784,108	811,048
Other Salaries & Wages	8,436	7,326	9,744	9,744	10,710
Overtime	11,665	18,477	5,579	5,579	5,121
Special Pay	285	604	891	891	72
FICA/Medicare Taxes	65,690	64,133	72,594	72,594	74,844
<b>Total Salaries</b>	<b>937,765</b>	<b>913,647</b>	<b>1,034,683</b>	<b>1,034,683</b>	<b>1,071,206</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	40,813	41,894	47,574	47,574	49,280
Health Insurance	184,994	193,984	194,482	194,482	193,406
Workers' Compensation	4,009	2,244	3,277	3,113	3,424
Unemployment	-	2,652	-	-	-
<b>Total Benefits</b>	<b>229,816</b>	<b>240,774</b>	<b>245,333</b>	<b>245,169</b>	<b>246,110</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	252,616	177,207	107,050	123,983	108,127
Travel & Per-Diem	4,392	3,594	11,181	11,181	11,628
Communications & Freight	3,996	8,241	9,571	9,571	10,511
Freight & Postage Service	4,785	5,724	4,325	4,325	5,650
Utility Services	9,690	8,862	9,661	9,661	9,644
Rentals & Leases	5,109	11,310	22,115	22,115	20,047
Insurance	10,540	11,762	12,817	12,789	14,099
Repair and Maintenance	2,189	10,185	1,280	1,280	2,382
Printing and Binding	1,971	1,776	1,881	1,821	5,108
Other Current Charges	10,555	15,410	26,165	26,165	24,785
Office Supplies	6,027	5,913	7,441	7,441	7,480
Operating Supplies	6,291	4,234	7,889	8,979	9,155
Books, Publications, Subs	9,247	6,346	13,376	12,346	16,245
<b>Total Operating Expenditures</b>	<b>327,408</b>	<b>270,564</b>	<b>234,752</b>	<b>251,657</b>	<b>244,861</b>
<b><u>CAPITAL</u></b>					
Capital Assets	-	-	-	-	44,854
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,854</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	8,265	4,017	-	-	-
Capital Leases - Interest	496	392	-	-	-
<b>Total Debt Service</b>	<b>8,761</b>	<b>4,409</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 1,503,750</b>	<b>\$ 1,429,394</b>	<b>\$ 1,514,768</b>	<b>\$ 1,531,509</b>	<b>\$ 1,607,031</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	1,114,054	1,149,704	1,186,495	1,224,462	1,263,645
Benefits	256,160	276,653	298,785	322,688	350,761
Operating Expenditures	257,809	271,475	285,902	301,135	317,224
<b>Total Projection</b>	<b>\$ 1,628,023</b>	<b>\$ 1,697,831</b>	<b>\$ 1,771,181</b>	<b>\$ 1,848,285</b>	<b>\$ 1,931,630</b>

# Police Department

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## **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

# Police Department

Operation Clerk Alert), addressing crime trends and illegal drug activity. The team is deployed to solve problems that cross shifts or are too time-consuming for patrol officers. The Community Response team also participates in Federal, Statewide, and Local drug task-forces and ensures the proper custody and control of all crime evidence and impounded property submitted to the agency.

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



## Personnel Summary

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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	7.00	8.00	1.00
Police Lieutenant	6.00	6.00	6.00	6.00	5.00	-1.00
Police Officer	40.00	41.00	40.00	41.00	39.00	-2.00
Police Sergeant	9.00	8.00	9.00	9.00	11.00	2.00
Police Records	1.00	1.00	2.00	2.75	2.75	0.00
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	0.00	0.00	0.00
<b>Total</b>	<b>82.75</b>	<b>82.75</b>	<b>83.75</b>	<b>83.75</b>	<b>83.75</b>	<b>0.00</b>

\* 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

- 1.1 Expand Public Safety Services Efficiencies.
- 1.3 Reduce Safety Liabilities Within the City.

## Department Objectives

- Continue to pursue the public safety building initiative and alternatives.
- Complete a financial feasibility analysis and roadmap for a city Public Safety Training Center by 2027.
- Create a public safety technology development plan and identify funding (including grants) to implement the plan.
- Continue engagement with formal and informal community organizations to further public safety involvement.
- Implement action items from the Vision Zero Action Plan to eliminate traffic deaths and severe injuries by 2045.
- Evaluate the Seminole County Local Mitigation and Resiliency Strategy Goals and objectives for applicable Public Health and Safety elements and develop action items in conjunction with the County.
- Implement a city-wide maintenance and asset management program.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
1. Public Health & Safety-Maintain a stable and thriving community, protect citizens from harm, and ensure peace of mind for all residents.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022 23 Actual	2023-24 Actual	2024-25 Target	2025 26 Target
1.1 & 1.3	Implement action items from the Vision Zero Action Plan to eliminate traffic deaths and severe injuries by 2045	Number of Traffic Stops	Workload	15,534	14,426	15,000	15,000
		Number of citations issued	Workload	4,754	4,568	5,000	5,000
		Total # of traffic crashes	Workload	710	1,032	500	500
	Continue engagement with formal and informal community organizations to further public safety involvement.	Number of Crime Prevention presentations	10	26.00	31.00	30.00	30.00
		Number of Crime Prevention inspections	20	80.00	39.00	50.00	50.00
		Total calls received	Workload	39,040	41,533	40,000	40,000
		# 911 calls	Workload	2,941	2,729	3,000	3,000
		Avg response time to priority 1 calls (1)	N/A	2.11	2.56	2.00	2.00
(1) Officer Dispatch is done by the County.							

## Accomplishments

- See all accomplishments beginning on page 32.

# Police Department

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## **Budget Highlights**

The FY 2025-26 Proposed Budget of \$13,402,519 is an increase of \$823,909, or 6.55%, over the FY 2024-25 Adopted Budget of \$12,578,610. Significant changes to FY 2025-26 Proposed Budget include the following:

- 5% increase in salaries;
- Adjustments to pension rates based on the most recent actuarial report;
- 10% increase in Workers Compensation premiums;
- 10% increase in General Liability Insurance premiums;
- Increase in the Operating Supplies for armored vests and AED replacement pads and batteries;
- Capital purchases, totaling \$190,000:
  - Drone;
  - Mobile barriers;
  - Speed measurement trailer.

# Police Department

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 149,234	\$ 155,945	\$ 169,203	\$ 169,203	\$ 174,015
Regular Salaries & Wages	5,274,805	5,747,462	6,384,424	6,452,539	7,181,776
Other Salaries & Wages	28,899	32,385	33,677	33,677	35,024
Overtime	188,165	225,838	244,000	244,000	249,500
Special Pay	103,732	102,013	89,061	89,061	86,058
FICA/Medicare Taxes	423,917	461,392	508,854	514,065	572,789
Active Military Pay	2,516	-	-	-	-
<b>Total Salaries</b>	<b>6,171,268</b>	<b>6,725,035</b>	<b>7,429,219</b>	<b>7,502,545</b>	<b>8,299,162</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	609,663	730,451	1,041,007	1,127,418	1,167,026
Health Insurance	1,268,000	1,450,652	1,457,655	1,377,655	1,393,510
Workers' Compensation	94,172	78,786	79,704	75,708	83,280
Unemployment	1,002	-	-	-	-
<b>Total Benefits</b>	<b>1,972,837</b>	<b>2,259,889</b>	<b>2,578,366</b>	<b>2,580,781</b>	<b>2,643,816</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	19,260	45,205	28,780	28,780	25,980
Other Contractual Services	455,300	486,112	486,000	450,600	486,120
Travel & Per-Diem	16,716	16,718	48,740	43,740	62,749
Communications & Freight	71,630	83,407	89,006	89,006	90,776
Freight & Postage Service	1,707	2,519	3,100	3,100	3,300
Utility Services	34,182	33,348	36,782	36,782	37,620
Rentals & Leases	252,095	372,296	443,159	495,234	410,102
Insurance	95,327	106,444	115,052	114,805	127,055
Repair and Maintenance	283,126	274,037	366,313	350,034	359,459
Printing and Binding	1,602	2,521	5,465	3,465	3,950
Promotional Activities	8,863	12,585	17,500	17,500	21,050
Other Current Charges	3,013	941	4,757	195,341	3,030
Office Supplies	4,546	4,585	7,297	6,697	7,571
Operating Supplies	436,847	427,434	484,821	487,969	528,413
Books, Publications, Subs	39,539	56,021	59,253	58,253	102,366
<b>Total Operating Expenditures</b>	<b>1,723,753</b>	<b>1,924,173</b>	<b>2,196,025</b>	<b>2,381,306</b>	<b>2,269,541</b>
<b><u>CAPITAL</u></b>					
Capital Assets	-	-	375,000	553,088	190,000
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>375,000</b>	<b>553,088</b>	<b>190,000</b>
<b><u>DEBT SERVICE</u></b>					
Capital leases - Principal	24,195	5,320	-	-	-
Capital Leases - Interest	1,341	756	-	-	-
<b>Total Debt Service</b>	<b>25,536</b>	<b>6,076</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 9,893,394</b>	<b>\$ 10,915,173</b>	<b>\$ 12,578,610</b>	<b>\$ 13,017,720</b>	<b>\$ 13,402,519</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	8,631,128	8,907,325	9,192,359	9,486,514	9,790,083
Benefits	2,754,565	2,974,931	3,212,925	3,469,959	3,771,846
Operating Expenditures	2,389,371	2,515,827	2,649,306	2,790,226	2,939,039
<b>Total Projection</b>	<b>\$ 13,775,065</b>	<b>\$ 14,398,083</b>	<b>\$ 15,054,590</b>	<b>\$ 15,746,700</b>	<b>\$ 16,500,967</b>

# Fire Department

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## **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

# Fire Department

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

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

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

## Personnel Summary

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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	0.00	0.00	0.00	0.00	0.00
Fire Deputy Chief-Admin	0.00	1.00	1.00	1.00	1.00	0.00
Fire Deputy Chief-Operations	0.00	1.00	1.00	1.00	1.00	0.00
Fire Driver Engineer	0.00	0.00	0.00	0.00	9.00	9.00
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	39.00	39.00	39.00	30.00	-9.00
<b>Total</b>	<b>55.00</b>	<b>58.00</b>	<b>58.00</b>	<b>58.00</b>	<b>58.00</b>	<b>0.00</b>

## Goals

- 1.1 Expand Public Safety Services Efficiencies.
- 1.3 Reduce Safety Liabilities Within the City.
- 3.2 Provide New Opportunities for Equitable Community Participation in the Local Economy.

## Department Objectives

- Continue to pursue the public safety building initiative and alternatives.
- Complete a financial feasibility analysis and roadmap for a city Public Safety Training Center by 2027.
- Evaluate the Seminole County Local Mitigation and Resiliency Strategy Goals and objectives for applicable Public Health and Safety elements and develop action items in conjunction with the County.
- Implement a city-wide maintenance and asset management program.
- Engage with the local business community to identify gaps in city processes for better recruitment and retention of businesses and develop strategies to address identified concerns.



# Fire Department

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
1. Public Health & Safety-Maintain a stable and thriving community, protect citizens from harm, and ensure peace of mind for all residents.							
3. Economic Vitality -Foster innovation, advance a vibrant and sustainable economy, and amplify the overall quality of life through strategic economic activity in the community.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024-25 Target	2025-26 Target
1.1	Achieve ISO Rating 1 by opening a third fire station and incorporating a fully staffed engine and transport capable rescue.	# EMS/rescue calls	Workload	3,466	3,474	3,700	3,700
		# Fire related calls	Workload	95	80	100	100
		# of transports	Workload	1,966	1,901	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	100.00%	100.00%	100.00%	100.00%	100.00%
		% of calls as first responder with response time < 5 minutes outside	30.00%	31.80%	31.30%	32.10%	32.10%
		% property contents saved as a % of pre-incident value	100.00%	75.20%	94.00%	95.00%	95.00%
		ISO Community rating	1.00	2.00	2.00	2.00	2.00
3.2	Engage with the local business community to identify gaps in city processes for better recruitment and retention of businesses and develop strategies to address identified concerns.	# of commercial inspections - existing	Workload	498	1,170	1,500	1,500
		# of reinspection	Workload	289	500	1,000	1,000
		% of all commercial structures inspected	Workload	16.00%	0.00%	25.00%	25.00%

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$10,627,356, is an increase of \$210,239, or 2.02%, over the FY 2024-25 Adopted Budget of \$10,417,117. Significant changes to FY 2025-26 Proposed Budget include the following:

- 5% increase in Salaries;
- Adjustments to pension rates based on the most recent actuarial report;
- 10% increase in Workers Compensation premiums;
- Increase in Contractual Services for employee testing;
- 10% increase in General Liability Insurance premiums;
- Capital purchases, totaling \$54,625:
  - Station 48 Patio enclosure;
  - 800mhz Portable Radios.

# Fire Department

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 148,959	\$ 156,341	\$ 165,641	\$ 165,641	\$ 172,267
Regular Salaries & Wages	3,751,128	3,965,252	4,555,607	4,555,607	4,768,765
Overtime	541,634	615,626	551,000	551,000	625,200
Special Pay	8,071	9,967	4,270	4,270	4,163
FICA/Medicare Taxes	326,558	350,449	388,908	388,908	413,054
Active Military Pay	-	619	-	-	-
<b>Total Salaries</b>	<b>4,776,350</b>	<b>5,098,254</b>	<b>5,665,426</b>	<b>5,665,426</b>	<b>5,983,449</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	543,522	762,943	1,376,428	1,376,428	1,415,432
Health Insurance	971,043	1,001,809	991,293	991,293	910,985
Workers' Compensation	108,792	80,824	79,103	75,137	82,651
<b>Total Benefits</b>	<b>1,623,357</b>	<b>1,845,576</b>	<b>2,446,824</b>	<b>2,442,858</b>	<b>2,409,068</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	25,220	14,020	26,810	24,684	57,110
Other Contractual Services	345,882	230,771	363,490	363,490	333,160
Travel & Per-Diem	655	222	10,915	10,915	12,199
Communications & Freight	19,854	27,002	32,330	32,330	27,069
Freight & Postage Service	784	1,332	3,500	3,500	2,000
Utility Services	75,751	74,375	84,672	84,672	85,893
Rentals & Leases	347,146	523,826	459,611	459,611	485,945
Insurance	131,477	146,059	154,372	154,060	171,065
Repair and Maintenance	394,104	409,845	415,748	493,690	414,893
Printing and Binding	862	1,559	1,500	2,500	2,000
Promotional Activities	3,315	7,678	7,500	6,500	8,000
Other Current Charges	-	2	280	280	1,300
Office Supplies	8,346	4,478	5,785	5,785	5,030
Operating Supplies	433,918	437,891	471,681	467,846	465,984
Books, Publications, Subs	78,751	73,238	109,173	109,173	108,566
<b>Total Operating Expenditures</b>	<b>1,866,065</b>	<b>1,952,298</b>	<b>2,147,367</b>	<b>2,219,036</b>	<b>2,180,214</b>
<b><u>CAPITAL</u></b>					
Buildings	-	-	115,000	115,000	10,000
Capital Assets	84,257	265,919	42,500	333,461	44,625
<b>Total Capital</b>	<b>84,257</b>	<b>265,919</b>	<b>157,500</b>	<b>448,461</b>	<b>54,625</b>
<b><u>DEBT SERVICE</u></b>					
Capital leases - Principal	2,089	2,166	-	-	-
Capital Leases - Interest	377	281	-	-	-
<b>Total Debt Service</b>	<b>2,466</b>	<b>2,447</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 8,352,495</b>	<b>\$ 9,164,494</b>	<b>\$ 10,417,117</b>	<b>\$ 10,775,781</b>	<b>\$ 10,627,356</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	6,222,787	6,421,916	6,627,417	6,839,495	7,058,359
Benefits	2,510,390	2,711,221	2,928,119	3,162,368	3,437,494
Operating Expenditures	2,297,778	2,422,075	2,553,529	2,692,589	2,839,742
<b>Total Projection</b>	<b>\$ 11,030,955</b>	<b>\$ 11,555,213</b>	<b>\$ 12,109,065</b>	<b>\$ 12,694,452</b>	<b>\$ 13,335,595</b>

# Public Works

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## **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 2022-23 actuals reflect expenses related to Hurricane Idalia, while the 2023-24 actuals reflect expenses related to Hurricane Milton.



# Public Works

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## Personnel Summary

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change
Crew Leader	2.00	2.00	3.00	3.00	3.00	0.00
Heavy Equip Operator I	1.00	1.00	2.00	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	5.00	5.00	0.00
Maintenance Worker II	1.00	1.00	3.00	2.00	2.00	0.00
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
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>

## Goals

1.3 Reduce Safety Liabilities Within the City.

3.1 Diversify the Local Tax Base and Expand Economic Revitalizations Efforts.

## Department Objectives

- Develop plans and identify funding for routine and extended maintenance for all city facilities and parks.
- Develop a public sidewalk strategic plan to assess current conditions, prioritize repairs or replacements, and identify potential funding sources.
- Implement a city-wide maintenance and asset management program.
- Promote the use of Root Barriers to reduce sidewalk liabilities.
- Diversify and balance the tax base to include more commercial, office, industrial, and mixed-use development.

# Public Works

## Performance Measurements

## Legend

Workload = Level of Productivity

Strategic Focus Area							
1. Public Health & Safety-Maintain a stable and thriving community, protect citizens from harm, and ensure peace of mind for all residents.							
2. Resilient Infrastructure and Natural Environment -Provide a seamless fusion of resilient infrastructure and the natural environment for future generations.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
1.3	Develop a public sidewalk strategic plan to assess current conditions, prioritize repairs or replacements, and identify potential funding sources.	Concrete repairs (in square feet)	Workload	27,440	20,800	20,800	20,800
		Asphalt repairs (tons)	Workload	251	54	141	141
		# street/traffic signs repaired/replaced	Workload	63	100	50	50
		% of street/ traffic signs replaced	Workload	2.03%	3.23%	1.61%	1.61%
2.2	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.	Tons of garbage collected	Workload	6,000	8,432	9,000	11,000
		Tons of recyclables collected	Workload	2,177	2,918	3,000	2,000
		Tons of yard waste collected	Workload	3,098	2,648	3,000	3,000
(1) % recycling rate is calculated as a percentage of tons of recyclables collected plus tons of yard waste collected divided by the total tons collected, which includes garbage/waste.							

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$2,150,869, is an increase of \$42,741, or 2.03%, over the FY 2024-25 Adopted Budget of \$2,108,128. Significant changes to FY 2025-26 Proposed Budget include the following:

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



# Public Works

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Regular Salaries & Wages	\$ 484,037	\$ 586,511	\$ 767,862	\$ 767,862	\$ 805,432
Overtime	8,525	20,606	8,500	8,500	11,000
Special Pay	2,565	2,890	783	783	72
FICA/Medicare Taxes	35,782	44,096	56,660	56,660	59,153
<b>Total Salaries</b>	<b>530,909</b>	<b>654,103</b>	<b>833,805</b>	<b>833,805</b>	<b>875,657</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	21,505	26,576	35,504	35,504	37,378
Health Insurance	161,989	245,008	262,584	262,584	258,272
Workers' Compensation	18,302	15,231	23,119	21,960	24,156
Unemployment	-	3,300	-	-	-
<b>Total Benefits</b>	<b>201,796</b>	<b>290,115</b>	<b>321,207</b>	<b>320,048</b>	<b>319,806</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	143,358	67,853	-	63,550	-
Other Contractual Services	1,015,306	174,129	180,925	439,029	189,850
Travel & Per-Diem	-	374	2,500	2,500	-
Communications & Freight	7,536	11,573	13,147	13,147	12,583
Freight & Postage Service	61	132	200	200	150
Utility Services	64,453	64,399	77,076	77,076	64,757
Rentals & Leases	64,764	160,674	200,124	200,124	188,593
Insurance	35,375	31,751	33,290	33,233	37,636
Repair and Maintenance	189,940	205,275	251,155	257,223	269,103
Promotional Activities	1,280	13,289	10,000	10,000	10,000
Other Current Charges	563	228	1,031	11,031	856
Office Supplies	2,198	815	2,716	2,716	2,170
Operating Supplies	79,496	78,367	107,052	107,052	110,808
Road Materials & Supplies	36,539	55,106	60,000	78,238	60,000
Books, Publications, Subs	140	700	13,900	13,900	8,900
<b>Total Operating Expenditures</b>	<b>1,641,009</b>	<b>864,665</b>	<b>953,116</b>	<b>1,309,019</b>	<b>955,406</b>
<b><u>CAPITAL</u></b>					
Capital Assets	-	33,248	-	84,698	-
<b>Total Capital</b>	<b>-</b>	<b>33,248</b>	<b>-</b>	<b>84,698</b>	<b>-</b>
<b><u>DEBT SERVICE</u></b>					
Capital leases - Principal	2,499	746	-	-	-
Capital Leases - Interest	158	106	-	-	-
<b>Total Debt Service</b>	<b>2,657</b>	<b>852</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 2,376,371</b>	<b>\$ 1,842,983</b>	<b>\$ 2,108,128</b>	<b>\$ 2,547,570</b>	<b>\$ 2,150,869</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	910,683	939,825	969,900	1,000,936	1,032,966
Benefits	334,048	360,771	389,633	420,804	457,414
Operating Expenditures	1,005,058	1,057,381	1,112,527	1,170,658	1,231,946
<b>Total Projection</b>	<b>\$ 2,249,789</b>	<b>\$ 2,357,978</b>	<b>\$ 2,472,060</b>	<b>\$ 2,592,398</b>	<b>\$ 2,722,326</b>

# Recreation & Parks Department

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## **Description**

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

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

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

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

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

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

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

# Recreation & Parks Department

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

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

**Facility Maintenance and Custodial Services** is a support service function of City government. It provides repair and maintenance services for recreation facility buildings and structures. The services provided include janitorial, routine electrical, plumbing, carpentry, air conditioning, painting, and miscellaneous repairs as well as oversight of contracted services for electrical, extermination, and air conditioning.

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

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

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



# Recreation & Parks Department

## Personnel Summary

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change
Recreation & Parks Director	1.00	1.00	1.00	1.00	1.00	0.00
Asst Director Recreation & Parks	0.00	0.00	1.00	1.00	1.00	0.00
Administrative Assistant	2.00	3.00	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	2.00	2.00	1.00	1.00	1.00	0.00
Aquatics Supervisor	0.00	0.00	1.00	1.00	1.00	0.00
Aquatics & Rec Superint.	1.00	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	8.00	8.00	8.00	8.00	0.00
Building Custodian - PT	0.00	1.25	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	1.25	1.25	1.25	0.00
Crew Leader	4.00	5.00	5.00	5.00	5.00	0.00
Events / Facilities Supervisor	0.00	0.00	0.00	0.00	1.00	1.00
Events Manager	1.00	1.00	1.00	0.00	0.00	0.00
Events Marketing Coord.	1.00	1.00	1.00	0.00	0.00	0.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00	0.00
Facilities Maint. Foreman	1.00	1.00	1.00	1.00	1.00	0.00
Food Service Supervisor	1.00	1.00	1.00	1.00	1.00	0.00
Head Lifeguard	1.00	1.00	1.00	1.00	1.00	0.00
Irrigation & Project Spec.	1.00	1.00	1.00	1.00	1.00	0.00
Landscape & Project Spec.	1.00	1.00	1.00	1.00	1.00	0.00
Lifeguard PT	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker I	7.00	7.00	7.00	7.00	7.00	0.00
Maintenance Worker II	3.00	2.00	2.00	3.00	3.00	0.00
Maintenance Worker III	1.00	2.00	2.00	1.00	1.00	0.00
Parks Manager	1.00	1.00	1.00	1.00	1.00	0.00
Park Ranger	2.00	2.00	2.00	2.00	2.00	0.00
Parks Superintendent	1.00	1.00	1.00	1.00	1.00	0.00
Rec Aide Specialist	2.00	2.00	2.00	2.00	2.00	0.00
Rec Aide Specialist - PT	1.75	3.63	2.375	2.375	2.38	0.00
Rec Events Program Coord.	1.00	1.00	1.00	2.00	2.00	0.00
Rec Events Superintendent	1.00	1.00	1.00	1.00	0.00	-1.00
Recreation Events Supervisor	0.00	0.00	0.00	1.00	0.00	-1.00
Rec Operations Manager	0.00	0.00	1.00	1.00	1.00	0.00
Recreation Business Mng	1.00	1.00	0.00	0.00	0.00	0.00
Recreation Program Coord.	2.00	2.00	1.00	1.00	1.00	0.00
Recreation Program Supervisor	0.00	0.00	1.00	1.00	1.00	0.00
Skate Park Supervisor	0.00	0.00	0.00	0.00	0.00	0.00
Special Events Administrator	0.00	0.00	0.00	0.00	1.00	1.00
Sr. Recreation Manager	1.00	1.00	0.00	0.00	0.00	0.00
Tennis Program Coordinator	1.00	0.00	0.00	0.00	0.00	0.00
Tradesworker	1.00	1.00	1.00	1.00	1.00	0.00
<b>Total</b>	<b>61.75</b>	<b>64.875</b>	<b>64.875</b>	<b>64.875</b>	<b>64.875</b>	<b>0.00</b>

# Recreation & Parks Department

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## **Goals**

- 4.7 Create A Facilities Growth Plan That Identifies City Expansion Needs.
- 5.1 Provide A Wide Range of Inclusive and Accessible Recreational Activities.
- 5.2 Develop and Maintain Local Partnerships to Further Engage Residents During Public Events.
- 5.3 Stimulate Creativity, Citizen Learning, and City Aesthetic.
- 5.4 Continue to Maintain Financial Stability and Inclusiveness for Recreational Opportunities.

## **Department Objectives**

- Evaluate alternative policies and strategies for city employees to meet the demand of physical office space needs.
- Identify new or rehabilitation projects to maximize space and anticipated growth of staff, facility storage, and other needs.
- Update and adopt the Park and Recreation Master Plan and review every five years.
- Conduct an annual Level of Service evaluation.
- Conduct a public survey that advises the city on the types of programming desired by residents to support the Park and Recreation Master Plan update, with a special focus on senior programming.
- Create a strategy to increase trail connectivity as part of the Park and Recreation Master Plan.
- Utilize Golf Course funds to renovate Twin Rivers facilities.
- Evaluate strategies to support organic, informal, and creative citizen gatherings in public spaces.
- Continue to encourage private sponsorships at public events to decrease expense burden on the city's budget.
- Collaborate with existing venues on events that expand the city's reach.
- Develop an Adopt-a-Park program.
- Collaborate with local artists to increase public art.
- Install art that offers functional purposes for public use.
- Formalize a departmental policy to ensure the city maintains a 30% cost recovery for programs and 50% for events.
- Increase the marketing for the annual scholarship program.



# Recreation & Parks Department

## Performance Measurements

## Legend

Workload = Level of Productivity

Strategic Focus Area							
5. Recreation, Arts, & Culture Offer a wide range of programs, events, and activities that bolster civic pride and promote safe, healthy, and informed citizens.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23	2023 24	2024-25	2025-26
				Actual	Actual	Target	Target
5.2	Formalize a departmental policy to ensure the city maintains a 30% cost recovery for programs and 50% for events	Total revenue collected	Workload	1,521,293	1,520,077	1,420,200	1,458,600
		Percent cost recovery	30.00%	20.60%	17.47%	13.75%	15.08%
5.1	Conduct an annual Level of Service evaluation.	# of work orders	Workload	2,255	3,903	2,622	3,876
		# of emergency work orders completed within	100.00%	100.00%	100.00%	100.00%	100.00%
5.1	Conduct a public survey that advises the city on the types of programming desired by residents to support the Park and Recreation Master Plan update, with a special focus on senior programming.	Total number of participant:					
		Riverside recreation(1)	Workload	546	546	591	591
		Gym & Athletics	Workload	32,772	45,440	46,000	46,000
		Aquatics (open swim)	Workload	7,857	5,899	10,778	4,867
		OOTP Events	Workload	38,675	12,520	49,032	49,032
		OOTP Special Events	Workload	9,200	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 for FY2023-24.							

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$9,672,008, is an increase of \$426,522, or 4.61%, over the FY 2024-25 Adopted Budget of \$9,245,486. The increase is primarily attributable to the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Repair and Maintenance for;
  - Parks concrete/paver repairs;
  - Fence repairs;
  - Hard Court resurfacing;
  - Pavilion /Shelter repairs.
- Capital purchases, totaling \$662,340:
  - Scoreboard replacement;
  - Round Lake Park North tennis court rebuild;
  - Playground structure/PIP;
  - Oviedo Sports Complex Softball field electric rack replacement;
  - Compact Utility Loader (Dingo) equipment;
  - Public Safety window replacement;
  - City Hall chiller replacement;
  - All-in -one cleaning/vacuum system;
  - Center Lake Park side lawn artificial turf installation;
  - Center Lake Park swan boat replacement.

# Recreation & Parks Department

EXPENDITURE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 118,714	\$ 130,554	\$ 137,280	\$ 137,280	\$ 153,307
Regular Salaries & Wages	2,255,920	2,576,012	2,889,338	2,889,338	2,987,406
Other Salaries & Wages	664,195	177,626	227,699	227,699	226,602
Overtime	64,523	50,528	41,950	41,950	50,810
Special Pay	11,121	12,176	2,142	2,142	2,070
FICA/Medicare Taxes	191,639	218,157	241,195	241,195	253,734
<b>Total Salaries</b>	<b>3,306,112</b>	<b>3,165,053</b>	<b>3,539,604</b>	<b>3,539,604</b>	<b>3,673,929</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	117,195	131,722	145,948	145,948	154,530
Health Insurance	698,961	849,133	901,378	901,378	883,663
Workers' Compensation	48,810	43,211	46,213	43,895	48,284
Unemployment	1,804	-	-	-	-
<b>Total Benefits</b>	<b>866,770</b>	<b>1,024,066</b>	<b>1,093,539</b>	<b>1,091,221</b>	<b>1,086,477</b>
<b><u>OPERATING EXPENDITURES</u></b>					
Professional Services	60,784	577,860	668,557	695,051	654,682
Other Contractual Services	565,837	660,895	832,472	1,010,756	895,732
Travel & Per-Diem	2,847	6,369	10,090	7,490	6,230
Communications & Freight	29,648	37,911	44,190	44,190	45,450
Freight & Postage Service	236	249	350	350	350
Utility Services	466,848	476,804	534,135	534,135	528,731
Rentals & Leases	154,520	265,813	288,922	312,042	308,568
Insurance	119,853	131,920	144,102	143,804	158,109
Repair and Maintenance	949,848	1,594,150	839,645	1,502,714	910,391
Printing and Binding	1,318	4,223	9,200	9,200	5,500
Promotional Activities	20,934	19,376	21,510	21,510	21,095
Other Current Charges	52,907	48,606	47,099	62,099	46,304
Office Supplies	12,138	8,888	13,417	13,417	13,440
Operating Supplies	520,931	549,602	632,084	801,337	621,211
Books, Publications, Subs	18,996	22,922	30,070	27,970	33,469
<b>Total Operating Expenditures</b>	<b>2,977,645</b>	<b>4,405,588</b>	<b>4,115,843</b>	<b>5,186,065</b>	<b>4,249,262</b>
<b><u>CAPITAL</u></b>					
Improvements Other than Bldgs	170,627	100,481	427,500	428,167	575,917
Capital Assets	48,382	-	69,000	87,055	86,423
<b>Total Capital</b>	<b>219,009</b>	<b>100,481</b>	<b>496,500</b>	<b>515,222</b>	<b>662,340</b>
<b><u>DEBT SERVICE</u></b>					
Capital leases - Principal	14,116	5,743	-	-	-
Capital Leases - Interest	699	130	-	-	-
<b>Total Debt Service</b>	<b>14,815</b>	<b>5,873</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Grouping</b>	<b>\$ 7,384,351</b>	<b>\$ 8,701,061</b>	<b>\$ 9,245,486</b>	<b>\$ 10,332,112</b>	<b>\$ 9,672,008</b>

## 5 Year Budget Projection

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	3,814,646	3,936,715	4,062,690	4,192,696	4,326,862
Benefits	1,132,833	1,223,460	1,321,337	1,427,043	1,551,196
Operating Expenditures	4,469,631	4,701,808	4,946,464	5,204,309	5,476,099
<b>Total Projection</b>	<b>\$ 9,417,110</b>	<b>\$ 9,861,983</b>	<b>\$ 10,330,490</b>	<b>\$ 10,824,049</b>	<b>\$ 11,354,158</b>



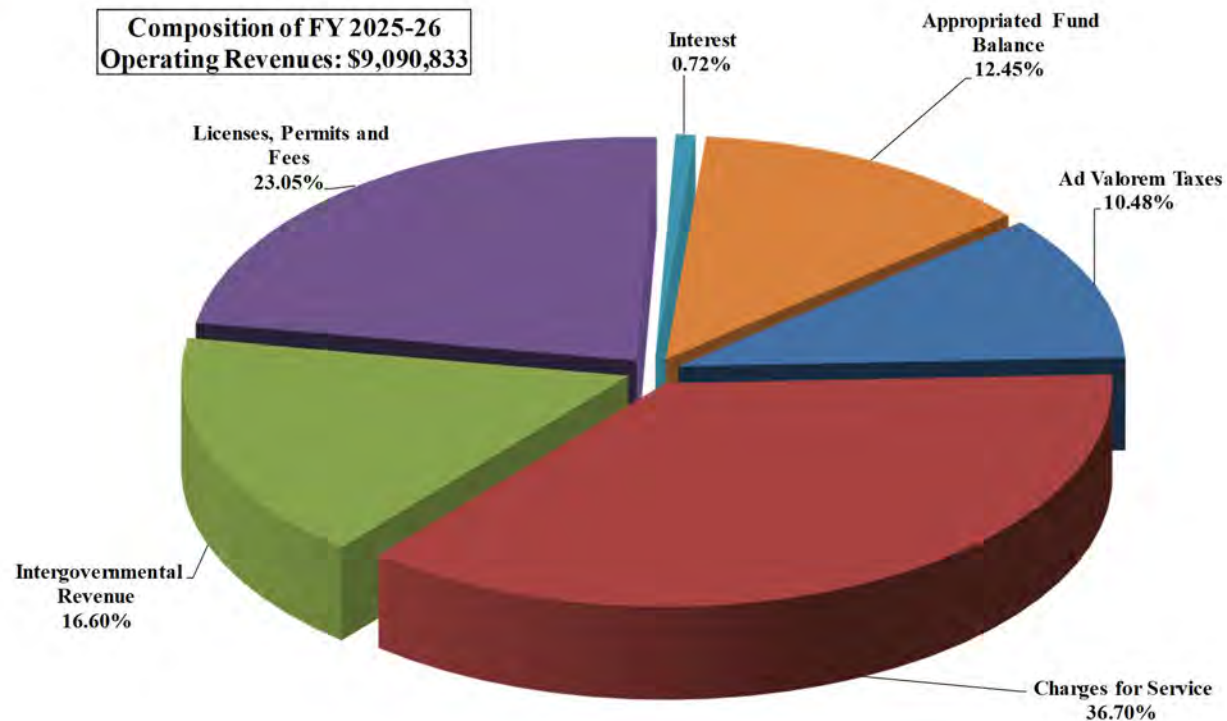
# **SPECIAL REVENUE FUNDS**

# Consolidated Summary Special Revenue Funds

## FY 2025-26 Budgeted Revenues

	CRA Fund	Capital Expansion Funds (A)	Transp. Improv Funds	Tree Bank Fund	Solid Waste Fund	Building Services Fund	Street Light Fund	Total All Funds
<b>BUDGETED REVENUES</b>								
Ad Valorem Taxes	\$ 952,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 952,668
Charges for Service	-	-	-	-	3,336,391	-	-	3,336,391
Intergovernmental Revenue	779,123	-	730,000	-	-	-	-	1,509,123
Licenses, Permits and Fees	-	290,000	-	-	-	797,000	1,008,474	2,095,474
Interest	40,000	-	15,000	-	10,000	-	-	65,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,771,791</b>	<b>\$ 290,000</b>	<b>\$ 745,000</b>	<b>\$ -</b>	<b>\$ 3,346,391</b>	<b>\$ 797,000</b>	<b>\$ 1,008,474</b>	<b>\$ 7,958,656</b>
Appropriated Fund Balance	\$ -	\$ 395,000	\$ 64,817	\$ 57,000	\$ 427,436	\$ -	\$ 187,924	\$ 1,132,177
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ 395,000</b>	<b>\$ 64,817</b>	<b>\$ 57,000</b>	<b>\$ 427,436</b>	<b>\$ -</b>	<b>\$ 187,924</b>	<b>\$ 1,132,177</b>
<b>TOTAL BUDGETED REVENUES AND FUND BALANCES</b>	<b>\$ 1,771,791</b>	<b>\$ 685,000</b>	<b>\$ 809,817</b>	<b>\$ 57,000</b>	<b>\$ 3,773,827</b>	<b>\$ 797,000</b>	<b>\$ 1,196,398</b>	<b>\$ 9,090,833</b>

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

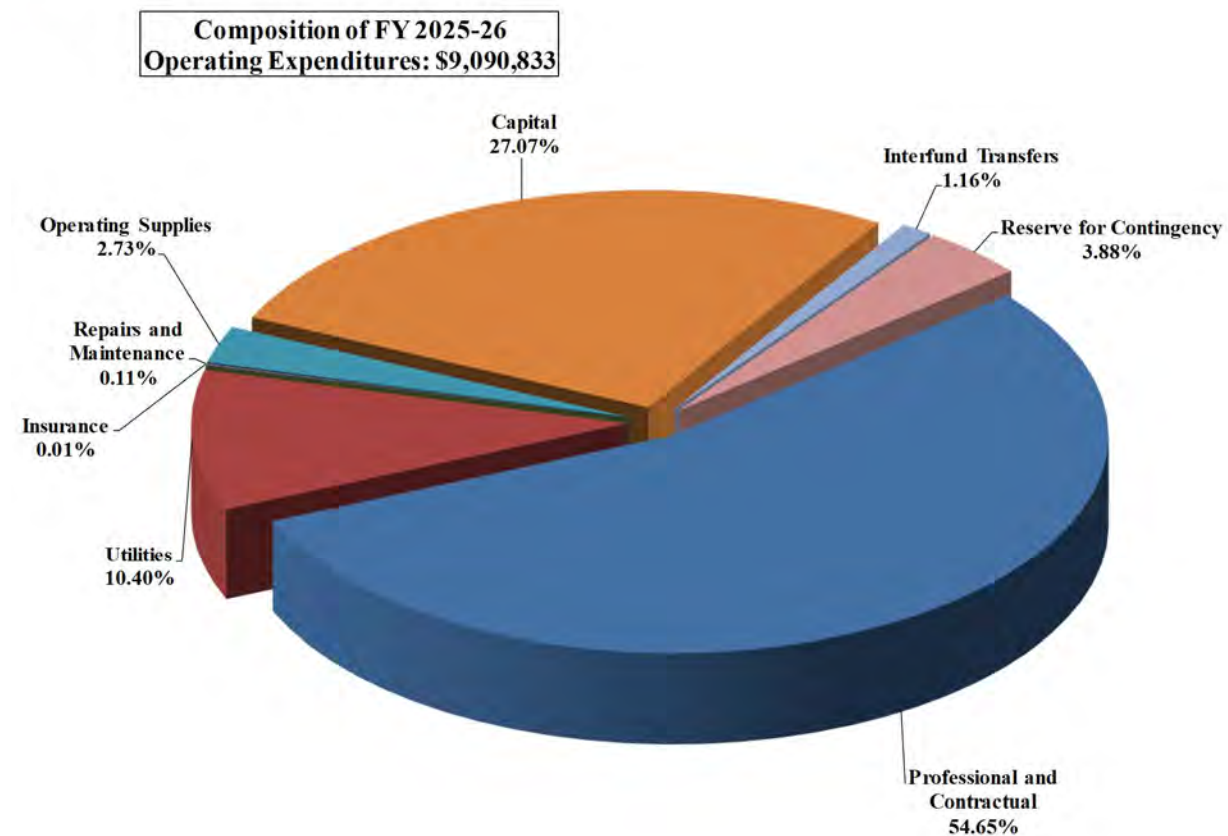


# Consolidated Summary Special Revenue Funds

## FY 2025-26 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
<b>BUDGETED EXPENDITURES</b>								
Professional and Contractual	\$ 6,000	\$ -	\$ 579,817	\$ -	\$ 3,773,827	\$ 597,750	\$ 11,000	\$ 4,968,394
Communications and Utilities	-	-	-	-	-	16,131	929,373	945,504
Insurance	-	-	-	-	-	1,062	-	1,062
Repairs and Maintenance	-	-	10,000	-	-	-	-	10,000
Operating Supplies	75,275	-	75,000	57,000	-	34,774	6,025	248,074
Capital	1,635,516	430,000	145,000	-	-	-	250,000	2,460,516
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,716,791</b>	<b>\$ 430,000</b>	<b>\$ 809,817</b>	<b>\$ 57,000</b>	<b>\$ 3,773,827</b>	<b>\$ 649,717</b>	<b>\$ 1,196,398</b>	<b>\$ 8,633,550</b>
Transfers out	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 105,000
Reserve for Contingency	-	255,000	-	-	-	97,283	-	352,283
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ 55,000</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147,283</b>	<b>\$ -</b>	<b>\$ 457,283</b>
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$ 1,771,791</b>	<b>\$ 685,000</b>	<b>\$ 809,817</b>	<b>\$ 57,000</b>	<b>\$ 3,773,827</b>	<b>\$ 797,000</b>	<b>\$ 1,196,398</b>	<b>\$ 9,090,833</b>

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





# Oviedo CRA Fund (015)

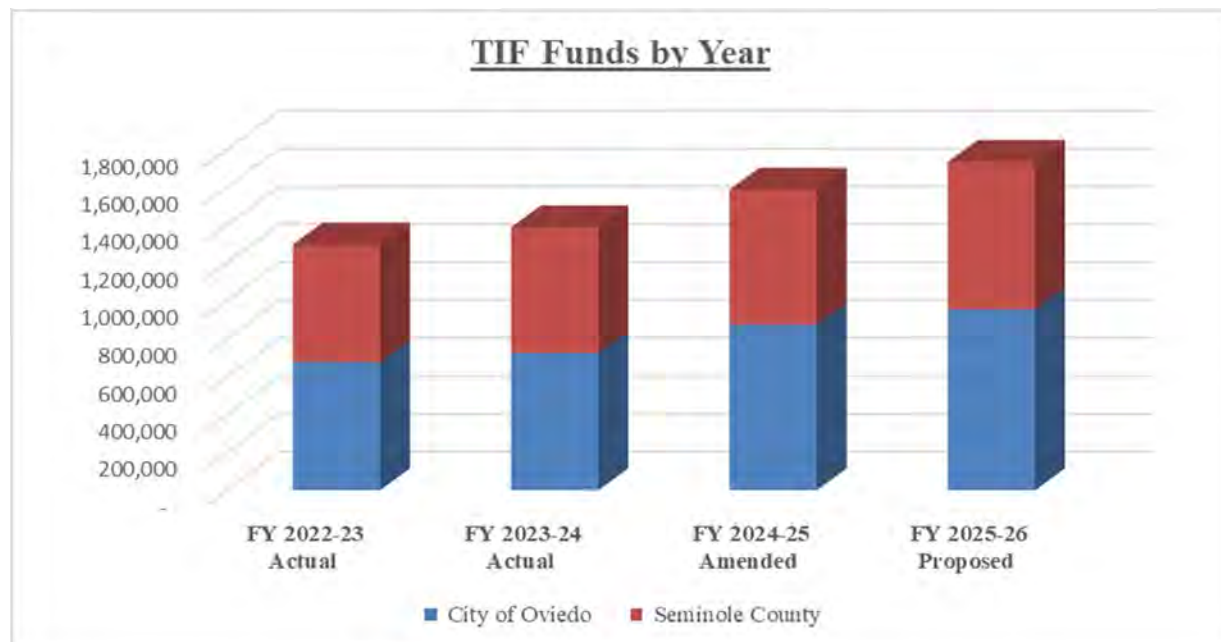
## Description

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

The City of Oviedo created the City of Oviedo Community Redevelopment Agency on June 30, 2008, through the adoption of Resolution 1836-08 pursuant to Florida Statutes 163.512, and generates a majority of its annual income from tax increment revenues. The CRA Trust Fund was created on September 20, 2010, through the adoption of Ordinance No. 1496. The base year value was established in 2010 with an assessed taxable value of \$69,546,934. Subsequent years' ad valorem taxes that are collected by the City and County beyond the base-year's value are placed in the CRA Trust Fund. For FY 2025-26, 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Property Taxes	676,889	725,089	871,647	871,647	952,668
Intergovernmental	618,538	661,467	713,699	713,699	779,123
Interest/Change in Fair Value	124,571	220,957	18,000	18,000	40,000
<b>Total Operating Revenues</b>	<b>1,419,998</b>	<b>1,607,513</b>	<b>1,603,346</b>	<b>1,603,346</b>	<b>1,771,791</b>
 <b><u>Appropriated Fund Balance</u></b>	 -	 -	 -	 4,530,025	 -
<b>Total Revenues</b>	<b>\$ 1,419,998</b>	<b>\$ 1,607,513</b>	<b>\$ 1,603,346</b>	<b>\$ 6,133,371</b>	<b>\$ 1,771,791</b>
<b><u>EXPENDITURE GROUPING</u></b>	<b>FY 2022 23 Actual</b>	<b>FY 2023 24 Actual</b>	<b>FY 2024 25 Adopted</b>	<b>FY 2024 25 Amended</b>	<b>FY 2025 26 Proposed</b>
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	41,244	29,450	6,000	6,000	6,000
Operating Supplies	88	-	25,000	127,540	75,100
Other	175	175	175	175	175
<b>Total Operating Expenditures</b>	<b>41,507</b>	<b>29,625</b>	<b>31,175</b>	<b>133,715</b>	<b>81,275</b>
 <b><u>Capital</u></b>					
Improv Other than Buildings	194,538	140,246	1,517,171	5,798,335	1,635,516
<b>Total Capital</b>	<b>194,538</b>	<b>140,246</b>	<b>1,517,171</b>	<b>5,798,335</b>	<b>1,635,516</b>
 <b><u>Transfers out</u></b>	 55,000	 55,000	 55,000	 55,000	 55,000
 <b><u>Appropriated for other eligible Capital Projects</u></b>	 -	 -	 -	 146,321	 -
<b>Total Expenditures</b>	<b>\$ 291,045</b>	<b>\$ 224,871</b>	<b>\$ 1,603,346</b>	<b>\$ 6,133,371</b>	<b>\$ 1,771,791</b>

# 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. Ordinance No. 1371, adopted on September 6, 2006, updated the Impact Fee Schedules and added an Administrative Facilities Impact Fee. This ordinance required annual adjustments for inflation during non-update years. On November 4, 2013, Ordinance No. 1576 amended the impact fees and converted Transportation Impact Fees to Multimodal Fees. The last update, through Ordinance No. 1683, occurred on June 3, 2019, requiring a technical report update at least every five years.

Administrative Facilities Impact Fees shall be assessed and collected from new developments, 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Licenses, Permits and Fees	44,802	75,552	35,000	35,000	35,000
Interest/Change in Fair Value	17,940	27,879	-	-	-
<b>Total Operating Revenues</b>	62,742	103,431	35,000	35,000	35,000
<b>Appropriated Fund Balance</b>	-	-	-	42,290	-
<b>Total Revenues</b>	<b>\$ 62,742</b>	<b>\$ 103,431</b>	<b>\$ 35,000</b>	<b>\$ 77,290</b>	<b>\$ 35,000</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenses</b>					
Professional and Contractual	18,496	-	-	42,290	-
<b>Total Operating Expenses</b>	18,496	-	-	42,290	-
<b>Reserve for Contingencies</b>	-	-	35,000	35,000	35,000
<b>Total Expenditures</b>	<b>\$ 18,496</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 77,290</b>	<b>\$ 35,000</b>

# 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, through Ordinance No. 591. These fees were updated on September 6, 2006, with Ordinance No. 1371, which revised the fee schedules, added an Administrative Facilities Impact Fee, and required annual inflationary adjustments in non-update years. On November 4, 2013, Ordinance No. 1576 converted the Transportation Impact Fee to a Multimodal Fee. The most recent update prior to 2024 occurred on June 3, 2019, through Ordinance No. 1683, which required a technical report update at least every five years. On September 16, 2024, Ordinance Nos. 1748, 1749 and 1750 replaced the Transportation Impact Fee with a new Mobility Fee, marking the City's transition to a multimodal transportation planning and funding framework.

Prior to the adoption of the Mobility Fee in 2024, Transportation Impact Fees were 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 were restricted to transportation facilities and transportation capital costs. Transportation facilities referred to transportation and transit facilities, including land that are planned and designed to provide off-site transportation capacity to new development. Transportation capital costs included, but were 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.

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Licenses, Permits and Fees	88,081	184,420	80,000	80,000	-
Interest/Change in Fair Value	46,348	64,152	-	-	-
<b>Total Operating Revenues</b>	134,429	248,572	80,000	80,000	-
<b>Appropriated Fund Balance</b>	-	-	-	732,144	165,000
<b>Total Revenues</b>	<b>\$ 134,429</b>	<b>\$ 248,572</b>	<b>\$ 80,000</b>	<b>\$ 812,144</b>	<b>\$ 165,000</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenditures</b>					
Professional and Contractual	4,63	367	-	13,163	-
<b>Total Operating Expenditures</b>	4,63	367	-	13,163	-
<b>Capital</b>					
Improv Other than Buildings	35,63	468,713	-	718,981	150,000
<b>Total Capital</b>	35,63	468,713	-	718,981	150,000
<b>Reserve for Contingencies</b>	-	-	80,000	80,000	15,000
<b>Total Expenditures</b>	<b>\$ 40,263</b>	<b>\$ 469,080</b>	<b>\$ 80,000</b>	<b>\$ 812,144</b>	<b>\$ 165,000</b>

# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Miscellaneous	-	2,180	-	-	-
Interest/Change in Fair Value	1,542	2,093	-	-	-
<b>Total Operating Revenues</b>	1,542	4,273	-	-	-
<b>Total Revenues</b>	<b>\$ 1,542</b>	<b>\$ 4,273</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Operating Supplies	-	1,603	-	-	-
<b>Total Operating Expenditures</b>	-	1,603	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,603</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Intergovernmental	818,715	764,589	757,000	781,786	730,000
Miscellaneous	-	25,676	-	142,420	-
Interest/Change in Fair Value	38,414	53,823	20,000	23,000	15,000
<b>Total Operating Revenues</b>	<b>857,129</b>	<b>844,088</b>	<b>777,000</b>	<b>947,206</b>	<b>745,000</b>
<b><u>Appropriated Fund Balance</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>420,744</b>	<b>64,817</b>
<b>Total Revenues</b>	<b>\$ 857,129</b>	<b>\$ 844,088</b>	<b>\$ 777,000</b>	<b>\$ 1,367,950</b>	<b>\$ 809,817</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	391,929	354,236	339,200	459,911	579,817
Repairs and Maintenance	79,048	124,802	215,000	408,037	10,000
Operating Supplies	110,530	462,777	222,800	404,928	75,000
Other	-	9,500	-	-	-
<b>Total Operating Expenditures</b>	<b>581,507</b>	<b>951,315</b>	<b>777,000</b>	<b>1,272,876</b>	<b>664,817</b>
<b><u>Capital</u></b>					
Improv Other than Buildings	17,614	390,057	-	92,638	145,000
<b>Total Capital</b>	<b>17,614</b>	<b>390,057</b>	<b>-</b>	<b>92,638</b>	<b>145,000</b>
<b><u>Reserve for Contingencies</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,436</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 599,121</b>	<b>\$ 1,341,372</b>	<b>\$ 777,000</b>	<b>\$ 1,367,950</b>	<b>\$ 809,817</b>

# 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 guidelines specify that shared funds cannot be used to replace or supplant the recipient agency's appropriated resources. The agency must benefit directly from the shared funds. Agencies are prohibited from budgeting or committing to spend anticipated funds in advance, but they may earmark or budget funds that have already been received. Allowable uses include law enforcement operations and investigations, training and education, facilities, equipment, joint operations, travel, awards and memorials, drug and gang prevention, and support for community-based programs. Shared funds may be used for sworn officer salaries and benefits only if the officer replaces one assigned to a task force or serves in a specialized role, such as a School Resource Officer (SRO) or DARE officer.

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Fines and Forfeitures	59,723	33,894	-	29,459	-
Interest/Change in Fair Value	9,644	15,511	-	-	-
<b>Total Operating Revenues</b>	69,367	49,405	-	29,459	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	187,964	-
<b>Total Revenues</b>	<b>\$ 69,367</b>	<b>\$ 49,405</b>	<b>\$ -</b>	<b>\$ 217,423</b>	<b>\$ -</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	-	-	-	13,974	-
<b>Total Operating Expenditures</b>	-	-	-	13,974	-
<b><u>Capital</u></b>					
Improv Other than Buildings	-	-	-	187,964	-
<b>Total Capital</b>	-	-	-	187,964	-
<b><u>Transfers out</u></b>	1,244	3,605	-	2,421	-
<b><u>Reserve for Contingencies</u></b>	-	-	-	13,064	-
<b>Total Expenditures</b>	<b>\$ 1,244</b>	<b>\$ 3,605</b>	<b>\$ -</b>	<b>\$ 217,423</b>	<b>\$ -</b>

# 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. Ordinance No. 1371, adopted on September 6, 2006, updated the Impact Fee Schedules and added an Administrative Facilities Impact Fee. This ordinance required annual adjustments for inflation during non-update years. On November 4, 2013, Ordinance No. 1576 amended the impact fees and converted Transportation Impact Fees to Multimodal Fees. The last update, through Ordinance No. 1683, occurred on June 3, 2019, requiring a technical report update at least every five years. 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Licenses, Permits and Fees	29,090	49,219	30,000	30,000	40,000
Interest/Change in Fair Value	15,682	22,800	-	-	-
<b>Total Operating Revenues</b>	<b>44,772</b>	<b>72,019</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>
<b><u>Appropriated Fund Balance</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,290</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 44,772</b>	<b>\$ 72,019</b>	<b>\$ 30,000</b>	<b>\$ 72,290</b>	<b>\$ 40,000</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenses</u></b>					
Professional and Contractual	-	-	-	42,290	-
Operating Supplies	3,834	-	-	-	-
<b>Total Operating Expenses</b>	<b>3,834</b>	<b>-</b>	<b>-</b>	<b>42,290</b>	<b>-</b>
<b><u>Capital</u></b>					
Machinery and Equipment	31,977	-	-	-	-
<b>Total Capital</b>	<b>31,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Reserve for Contingencies</u></b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>
<b>Total Expenditures</b>	<b>\$ 35,811</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 72,290</b>	<b>\$ 40,000</b>

# 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. Ordinance No. 1371, adopted on September 6, 2006, updated the Impact Fee Schedules and added an Administrative Facilities Impact Fee. This ordinance required annual adjustments for inflation during non-update years. On November 4, 2013, Ordinance No. 1576 amended the impact fees and converted Transportation Impact Fees to Multimodal Fees. The last update, through Ordinance No. 1683, occurred on June 3, 2019, requiring a technical report update at least every five years. 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Licenses, Permits and Fees	30,992	51,366	30,000	30,000	40,000
Interest/Change in Fair Value	10,823	15,744	-	-	-
<b>Total Operating Revenues</b>	41,815	67,110	30,000	30,000	40,000
<b>Appropriated Fund Balance</b>	-	-	-	40,452	-
<b>Total Revenues</b>	<b>\$ 41,815</b>	<b>\$ 67,110</b>	<b>\$ 30,000</b>	<b>\$ 70,452</b>	<b>\$ 40,000</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenses</b>					
Professional and Contractual	-	1,583	-	40,452	-
<b>Total Operating Expenses</b>	-	1,583	-	40,452	-
<b>Transfers out</b>	70,500	-	-	-	-
<b>Reserve for Contingencies</b>	-	-	30,000	30,000	40,000
<b>Total Expenditures</b>	<b>\$ 70,500</b>	<b>\$ 1,583</b>	<b>\$ 30,000</b>	<b>\$ 70,452</b>	<b>\$ 40,000</b>

# 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. Ordinance No. 1371, adopted on September 6, 2006, updated the Impact Fee Schedules and added an Administrative Facilities Impact Fee. This ordinance required annual adjustments for inflation during non-update years. On November 4, 2013, Ordinance No. 1576 amended the impact fees and converted Transportation Impact Fees to Multimodal Fees. The last update, through Ordinance No. 1683, occurred on June 3, 2019, requiring a technical report update at least every five years. 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Intergovernmental	-	-	-	200,000	-
Licenses, Permits and Fees	61,398	147,512	35,000	35,000	50,000
Interest/Change in Fair Value	63,484	90,073	-	-	-
<b>Total Operating Revenues</b>	<u>124,882</u>	<u>237,585</u>	<u>35,000</u>	<u>235,000</u>	<u>50,000</u>
<b>Appropriated Fund Balance</b>	-	-	712,614	1,692,300	230,000
<b>Total Revenues</b>	<b>\$ 124,882</b>	<b>\$ 237,585</b>	<b>\$ 747,614</b>	<b>\$ 1,927,300</b>	<b>\$ 280,000</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenses</b>					
Professional and Contractual	-	-	-	45,968	-
<b>Total Operating Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,968</u>	<u>-</u>
<b>Capital</b>					
Improv Other than Buildings	-	3,160	747,614	1,881,332	280,000
<b>Total Capital</b>	<u>-</u>	<u>3,160</u>	<u>747,614</u>	<u>1,881,332</u>	<u>280,000</u>
<b>Transfers out</b>	80,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 80,000</b>	<b>\$ 3,160</b>	<b>\$ 747,614</b>	<b>\$ 1,927,300</b>	<b>\$ 280,000</b>



# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Fines and Forfeitures	36,250	45,351	-	-	-
Interest/Change in Fair Value	11,319	15,151	-	-	-
<b>Total Operating Revenues</b>	47,569	60,502	-	-	-
<b>Appropriated Fund Balance</b>	-	-	177,500	177,500	57,000
<b>Total Revenues</b>	<b>\$ 47,569</b>	<b>\$ 60,502</b>	<b>\$ 177,500</b>	<b>\$ 177,500</b>	<b>\$ 57,000</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenditures</b>					
Operating Supplies	35,743	46,837	177,500	177,500	57,000
<b>Total Operating Expenditures</b>	35,743	46,837	177,500	177,500	57,000
<b>Total Expenditures</b>	<b>\$ 35,743</b>	<b>\$ 46,837</b>	<b>\$ 177,500</b>	<b>\$ 177,500</b>	<b>\$ 57,000</b>

# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Interfund Transfers</u>	-	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Operating Expenditures</u>					
Repairs and Maintenance	-	-	-	-	-
<b>Total Operating Expenditures</b>	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# 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 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 \$18.40 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Charges for Services	3,353,486	3,355,777	3,345,391	3,345,391	3,336,391
Miscellaneous	-	163	-	-	-
Interest/Change in Fair Value	14,669	21,458	7,000	7,000	10,000
<b>Total Operating Revenues</b>	<u>3,368,155</u>	<u>3,377,398</u>	<u>3,352,391</u>	<u>3,352,391</u>	<u>3,346,391</u>
<b>Appropriated Fund Balance</b>	-	-	141,161	153,161	427,436
<b>Total Revenues</b>	<b>\$ 3,368,155</b>	<b>\$ 3,377,398</b>	<b>\$ 3,493,552</b>	<b>\$ 3,505,552</b>	<b>\$ 3,773,827</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenditures</b>					
Professional and Contractual	3,256,346	3,401,352	3,493,552	3,505,552	3,773,827
Operating Supplies	5,594	4,572	-	-	-
<b>Total Operating Expenditures</b>	<u>3,261,940</u>	<u>3,405,924</u>	<u>3,493,552</u>	<u>3,505,552</u>	<u>3,773,827</u>
<b>Total Expenditures</b>	<b>\$ 3,261,940</b>	<b>\$ 3,405,924</b>	<b>\$ 3,493,552</b>	<b>\$ 3,505,552</b>	<b>\$ 3,773,827</b>

# 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 Diversify the Local Tax Base and Expand Economic Revitalizations Efforts.
- 3.2 Provide New Opportunities for Equitable Community Participation in the Local Economy.

## Department Objectives

- Attract and retain various types of businesses to expand economic opportunities for the Oviedo Workforce.

## Performance Measurements

### Legend

Workload = Level of Productivity

Output = actual production, customer base, phisiscal assets or inventories

★ Impacted by new construction and growth

Strategic Focus Area							
3. Economic Vitality -Foster innovation, advance a vibrant and sustainable economy, and amplify the overall quality of life through strategic economic activity in the community.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022 23 Actual	2023 24 Actual	2024-25 Target	2025 26 Target
3.1	Attract and retain various types of businesses to expand economic opportunities for the Oviedo Workforce.	★ # of inspections completed	Workload	9,489	9,890	9,890	9,890
		# re-inspections required	Workload	1,252	1,560	1,560	1,560
		★ # plans reviewed	Workload	1,950	2,105	2,105	2,105
		# of plans reviewed requiring corrections	Workload	298	322	322	322
		Total revenue generated	Output	1,359,909	1,458,951	1,283,340	797,000
		% of inspections requiring re-inspection	Workload	13.19%	15.77%	15.77%	15.77%
		% of plans reviewed requiring correction	Workload	15.28%	15.30%	15.30%	15.30%
		Average # of days for all plan reviews	5	5.00	5.00	5.00	5.00

## Budget Highlights

The FY 2025-26 Proposed Budget of \$797,000, is an increase of \$114,500, or 16.78%, over the FY 2024-25 Adopted Budget of \$682,500. The increase is primarily attributable to the following:

- An increase in the projected building revenues and an increase in Professional and Contractual and Reserve for Contingency.

# Building Services Fund (120)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Licenses, Permits and Fees	1,359,909	1,458,951	682,500	1,283,340	797,000
Interest/Change in Fair Value	12,160	16,985	-	7,000	-
<b>Total Operating Revenues</b>	<b>1,372,069</b>	<b>1,475,936</b>	<b>682,500</b>	<b>1,290,340</b>	<b>797,000</b>
<b>Total Revenues</b>	<b>\$ 1,372,069</b>	<b>\$ 1,475,936</b>	<b>\$ 682,500</b>	<b>\$ 1,290,340</b>	<b>\$ 797,000</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	979,302	1,098,060	511,875	970,053	597,750
Communications	2,791	6,277	7,427	7,427	6,221
Utilities	9,745	8,849	9,680	9,680	9,910
Rentals and Leases	-	-	2,033	2,033	2,033
Insurance	789	890	965	965	1,062
Repairs and Maintenance	-	7,012	-	-	-
Operating Supplies	31,850	34,639	25,948	25,948	27,811
Other	4,030	1,932	4,930	4,930	4,930
<b>Total Operating Expenditures</b>	<b>1,028,507</b>	<b>1,157,659</b>	<b>562,858</b>	<b>1,021,036</b>	<b>649,717</b>
<b><u>Debt Service</u></b>					
Capital Leases - Principal	1,702	1,780	-	-	-
Capital Leases - Interest	331	253	-	-	-
<b>Total Debt Service</b>	<b>2,033</b>	<b>2,033</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Transfers out</u></b>	<b>342,000</b>	<b>309,650</b>	<b>50,000</b>	<b>249,662</b>	<b>50,000</b>
<b><u>Reserve for Contingencies</u></b>	<b>-</b>	<b>-</b>	<b>69,642</b>	<b>19,642</b>	<b>97,283</b>
<b>Total Expenditures</b>	<b>\$ 1,372,540</b>	<b>\$ 1,469,342</b>	<b>\$ 682,500</b>	<b>\$ 1,290,340</b>	<b>\$ 797,000</b>



# Mobility Fee - City Fund (121)

## Description

On September 16, 2024, the City Council adopted Ordinance Nos. 1748, 1749, and 1750, establishing a new mobility framework for the City of Oviedo. Ordinance No. 1748 adopted the 2045 Mobility Plan, the Mobility Fee Technical Report, the Mobility Fee Schedule, and the Extraordinary Circumstances Study. Ordinance No. 1749 amended Chapter 28 of the City's Code of Ordinances, replacing the existing Transportation Impact Fee and Seminole County's mobility fee with a new Citywide Mobility Fee. Ordinance No. 1750 amended the Land Development Code by removing references to transportation concurrency and formally transitioning the City to the new Mobility Fee structure.

Mobility 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. Mobility fee revenues shall be spent on projects identified in the 2045 Mobility Plan consistent with Florida Statutes 163.3180 and 163.31801. Mobility Plan projects (aka mobility projects) consist of improvements to roads, shared-use paths, trails, sidewalks, intersections, access connections and multimodal programs, services, and studies.

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Licenses, Permits and Fees	-	-	-	-	100,000
<b>Total Operating Revenues</b>	-	-	-	-	100,000
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ 100,000

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Reserve for Contingencies</b>	-	-	-	-	100,000
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 100,000

# Mobility Fee - County Fund (122)

## Description

On September 16, 2024, the City Council adopted Ordinance Nos. 1748, 1749, and 1750, establishing a new mobility framework for the City of Oviedo. Ordinance No. 1748 adopted the 2045 Mobility Plan, the Mobility Fee Technical Report, the Mobility Fee Schedule, and the Extraordinary Circumstances Study. Ordinance No. 1749 amended Chapter 28 of the City's Code of Ordinances, replacing the existing Transportation Impact Fee and Seminole County's mobility fee with a new Citywide Mobility Fee. Ordinance No. 1750 amended the Land Development Code by removing references to transportation concurrency and formally transitioning the City to the new Mobility Fee structure.

The City may choose to set aside a percentage of mobility fees collected and deposited to fund a pro-rata share of projects in the County's Mobility Plan that are located in the City's Mobility Fee Benefits Districts (Oviedo Benefit District and Extra jurisdictional Benefit District). County expenditure of such funds on mobility projects outside the City's benefit districts is not permitted.

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Licenses, Permits and Fees	-	-	-	-	25,000
<b>Total Operating Revenues</b>	-	-	-	-	25,000
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ 25,000

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Reserve for Contingencies</b>	-	-	-	-	25,000
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 25,000

# Homeland Security Fund (124)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Intergovernmental	134,516	-	-	-	-
<b>Total Operating Revenues</b>	134,516	-	-	-	-
<b>Total Revenues</b>	<b>\$ 134,516</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Repairs and Maintenance	-	-	-	-	-
<b>Total Operating Expenditures</b>	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Fines and Forfeitures	19,483	24,962	-	-	-
Interest/Change in Fair Value	6,908	9,965	-	-	-
<b>Total Operating Revenues</b>	26,391	34,927	-	-	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	20,000	-
<b>Total Revenues</b>	<b>\$ 26,391</b>	<b>\$ 34,927</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Operating Supplies	5,759	11,332	-	-	-
<b>Total Operating Expenditures</b>	5,759	11,332	-	-	-
<b><u>Capital</u></b>					
Machinery and Equipment	-	-	-	20,000	-
<b>Total Capital</b>	-	-	-	20,000	-
<b>Total Expenditures</b>	<b>\$ 5,759</b>	<b>\$ 11,332</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>

# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Miscellaneous	24,592	29,101	-	13,617	-
Interest/Change in Fair Value	2,723	4,750	-	-	-
<b>Total Operating Revenues</b>	27,315	33,851	-	13,617	-
<b>Total Revenues</b>	<b>\$ 27,315</b>	<b>\$ 33,851</b>	<b>\$ -</b>	<b>\$ 13,617</b>	<b>\$ -</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Operating Supplies	9,625	13,234	-	4,837	-
<b>Total Operating Expenditures</b>	9,625	13,234	-	4,837	-
<b><u>Reserve for Contingencies</u></b>	-	-	-	8,780	-
<b>Total Expenditures</b>	<b>\$ 9,625</b>	<b>\$ 13,234</b>	<b>\$ -</b>	<b>\$ 13,617</b>	<b>\$ -</b>



## 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, conferences, 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Fines and Forfeitures	5,936	7,158	-	3,913	-
Interest/Change in Fair Value	2,402	3,536	-	-	-
<b>Total Operating Revenues</b>	8,338	10,694	-	3,913	-
<b>Total Revenues</b>	<b>\$ 8,338</b>	<b>\$ 10,694</b>	<b>\$ -</b>	<b>\$ 3,913</b>	<b>\$ -</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Other	-	-	-	3,800	-
<b>Total Operating Expenditures</b>	-	-	-	3,800	-
<b><u>Reserve for Contingencies</u></b>	-	-	-	113	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,913</b>	<b>\$ -</b>

## OpioiD Litigation Fund (128)

At its June 21, 2021, meeting, the City adopted Resolution 4086-21, joining most other governmental entities in the State of Florida in executing a Memorandum of Understanding to implement a Unified Plan (the “Florida Plan”) for securing settlements with various defendants in opioid litigation. The settlement includes a formula for allocating proceeds to participating governmental entities.

Under the Florida Plan, all settlement funds received by the State of Florida and its political subdivisions (including counties and cities) must be used exclusively for strategies, programs, and services that expand the availability of treatment for individuals affected by substance use disorders (the “Approved Purposes”). These designated uses support the core objective of the litigation: to mitigate the ongoing public health crisis caused by opioid addiction in the affected communities.

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Miscellaneous	22,011	48,206	-	-	-
<b>Total Operating Revenues</b>	22,011	48,206	-	-	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	70,217	-
<b>Total Revenues</b>	<b>\$ 22,011</b>	<b>\$ 48,206</b>	<b>\$ -</b>	<b>\$ 70,217</b>	<b>\$ -</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Operating Supplies	-	-	-	70,217	-
<b>Total Operating Expenditures</b>	-	-	-	70,217	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,217</b>	<b>\$ -</b>

# 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, except for 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Miscellaneous	11,686	50,714	-	-	-
Interest/Change in Fair Value	1,484	4,107	-	-	-
<b>Total Operating Revenues</b>	13,170	54,821	-	-	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	78,060	-
<b>Total Revenues</b>	<b>\$ 13,170</b>	<b>\$ 54,821</b>	<b>\$ -</b>	<b>\$ 78,060</b>	<b>\$ -</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	-	4,800	-	72,660	-
Operating Supplies	-	-	-	5,400	-
<b>Total Operating Expenditures</b>	-	4,800	-	78,060	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 4,800</b>	<b>\$ -</b>	<b>\$ 78,060</b>	<b>\$ -</b>

# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Revenues</b>					
Miscellaneous	2,500	6,000	-	-	-
Interest/Change in Fair Value	1,486	2,151	-	-	-
<b>Total Operating Revenues</b>	3,986	8,151	-	-	-
<b>Total Revenues</b>	<b>\$ 3,986</b>	<b>\$ 8,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenses</b>					
Repairs and Maintenance	-	-	-	-	-
<b>Total Operating Expenses</b>	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 unlit 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Licenses, Permits and Fees	1,015,811	1,017,909	1,004,244	1,004,244	1,008,474
Miscellaneous	-	5,928	-	-	-
Sale fo Assets	-	-	-	-	-
Interest/Change in Fair Value	23,403	33,619	-	-	-
<b>Total Operating Revenues</b>	<u>1,039,214</u>	<u>1,057,456</u>	<u>1,004,244</u>	<u>1,004,244</u>	<u>1,008,474</u>
<b><u>Appropriated Fund Balance</u></b>	-	-	-	63,660	187,924
<b>Total Revenues</b>	<b>\$ 1,039,214</b>	<b>\$ 1,057,456</b>	<b>\$ 1,004,244</b>	<b>\$ 1,067,904</b>	<b>\$ 1,196,398</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	9,500	9,500	10,500	10,500	11,000
Utilities	914,165	902,252	914,900	914,900	929,373
Repairs and Maintenance	-	52,681	-	28,105	-
Operating Supplies	5,640	5,090	6,025	6,025	6,025
<b>Total Operating Expenditures</b>	<u>929,305</u>	<u>969,523</u>	<u>931,425</u>	<u>959,530</u>	<u>946,398</u>
<b><u>Capital</u></b>					
Improv Other than Buildings	-	-	70,000	105,555	250,000
<b>Total Capital</b>	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>105,555</u>	<u>250,000</u>
<b><u>Reserve for Contingencies</u></b>	-	-	2,819	2,819	-
<b>Total Expenditures</b>	<b>\$ 929,305</b>	<b>\$ 969,523</b>	<b>\$ 1,004,244</b>	<b>\$ 1,067,904</b>	<b>\$ 1,196,398</b>



# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Intergovernmental	3,149,762	2,648,535	-	-	-
Miscellaneous	150,258	-	-	-	-
Interest/Change in Fair Value	397,347	347,814	-	-	-
<b>Total Operating Revenues</b>	<b>3,697,367</b>	<b>2,996,349</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Interfund Transfers</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,700</b>	<b>-</b>
<b><u>Appropriated Fund Balance</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,023,958</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 3,697,367</b>	<b>\$ 2,996,349</b>	<b>\$ -</b>	<b>\$ 4,074,658</b>	<b>\$ -</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Repairs and Maintenance	30,825	40,021	-	778,368	-
Operating Supplies	29,235	47,685	-	-	-
<b>Total Operating Expenditures</b>	<b>60,060</b>	<b>87,706</b>	<b>-</b>	<b>778,368</b>	<b>-</b>
<b><u>Capital</u></b>					
Machinery and Equipment	3,187,656	2,535,828	-	3,296,290	-
<b>Total Capital</b>	<b>3,187,656</b>	<b>2,535,828</b>	<b>-</b>	<b>3,296,290</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 3,247,716</b>	<b>\$ 2,623,534</b>	<b>\$ -</b>	<b>\$ 4,074,658</b>	<b>\$ -</b>



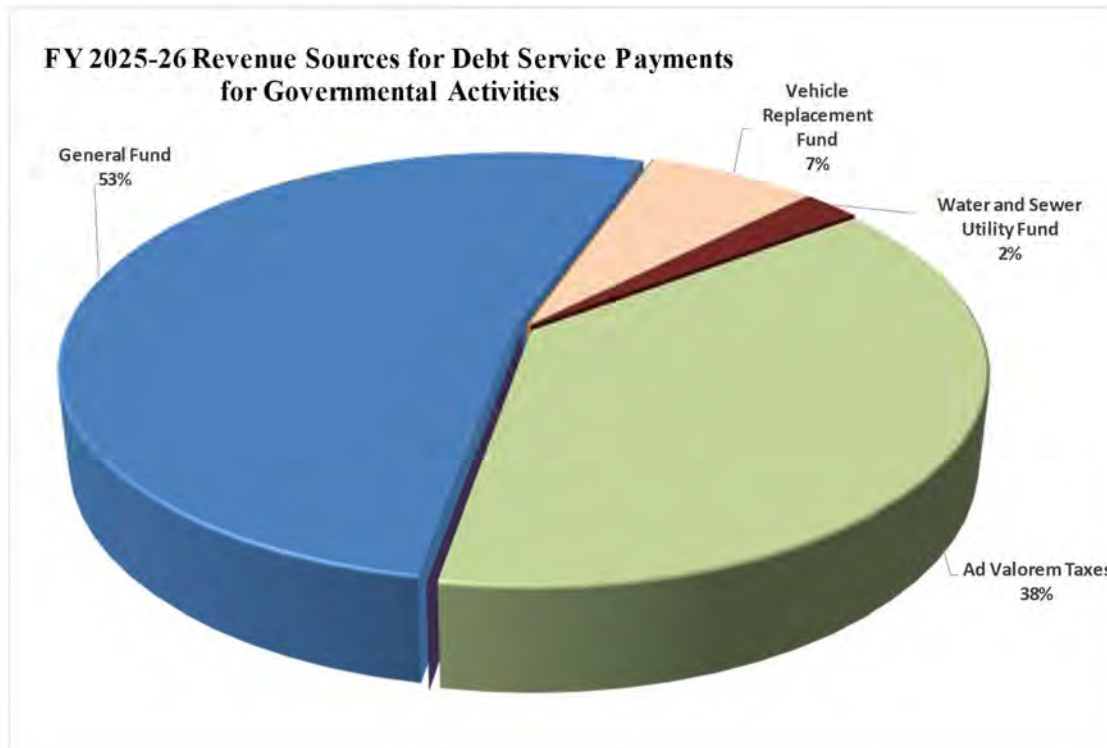
# DEBT SERVICE FUNDS

# Schedule of Debt Service Requirements

## Governmental Activities

	FY 2025-26 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2025	Total Interest to Maturity at 10/1/2025	Requirements to Maturity
<b><u>Governmental Activities:</u></b>					
<i>Revenue Notes</i>					
Capital Improvement Refunding Revenue Note Series 2012B	383,085	29.69%	1,096,000	47,223	1,143,223
Public Improvement Revenue Note Series 2013	325,620	25.23%	1,200,000	58,560	1,258,560
Limited Ad Valorem Revenue Note Series 2013	490,203	37.99%	3,823,000	586,284	4,409,284
<i>Leases</i>					
2020 Equipment Lease	91,494	7.09%	135,858	1,383	137,241
<b><i>Total Governmental Activities</i></b>	<b><i>\$ 1,290,402</i></b>	<b><i>100.00%</i></b>	<b><i>\$ 6,254,858</i></b>	<b><i>\$ 693,450</i></b>	<b><i>\$ 6,948,308</i></b>

<b>Budget Guidelines:</b>	Actual	Guideline	General Fund Operating Revenues	2025 Gross Taxable Value
Debt Service on revenue bonds as a percent of General Fund Operating Revenues should not exceed 10%	2.69%	< 10%	44,536,020	
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.	0.14%	<3%		4,583,641,119



# Public Improvement Revenue Bonds

## Fund 201

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
<b><u>Transfers in:</u></b>					
General Fund	706,721	697,009	688,021	688,021	678,824
Utility Fund	30,383	30,180	30,039	30,039	29,881
<b>Total Transfers in</b>	<b>737,104</b>	<b>727,189</b>	<b>718,060</b>	<b>718,060</b>	<b>708,705</b>
<b>TOTAL REVENUES</b>	<b>\$ 737,104</b>	<b>\$ 727,189</b>	<b>\$ 718,060</b>	<b>\$ 718,060</b>	<b>\$ 708,705</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
<b><u>Principal:</u></b>					
Bond/Note	634,000	641,000	649,000	649,000	657,000
<b><u>Interest:</u></b>					
Bond/Note	102,452	85,636	69,060	69,060	51,705
<b>Total Bond/Note</b>	<b>736,452</b>	<b>726,636</b>	<b>718,060</b>	<b>718,060</b>	<b>708,705</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 736,452</b>	<b>\$ 726,636</b>	<b>\$ 718,060</b>	<b>\$ 718,060</b>	<b>\$ 708,705</b>

### **5 Year Budget Projections**

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Principal	665,000	674,000	300,000	-	-
Interest	34,121	16,296	3,660	-	-
<b>Total Projections</b>	<b>\$ 699,121</b>	<b>\$ 690,296</b>	<b>\$ 303,660</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 3 years (2027/28).

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

FY	PRINCIPAL	INTEREST	TOTAL
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	-	-	-
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 1,096,000	\$ 47,223	\$ 1,143,223

#### 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 4 years (2028/29).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 1,200,000	\$ 58,560	\$ 1,258,560

#### Total Governmental Activities Debt: Fund 201

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 2,296,000	\$ 105,783	\$ 2,401,783



# General Obligation Bond Debt Service Fund

## Fund 203

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Ad Valorem	491,473	493,952	487,665	487,665	496,408
Interest/Change in Fair Value	16,658	20,927	-	-	-
<b>Total Revenues</b>	<b>508,131</b>	<b>514,879</b>	<b>487,665</b>	<b>487,665</b>	<b>496,408</b>
<b>TOTAL REVENUES</b>	<b>\$ 508,131</b>	<b>\$ 514,879</b>	<b>\$ 487,665</b>	<b>\$ 487,665</b>	<b>\$ 496,408</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
<b><u>Principal:</u></b>					
GO Bond	333,000	345,000	356,000	356,000	372,000
<b><u>Interest:</u></b>					
GO Bond	152,501	141,455	130,033	130,033	118,203
<b><u>Other:</u></b>					
GO Bond	500	-	1,000	1,000	6,205
<b>Total Bonds</b>	<b>486,001</b>	<b>486,455</b>	<b>487,033</b>	<b>487,033</b>	<b>496,408</b>
<b><u>Reserve for Contingencies:</u></b>	<b>-</b>	<b>-</b>	<b>632</b>	<b>632</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 486,001</b>	<b>\$ 486,455</b>	<b>\$ 487,665</b>	<b>\$ 487,665</b>	<b>\$ 496,408</b>

### **5 Year Budget Projections**

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Principal	383,000	398,000	407,000	421,000	440,000
Interest	105,934	93,243	80,161	66,706	52,715
<b>Total Projections</b>	<b>\$ 488,934</b>	<b>\$ 491,243</b>	<b>\$ 487,161</b>	<b>\$ 487,706</b>	<b>\$ 492,715</b>

# 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 9 years (2033/34).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	421,000	66,706	487,706
Thereafter	1,842,000	122,038	1,964,038
TOTAL	\$ 3,823,000	\$ 586,284	\$ 4,409,284

#### **Total Governmental Activities Debt: Fund 203**

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	421,000	66,706	487,706
Thereafter	1,842,000	122,038	1,964,038
TOTAL	3,823,000	586,284	\$ 4,409,284

# Lease Financing Fund

## Fund 205

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Transfers in:</b>					
Vehicle Replacement Fund	255,091	249,691	170,593	170,593	91,494
<b>Total Transfers in</b>	255,091	249,691	170,593	170,593	91,494
<b>TOTAL REVENUES</b>	<b>\$ 255,091</b>	<b>\$ 249,691</b>	<b>\$ 170,593</b>	<b>\$ 170,593</b>	<b>\$ 91,494</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
<b><u>Principal:</u></b>					
Lease	247,397	244,615	168,062	168,062	90,309
<b><u>Interest:</u></b>					
Lease	7,694	5,076	2,531	2,531	1,185
<b>Total Lease</b>	255,091	249,691	170,593	170,593	91,494
<b>TOTAL EXPENDITURES</b>	<b>\$ 255,091</b>	<b>\$ 249,691</b>	<b>\$ 170,593</b>	<b>\$ 170,593</b>	<b>\$ 91,494</b>

### **5 Year Budget Projections**

EXPENDITURE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Principal	45,549	-	-	-	-
Interest	198	-	-	-	-
<b>Total Projections</b>	<b>\$ 45,747</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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 2 years (2026/27).

FY	PRINCIPAL	INTEREST	TOTAL
2025-26	90,309	1,185	91,494
2026-27	45,549	198	45,747
2027-28	-	-	-
2028-29	-	-	-
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 135,858	\$ 1,383	\$ 137,241

#### Total Governmental Activities Debt: Fund 205

FY	PRINCIPAL	INTEREST	TOTAL
2025-26	90,309	1,185	91,494
2026-27	45,549	198	45,747
2027-28	-	-	-
2028-29	-	-	-
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 135,858	\$ 1,383	\$ 137,241



# **CAPITAL PROJECT FUNDS**

# **Capital Project Funds**

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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.

**3<sup>rd</sup> Generation Sales Tax (304)** – to account for the City’s construction projects approved to use the extra one cent sales tax approved by voters. The Third Generation Sales Tax remained in effect through December 31, 2024, and was replaced by the Fourth Generation Sales Tax on January 1, 2025, following voter approval during the 2024 General Election. Additional details regarding the Third Generation Sales Tax Fund can be found in the section preceding the Fund 304 Schedule of Appropriations.

**4<sup>th</sup> Generation Sales Tax (305)** – to account for the City’s construction projects approved to use the extra one cent sales tax approved by voters. Additional information on the Fourth Generation Sales Tax Fund is included in this section preceding the Fund 305 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.

**Police Station Construction Fund (346)** – to account for the costs associated with the construction of the new police station annex.

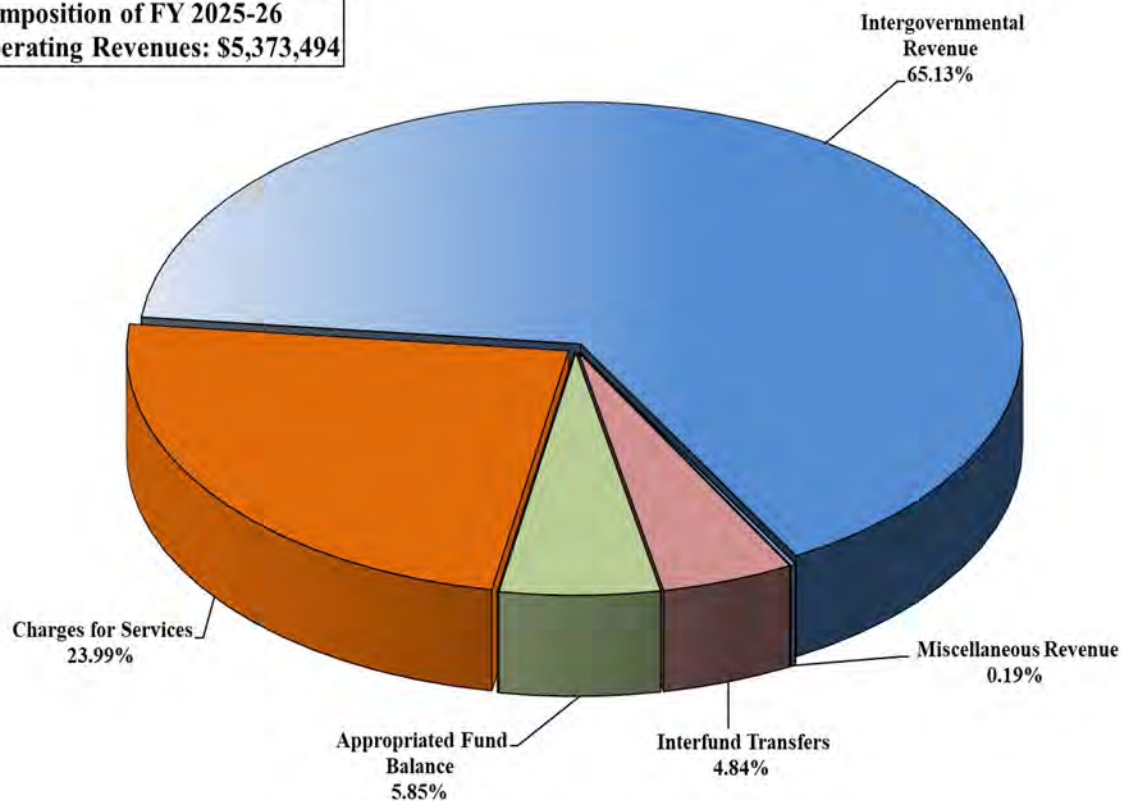


# Consolidated Summary Capital Project Funds

## FY 2025-26 Budgeted Revenues

	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	4th Generation Sales Tax Fund	Technology Improvement Fund	Total All Funds
<b>BUDGETED REVENUES</b>					
Charges for Services	\$ 1,289,107	\$ -	\$ -	\$ -	\$ 1,289,107
Intergovernmental Revenue	-	-	3,500,000	-	3,500,000
Miscellaneous Revenue	10,000	-	-	-	10,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,299,107</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ -</b>	<b>\$ 4,799,107</b>
Interfund Transfers	\$ -	\$ -	\$ -	\$ 260,00	\$ 260,000
Appropriated Fund Balance	64,387	250,000	-	-	314,387
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 64,387</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 260,00</b>	<b>\$ 574,387</b>
<b>TOTAL BUDGETED REVENUES AND FUND BALANCES</b>	<b>\$ 1,363,494</b>	<b>\$ 250,000</b>	<b>\$ 3,500,000</b>	<b>\$ 260,00</b>	<b>\$ 5,373,494</b>

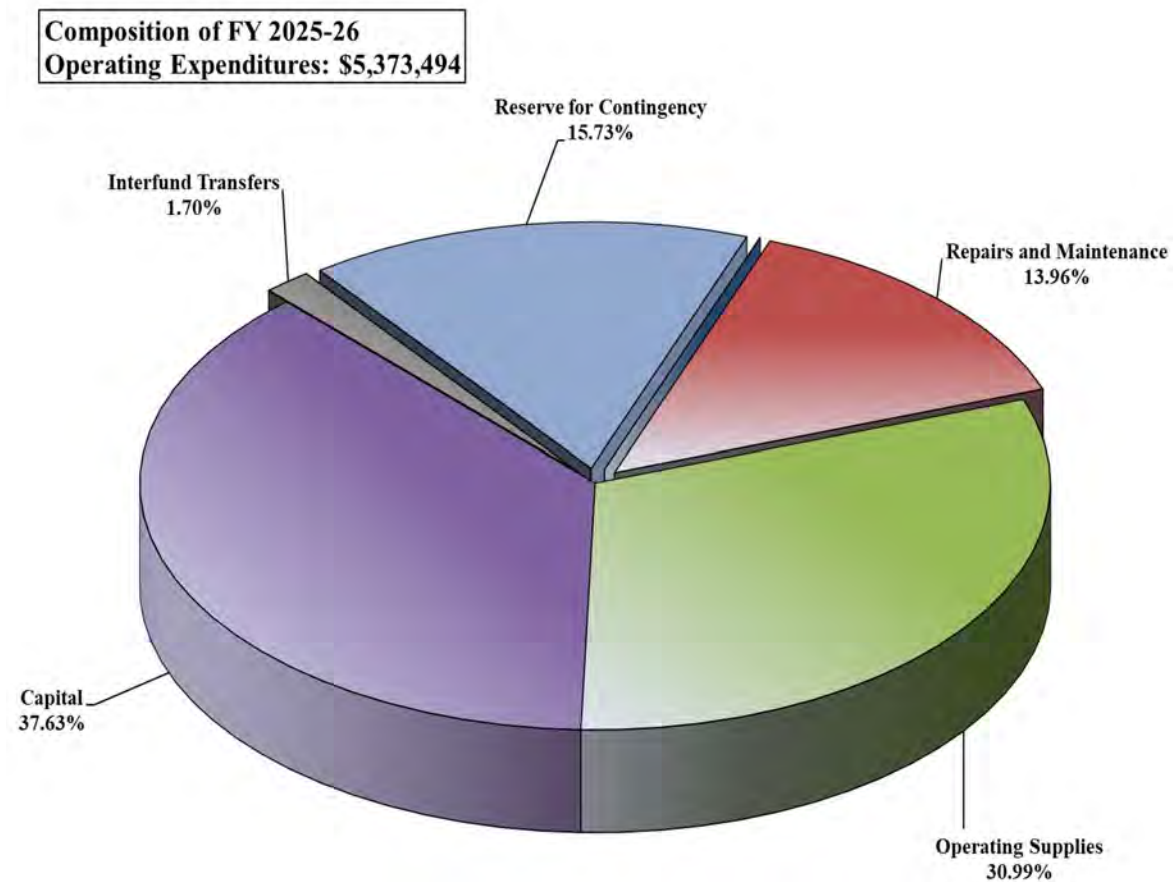
**Composition of FY 2025-26  
Operating Revenues: \$5,373,494**



# Consolidated Summary Capital Project Funds

## FY 2025-26 Budgeted Expenditures

	Vehicle Replacement Fund	3rd Generation Sales Tax Fund	4th Generation Sales Tax Fund	Technology Improvement Fund	Total All Funds
<b>BUDGETED EXPENDITURES</b>					
Repairs and Maintenance	\$ -	\$ 250,000	\$ 500,000	\$ -	\$ 750,000
Operating Supplies	-	-	1,500,000	165,000	1,665,000
Capital	1,272,000	-	750,000	-	2,022,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,272,000</b>	<b>\$ 250,000</b>	<b>\$ 2,750,000</b>	<b>\$ 165,000</b>	<b>\$ 4,437,000</b>
Transfers Out	\$ 91,494	\$ -	\$ -	\$ -	\$ 91,494
Reserve for Contingency	-	-	750,000	95,000	845,000
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>\$ 91,494</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 95,000</b>	<b>\$ 936,494</b>
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$ 1,363,494</b>	<b>\$ 250,000</b>	<b>\$ 3,500,000</b>	<b>\$ 260,000</b>	<b>\$ 5,373,494</b>



## Vehicle Replacement Fund (302)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Charges for Services	755,682	1,255,725	1,273,741	1,273,741	1,289,107
Miscellaneous	65,824	85,395	10,000	10,000	10,000
Interest/Change in Fair Value	34,164	72,765	-	-	-
<b>Total Operating Revenues</b>	<b>855,670</b>	<b>1,413,885</b>	<b>1,283,741</b>	<b>1,283,741</b>	<b>1,299,107</b>
<b><u>Interfund Transfers</u></b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Appropriated Fund Balance</u></b>	<b>-</b>	<b>-</b>	<b>239,000</b>	<b>548,448</b>	<b>64,387</b>
<b>TOTAL REVENUES</b>	<b>\$1,355,670</b>	<b>\$1,413,885</b>	<b>\$1,522,741</b>	<b>\$1,832,189</b>	<b>\$1,363,494</b>
<b>EXPENDITURE GROUPING</b>	<b>FY 2022 23 Actual</b>	<b>FY 2023 24 Actual</b>	<b>FY 2024 25 Adopted</b>	<b>FY 2024 25 Amended</b>	<b>FY 2025 26 Proposed</b>
<b><u>Operating Expenditures</u></b>					
Operating Supplies	34,336	22,702	-	-	-
<b>Total Operating Expenditures</b>	<b>34,336</b>	<b>22,702</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Capital</u></b>					
Machinery and Equipment	507,849	1,028,993	1,239,000	1,548,448	1,272,000
<b>Total Capital</b>	<b>507,849</b>	<b>1,028,993</b>	<b>1,239,000</b>	<b>1,548,448</b>	<b>1,272,000</b>
<b><u>Transfers out</u></b>	<b>255,091</b>	<b>249,691</b>	<b>170,593</b>	<b>170,593</b>	<b>91,494</b>
<b><u>Reserve for Contingencies</u></b>	<b>-</b>	<b>-</b>	<b>113,148</b>	<b>113,148</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 797,276</b>	<b>\$1,301,386</b>	<b>\$1,522,741</b>	<b>\$1,832,189</b>	<b>\$1,363,494</b>

## **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 revenue 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. voters The Third Generation Sales Tax remained in effect through December 31, 2024, and was replaced by the Fourth Generation Sales Tax on January 1, 2025, following voter approval during the 2024 General Election

A projects list was included in the interlocal agreement with Seminole County. Projects were 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 included but were 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Intergovernmental	3,163,233	3,149,937	750,000	2,434,811	-
Interest/Change in Fair Value	301,845	453,838	-	156,851	-
<b>Total Operating Revenues</b>	<u>3,465,078</u>	<u>3,603,775</u>	<u>750,000</u>	<u>2,591,662</u>	<u>-</u>
<b><u>Interfund Transfers</u></b>	401,678	-	-	-	-
<b><u>Appropriated Fund Balance</u></b>	-	-	3,570,000	9,418,693	250,000
<b>TOTAL REVENUES</b>	<b>\$ 3,866,756</b>	<b>\$ 3,603,775</b>	<b>\$ 4,320,000</b>	<b>\$ 12,010,355</b>	<b>\$ 250,000</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Professional and Contractual	64,531	-	-	-	-
Repairs and Maintenance	184,435	492,583	300,000	704,958	250,000
Operating Supplies	1,329,759	1,080,516	1,750,000	4,601,082	-
<b>Total Operating Expenditures</b>	<u>1,578,725</u>	<u>1,573,099</u>	<u>2,050,000</u>	<u>5,306,040</u>	<u>250,000</u>
<b><u>Capital</u></b>					
Buildings	130,358	-	-	-	-
Improv Other than Buildings	174,058	690,089	2,270,000	6,704,315	-
<b>Total Capital</b>	<u>304,416</u>	<u>690,089</u>	<u>2,270,000</u>	<u>6,704,315</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,883,141</b>	<b>\$ 2,263,188</b>	<b>\$ 4,320,000</b>	<b>\$ 12,010,355</b>	<b>\$ 250,000</b>

## **Fourth Generation Sales Tax Fund (305)**

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. This surtax would apply to taxable transactions within the County and is intended to fund capital infrastructure projects such as roads, stormwater improvements, public safety facilities, schools, trails, and other legally authorized infrastructure.

In FY 2024, Seminole County voters approved the Fourth Generation Penny Sales Tax Referendum. Under the authority of Section 212.055(2), Florida Statutes, and pursuant to Seminole County Ordinance No. 2024-18, Seminole County imposed a one percent local government infrastructure sales surtax upon taxable transactions occurring in Seminole County and provided for distribution of the proceeds from the surtax. The net revenue derived from the sales surtax will be levied for a defined term of 10 years and collected by the Florida Department of Revenue. After deducting administrative costs (per Section 212.054(4)(b), F.S.), net revenues will be distributed monthly to the County, Municipalities, and the School Board based on a pre-determined allocation. 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 surtax provides a dedicated funding source to address long-term infrastructure needs without relying solely on property taxes, supporting community resiliency, mobility, and quality of life throughout Seminole County. 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: Alexandria Boulevard Corridor Improvements; Artesia Street Roadway/Drainage Improvements; city-wide road resurfacing; city-wide sidewalk/curbing improvement; Complete Streets Reed Avenue Improvements – Oviedo; Doctors Court Extension to Oviedo Boulevard; East Chapman Road Corridor Improvements – Oviedo; East Mitchell Hammock Road Pedestrian Crossing; Loyd Lane Extension; Mission Road Area Drainage Improvements; North Lake Jesup Regional Pond; Oviedo Boulevard extension; Public Safety Building Renovation/Replacement; Public Safety Training Center; South Lockwood Boulevard Roundabout; Sweetwater Creek Stormwater Improvement.



## Fourth Generation Sales Tax Fund (305)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Intergovernmental	-	-	-	-	3,500,000
<b>Total Operating Revenues</b>	-	-	-	-	3,500,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2024 25 Adopted
<b><u>Operating Expenditures</u></b>					
Repairs and Maintenance	-	-	-	-	500,000
Operating Supplies	-	-	-	-	1,500,000
<b>Total Operating Expenditures</b>	-	-	-	-	2,000,000
<b><u>Capital</u></b>					
Improv Other than Buildings	-	-	-	-	750,000
<b>Total Capital</b>	-	-	-	-	750,000
<b><u>Reserve for Contingencies</u></b>	-	-	-	-	750,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>

# Local Option Sales Tax Construction Fund (309)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Interest/Change in Fair Value	313	355	-	-	-
<b>Total Operating Revenues</b>	313	355	-	-	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	2,428	-
<b>TOTAL REVENUES</b>	<b>\$ 313</b>	<b>\$ 355</b>	<b>\$ -</b>	<b>\$ 2,428</b>	<b>\$ -</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Capital</u></b>					
Improv Other than Buildings	1,725	973	-	2,428	-
<b>Total Capital</b>	1,725	973	-	2,428	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,725</b>	<b>\$ 973</b>	<b>\$ -</b>	<b>\$ 2,428</b>	<b>\$ -</b>

# Technology Improvement Fund (320)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Miscellaneous	6,347	10,674	-	-	-
Interest/Change in Fair Value	17,522	16,073	-	-	-
<b>Total Operating Revenues</b>	23,869	26,747	-	-	-
<b><u>Interfund Transfers</u></b>	260,000	260,000	260,000	260,000	260,000
<b><u>Appropriated Fund Balance</u></b>	-	-	-	25,000	-
<b>TOTAL REVENUES</b>	<b>\$ 283,869</b>	<b>\$ 286,747</b>	<b>\$ 260,000</b>	<b>\$ 285,000</b>	<b>\$ 260,000</b>
<b><u>EXPENDITURE GROUPING</u></b>	<b>FY 2022 23 Actual</b>	<b>FY 2023 24 Actual</b>	<b>FY 2024 25 Adopted</b>	<b>FY 2024 25 Amended</b>	<b>FY 2025 26 Proposed</b>
<b><u>Operating Expenditures</u></b>					
Repairs and Maintenance	3,735	-	-	-	-
Operating Supplies	407,796	215,088	120,000	120,000	165,000
<b>Total Operating Expenditures</b>	411,531	215,088	120,000	120,000	165,000
<b><u>Capital</u></b>					
Machinery and Equipment	60,199	14,018	30,000	55,000	-
<b>Total Capital</b>	60,199	14,018	30,000	55,000	-
<b><u>Reserve for Contingencies</u></b>	-	-	110,000	110,000	95,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 471,730</b>	<b>\$ 229,106</b>	<b>\$ 260,000</b>	<b>\$ 285,000</b>	<b>\$ 260,000</b>

# General Facilities Improvement Fund (330)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Operating Revenues</u>					
<u>Interfund Transfers</u>	-	500,000	-	94,499	-
<u>Appropriated Fund Balance</u>	-	-	-	500,000	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 594,499</b>	<b>\$ -</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Capital</u>					
Improv Other than Buildings	-	-	-	557,552	-
Machinery and Equipment	-	-	-	36,947	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>594,499</b>	<b>-</b>
<u>Transfers out</u>	-	47,376	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 47,376</b>	<b>\$ -</b>	<b>\$ 594,499</b>	<b>\$ -</b>

# Recreation Facilities Improvements Fund (340)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>REVENUES</u></b>					
<b><u>Operating Revenues</u></b>					
Intergovernmental	449,492	50,000	-	200,000	-
<b>Total Operating Revenues</b>	449,492	50,000	-	200,000	-
<b><u>Interfund Transfers</u></b>	949,500	50,000	-	-	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	722,546	-
<b>TOTAL REVENUES</b>	<b>\$ 1,398,992</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 922,546</b>	<b>\$ -</b>
EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenditures</u></b>					
Rentals and Leases	-	1,147	-	-	-
Operating Supplies	56,579	9,744	-	12,395	-
<b>Total Operating Expenditures</b>	56,579	10,891	-	12,395	-
<b><u>Capital</u></b>					
Improv Other than Buildings	144,033	242,082	-	910,151	-
<b>Total Capital</b>	144,033	242,082	-	910,151	-
<b><u>Transfers out</u></b>	574,367	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 774,979</b>	<b>\$ 252,973</b>	<b>\$ -</b>	<b>\$ 922,546</b>	<b>\$ -</b>

## Police Station Construction Fund (346)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Interfund Transfers</u>	-	-	-	325,353	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,353</b>	<b>\$ -</b>

EXPENDITURE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Operating Expenditures</u>					
Professional and Contractual	-	-	-	325,353	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,353</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,353</b>	<b>\$ -</b>





# ENTERPRISE FUNDS

# Consolidated Summary Enterprise Funds

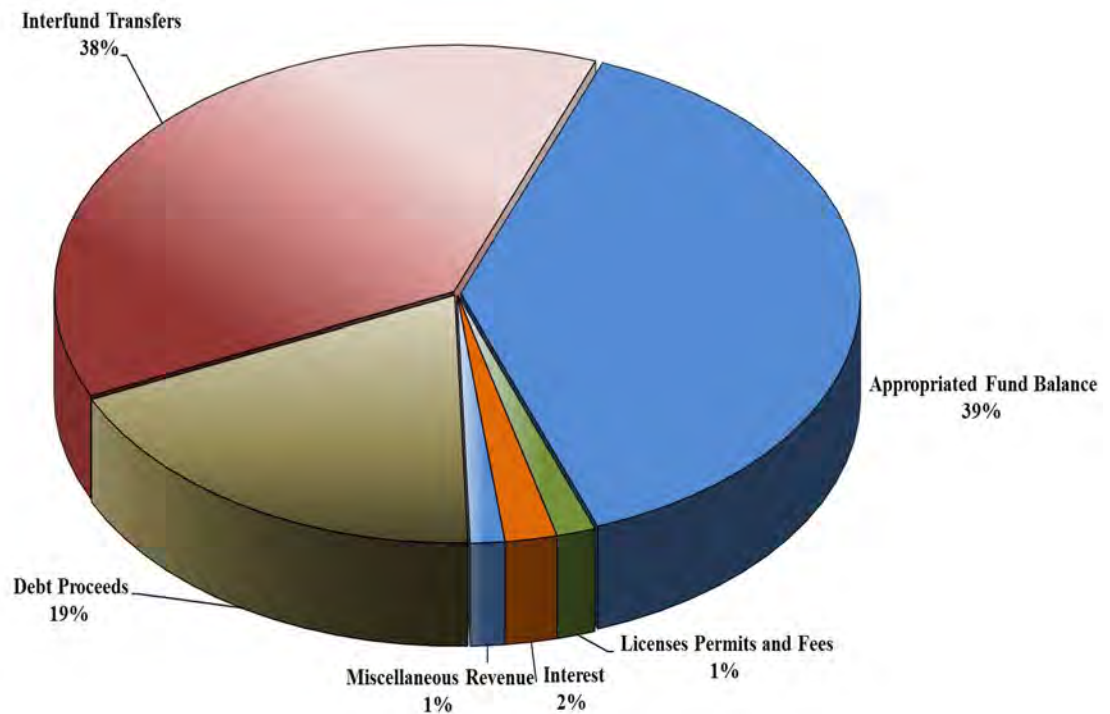
## FY 2025-26 by Budgeted Revenue

	Water / Wastewater Operating Fund	Debt Service Sinking Fund	Water / Wastewater R & R Fund	Water / Wastewater Veh.Repl Fund	Utility Capital Expansion Funds (A)	Stormwater Funds (B)	Twin Rivers Golf Course Fund	Total All Funds
<b>BUDGETED REVENUES</b>								
Charges for Service	\$ 22,947,122	\$ -	\$ -	\$ 551,074	\$ -	\$ 4,873,842	\$ 2,362,126	\$ 30,734,164
Licenses, Permits and Fees	-	-	-	-	210,000	-	-	210,000
Interest	200,000	-	20,000	10,000	30,000	20,000	-	280,000
Miscellaneous Revenue	185,500	-	-	-	-	-	-	185,500
Debt Proceeds	2,500,000	-	-	-	-	-	-	2,500,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 25,832,622</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 561,074</b>	<b>\$ 240,000</b>	<b>\$ 4,893,842</b>	<b>\$ 2,362,126</b>	<b>\$ 33,909,664</b>
Interfund Transfers	\$ 50,000	\$ 3,185,262	\$ 1,499,525	\$ -	\$ -	\$ 317,370	\$ -	\$ 5,052,157
Appropriated Fund Balance	364,829	82,578	480,225	-	660,439	3,600,000	-	5,188,071
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ 414,829</b>	<b>\$ 3,267,840</b>	<b>\$ 1,979,750</b>	<b>\$ -</b>	<b>\$ 660,439</b>	<b>\$ 3,917,370</b>	<b>\$ -</b>	<b>\$ 10,240,228</b>
<b>TOTAL BUDGETED REVENUES AND FUND BALANCES</b>	<b>\$ 26,247,451</b>	<b>\$ 3,267,840</b>	<b>\$ 1,999,750</b>	<b>\$ 561,074</b>	<b>\$ 900,439</b>	<b>\$ 8,811,212</b>	<b>\$ 2,362,126</b>	<b>\$ 44,149,892</b>

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

(B) - Stormwater Funds include: Stormwater Operating, Stormwater Capital Series 2025 Bonds, Stormwater Vehicle Replacement Fund and Stormwater Renewal & Replacement Fund.

**Composition of FY 2025-26  
Operating Revenues: \$44,149,892**



# Consolidated Summary Enterprise Funds

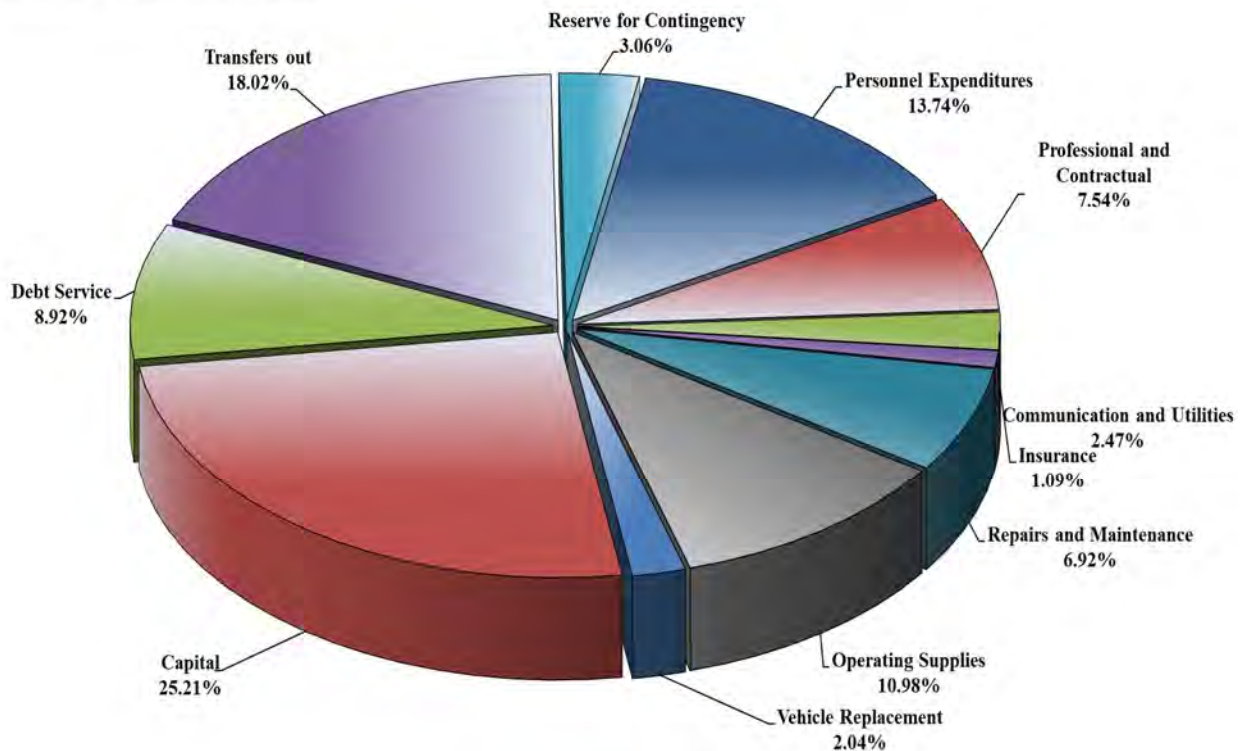
## FY 2025-26 by Budgeted Expenses

	Water / Wastewater Operating Fund	Debt Service Sinking Fund	Water / Wastewater R & R Fund	Water / Wastewater Veh.Repl Fund	Utility Capital Expansion Funds (A)	Stormwater Funds (B)	Twin Rivers Golf Course Fund	Total All Funds
<b>BUDGETED EXPENSES</b>								
Personnel Expenditures	\$ 5,145,794	\$ -	\$ -	\$ -	\$ -	\$ 920,213	\$ -	\$ 6,066,007
Professional and Contractual	2,438,848	-	-	-	-	888,981	-	3,327,829
Communication and Utilities	1,073,954	-	-	-	-	14,533	-	1,088,487
Insurance	458,756	-	-	-	-	24,629	-	483,385
Repairs and Maintenance	1,206,061	-	1,347,750	-	-	502,940	-	3,056,751
Operating Supplies	2,134,234	-	322,000	-	110,250	106,625	2,174,877	4,847,986
Vehicle Replacement	551,074	-	-	-	-	351,690	-	902,764
Capital	5,604,750	-	180,000	450,000	750,000	4,146,768	-	11,131,518
Debt Service	-	3,185,262	-	-	-	754,621	-	3,939,883
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 18,613,471</b>	<b>\$ 3,185,262</b>	<b>\$ 1,849,750</b>	<b>\$ 450,000</b>	<b>\$ 860,250</b>	<b>\$ 7,711,000</b>	<b>\$ 2,174,877</b>	<b>\$ 34,844,610</b>
Transfers out	7,283,980	-	-	-	40,189	580,345	50,000	7,954,514
Reserve for Contingency	350,000	82,578	150,000	111,074	-	519,867	137,249	1,350,768
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$ 7,633,980</b>	<b>\$ 82,578</b>	<b>\$ 150,000</b>	<b>\$ 111,074</b>	<b>\$ 40,189</b>	<b>\$ 1,100,212</b>	<b>\$ 187,249</b>	<b>\$ 9,305,282</b>
<b>TOTAL APPROPRIATED EXPENSES AND RESERVES</b>	<b>\$ 26,247,451</b>	<b>\$ 3,267,840</b>	<b>\$ 1,999,750</b>	<b>\$ 561,074</b>	<b>\$ 900,439</b>	<b>\$ 8,811,212</b>	<b>\$ 2,362,126</b>	<b>\$ 44,149,892</b>

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

(B) - Stormwater Funds include: Stormwater Operating, Stormwater Capital Series 2025 Bonds, Stormwater Vehicle Replacement Fund and Stormwater Renewal & Replacement Fund.

**Composition of FY 2025-26  
Operating Expenses: \$44,149,892**



# Water/Wastewater Operating Fund (401)

## Revenue and Expense Summary by Major Account Category

	FY 2022-23 Actual	FY 2023 24 Actual	FY 2024-25 Adopted	FY 2024-25 Amended	FY 2025 26 Proposed
<b>Water/Wastewater Fund Revenues:</b>					
<b><u>Operating Revenues</u></b>					
Water and Irrigation Sales	6,881,735	7,355,716	7,104,374	7,512,646	8,487,480
Sewer Service Fees	9,821,562	10,701,665	10,193,514	10,805,095	12,345,264
Reclaimed Water/Alternative Water Sales	1,617,991	1,869,892	1,683,790	1,784,817	2,028,378
Meter Installation Fees (Parts and Labor)	11,570	48,331	13,500	13,500	21,000
Meter Reconnection Charges	56,190	68,210	60,000	60,000	65,000
<b>Total Operating Revenues</b>	<b>18,389,048</b>	<b>20,043,814</b>	<b>19,055,178</b>	<b>20,176,058</b>	<b>22,947,122</b>
<b><u>Other Revenues</u></b>					
Debt Proceeds	-	-	-	-	2,500,000
Miscellaneous Revenue	236,395	440,591	184,500	184,500	185,500
<b>Total Other Revenues</b>	<b>236,395</b>	<b>440,591</b>	<b>184,500</b>	<b>184,500</b>	<b>2,685,500</b>
<b><u>Non-Operating Revenues</u></b>					
Interest Earnings	520,538	736,086	150,000	150,000	200,000
FEMA	51,386	12,697	-	-	-
FDEM	(139)	656	-	250,000	-
Developer Contributions	1,406,883	470,903	-	-	-
Interfund Transfers	964,491	4,060,725	50,000	107,422	50,000
Appropriated Fund Balance	-	-	1,354,688	9,376,945	364,829
<b>Total Non-Operating Revenues</b>	<b>2,943,159</b>	<b>5,281,067</b>	<b>1,554,688</b>	<b>9,884,367</b>	<b>614,829</b>
<b>Total Revenues</b>	<b>\$21,568,602</b>	<b>\$25,765,472</b>	<b>\$20,794,366</b>	<b>\$30,244,925</b>	<b>\$26,247,451</b>
<b>Water/Wastewater Fund Expenses:</b>					
<b><u>Personnel Services</u></b>					
Salaries & Wages	3,036,403	3,466,330	3,955,028	3,955,028	4,113,749
Benefits	902,740	983,036	1,052,599	1,051,058	1,032,045
<b>Total Personnel Services</b>	<b>3,939,143</b>	<b>4,449,366</b>	<b>5,007,627</b>	<b>5,006,086</b>	<b>5,145,794</b>
<b><u>Operating Expenses</u></b>					
Professional & Contractual Services	1,707,210	1,999,824	1,995,161	2,920,396	2,438,848
Communications	65,538	74,728	77,660	77,660	76,978
Utilities	986,696	923,027	1,016,158	1,016,158	996,976
Rentals & Leases	18,514	101,270	250,549	250,549	242,315
Insurance	351,010	384,131	418,317	417,442	458,756
Repair & Maintenance	1,000,305	1,488,158	1,128,558	1,303,673	1,206,061
Operating Supplies	905,418	981,483	1,145,933	1,165,158	1,275,641
Unleaded and Diesel Fuel	145,086	128,179	153,443	153,443	149,151
Vehicle Replacement	257,532	279,682	284,234	284,234	551,074
Other	(450,856)	83,613	432,765	442,320	467,127
<b>Total Operating Expenses</b>	<b>4,986,453</b>	<b>6,444,095</b>	<b>6,902,778</b>	<b>8,031,033</b>	<b>7,862,927</b>
Capital	999,754	443,315	1,375,000	8,667,598	5,604,750
Debt Service	1,010	58,635	-	-	-
<b>Sub-Total Departmental Operating Ex</b>	<b>9,926,360</b>	<b>11,395,411</b>	<b>13,285,405</b>	<b>21,704,717</b>	<b>18,613,471</b>
<b>Depreciation</b>	<b>3,536,125</b>	<b>3,402,476</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Non-Expense Disbursements</u></b>					
Transfers to Debt Service	3,155,943	3,146,806	3,147,517	3,147,517	3,145,073
Transfers to Other Funds	3,983,122	3,460,111	4,011,444	4,027,266	4,138,907
Reserve for Contingency	-	-	350,000	1,365,425	350,000
<b>Total Non-Expense Disbursements</b>	<b>7,139,065</b>	<b>6,606,917</b>	<b>7,508,961</b>	<b>8,540,208</b>	<b>7,633,980</b>
<b>Total Expenses</b>	<b>\$20,601,550</b>	<b>\$21,404,804</b>	<b>\$20,794,366</b>	<b>\$30,244,925</b>	<b>\$26,247,451</b>

# Water/Wastewater Operating Fund (401)

## Expense Summary by Department/Division

EXPENSE GROUPING	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Adopted	FY 2024-25 Amended	FY 2025-26 Proposed
<b><u>Water and Sewer Administration</u></b>					
Personal Services	1,375,312	1,623,979	1,862,961	1,862,742	1,927,809
Operating Expenses	343,015	589,882	266,465	787,759	351,882
Capital Outlay	-	37,603	75,000	1,972,208	57,000
Debt Service	152	148	-	-	-
<b>Sub-Total: Water Production and Distribution</b>	<b>1,718,479</b>	<b>2,251,612</b>	<b>2,204,426</b>	<b>4,622,709</b>	<b>2,336,691</b>
<b><u>Utility Billing and Customer Service</u></b>					
Personal Services	424,812	441,786	452,558	452,544	460,388
Operating Expenses	386,117	394,857	402,758	402,732	417,275
Debt Service	331	253	-	-	-
<b>Sub-Total: Utility Billing and Customer Service</b>	<b>811,260</b>	<b>836,896</b>	<b>855,316</b>	<b>855,276</b>	<b>877,663</b>
<b><u>Water Production</u></b>					
Personal Services	537,874	613,914	765,455	765,111	786,988
Operating Expenses	1,696,972	1,786,021	1,989,146	2,015,937	2,107,301
Capital Outlay	1	-	-	1,275,754	330,750
Debt Service	139	106	-	-	-
<b>Sub-Total: Water Production</b>	<b>2,234,986</b>	<b>2,400,041</b>	<b>2,754,601</b>	<b>4,056,802</b>	<b>3,225,039</b>
<b><u>Water Distribution and Maintenance</u></b>					
Personal Services	540,796	634,614	718,053	717,724	726,196
Operating Expenses	274,472	239,282	576,352	593,821	437,223
Capital Outlay	-	-	-	35,000	-
Debt Service	195	106	-	-	-
<b>Sub-Total: Water Distribution and Maintenance</b>	<b>815,463</b>	<b>874,002</b>	<b>1,294,405</b>	<b>1,346,545</b>	<b>1,163,419</b>
<b><u>Reclaimed Water</u></b>					
Personal Services	103,032	101,073	107,066	107,009	109,426
Operating Expenses	124,952	220,519	234,125	234,212	251,829
<b>Sub-Total: Reclaimed Water</b>	<b>227,984</b>	<b>321,592</b>	<b>341,191</b>	<b>341,221</b>	<b>361,255</b>
<b><u>Cross Connection Control</u></b>					
Personal Services	107,824	110,469	113,416	113,356	116,221
Operating Expenses	44,754	57,060	55,811	60,507	59,760
<b>Sub-Total: Cross Connection Control</b>	<b>152,578</b>	<b>167,529</b>	<b>169,227</b>	<b>173,863</b>	<b>175,981</b>
<b><u>Wastewater Collection and Reuse Distribution</u></b>					
Personal Services	388,402	466,449	511,724	511,443	513,864
Operating Expenses	1,483,656	1,734,934	1,492,317	2,010,346	2,075,302
Capital Outlay	-	-	800,000	3,756,933	85,000
Debt Service	62,532	-	-	-	-
<b>Sub-Total: Wastewater Collection and Reuse</b>	<b>1,934,590</b>	<b>2,201,383</b>	<b>2,804,041</b>	<b>6,278,722</b>	<b>2,674,166</b>
<b><u>Alafaya Wastewater/Reclaimed</u></b>					
Personal Services	461,091	457,082	476,394	476,157	504,902
Operating Expenses	1,569,790	1,864,855	1,885,804	1,925,719	2,162,355
Capital Outlay	-	(37,603)	500,000	1,627,703	5,132,000
Debt Service	139	58,022	-	-	-
<b>Sub-Total: Alafaya Wastewater/Reclaimed</b>	<b>2,031,020</b>	<b>2,342,356</b>	<b>2,862,198</b>	<b>4,029,579</b>	<b>7,799,257</b>
<b><u>Depreciation Expense</u></b>	<b>3,536,125</b>	<b>3,402,476</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Interfund Transfers</u></b>					
General Fund (001)	2,150,000	2,150,000	1,303,843	1,303,843	1,335,135
Revenue Bond Sinking Fund (201)	30,383	30,180	30,039	30,039	29,881
Technology Improvement Fund (320)	117,000	117,000	117,000	117,000	117,000
Utility Debt Service (403)	3,155,943	3,146,806	3,147,517	3,147,517	3,145,073
Renewal and Replacement Fund (406)	1,419,816	1,019,946	1,490,000	1,490,000	1,499,525
Vehicle Replacement Fund (407)	176,814	-	-	-	-
Fleet Internal Service Fund (504)	5,000	-	-	-	-
Insurance Deductible Fund (512)	84,109	142,985	142,985	142,985	142,985
IT Internal Service Fund (520)	-	-	927,577	943,399	1,014,381
<b>Sub-Total: Interfund Transfers</b>	<b>7,139,065</b>	<b>6,606,917</b>	<b>7,158,961</b>	<b>7,174,783</b>	<b>7,283,980</b>
<b><u>Reserve for Contingency</u></b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>1,365,425</b>	<b>350,000</b>
<b>Total Expenses</b>	<b>\$ 20,601,550</b>	<b>\$ 21,404,804</b>	<b>\$ 20,794,366</b>	<b>\$ 30,244,925</b>	<b>\$ 26,247,451</b>

# Water/Wastewater Operating Fund (401)

## Actual and Budget Comparison by Revenue Grouping

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Charges for Services</u></b>					
Water and Irrigation Sales	6,874,830	7,348,112	7,098,374	7,506,646	8,481,480
Sewer Service Fees	9,821,562	10,701,665	10,193,514	10,805,095	12,345,264
Reclaimed Water/Alternative Water Sales	1,624,896	1,877,496	1,689,790	1,790,817	2,034,378
Meter Installation Fees (Parts and Labor)	11,570	48,331	13,500	13,500	21,000
Meter Re-connection Charges	56,190	68,210	60,000	60,000	65,000
<b>Sub-Total: Charges for Service</b>	<b>18,389,048</b>	<b>20,043,814</b>	<b>19,055,178</b>	<b>20,176,058</b>	<b>22,947,122</b>
<b><u>Other Revenues</u></b>					
Debt Proceeds	-	-	-	-	2,500,000
Miscellaneous Revenue	236,395	440,591	184,500	184,500	185,500
<b>Sub-Total: Other Revenues</b>	<b>236,395</b>	<b>440,591</b>	<b>184,500</b>	<b>184,500</b>	<b>2,685,500</b>
<b><u>Non-Operating Revenues</u></b>					
Interest Earnings	520,538	736,086	150,000	150,000	200,000
FEMA	51,386	12,697	-	-	-
FDEM	(139)	656	-	250,000	-
Developer Contributions	1,406,883	470,903	-	-	-
<b>Sub-Total: Non-Operating Revenues</b>	<b>1,978,668</b>	<b>1,220,342</b>	<b>150,000</b>	<b>400,000</b>	<b>200,000</b>
<b><u>Interfund Transfers</u></b>					
General Fund (001)	19,275	-	-	-	-
Building Fund (120)	-	-	-	57,422	-
General Facility Improvement Fund (330)	146,871	440,119	-	-	-
Renewal and Replacement Fund (406)	137,640	892,920	-	-	-
Equipment Replacement Fund (407)	595,447	205,090	-	-	-
Sewer Impact Fee Fund (409)	815	145,000	-	-	-
2020A Revenue Ref Bonds	64,443	2,377,596	-	-	-
Twin Rivers Golf Course Fund (480)	-	-	50,000	50,000	50,000
<b>Sub-Total: Interfund Transfers</b>	<b>964,491</b>	<b>4,060,725</b>	<b>50,000</b>	<b>107,422</b>	<b>50,000</b>
<b><u>Appropriated Retained Earnings</u></b>	<b>-</b>	<b>-</b>	<b>1,354,688</b>	<b>9,376,945</b>	<b>364,829</b>
<b>Total Revenues</b>	<b>\$ 21,568,602</b>	<b>\$ 25,765,472</b>	<b>\$ 20,794,366</b>	<b>\$ 30,244,925</b>	<b>\$ 26,247,451</b>



# Water/Wastewater Operating Fund (401)

## Actual and Budget Comparison by Expense Grouping

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	150,018	156,883	167,608	167,608	176,440
Regular Salaries & Wages	2,514,347	2,898,350	3,346,754	3,346,754	3,431,943
Other Salaries & Wages	18,801	31,419	22,000	22,000	40,500
Overtime	145,873	145,069	145,637	145,637	152,937
Special Pay	3,414	4,346	4,130	4,130	30,772
FICA/Medicare Taxes	203,950	230,263	268,899	268,899	281,157
<b>Total Salaries</b>	<b>3,036,403</b>	<b>3,466,330</b>	<b>3,955,028</b>	<b>3,955,028</b>	<b>4,113,749</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	127,166	142,681	169,492	169,492	177,044
Health Insurance	740,494	810,958	852,366	852,366	822,074
Workers' Compensation	35,080	29,397	30,741	29,200	32,927
<b>Total Benefits</b>	<b>902,740</b>	<b>983,036</b>	<b>1,052,599</b>	<b>1,051,058</b>	<b>1,032,045</b>
<b><u>OPERATING EXPENSES</u></b>					
Professional Services	446,973	434,276	248,986	761,923	232,526
Other Contractual Services	1,260,237	1,565,548	1,746,175	2,158,473	2,206,322
Travel & Per-Diem	2,088	1,887	16,214	15,214	14,714
Communications & Freight	65,538	74,728	77,660	77,660	76,978
Freight & Postage Service	2,915	3,485	3,865	3,865	4,440
Utility Services	986,696	923,027	1,016,158	1,016,158	996,976
Rentals & Leases	276,046	380,952	534,783	534,783	793,389
Insurance	351,010	384,131	418,317	417,442	458,756
Repair and Maintenance	1,000,305	1,488,158	1,128,558	1,303,673	1,206,061
Printing and Binding	5,802	6,332	6,472	6,472	5,866
Promotional Activities	2,515	3,477	5,500	5,500	15,500
Other Current Charges	467,866	508,556	383,427	394,427	420,254
Office Supplies	12,092	11,002	17,188	17,708	15,380
Operating Supplies	1,026,614	1,082,018	1,261,251	1,279,956	1,381,606
Road Materials & Supplies	566	3,348	5,100	5,100	2,000
Books, Publications, Subs	16,465	16,485	33,124	32,679	32,159
<b>Total Operating Expenses</b>	<b>5,923,728</b>	<b>6,887,410</b>	<b>6,902,778</b>	<b>8,031,033</b>	<b>7,862,927</b>
<b><u>DEPRECIATION</u></b>					
Depreciation	3,536,125	3,402,476	-	-	-
<b>Total Depreciation</b>	<b>3,536,125</b>	<b>3,402,476</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CAPITAL</u></b>					
Improvements Other than Bldgs	1,178,739	434,950	575,000	6,648,198	5,447,750
Capital Assets	17,855	294,147	800,000	2,019,400	157,000
Contra Assets	(1,196,593)	(729,097)	-	-	-
<b>Total Capital</b>	<b>1</b>	<b>-</b>	<b>1,375,000</b>	<b>8,667,598</b>	<b>5,604,750</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Principal	-	-	-	-	-
Capital Leases - Interest	63,488	58,635	-	-	-
<b>Total Debt Service</b>	<b>63,488</b>	<b>58,635</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>TRANSFERS AND RESERVES</u></b>					
Interfund Transfers	7,139,065	6,606,917	7,158,961	7,174,783	7,283,980
Reserve for Contingencies	-	-	350,000	1,365,425	350,000
<b>Total Transfers and Reserve</b>	<b>7,139,065</b>	<b>6,606,917</b>	<b>7,508,961</b>	<b>8,540,208</b>	<b>7,633,980</b>
<b>Total Expenses by Grouping</b>	<b>\$20,601,550</b>	<b>\$21,404,804</b>	<b>\$ 20,794,366</b>	<b>\$30,244,925</b>	<b>\$ 26,247,451</b>

# 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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	1.00	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	2.00	0.00	0.00	0.00
Engineer III	0.00	1.00	0.00	2.00	2.00	0.00
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	0.00	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	1.00	1.00	1.00	1.00	0.00
Utilities Manager	1.00	1.00	1.00	1.00	1.00	0.00
<b>Total</b>	<b>13.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>

## Goals

2.2 Advance the Resilience of Existing Infrastructure.

3.1 Diversify the Local Tax Base and Expand Economic Revitalization Efforts.

## Department Objectives

- Develop the Sustainability Action Plan.
- Seek grants that provide the city with assistance in the reduction of overall water usage
- Use the Vulnerability Assessment prepared by Seminole County to identify improvements and mitigation strategies to vulnerable city critical assets and infrastructure.
- Identify, seek funds, and implement projects to reduce the vulnerability of the city's critical assets and infrastructure.
- Utilize the Florida Resilient Program to fund resilience-oriented infrastructure projects.
- Diversify and balance the tax base to include more commercial, office, industrial, and mixed-use development.

# Water/Wastewater Utility Administration

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
<b>2. Resilient Infrastructure and Natural Environment</b> -Provide a seamless fusion of resilient infrastructure and the natural environment for future generations.							
<b>3. Economic Vitality</b> -Foster innovation, advance a vibrant and sustainable economy, and amplify the overall quality of life through strategic economic activity in the community.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
2.2 & 3.1	Identify, seek funds, and implement projects to reduce the vulnerability of the city's critical assets and infrastructure.	# Projects in Design and Bidding Phase	Workload	15	-	40	40
		# Projects in Construction Phase	Workload	1		10	10
		% Projects Designed within 30 days of schedule	50%	35%	35%	50%	50%
		# Construction Projects Completed	Workload	-	19	2	2
	Diversify and balance the tax base to include more commercial, office, industrial, and mixed-use development.	# Development Plans Reviewed	Workload	82	429	471	471
		# Inspections-Private Development & Capital Projects	Workload	213	338	400	400

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$2,336,691 is an increase of \$132,265, or 6.00%, over the FY 2024-25 Adopted Budget of \$2,204,426. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in the contribution to fund the vehicle replacement plan.

# Water/Wastewater Utility Administration

EXPENSE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Executive Salaries	\$ 150,018	\$ 156,883	\$ 167,608	\$ 167,608	\$ 176,440
Regular Salaries & Wages	837,188	1,005,689	1,213,309	1,213,309	1,253,563
Other Salaries & Wages	18,801	31,419	22,000	22,000	40,500
Overtime	7,960	8,408	6,000	6,000	8,000
Special Pay	320	1,563	72	72	2,418
FICA/Medicare Taxes	71,205	83,883	100,836	100,836	107,117
<b>Total Salaries</b>	<b>1,085,492</b>	<b>1,287,845</b>	<b>1,509,825</b>	<b>1,509,825</b>	<b>1,588,038</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	42,910	49,824	61,631	61,631	64,479
Health Insurance	241,758	281,992	287,139	287,139	270,730
Workers' Compensation	5,152	4,318	4,366	4,147	4,562
<b>Total Benefits</b>	<b>289,820</b>	<b>336,134</b>	<b>353,136</b>	<b>352,917</b>	<b>339,771</b>
<b><u>OPERATING EXPENSES</u></b>					
Professional Services	79,730	267,595	100,300	591,982	100,300
Other Contractual Services	6,145	90	-	180	-
Travel & Per-Diem	653	636	1,627	1,627	1,637
Communications & Freight	7,245	11,131	13,047	13,047	13,633
Freight & Postage Service	632	681	500	500	500
Utility Services	30,766	29,218	33,360	33,360	34,820
Rentals & Leases	34,732	90,120	40,598	40,598	123,987
Insurance	9,724	11,160	11,097	11,075	12,281
Repair and Maintenance	28,383	24,181	27,489	57,123	30,043
Printing and Binding	120	3,008	200	200	200
Other Current Charges	110,008	122,708	1,500	1,500	1,500
Office Supplies	4,368	4,424	6,260	6,080	5,220
Operating Supplies	22,688	18,324	15,956	15,956	13,080
Books, Publications, Subs	7,821	6,606	14,531	14,531	14,681
<b>Total Operating Expenses</b>	<b>343,015</b>	<b>589,882</b>	<b>266,465</b>	<b>787,759</b>	<b>351,882</b>
<b><u>CAPITAL</u></b>					
Improvements Other than Bldgs	1,686	-	75,000	1,972,208	57,000
Capital Assets	-	69,980	-	-	-
Contra Asset Account	(1,686)	(69,980)	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>1,972,208</b>	<b>57,000</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Interest	152	148	-	-	-
<b>Total Debt Service</b>	<b>152</b>	<b>148</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses by Grouping</b>	<b>\$ 1,718,479</b>	<b>\$ 2,214,009</b>	<b>\$ 2,204,426</b>	<b>\$ 4,622,709</b>	<b>\$ 2,336,691</b>

## 5 Year Budget Projection

EXPENSE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	1,651,560	1,704,409	1,758,951	1,815,237	1,873,325
Benefits	353,636	381,926	412,481	445,479	484,236
Operating Expenses	370,090	389,270	409,477	430,768	453,205
<b>Total Projection</b>	<b>\$ 2,375,285</b>	<b>\$ 2,475,606</b>	<b>\$ 2,580,908</b>	<b>\$ 2,691,484</b>	<b>\$ 2,810,765</b>

# 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

## Goals

4.4 Become More Fiscally Sustainable Each Year to Provide Adequate Funding for All Departments.

## Department Objectives

- Develop and implement a strategic communication plan to educate the public about the city's financial needs to continuously provide quality services and resources.

## Performance Measurements

### Legend

Workload = Level of Productivity

Efficiency=how much did it cost

Strategic Focus Area							
<b>4. High Performance Government</b> -Identify and perform best practices that lead to stronger communication, increase efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
4.4	Develop and implement a strategic communication plan to educate the public about the city's financial needs to continuously provide quality services and resources.	% of payments from bank drafting	Workload	14.1%	15.0%	15.0%	15.0%
		% payments from credit card transactions	Workload	46.1%	44.0%	46.7%	46.7%
		% payments from walk up customers	Workload	4.2%	4.3%	6.0%	6.0%
		Total # of utility bills processed (Annual)	167,000	167,882	166,758	167,000	167,000
		Total # of Liens Recorded	Workload	-	-	-	-
		Cost per bill processed	\$ 3.50	\$ 4.83	\$ 5.02	\$ 5.12	\$ 5.26
		% Productivity rate of personnel as % of total available hours	84.76%	85.19%	84.76%	85.00%	85.00%

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.



# Utility Billing & Customer Service

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## **Budget Highlights**

The FY 2025-26 Proposed Budget of 877,663 is an increase of \$22,347, or 2.61%, over the 2024-25 Adopted Budget of 855,316. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 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 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Regular Salaries & Wages	\$ 298,817	\$ 321,413	\$ 327,975	\$ 327,975	\$ 338,766
Overtime	6,254	7,379	7,000	7,000	7,500
Special Pay	426	-	1,992	1,992	-
FICA/Medicare Taxes	21,781	22,954	24,173	24,173	24,979
<b>Total Salaries</b>	<b>327,278</b>	<b>351,746</b>	<b>361,140</b>	<b>361,140</b>	<b>371,245</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	13,260	13,976	14,735	14,735	15,219
Health Insurance	83,903	75,782	76,398	76,398	73,626
Workers' Compensation	371	282	285	271	298
<b>Total Benefits</b>	<b>97,534</b>	<b>90,040</b>	<b>91,418</b>	<b>91,404</b>	<b>89,143</b>
<b><u>OPERATING EXPENSES</u></b>					
Other Contractual Services	82,930	81,471	84,720	85,065	87,840
Travel & Per-Diem	-	-	1,510	1,510	-
Communications & Freight	285	1,090	1,509	1,509	1,566
Freight & Postage Service	1,969	2,624	2,400	2,400	3,000
Utility Services	1,867	1,663	1,849	1,849	1,772
Rentals & Leases	-	-	2,033	2,033	2,033
Insurance	9,801	10,934	11,857	11,831	13,014
Repair and Maintenance	21,557	10,022	11,578	11,578	-
Printing and Binding	1,781	1,585	1,800	1,800	1,800
Other Current Charges	262,690	282,563	278,360	278,360	302,000
Office Supplies	1,807	1,730	2,542	2,542	2,350
Operating Supplies	1,430	1,175	1,850	1,950	1,900
Books, Publications, Subs	-	-	750	305	-
<b>Total Operating Expenses</b>	<b>386,117</b>	<b>394,857</b>	<b>402,758</b>	<b>402,732</b>	<b>417,275</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Interest	331	253	-	-	-
<b>Total Debt Service</b>	<b>331</b>	<b>253</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses by Grouping</b>	<b>\$ 811,260</b>	<b>\$ 836,896</b>	<b>\$ 855,316</b>	<b>\$ 855,276</b>	<b>\$ 877,663</b>

## 5 Year Budget Projection

EXPENSE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	386,095	398,450	411,200	424,359	437,938
Benefits	92,727	100,145	108,156	116,809	126,971
Operating Expenses	438,789	461,445	485,304	510,436	536,910
<b>Total Projection</b>	<b>\$ 917,611</b>	<b>\$ 960,039</b>	<b>\$ 1,004,661</b>	<b>\$ 1,051,603</b>	<b>\$ 1,101,819</b>

# Water Division

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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.



# Water Division

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 H<sub>2</sub>O Oviedo incentive program, that saves our natural resource potable water for future generations.

The City produces up to 1.0 MGD of reclaimed water through its own Reclamation facility. The City also has a supplemental supply of reclaimed water from the City of Orlando's Iron Bridge Wastewater Treatment facility through an agreement between Seminole County and the City of Oviedo. This agreement provides up to 3 million additional gallons of reclaimed water per day. The City currently has over 4,800 metered, reclaimed water customers.

The **Cross-Connection/Back Flow Prevention Division** was established in June 1996 and is responsible for the following activities: inspections of over 6,000 water service connections annually; testing of over 2,000 residential back flow preventers; changing-out over 2,000 dual checks annually; monitoring the testing of over 2,000 commercial backflow preventers annually; and performing inspections of new water services for cross-connection compliance. Working in conjunction with the Water Distribution and Water Production divisions, Cross-Connection Control ensures the safety of drinking water that is supplied through the water distribution system. Cross-Connection Control activities are required by federal and state regulations and are mandatory for all public drinking water systems.

## Personnel Summary

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Change
Compliance Project Admin	1.00	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
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	1.00	1.00	0.00
Utility Technician	8.00	10.00	8.00	7.00	7.00	0.00
Water Conservation Coord	1.00	1.00	1.00	1.00	1.00	0.00
Water Quality Technician	0.00	0.00	2.00	2.00	2.00	0.00
<b>Total</b>	<b>17.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>

## Goals

2.1 Improve the City's Utility Efficiency and Secure Sustainable Resources

## Department Objectives

- Develop the Sustainability Action Plan.
- Develop alternative potable water sources to ensure a self-sustaining freshwater supply.
- Improve existing conservation campaign to encourage residents to reduce water usage.
- Seek grants that provide the city with assistance in the reduction of overall water usage

# Water Division

- Use the Vulnerability Assessment prepared by Seminole County to identify improvements and mitigation strategies to vulnerable city critical assets and infrastructure.
- Identify, seek funds, and implement projects to reduce the vulnerability of the city's critical assets and infrastructure.
- Utilize the Florida Resilient Program to fund resilience-oriented infrastructure projects.

## Performance Measurements

### Legend

Workload = Level of Productivity

★ Impacted by new construction and growth

Strategic Focus Area							
<b>2. Resilient Infrastructure and Natural Environment</b> -Provide a seamless fusion of resilient infrastructure and the natural environment for future generations.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
2.1	Develop the Sustainability Action Plan.	# gallons water produced (in million)	Workload	1,569	1,516	1,579	1,579
		Water Consumption	Workload	1,355	1,370	1,405	1,405
	Develop alternative potable water sources to ensure a self-sustaining freshwater supply.	Per capita consumption/day (gal)	Workload	94	95	93	93
		% water produced within FDEP compliance	100%	100.00%	100.00%	100.00%	100.00%
	Improve existing conservation campaign to encourage residents to reduce water usage.	Total Meters Systemwide	Input	18,703	18,610	18,670	18,670
		★ #new meters installs	50	33.00	56.00	50.00	71.00
		# Total work orders completed	Workload	13,548	15,055	14,620	14,620
		Linear ft of reclaim lines maintained	376,200	376,300	376,200	376,300	376,300
		Avg time to resolve customer issue (hours)	2	2	2	2	2
		Total # of reclaimed water customers	Input	4,554	4,562	4,558	4,565

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$4,925,694 is an increase of \$366,270, or 8.03%, over the FY 2024-25 Adopted Budget of \$4,559,424. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Chemicals;
- Capital expenditures for on-going maintenance and improvements to the Water and systems totaling \$330,750:
  - AM Jones Storage Improvements.

# Water Division

EXPENSE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Regular Salaries & Wages	\$ 821,856	\$ 944,798	\$ 1,128,233	\$ 1,128,233	\$ 1,151,249
Overtime	87,793	86,514	86,819	86,819	86,619
Special Pay	640	2,141	1,851	1,851	13,072
FICA/Medicare Taxes	66,611	75,256	90,337	90,337	92,740
Active Military Pay	-	-	-	-	-
<b>Total Salaries</b>	<u>976,900</u>	<u>1,108,709</u>	<u>1,307,240</u>	<u>1,307,240</u>	<u>1,343,680</u>
<b><u>BENEFITS</u></b>					
Retirement Contributions	44,985	50,433	60,754	60,754	62,543
Health Insurance	250,821	286,355	320,247	320,247	315,346
Workers' Compensation	16,820	14,573	15,749	14,959	17,262
<b>Total Benefits</b>	<u>312,626</u>	<u>351,361</u>	<u>396,750</u>	<u>395,960</u>	<u>395,151</u>
<b><u>OPERATING EXPENSES</u></b>					
Professional Services	189,209	52,607	64,783	79,825	47,823
Other Contractual Services	194,736	244,432	559,956	560,221	425,451
Travel & Per-Diem	976	207	6,745	5,745	6,745
Communications & Freight	24,963	33,815	36,169	36,169	34,966
Freight & Postage Service	250	117	815	815	790
Utility Services	455,120	440,724	475,554	475,554	459,123
Rentals & Leases	98,207	86,413	95,748	95,748	109,248
Insurance	203,845	225,290	247,427	246,902	271,969
Repair and Maintenance	264,332	414,407	438,070	454,026	459,693
Printing and Binding	3,901	1,739	4,472	4,472	3,866
Promotional Activities	2,515	3,477	5,500	5,500	15,500
Other Current Charges	1,604	1,080	1,870	1,870	1,870
Office Supplies	3,605	3,418	6,148	6,848	4,940
Operating Supplies	692,647	785,205	897,674	916,279	1,003,091
Road Materials & Supplies	566	3,348	5,100	5,100	2,000
Books, Publications, Subs	4,674	6,603	9,403	9,403	9,038
<b>Total Operating Expenses</b>	<u>2,141,150</u>	<u>2,302,882</u>	<u>2,855,434</u>	<u>2,904,477</u>	<u>2,856,113</u>
<b><u>CAPITAL</u></b>					
Improvements Other than Bldgs	999,754	256,751	-	1,310,754	330,750
Capital Assets	-	186,564	-	-	-
Contra Asset Account	(999,753)	(443,315)	-	-	-
<b>Total Capital</b>	<u>1</u>	<u>-</u>	<u>-</u>	<u>1,310,754</u>	<u>330,750</u>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Interest	334	212	-	-	-
<b>Total Debt Service</b>	<u>334</u>	<u>212</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses by Grouping</b>	<b>\$ 3,431,011</b>	<b>\$ 3,763,164</b>	<b>\$ 4,559,424</b>	<b>\$ 5,918,431</b>	<b>\$ 4,925,694</b>

## 5 Year Budget Projection

EXPENSE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	1,397,427	1,442,145	1,488,294	1,535,919	1,585,068
Benefits	411,993	444,952	480,548	518,992	564,145
Operating Expenses	3,012,517	3,178,101	3,353,460	3,539,233	3,736,104
<b>Total Projection</b>	<b>\$ 4,821,937</b>	<b>\$ 5,065,198</b>	<b>\$ 5,322,302</b>	<b>\$ 5,594,144</b>	<b>\$ 5,885,317</b>



# Wastewater Division

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## **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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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	1.00	1.00	0.00
Lift Station Mechanic	4.00	4.00	4.00	3.00	3.00	0.00
Maintenance Worker I	0.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker II	1.00	0.00	0.00	0.00	0.00	0.00
Plant 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	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>12.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>

## Goals

2.1 Improve the City's Utility Efficiency and Secure Sustainable Resources.

## Department Objectives

- Use the findings from the wastewater septic to sewer study to prioritize critical and vulnerable areas of the city where septic to sewer efforts can be focused.
- Accelerate efforts to increase the city's wastewater capacity by 2035 through appropriate rate structures, sustainable revenues, grants, and planning.
- Use the Vulnerability Assessment prepared by Seminole County to identify improvements and mitigation strategies to vulnerable city critical assets and infrastructure.
- Identify, seek funds, and implement projects to reduce the vulnerability of the city's critical assets and infrastructure.
- Utilize the Florida Resilient Program to fund resilience-oriented infrastructure projects.

## Performance Measurements

### Legend

Workload = Level of Productivity

Input = resources used

★ Impacted by new construction and growth

Strategic Focus Area							
<b>2. Resilient Infrastructure and Natural Environment</b> -Provide a seamless fusion of resilient infrastructure and the natural environment for future generations.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
2.1	Accelerate efforts to increase the city's wastewater capacity by 2035 through appropriate rate structures, sustainable revenues, grants, and planning.	Waste Water transmission (per million gallons)	Workload	1,045	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	42
		Avg time to resolve	3	3	3	3	3
		# gallons reuse produced (MG)	1100	1,044	446	1,044	1,044
		Reuse sold (MG)	1000	987	446	987	987

# Wastewater Division

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## **Accomplishments**

- Refer to the Strategic Plan beginning on page 32.

## **Budget Highlights**

The FY 2025-26 Proposed Budget of \$10,473,423 is an increase of \$4,807,184, or 84.84%, over the 2024-25 Adopted Budget of \$5,666,239. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Other Contractual Services for Purchase Sewer;
- Increase in the contribution to fund the vehicle replacement plan;
- Capital expenditures for on-going maintenance and improvements to the Water and Wastewater systems totaling \$5,217,000:
  - OWRF Reject Pump & FM;
  - Long Acres Force Main Improvement;
  - Lockwood Master Lift Station Ph. 2;
  - Disk Filters;
  - Aeration Scrubber Manholes.

# Wastewater Division

EXPENSE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Regular Salaries & Wages	\$ 556,486	\$ 626,450	\$ 677,237	\$ 677,237	\$ 688,365
Overtime	43,866	42,768	45,818	45,818	50,818
Special Pay	2,028	642	215	215	15,282
FICA/Medicare Taxes	44,353	48,170	53,553	53,553	56,321
<b>Total Salaries</b>	<b>646,733</b>	<b>718,030</b>	<b>776,823</b>	<b>776,823</b>	<b>810,786</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	26,011	28,448	32,372	32,372	34,803
Health Insurance	164,012	166,829	168,582	168,582	162,372
Workers' Compensation	12,737	10,224	10,341	9,823	10,805
<b>Total Benefits</b>	<b>202,760</b>	<b>205,501</b>	<b>211,295</b>	<b>210,777</b>	<b>207,980</b>
<b><u>OPERATING EXPENSES</u></b>					
Professional Services	178,034	114,074	83,903	90,116	84,403
Other Contractual Services	976,426	1,239,555	1,101,499	1,513,007	1,693,031
Travel & Per-Diem	459	1,044	6,332	6,332	6,332
Communications & Freight	33,045	28,692	26,935	26,935	26,813
Freight & Postage Service	64	63	150	150	150
Utility Services	498,943	451,422	505,395	505,395	501,261
Rentals & Leases	143,107	204,419	396,404	396,404	558,121
Insurance	127,640	136,747	147,936	147,634	161,492
Repair and Maintenance	686,033	1,039,548	651,421	780,946	716,325
Other Current Charges	93,564	102,205	101,697	112,697	114,884
Office Supplies	2,312	1,430	2,238	2,238	2,870
Operating Supplies	309,849	277,314	345,771	345,771	363,535
Books, Publications, Subs	3,970	3,276	8,440	8,440	8,440
<b>Total Operating Expenses</b>	<b>3,053,446</b>	<b>3,599,789</b>	<b>3,378,121</b>	<b>3,936,065</b>	<b>4,237,657</b>
<b><u>CAPITAL</u></b>					
Improvements Other than Bldgs	177,299	178,199	500,000	3,365,236	5,060,000
Capital Assets	17,855	37,603	800,000	2,019,400	157,000
Contra Asset Account	(195,154)	(215,802)	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>	<b>5,384,636</b>	<b>5,217,000</b>
<b><u>DEBT SERVICE</u></b>					
Capital Leases - Interest	62,671	58,022	-	-	-
<b>Total Debt Service</b>	<b>62,671</b>	<b>58,022</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses by Grouping</b>	<b>\$ 3,965,610</b>	<b>\$ 4,581,342</b>	<b>\$ 5,666,239</b>	<b>\$ 10,308,301</b>	<b>\$ 10,473,423</b>

## 5 Year Budget Projection

EXPENSE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	843,217	870,200	898,047	926,784	956,441
Benefits	216,948	234,303	253,048	273,291	297,068
Operating Expenses	4,457,614	4,689,377	4,933,616	5,191,044	5,462,419
<b>Total Projection</b>	<b>\$ 5,517,779</b>	<b>\$ 5,793,881</b>	<b>\$ 6,084,711</b>	<b>\$ 6,391,120</b>	<b>\$ 6,715,928</b>

# Utility Revenue Bond/SRF Sinking Fund (403)

## Schedule of Debt Service Requirements, Business-type Activities

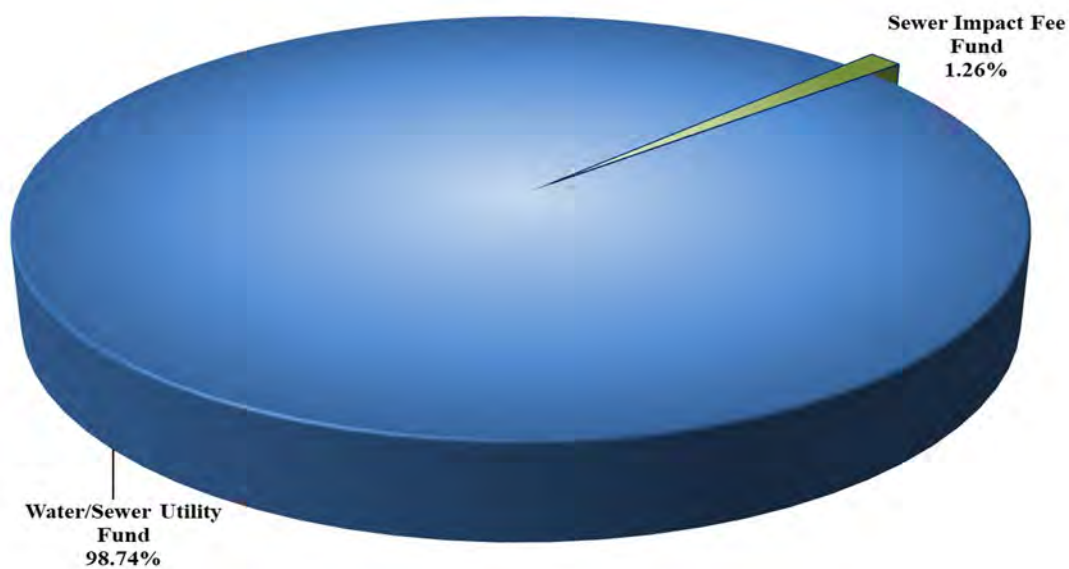
	FY 2025-26 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2025	Total Interest to Maturity at 10/1/2025	Requirements to Maturity
<b><u>Business Type Activities:</u></b>					
<i>Revenue Notes Supported by Enterprise Funds</i>					
Utility Revenue Note Series 2007	269,723	8.47%	763,000	44,911	807,911
Utility Refunding Revenue Note Series 2014	447,920	14.06%	5,670,000	817,570	6,487,570
Utility Refunding Revenue Note Series 2014A	370,575	11.63%	366,000	4,575	370,575
Utility Revenue Note Series 2017					
<i>Revenue Bonds Supported by Enterprise Funds</i>					
Utility Revenue Bonds Series 2020A*	1,702,125	53.44%	26,075,000	11,119,525	37,194,525
<i>Notes Payable</i>					
State Revolving Fund Loan Series 2006	237,545	7.46%	232,803	4,742	237,545
State Revolving Fund Loan Series 2012	157,369	4.94%	1,224,938	191,386	1,416,323
<b><i>Total Business Type Activities</i></b>	<b><u>\$ 3,185,258</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 34,331,741</u></b>	<b><u>\$ 12,182,708</u></b>	<b><u>\$ 46,514,449</u></b>

### Bond Ratings:

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

<b>Budget Guidelines:</b>	Actual	Guideline	Income Available for Debt Service
Debt Service coverage should be a minimum of 125% in the Water/Wastewater Fund	4.04	>1.25	12,873,901

### FY 2025-26 Revenue Sources for Debt Service Payments for Business Type Activities



# Utility Revenue Bond/SRF Sinking Fund (403)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Transfers in</u>	3,196,255	3,187,027	3,187,748	3,187,748	3,185,262
<u>Appropriated Fund Balance</u>	-	-	-	-	82,578
<b>TOTAL REVENUES</b>	<b>\$3,196,255</b>	<b>\$3,187,027</b>	<b>\$3,187,748</b>	<b>\$3,187,748</b>	<b>\$3,267,840</b>
EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Debt Services</u>					
Principal	-	-	1,753,655	1,753,655	1,816,524
Interest	1,528,387	1,466,861	1,434,093	1,434,093	1,368,738
Other	(38,666)	(65,127)	-	-	-
<b>Total Debt Service</b>	<b>1,489,721</b>	<b>1,401,734</b>	<b>3,187,748</b>	<b>3,187,748</b>	<b>3,185,262</b>
<u>Reserve for Contingencies</u>	-	-	-	-	82,578
<b>TOTAL EXPENSES</b>	<b>\$1,489,721</b>	<b>\$1,401,734</b>	<b>\$3,187,748</b>	<b>\$3,187,748</b>	<b>\$3,267,840</b>



# 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 3 years (2027/28).

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

FY	PRINCIPAL	INTEREST	TOTAL
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	-	-	-
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 763,000	\$ 44,911	\$ 807,911

#### **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 16 years (2040/41).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	965,000	971,625	1,936,625
Thereafter	22,390,000	5,867,150	28,257,150
TOTAL	\$ 26,075,000	\$ 11,119,525	\$ 37,194,525

#### **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 8 years (2032/33).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	771,000	92,739	863,739
Thereafter	2,468,000	122,038	2,590,038
TOTAL	\$ 5,670,000	\$ 817,570	\$ 6,487,570

#### **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 1 years (2025/26).

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

FY	PRINCIPAL	INTEREST	TOTAL
2025-26	366,000	4,575	370,575
2026-27	-	-	-
2027-28	-	-	-
2028-29	-	-	-
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 366,000	\$ 4,575	\$ 370,575

# 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 1 years (2025/26).

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

FY	PRINCIPAL	INTEREST	TOTAL
2025-26	232,803	4,742	237,545
2026-27	-	-	-
2027-28	-	-	-
2028-29	-	-	-
2029-30	-	-	-
Thereafter	-	-	-
TOTAL	\$ 232,803	\$ 4,742	\$ 237,545

#### 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 9 years (2033/34).

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

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	135,662	21,707	157,369
Thereafter	587,107	42,370	629,477
TOTAL	\$ 1,224,938	\$ 191,386	1,416,323

### Total Business Type Obligation Debt (Bonds/Notes)

FY	PRINCIPAL	INTEREST	TOTAL
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
2029-30	1,871,662	1,086,071	2,957,733
Thereafter	25,445,107	6,031,557	31,476,664
TOTAL	\$ 34,331,741	\$ 12,182,708	\$ 46,514,449

## Water/Wastewater R & R Fund (406)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Interest	80,058	88,535	20,000	20,000	20,000
<b>Total Revenues</b>	80,058	88,535	20,000	20,000	20,000
<b>Transfers in</b>	1,419,816	1,019,946	1,490,000	1,490,000	1,499,525
<b>Appropriated Fund Balance</b>	-	-	350,000	823,274	480,225
<b>TOTAL REVENUES</b>	<b>\$1,499,874</b>	<b>\$1,108,481</b>	<b>\$1,860,000</b>	<b>\$2,333,274</b>	<b>\$1,999,750</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenses</b>					
Professional and Contractual	-	95,636	-	-	-
Repairs and Maintenance	773,125	845,462	1,045,000	1,268,932	1,347,750
Operating Supplies	172,088	217,490	265,000	289,000	322,000
<b>Total Operating Expenses</b>	945,213	1,158,588	1,310,000	1,557,932	1,669,750
<b>Capital:</b>	-	-	400,000	690,710	180,000
<b>Transfer out</b>	137,640	892,920	-	-	-
<b>Reserve for Contingencies</b>	-	-	150,000	84,632	150,000
<b>TOTAL EXPENSES</b>	<b>\$1,082,853</b>	<b>\$2,051,508</b>	<b>\$1,860,000</b>	<b>\$2,333,274</b>	<b>\$1,999,750</b>

## Vehicle and Equipment Replacement Fund (407)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Charges for Services	400,476	416,682	415,864	415,864	551,074
Interest	46,264	54,860	10,000	10,000	10,000
Miscellaneous	5,052	-	-	-	-
<b>Total Revenues</b>	<b>451,792</b>	<b>471,542</b>	<b>425,864</b>	<b>425,864</b>	<b>561,074</b>
<b>Transfers in</b>	<b>252,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Appropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>256,136</b>	<b>741,136</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 704,497</b>	<b>\$ 471,542</b>	<b>\$ 682,000</b>	<b>\$1,167,000</b>	<b>\$ 561,074</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Capital:</b>	<b>-</b>	<b>-</b>	<b>682,000</b>	<b>1,167,000</b>	<b>450,000</b>
<b>Transfer out</b>	<b>733,319</b>	<b>515,533</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserve for Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,074</b>
<b>TOTAL EXPENSES</b>	<b>\$ 733,319</b>	<b>\$ 515,533</b>	<b>\$ 682,000</b>	<b>\$1,167,000</b>	<b>\$ 561,074</b>

# Water System Impact Fee Fund (408)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Licenses, Permits and Fees	89,641	504,792	110,000	110,000	110,000
Interest	44,946	80,085	10,000	10,000	10,000
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	134,587	584,877	120,000	120,000	120,000
<b>Transfers in</b>	-	1,204,235	-	-	-
<b>Appropriated Fund Balance</b>	-	-	-	150,000	490,250
<b>TOTAL REVENUES</b>	<b>\$ 134,587</b>	<b>\$1,789,112</b>	<b>\$ 120,000</b>	<b>\$ 270,000</b>	<b>\$ 610,250</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Operating Expenses</b>					
Operating Supplies	74,028	171,067	100,000	120,000	110,250
<b>Total Operating Expenses</b>	74,028	171,067	100,000	120,000	110,250
<b>Capital:</b>	-	-	-	150,000	500,000
<b>Reserve for Contingencies</b>	-	-	20,000	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 74,028</b>	<b>\$ 171,067</b>	<b>\$ 120,000</b>	<b>\$ 270,000</b>	<b>\$ 610,250</b>

# Wastewater System Impact Fee Fund (409)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Licenses, Permits and Fees	65,594	489,326	80,000	80,000	100,000
Interest	87,987	133,197	20,000	20,000	20,000
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	153,581	622,523	100,000	100,000	120,000
<b><u>Appropriated Fund Balance</u></b>	-	-	-	1,251,442	170,189
<b>TOTAL REVENUES</b>	<b>\$ 153,581</b>	<b>\$ 622,523</b>	<b>\$ 100,000</b>	<b>\$1,351,442</b>	<b>\$ 290,189</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Capital</u></b>	-	-	-	1,251,442	250,000
<b><u>Transfer out</u></b>	41,127	185,221	40,231	40,231	40,189
<b><u>Reserve for Contingencies</u></b>	-	-	59,769	59,769	-
<b>TOTAL EXPENSES</b>	<b>\$ 41,127</b>	<b>\$ 185,221</b>	<b>\$ 100,000</b>	<b>\$1,351,442</b>	<b>\$ 290,189</b>



# Stormwater Fund (410)

## Revenue and Expense by Category

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024-25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Stormwater Operating	2,802,051	2,976,505	2,867,758	3,345,718	4,522,152
Intergovernmental	63,515	402,696	-	265,639	-
Interest Earnings	82,044	45,606	20,000	20,000	20,000
Miscellaneous	19,176	299,221	-	10,000	-
<b>Total Operating Revenues</b>	<b>2,966,786</b>	<b>3,724,028</b>	<b>2,887,758</b>	<b>3,641,357</b>	<b>4,542,152</b>
<b><u>Non-Operating Revenues</u></b>					
Interfund Transfers	187,525	310,443	-	2,497	-
Appropriated Fund Balance	-	-	-	3,794,797	-
<b>Total Non-Operating Revenues</b>	<b>187,525</b>	<b>310,443</b>	<b>-</b>	<b>3,797,294</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,154,311</b>	<b>\$ 4,034,471</b>	<b>\$ 2,887,758</b>	<b>\$ 7,438,651</b>	<b>\$ 4,542,152</b>
EXPENSE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024-25 Amended	FY 2025 26 Proposed
<b><u>Personnel Services</u></b>					
Salaries & Wages	432,111	451,655	684,950	684,950	712,620
Benefits	131,181	207,170	212,762	212,088	207,593
<b>Total Personnel Services</b>	<b>563,292</b>	<b>658,825</b>	<b>897,712</b>	<b>897,038</b>	<b>920,213</b>
<b><u>Operating Expenses</u></b>					
Professional and Contractual	419,004	441,672	294,177	423,933	888,981
Communications & Freight	6,775	6,122	8,481	8,481	7,033
Utility Services	7,228	6,530	7,400	7,400	7,500
Rentals and Leases	-	-	10,000	5,000	8,000
Insurance	18,285	20,429	22,398	22,349	24,629
Repairs and Maintenance	1,204,436	432,972	311,485	477,671	502,940
Operating Supplies	53,182	65,365	64,271	79,271	72,610
Vehicle Replacement	142,944	137,016	131,630	131,630	351,690
Other	47,509	60,420	18,615	16,842	8,015
<b>Total Operating Expenses</b>	<b>1,899,363</b>	<b>1,170,526</b>	<b>868,457</b>	<b>1,172,577</b>	<b>1,871,398</b>
<b><u>Capital</u></b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4,180,356</b>	<b>306,063</b>
<b><u>Debt</u></b>	<b>100,104</b>	<b>90,210</b>	<b>435,118</b>	<b>435,118</b>	<b>754,621</b>
<b><u>Depreciation</u></b>	<b>629,499</b>	<b>634,740</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Transfers &amp; Reserve</u></b>					
Transfers to Debt Service	-	-	-	-	-
Transfers to Other Funds	321,710	251,292	251,292	253,050	580,345
Reserve for Contingency	-	-	435,179	500,512	109,512
<b>Total Transfers &amp; Reserve</b>	<b>321,710</b>	<b>251,292</b>	<b>686,471</b>	<b>753,562</b>	<b>689,857</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,513,969</b>	<b>\$ 2,805,593</b>	<b>\$ 2,887,758</b>	<b>\$ 7,438,651</b>	<b>\$ 4,542,152</b>

# Stormwater Fund (410)

## Revenue and Expense by Department/Division

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Charges for Services</u></b>					
Stormwater Operating	2,802,051	2,976,505	2,867,758	3,345,718	4,522,152
<b>Total Charges for Services</b>	2,802,051	2,976,505	2,867,758	3,345,718	4,522,152
<b><u>Intergovernmental Revenue</u></b>					
Stormwater Operating	63,515	402,696	-	265,639	-
<b>Total Intergovernmental Revenue</b>	63,515	402,696	-	265,639	-
<b><u>Miscellaneous Revenues</u></b>					
Interest Earnings	82,044	45,606	20,000	20,000	20,000
Miscellaneous	19,176	299,221	-	10,000	-
<b>Total Miscellaneous Revenues</b>	101,220	344,827	20,000	30,000	20,000
<b><u>Interfund Transfers</u></b>	187,525	310,443	-	2,497	-
<b><u>Fund Balance</u></b>	-	-	-	3,794,797	-
<b>TOTAL REVENUES</b>	<b>\$ 3,154,311</b>	<b>\$ 4,034,471</b>	<b>\$ 2,887,758</b>	<b>\$ 7,438,651</b>	<b>\$ 4,542,152</b>
EXPENSE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Stormwater Administration</u></b>					
Personnel Services	143,591	176,953	302,517	302,428	302,156
Operating Expenses	133,438	129,254	152,744	162,869	225,041
<b>Total Administrative</b>	277,029	306,207	455,261	465,297	527,197
<b><u>Stormwater Maintenance</u></b>					
Personnel Services	419,701	481,872	595,195	594,610	618,057
Operating Expenses	1,557,620	783,918	715,713	849,068	1,008,482
Capital Outlay	-	-	-	14,163	306,063
<b>Total Operations</b>	1,977,321	1,265,790	1,310,908	1,457,841	1,932,602
<b><u>Stormwater Capital Projects</u></b>					
Operating Expenses	208,305	257,354	-	160,640	637,875
Capital Outlay	1	-	-	4,166,193	-
<b>Total Capital Projects</b>	208,306	257,354	-	4,326,833	637,875
<b><u>Debt</u></b>	100,104	90,210	435,118	435,118	754,621
<b><u>Depreciation</u></b>	629,499	634,740	-	-	-
<b><u>Transfers/Reserve for Contingency</u></b>					
Transfers to Other Funds	321,710	251,292	251,292	253,050	580,345
Reserve for Contingency	-	-	435,179	500,512	109,512
Other Uses	-	-	-	-	-
<b>Total Transfers/Reserves</b>	321,710	251,292	686,471	753,562	689,857
<b>TOTAL EXPENSES</b>	<b>\$ 3,513,969</b>	<b>\$ 2,805,593</b>	<b>\$ 2,887,758</b>	<b>\$ 7,438,651</b>	<b>\$ 4,542,152</b>

# Stormwater Utility

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## **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 ensure 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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
Environmental Technician	1.00	1.00	1.00	1.00	1.00	0.00
Field Inspector	1.00	1.00	1.00	1.00	1.00	0.00
Floodplain & SW Administrator	0.00	0.00	0.00	0.00	1.00	1.00
Heavy Equipment Operator II	2.00	2.00	2.00	2.00	2.00	0.00
Maintenance Worker I	3.00	3.00	3.00	3.00	3.00	0.00
Stormwater Coordinator	1.00	1.00	1.00	1.00	0.00	-1.00
Street Sweeper/Vac Truck	2.00	2.00	2.00	2.00	2.00	0.00
<b>Total</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>0.00</b>

## Goals

2.3. Improve the Overall Quality of Stormwater Within the City

## Department Objectives

- Update the Stormwater Master Plan.
- Perform Basin Studies to assess the level of service provided by the existing stormwater infrastructure, assess areas and strategies for additional green infrastructure, and identify gaps in flood mitigation.
- Implement the Basin Management Plan to reduce nutrient loading.

## Performance Measurements

### Legend

Workload = Level of Productivity

Input = resources used

Strategic Focus Area							
<b>2. Resilient Infrastructure and Natural Environment</b> -Provide a seamless fusion of resilient infrastructure and the natural environment for future generations.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
2.3	Perform Basin Studies to assess the level of service provided by the existing stormwater infrastructure, assess areas and strategies for additional green infrastructure, and identify gaps in flood mitigation.	Linear feet of stormwater lines (1)	Input	396,000	396,000	396,000	396,000
		# of work orders received	Workload	246	508	300	400
		Stormpipe cleaned (feet)	35,000	7,441	8,448	39,600	39,600
		Miles of Ditches Maintained & Inspected (2)	Workload	4	25	4	5
		Drainage Complaints/Inquiries by residents	Workload	134	47	100	60
		# of ponds maintained (3)	102	13	73	50	100
		# of public pond inspections	308	11	667	307	307
		% of City ponds inspected one time per year	100%	2%	108%	50%	35%
		% of City ponds in compliance with standards	100%	0%	6%	100%	100%
(1) Linear feet of stormwater lines was revised in FY 2019-20 to include length between inlets.							
(2) Includes Ditch work and construction.							
(3) The goal is to perform maintenance on all of the public ponds within three (3) years.							
(4) The City has 308 public ponds that should be inspected once within a three (3) year period or as necessary.							

# Stormwater Utility

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## **Accomplishments**

- Refer to the Strategic Plan beginning on page 32.

## **Budget Highlights**

The FY 2025-26 Proposed Budget of \$3,097,674 is an increase of \$1,331,505, or 75.39%, over the FY 2024-25 Adopted Budget of \$1,766,169. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 10% increase in Workers Compensation and General Liability Insurance premiums;
- Increase in Other Professional Services for the following:
  - Stormwater Basin Studies;
  - Flood Forecasting-Big and Little Econ Rivers.
- Increase in the contribution to the Stormwater Vehicle Replacement Fund
- Increase in Capital for the purchase of a new Stormwater Camera truck.

# Stormwater Utility

EXPENSE GROUPING	FY 2022 23 Actuals	FY 2023 24 Actuals	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>SALARIES</u></b>					
Regular Salaries & Wages	\$ 343,146	\$ 362,753	\$ 575,815	\$ 575,815	\$ 611,493
Other Salaries & Wages	44,918	36,838	49,817	49,817	39,670
Overtime	12,214	14,178	11,200	11,200	11,200
Special Pay	1,745	5,980	72	72	357
FICA/Medicare Taxes	30,088	31,906	48,046	48,046	49,900
<b>Total Salaries</b>	<b>432,111</b>	<b>451,655</b>	<b>684,950</b>	<b>684,950</b>	<b>712,620</b>
<b><u>BENEFITS</u></b>					
Retirement Contributions	17,266	17,874	28,353	28,353	30,054
Health Insurance	101,523	179,243	170,950	170,950	163,476
Workers' Compensation	12,392	10,053	13,459	12,785	14,063
<b>Total Benefits</b>	<b>131,181</b>	<b>207,170</b>	<b>212,762</b>	<b>212,088</b>	<b>207,593</b>
<b><u>OPERATING EXPENSES</u></b>					
Professional Services	269,836	110,141	162,356	151,598	753,231
Other Contractual Services	149,168	331,531	131,821	272,335	135,750
Travel & Per-Diem	-	-	2,500	2,500	-
Communications & Freight	6,775	6,122	8,481	8,481	7,033
Freight & Postage Service	15	160	100	100	100
Utility Services	7,228	6,530	7,400	7,400	7,500
Rentals & Leases	142,944	137,016	141,630	136,630	359,690
Insurance	18,285	20,429	22,398	22,349	24,629
Repair and Maintenance	1,204,436	432,972	311,485	477,671	502,940
Printing and Binding	79	2,118	500	500	2,500
Promotional Activities	-	2,000	-	-	7,500
Other Current Charges	42,435	55,970	365	3,592	265
Office Supplies	122	255	300	300	300
Operating Supplies	52,966	60,832	63,371	78,371	62,210
Books, Publications, Subs	5,074	4,450	15,750	10,750	7,750
<b>Total Operating Expenses</b>	<b>1,899,363</b>	<b>1,170,526</b>	<b>868,457</b>	<b>1,172,577</b>	<b>1,871,398</b>
<b><u>CAPITAL</u></b>					
Improvements Other than Bldgs	840,413	1,083,496	-	4,166,193	-
Capital Assets	46,100	-	-	14,163	306,063
Contra Asset Account	(886,512)	(1,083,496)	-	-	-
<b>Total Capital</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4,180,356</b>	<b>306,063</b>
<b>Total Expenses by Grouping</b>	<b>\$ 2,462,656</b>	<b>\$ 1,829,351</b>	<b>\$ 1,766,169</b>	<b>\$ 6,249,971</b>	<b>\$ 3,097,674</b>

## 5 Year Budget Projection

EXPENSE GROUPING	2026 27 Projection	2027 28 Projection	2028 29 Projection	2029 30 Projection	2030 31 Projection
Salaries	741,125	764,841	789,316	814,574	840,640
Benefits	216,741	234,080	252,806	273,031	296,784
Operating Expenses	1,966,199	2,065,864	2,170,647	2,280,819	2,396,662
<b>Total Projection</b>	<b>\$ 2,924,065</b>	<b>\$ 3,064,784</b>	<b>\$ 3,212,769</b>	<b>\$ 3,368,423</b>	<b>\$ 3,534,087</b>



# Stormwater Fund (410)

## Schedule of Debt Service Requirements and Overview

	FY 2025-26 Debt Service Requirements	Percent of Total Debt Service Requirement	Total Debt Service Requirements		
			Principal Outstanding 10/1/2025	Total Interest to Maturity at 10/1/2025	Requirements to Maturity
<b>Stormwater Activities:</b>					
<i>Revenue Notes Supported by Stormwater Funds</i>					
Utility Revenue Note Series 2017	434,787	57.62%	2,750,000	289,312	3,039,312
Utility Revenue Note Series 2025	319,834	42.38%	9,500,000	3,446,234	12,946,234
<b>Total Stormwater Activities</b>	<b>\$ 754,621</b>	<b>100.00%</b>	<b>\$ 12,250,000</b>	<b>\$ 3,735,546</b>	<b>\$ 15,985,546</b>

**FY 2025-26 Revenue Sources for Debt Service Payments  
for Stormwater Activities**



# Stormwater Fund (410)

## Schedule of Debt Service Requirements and Overview

### STORMWATER ACTIVITIES OBLIGATION DEBT (BONDS/NOTES)

#### Utility Revenue Note, Series 2017

A \$5,000,000 Note was issued in January 2017. The Series 2017 Note financed the purchase of the Twin Rivers Golf Course. The Note matures in 7 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
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
2029-30	404,000	30,410	434,410
Thereafter	843,000	24,720	867,720
TOTAL	\$ 2,750,000	\$ 289,312	3,039,312

#### Utility Revenue Note, Series 2025

A \$9,500,000 Note was issued in May 2025. The Series 2025 Note provides funding for capital improvements to the City's stormwater utility system the as identified by the December 2024 Stormwater Rate Study. The Note matures in 15 years (2040/41).

Revenue Pledged: Net revenues of the Utility: Sewer System Revenues, Water System Revenues, Stormwater System Revenues, 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
2025-26	-	319,834	319,834
2026-27	475,000	370,500	845,500
2027-28	494,000	351,120	845,120
2028-29	513,000	330,980	843,980
2029-30	534,000	310,040	844,040
Thereafter	7,484,000	1,763,760	9,247,760
TOTAL	\$ 9,500,000	\$ 3,446,234	12,946,234

#### Total Stormwater Obligation Debt

FY	PRINCIPAL	INTEREST	TOTAL
2025-26	360,000	394,621	754,621
2026-27	845,000	434,666	1,279,666
2027-28	875,000	404,358	1,279,358
2028-29	905,000	372,971	1,277,971
2029-30	938,000	340,450	1,278,450
Thereafter	8,327,000	1,788,480	10,115,480
TOTAL	\$ 12,250,000	\$ 3,735,546	\$ 15,985,546

# Stormwater Capital Series 2025 Fund (411)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Debt Proceeds	-	-	-	9,500,000	-
<b>Total Revenues</b>	-	-	-	9,500,000	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	-	3,600,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$9,500,000</b>	<b>\$3,600,000</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenses</u></b>					
<b><u>Capital:</u></b>	-	-	-	3,437,245	3,573,705
<b><u>Debt Services</u></b>					
Other	-	-	-	75,500	-
<b>Total Debt Service</b>	-	-	-	75,500	-
<b><u>Reserve for Contingencies</u></b>	-	-	-	5,987,255	26,295
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$9,500,000</b>	<b>\$3,600,000</b>

## Vehicle Replacement Stormwater Fund (412)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Charges for Services	-	-	-	-	351,690
<b>Total Revenues</b>	-	-	-	-	351,690
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 351,690</b>
EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenses</u></b>					
Operating Supplies	-	-	-	-	18,000
<b>Total Operating Expenses</b>	-	-	-	-	18,000
<b><u>Capital:</u></b>	-	-	-	-	267,000
<b><u>Reserve for Contingencies</u></b>	-	-	-	-	66,690
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 351,690</b>

## Stormwater R & R Fund (413)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Transfers in</u>	-	-	-	-	317,370
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 317,370</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Reserve for Contingencies</u>	-	-	-	-	317,370
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 317,370</b>

## 2020A Revenue Refunding Bonds Fund (418)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Interest	142,109	179,833	-	-	-
<b>Total Revenues</b>	142,109	179,833	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 142,109</b>	<b>\$ 179,833</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<u>Transfer out</u>	64,443	3,581,831	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 64,443</b>	<b>\$3,581,831</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## American Rescue Plan - Utilities Fund (455)

REVENUE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Intergovernmental	146,871	485,157	-	-	-
Interest	445,774	571,665	-	4,940	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	592,645	1,056,822	-	4,940	-
<b><u>Appropriated Fund Balance</u></b>	-	-	-	9,289,059	-
<b>TOTAL REVENUES</b>	<b>\$ 592,645</b>	<b>\$1,056,822</b>	<b>\$ -</b>	<b>\$9,293,999</b>	<b>\$ -</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenses</u></b>					
Professional and Contractual	-	45,038	-	178,765	-
<b>Total Operating Expenses</b>	-	45,038	-	178,765	-
<b><u>Capital:</u></b>	(1)	-	-	9,064,534	-
<b><u>Transfer out</u></b>	146,871	440,119	-	50,700	-
<b>TOTAL EXPENSES</b>	<b>\$ 146,870</b>	<b>\$ 485,157</b>	<b>\$ -</b>	<b>\$9,293,999</b>	<b>\$ -</b>

# 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 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
Charges for Services	2,129,528	2,042,545	2,699,811	2,699,811	2,362,126
Interest	-	34,935	-	-	-
<b>Total Revenues</b>	<u>2,129,528</u>	<u>2,077,480</u>	<u>2,699,811</u>	<u>2,699,811</u>	<u>2,362,126</u>
<b>TOTAL REVENUES</b>	<b>\$2,129,528</b>	<b>\$2,077,480</b>	<b>\$2,699,811</b>	<b>\$2,699,811</b>	<b>\$2,362,126</b>

EXPENSE GROUPINGS	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenses</u></b>					
Operating Supplies	<u>1,960,270</u>	<u>2,611,629</u>	<u>2,161,473</u>	<u>2,161,473</u>	<u>2,174,877</u>
<b>Total Operating Expenses</b>	<u>1,960,270</u>	<u>2,611,629</u>	<u>2,161,473</u>	<u>2,161,473</u>	<u>2,174,877</u>
<b><u>Transfer out</u></b>	-	-	50,000	50,000	50,000
<b><u>Reserve for Contingencies</u></b>	-	-	488,338	488,338	137,249
<b>TOTAL EXPENSES</b>	<b>\$1,960,270</b>	<b>\$2,611,629</b>	<b>\$2,699,811</b>	<b>\$2,699,811</b>	<b>\$2,362,126</b>

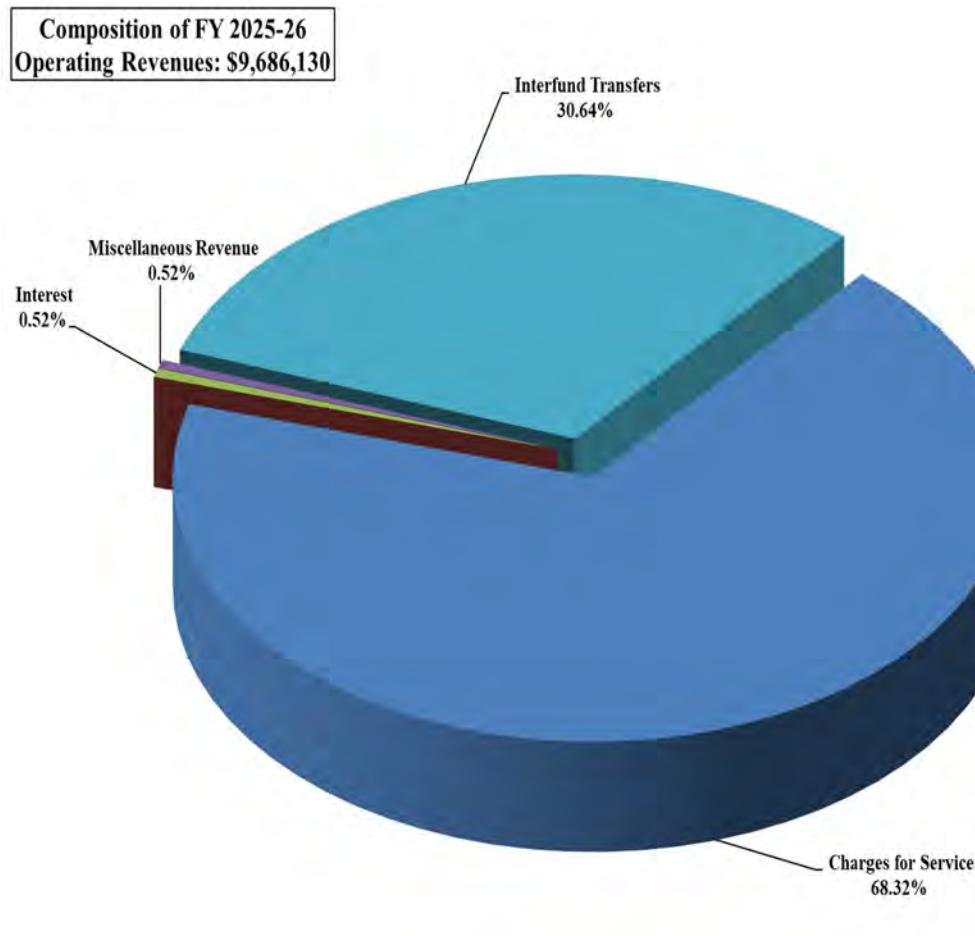


# INTERNAL SERVICE FUNDS

# Consolidated Summary – Internal Service Funds

## FY 2025-26 by Budgeted Revenues

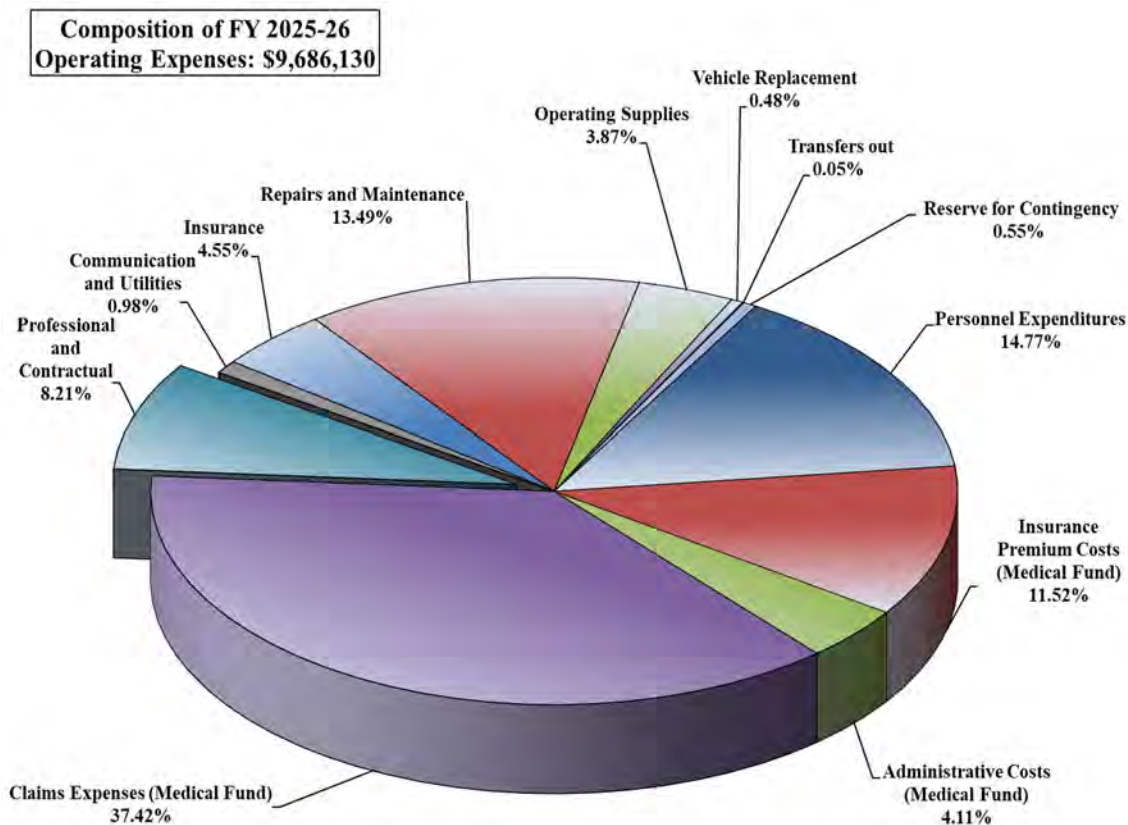
	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	IT Fund	Total All Funds
<b>BUDGETED REVENUES</b>					
Charges for Service	\$ 640,304	\$ 5,937,145	\$ -	\$ -	\$ 6,577,449
Interest	-	50,000	-	-	50,000
Miscellaneous Revenue	-	50,000	-	-	50,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 640,304</b>	<b>\$ 6,037,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,677,449</b>
Interfund Transfers	\$ -	\$ -	\$ 425,000	\$ 2,525,042	\$ 2,950,042
Appropriated Fund Balance	-	58,639	-	-	58,639
<b>TOTAL NON-OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ 58,639</b>	<b>\$ 425,000</b>	<b>\$ 2,525,042</b>	<b>\$ 3,008,681</b>
<b>TOTAL BUDGETED REVENUES AND FUND BALANCES</b>	<b>\$ 640,304</b>	<b>\$ 6,095,784</b>	<b>\$ 425,000</b>	<b>\$ 2,525,042</b>	<b>\$ 9,686,130</b>



# Consolidated Summary – Internal Service Funds

## FY 2025-26 by Budgeted Expenses

	Fleet Fund	Medical Insurance Fund	Insurance Deductible Fund	IT Fund	Total All Funds
<b>BUDGETED EXPENSES</b>					
Personnel Expenditures	\$ 489,485	\$ -	\$ -	\$ 940,886	\$ 1,430,371
Insurance Premium Costs (Medical Fund)	-	1,115,615	-	-	1,115,615
Administrative Costs (Medical Fund)	-	398,352	-	-	398,352
Claims Expenses (Medical Fund)	-	3,625,000	-	-	3,625,000
Professional and Contractual	4,500	701,909	-	88,560	794,969
Communication and Utilities	11,328	15,613	-	67,983	94,924
Insurance	10,064	-	425,000	5,544	440,608
Repairs and Maintenance	26,150	-	-	1,280,921	1,307,071
Operating Supplies	54,601	239,295	-	81,094	374,990
Vehicle Replacement	39,433	-	-	6,994	46,427
Other	-	-	-	-	-
Depreciation	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 635,561</b>	<b>\$ 6,095,784</b>	<b>\$ 425,000</b>	<b>\$ 2,471,982</b>	<b>\$ 9,628,327</b>
Transfers out	\$ 4,743	\$ -	\$ -	\$ -	\$ 4,743
Reserve for Contingency	-	-	-	53,060	53,060
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$ 4,743</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,060</b>	<b>\$ 57,803</b>
<b>TOTAL APPROPRIATED EXPENSES AND RESERVES</b>	<b>\$ 640,304</b>	<b>\$ 6,095,784</b>	<b>\$ 425,000</b>	<b>\$ 2,525,042</b>	<b>\$ 9,686,130</b>





## Fleet Internal Service Fund (504)

### Description

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

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



### **Personnel Summary**

	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 25-26</b>	<b>Change</b>
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
<b>Total</b>	<b>5.00</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>0.00</b>



# Fleet Internal Service Fund (504)

## Goals

- 1.3 Reduce Safety Liabilities Within the City.
- 4.2 Increase Accountability in City Processes.

## Department Objectives

- Implement a city-wide maintenance and asset management program.
- Coordinate individual department priorities with the city's strategic direction, set benchmarks, and report quarterly.

## Performance Measurements

### Legend

Workload = Level of Productivity  
 Input = resources used  
 Efficiency=how much did it cost

Strategic Focus Area							
1. Public Health & Safety-Maintain a stable and thriving community, protect citizens from harm, and ensure peace of mind for all residents.							
4. Hight Performance Government-Identify and perform best practices that lead to stronger communication, increase efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022-23 Actual	2023 24 Actual	2024 25 Target	2025 26 Target
1.3	Implement a city-wide maintenance and asset management program.	# pieces of rolling stock (1)	Input	211	324	350	350
		# pieces of non-rolling stock	Input	176	198	211	211
		# "services" or work orders completed	Workload	251	260	400	400
4.2	Coordinate individual department priorities with the city's strategic direction, set benchmarks, and report quarterly.	Average Cost per Vehicle	Efficiency	474	401	318	318
		Average time to complete repairs (hours)	1	1.89	1.89	1.50	1.50
		% Productivity rate of personnel as % of total available hours	70%	71.03%	70.38%	70.00%	70.00%

(1) Pieces of rolling stock has been restated to include all vehicles and equipment with wheels.

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$640,304, is an increase of \$36,603, or 6.06%, over FY 2024-25 Adopted Budget of \$603,701. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 10% Workers Compensation and General Liability Insurance premium increases;
- Increase in funding for the vehicle replacement plan.

# Fleet Internal Service Fund (504)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Revenues</u></b>					
Charges for Services	625,428	580,144	603,701	603,701	640,304
Intergovernmental	2,525	893	-	-	-
<b>Total Operating Revenues</b>	<u>627,953</u>	<u>581,037</u>	<u>603,701</u>	<u>603,701</u>	<u>640,304</u>
<b><u>Non-Operating Revenues</u></b>					
Interfund Transfers	10,000	-	-	-	-
<b>Total Non-Operating Revenues</b>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<b>\$ 637,953</b>	<b>\$ 581,037</b>	<b>\$ 603,701</b>	<b>\$ 603,701</b>	<b>\$ 640,304</b>
EXPENSE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Personnel Services</u></b>					
Salaries & Wages	333,537	295,995	361,084	361,084	374,531
Benefits	97,471	92,741	98,275	98,097	114,954
<b>Total Personnel Services</b>	<u>431,008</u>	<u>388,736</u>	<u>459,359</u>	<u>459,181</u>	<u>489,485</u>
<b><u>Operating Expenses</u></b>					
Professional and Contractual	247	12,320	4,500	4,500	4,500
Communications	1,412	2,585	3,089	3,089	3,006
Utilities	7,790	7,682	8,507	8,507	8,322
Rentals and Leases	460	652	1,127	1,127	1,127
Insurance	8,345	9,136	9,886	9,866	10,064
Repairs and Maintenance	56,099	32,363	24,100	24,100	26,150
Operating Supplies	22,324	7,885	19,584	19,584	18,620
Unleaded and Diesel Fuel	2,186	8,138	9,575	9,575	7,714
Vehicle Replacement	15,229	22,511	17,619	17,619	39,433
Other	16,341	11,551	27,340	27,340	27,140
<b>Total Operating Expenses</b>	<u>130,433</u>	<u>114,823</u>	<u>125,327</u>	<u>125,307</u>	<u>146,076</u>
<b><u>Depreciation</u></b>	505	6,661	-	-	-
<b><u>Transfers &amp; Reserve</u></b>					
Transfers to Other Funds	2,790	4,743	4,743	4,743	4,743
Reserve for Contingency	-	-	14,272	14,470	-
<b>Total Transfers &amp; Reserve</b>	<u>2,790</u>	<u>4,743</u>	<u>19,015</u>	<u>19,213</u>	<u>4,743</u>
<b>TOTAL EXPENSES</b>	<b>\$ 564,736</b>	<b>\$ 514,963</b>	<b>\$ 603,701</b>	<b>\$ 603,701</b>	<b>\$ 640,304</b>

# Medical Insurance Fund (510)

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## **Description**

Effective October 1, 2006 the City of Oviedo established a self-insurance program for the payment of health and medical claims, long term disability and life insurance. The fund is operated on cost reimbursement and break-even basis and accounts for the City's and employees' contributions for health insurance, medical claims and premiums, claims processing and administration, and costs associated with the wellness program and the operation of the wellness facility. The fund is managed by the City with the assistance of a third-party broker.

The City is committed to providing comprehensive yet cost effective health benefits to its employees. Each year staff explores new ways to reduce group claims and mitigate the impact of medical trends in order to provide an affordable health insurance program. In recent years, the program has experienced significant reductions in costs as a result of adding a wellness incentive program to reward positive steps made by employees to better their health; providing preventive care and health screenings; providing long-term health education and maintenance; and through efficient management of employee's health at the on-site Wellness Clinic.

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

## **Goals**

4.6 Prioritize Good Risk Management and Safety Training Initiatives.

## **Department Objectives**

- Develop Continuity of Operations Plans (COOPs) within each department.
- Optimize safety training to refresh the importance of good management and safety practices.
- Evaluate potential enhancements to annual safety audits.
- Cultivate a strong work safety culture that rewards and recognizes employees that practice operations in a safe manner while minimizing liability exposure.

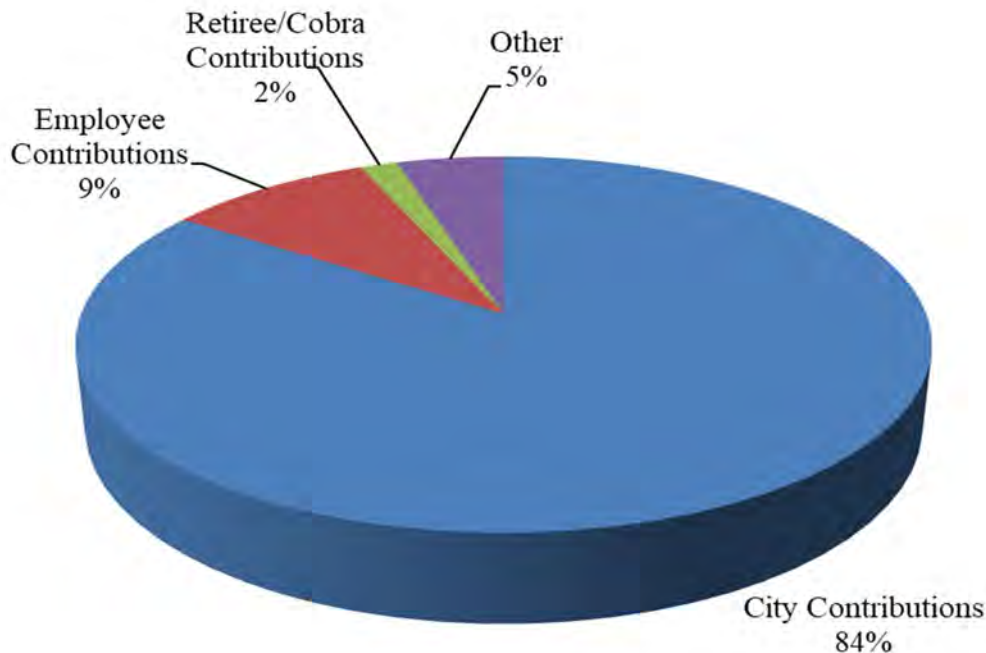
## **Accomplishments**

- Refer to the Strategic Plan beginning on page 32.

# Medical Insurance Fund (510)

## Revenue Summary by Major Account Category

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b>Internal Service Charges</b>					
City Contribution/Employee Health	2,566,464	3,203,516	3,522,122	3,522,122	3,356,249
City Contribution/Dependent Health	1,879,116	1,949,984	1,798,269	1,798,269	1,793,479
Employee Contribution/Dependent Health	568,131	553,508	539,029	539,029	557,499
Retiree/Cobra Contribution	112,232	101,362	119,135	119,135	100,107
Charges for Services - Other	99,534	108,360	117,199	117,199	129,811
<b>Total Internal Service Charges</b>	<b>5,225,477</b>	<b>5,916,730</b>	<b>6,095,754</b>	<b>6,095,754</b>	<b>5,937,145</b>
<b>Non-Operating Revenues</b>					
Interest Earnings	210,757	322,229	20,000	20,000	50,000
Miscellaneous	443,152	772,715	50,000	50,000	50,000
Appropriated Fund Balance	-	-	-	1,221,257	58,639
<b>Total Non-Operating Revenues</b>	<b>653,909</b>	<b>1,094,944</b>	<b>70,000</b>	<b>1,291,257</b>	<b>158,639</b>
<b>TOTAL REVENUES</b>	<b>\$5,879,386</b>	<b>\$7,011,674</b>	<b>\$6,165,754</b>	<b>\$7,387,011</b>	<b>\$6,095,784</b>



Medical Insurance Fund Revenues by Source:	FY 2025 26 Proposed	FY 2024 25 Adopted	Variance
City Contributions	\$ 5,149,728	\$ 5,320,391	\$ (170,663)
Employee Contributions	557,499	539,029	18,470
Retiree/Cobra Contributions	100,107	119,135	(19,028)
Other	288,450	187,199	101,251
<b>Total</b>	<b>\$ 6,095,784</b>	<b>\$ 6,165,754</b>	<b>\$ (69,970)</b>

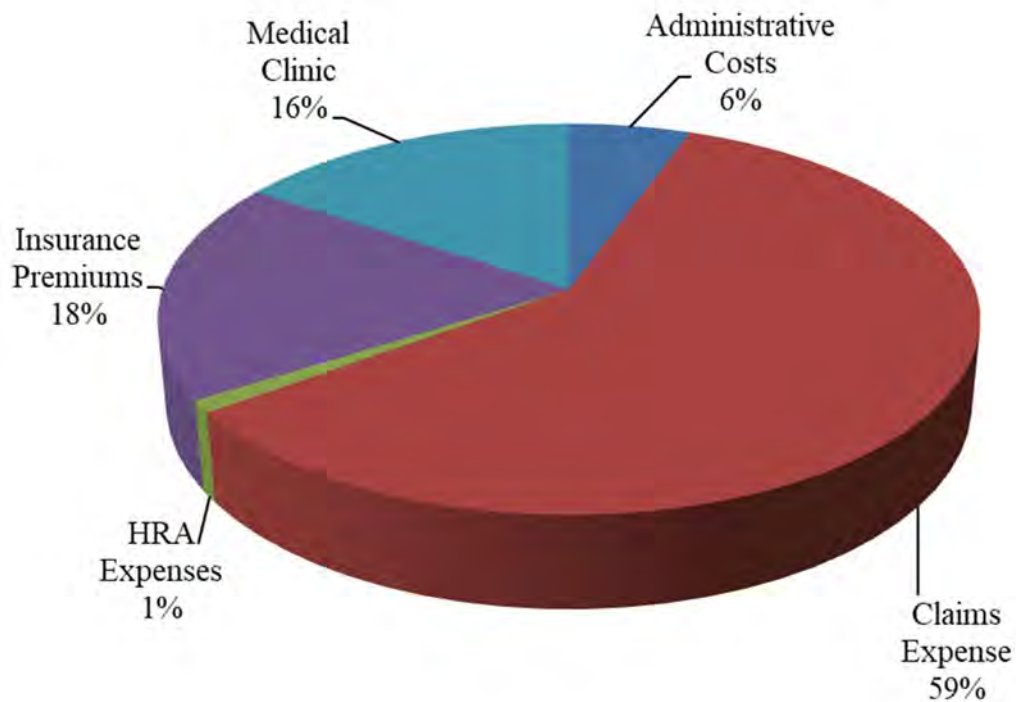
# Medical Insurance Fund (510)

## Expense Summary by Major Account Category

EXPENSE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Administrative Costs</u></b>					
Claims Processing and Administration	269,582	287,913	317,088	317,088	321,039
Accounting/Auditing/Actuary	9,000	-	15,000	15,000	15,000
Health Reimbursement Account	21,641	33,307	60,000	60,000	60,000
Contractual Services	1,201	1,191	1,200	1,200	1,206
Other Administrative Expenses	1,214	1,332	1,082	1,082	1,107
<b>Total Administrative Costs</b>	<b>302,638</b>	<b>323,743</b>	<b>394,370</b>	<b>394,370</b>	<b>398,352</b>
<b><u>Claims Expenses/Liabilities</u></b>					
Shock Claims	882,719	966,517	1,250,000	1,201,500	1,150,000
Pharmacy Benefit Program	13,547	67,009	50,000	98,500	125,000
Inpatient Claims	750,744	1,286,988	1,000,000	1,000,000	1,000,000
Other Medical Claims	11,219	12,836	50,000	50,000	50,000
Outpatient Claims	95,995	146,944	100,000	100,000	125,000
Pharmacy Claims	447,478	616,605	400,000	400,000	400,000
Specialist Claims	761,909	745,771	700,000	700,000	775,000
IBNR Claims	4,971	(77,330)	-	-	-
<b>Total Claims Expenditures</b>	<b>2,968,582</b>	<b>3,765,340</b>	<b>3,550,000</b>	<b>3,550,000</b>	<b>3,625,000</b>
<b><u>Insurance Premiums</u></b>					
Individual Excess Loss & Aggregate	663,273	659,188	839,230	839,230	985,804
Life Insurance	33,729	36,558	39,654	39,654	43,925
Long Term Disability	65,976	71,767	77,643	77,643	85,886
<b>Total Insurance Premiums</b>	<b>762,978</b>	<b>767,513</b>	<b>956,527</b>	<b>956,527</b>	<b>1,115,615</b>
<b><u>Operating Expenses</u></b>					
Professional and Contractual	627,382	545,515	674,999	674,999	701,909
Communications	3,102	1,828	7,978	7,978	5,887
Utilities	9,219	8,657	9,421	9,421	9,726
Repairs and Maintenance	1,778	-	-	-	-
Operating Supplies	192,710	152,140	183,737	222,064	199,295
Other	38,370	(5,726)	35,000	35,000	40,000
<b>Total Operating Expenses</b>	<b>872,561</b>	<b>702,414</b>	<b>911,135</b>	<b>949,462</b>	<b>956,817</b>
<b><u>Transfers &amp; Reserve</u></b>					
Reserve for Contingency	-	-	353,722	328,827	-
<b>Total Transfers &amp; Reserve</b>	<b>-</b>	<b>-</b>	<b>353,722</b>	<b>328,827</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$4,906,759</b>	<b>\$5,559,010</b>	<b>\$6,165,754</b>	<b>\$7,387,011</b>	<b>\$6,095,784</b>

# Medical Insurance Fund (510)

## Expense Summary by Major Account Category



Medical Insurance Fund Expenses by Category:	FY 2025 26 Proposed	FY 2024 25 Adopted	Variance
Administrative Costs	\$ 338,352	\$ 334,370	\$ 3,982
Claims Expense	3,625,000	3,550,000	75,000
HRA Expenses	60,000	60,000	-
Insurance Premiums	1,115,615	956,527	159,088
Medical Clinic	956,817	911,135	45,682
Reserve for Contingency	-	353,722	(353,722)
<b>Total</b>	<b>\$ 6,095,784</b>	<b>\$ 6,165,754</b>	<b>\$ (69,970)</b>



# 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

4.4 Become More Fiscally Sustainable Each Year to Provide Adequate Funding for All Departments.

## Department Objectives

- Annually assess and update the fee structure to ensure the city's needs are met and appropriately reflect operational costs across departments.

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Non-Operating Revenues</u></b>					
Interfund Transfers	250,000	425,000	425,000	425,000	425,000
<b>Total Non-Operating Revenues</b>	<b>250,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 250,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>

EXPENSE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Operating Expenses</u></b>					
Insurance	250,002	424,999	425,000	425,000	425,000
<b>Total Operating Expenses</b>	<b>250,002</b>	<b>424,999</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 250,002</b>	<b>\$ 424,999</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>

# IT Internal Service Fund (520)

## Description

The Information Technology (IT) is a support service fund 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.

Additionally, IT supports all Central Square enterprise software applications used by various City departments, such as building permits, cash receipts, customer information systems, fixed assets, accounting/budgeting, land management, occupational licenses, purchasing/inventory, payroll/personnel, and fleet management. With its transition to an internal service fund in FY2024-25, IT now ensures more efficient, centralized service delivery and cost recovery across all City departments.



## Personnel Summary

	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	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	1.00	1.00	1.00	1.00	0.00
IT Technician	1.00	0.00	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	2.00	2.00	0.00
<b>Total</b>	<b>7.00</b>	<b>7.000</b>	<b>7.000</b>	<b>8.000</b>	<b>8.000</b>	<b>0.00</b>

## Goals

4.1 Enhance the City's Use of Technological Tools to Advance Efficiencies.

## Department Objectives

- Develop a transition plan to replace the Enterprise-Wide software.
- Develop a strategy to employ the best practices in cyber security to protect the city's network.

# IT Internal Service Fund (520)

- Continue to evaluate HR software options to enhance HR efficiency for all functions.
- Identify steps to streamline Development Services application review time by optimizing the electronic plan review software by integrating Enterprise-Wide software.
- Develop an Artificial Intelligence use Standard Operating Procedure.

## Performance Measurements

### Legend

Workload = Level of Productivity

Strategic Focus Area							
<b>4. High Performance Governance</b> - Identify and perform best practices that lead to strong communication, increased efficiency, and develop high levels of community confidence and trust.							
Goal	Department Objective	Strategy/Measure	Performance Indicator	2022 23 Actual	2023 24 Actual	2024 25 Target	2025-26 Target
4.1	Develop a strategy to employ the best practices in cyber security to protect the city's network.	Total Non-Virtual services supported by IT	Workload	13	12	12	15
		Total Virtual services supported by IT	Workload	50	47	45	45
		Total # Non Virtualized WS supported by IT	Workload	234	248	248	248
		Total # Virtualized WS supported by IT	Workload	64	59	55	55

## Accomplishments

- Refer to the Strategic Plan beginning on page 32.

## Budget Highlights

The FY 2025-26 Proposed Budget of \$2,525,042, is an increase of \$161,985, or 6.85%, over FY 2024-25 Adopted Budget of \$2,363,057. Significant changes to the FY 2025-26 Proposed Budget include the following:

- 4% Wage increase for General Government employees;
- 10% Workers Compensation and General Liability Insurance premium increases;
- Increase in funding for the vehicle replacement plan;
- Increase in annual software maintenance costs.

# IT Internal Service Fund (520)

REVENUE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Non-Operating Revenues</u></b>					
Interfund Transfers	-	21,426	2,363,057	2,438,163	2,525,042
Appropriated Fund Balance	-	-	-	20,729	-
<b>Total Non-Operating Revenues</b>	-	21,426	2,363,057	2,458,892	2,525,042
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 21,426</b>	<b>\$ 2,363,057</b>	<b>\$ 2,458,892</b>	<b>\$ 2,525,042</b>

EXPENSE GROUPING	FY 2022 23 Actual	FY 2023 24 Actual	FY 2024 25 Adopted	FY 2024 25 Amended	FY 2025 26 Proposed
<b><u>Personnel Services</u></b>					
Salaries & Wages	-	170	745,671	745,671	779,844
Benefits	-	525	164,602	164,568	161,042
<b>Total Personnel Services</b>	-	695	910,273	910,239	940,886
<b><u>Operating Expenses</u></b>					
Professional and Contractual	-	-	90,000	120,000	88,560
Communications	-	-	48,857	54,017	54,133
Utilities	-	-	8,842	8,842	9,003
Rentals and Leases	-	-	3,594	3,594	3,594
Insurance	-	-	5,040	5,029	5,544
Repairs and Maintenance	-	-	1,200,198	1,221,327	1,280,921
Operating Supplies	-	-	34,046	34,046	27,904
Unleaded and Diesel Fuel	-	-	500	500	300
Vehicle Replacement	-	-	6,426	6,426	6,994
Other	-	-	55,281	55,281	54,143
<b>Total Operating Expenses</b>	-	-	1,452,784	1,509,062	1,531,096
<b><u>Transfers &amp; Reserve</u></b>					
Transfers to Other Funds	-	-	-	-	-
Reserve for Contingency	-	-	-	39,591	53,060
<b>Total Transfers &amp; Reserve</b>	-	-	-	39,591	53,060
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 695</b>	<b>\$ 2,363,057</b>	<b>\$ 2,458,892</b>	<b>\$ 2,525,042</b>

## 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

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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.



# Ten Year Capital Improvements Program (CIP)

## Project Summary and Operating Budget Impact

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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 \$199 million for infrastructure and community improvements of which \$18 million is requested for FY 2025-26.

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 FY2025-26 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:** This fund supports capital requests submitted by departments within the General Fund that do not have a dedicated funding source. Projects are funded based on availability and prioritized according to the Capital Improvement Planning Guidelines. For the Fiscal Year 2025-26 Proposed Budget, funding is currently allocated to the following capital projects:

**Strategic Focus Area:** Public Health and Safety

**Goal: 1.1** Expand Public Safety Services Efficiencies

CIP Project: New Code Enforcement Vehicle, \$44,854

CIP Project: Public Safety Window Replacement, \$187,000

**Goal: 1.3** Reduce Safety Liabilities Within the City

CIP Project: Drone, \$60,000

CIP Project: Mobile Vehicle Barriers, \$120,000

CIP Project: City Hall Chiller Replacement, \$90,000

CIP Project: Playground Structure/PIP, \$110,117

# Ten Year Capital Improvements Program (CIP)

## Project Summary and Operating Budget Impact

---

**Strategic Focus Area:** Recreation Arts & Culture

**Goal: 5.1** Provide a Wide range of inclusive and accessible recreational activities

CIP Project: Artificial Turf Installation - CLP Side Lawn, \$38,100

CIP Project: Round Lake Park North Tennis Ct Rebuild, \$139,700

### Special Revenue Funds 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 2025-26 are listed below:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.2** Advance and Resilience of Existing Infrastructure

- CIP Project: Franklin Street Extension, \$1,485,516
- CIP Project: Sweetwater Creek Water Quality Projects, \$75,000
- CIP Project: Sweetwater Creek Trail/Multi Use Path, \$75,000

**Fund 102:** The Transportation Impact Fee Fund is a funding source for planning, design and construction of new and expanded roadway improvements to the City's classified roadway system. In 2025 the Transportation Impact Fee was replaced by a Mobility Fee that will support a broader range of mobility projects. The following Transportation Impact Fee projects are included in FY2025-26 Proposed Budget:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.4** Enhance Mobility throughout the city

- CIP Project: Lockwood Blvd Right Lane Extension, \$150,000

**Fund 105:** Roadway Improvement projects for the construction of new roads, and the reconstruction and resurfacing of existing paved roads that increase capacity are eligible for funding from the Local Option Gas Tax Fund. The FY 2025-26 Proposed CIP includes:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.4** Enhance Mobility throughout the city

- CIP Project: Pedestrian Improvements - S Lake Jessup Av/Smith St, \$45,000
- CIP Project: Dovera Rd/Oviedo Mall Blvd., \$100,000

**Fund 109:** The following Recreation & Parks Impact Fee projects are proposed for FY 2025-26:

**Strategic Focus Area:** Recreation Arts and Culture

**Goal: 5.1** Provide a Wide range of inclusive and accessible recreational activities

- CIP Project: Riverwoods Park FCT Management Plan, \$280,000

# Ten Year Capital Improvements Program (CIP)

## Project Summary and Operating Budget Impact

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**Fund 150:** The Street Light Fund is a special revenue fund created to segregate projects funded by the street light assessment. The FY 2025-26 Proposed Budget includes the following project:

**Strategic Focus Area:** Public Health and Safety

**Goal:** 1.3 Reduce Safety Liabilities Within the City

- CIP Project: Mitchell Hammock Rd Street Lights Ph 2, \$250,000

### **Capital Project Funds Projects**

**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. The following are included in the FY 2025-26 Budget:

**Strategic Focus Area:** Public Health and Safety

**Goal:** 1.1 Expand Public Safety Services Efficiencies

- CIP Project: Police, Public Works, Recreation and Parks and Fleet vehicle replacements, \$1,272,000

**Fund 305:** Projects proposed for funding by the Fourth Generation Sales Tax Fund for FY 2025-26 include:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal:** 2.4 Enhance Mobility throughout the city

- CIP Project: SR426/CR419 Phase 3 Widening, \$600,000
- CIP Project: Doctors Dr/Doctors Ct Feasibility Study, \$50,000

**Goal:** 2.2 Advance and Resilience of Existing Infrastructure

- CIP Project: Reed Avenue Streets Study, \$100,000

The operational section of Fund 305 includes sidewalk repairs and annual resurfacing.

**Fund 320:** The major expenses for this fund are the replacement of City owned computers, servers, and other technological equipment. No capital purchases are proposed for the FY 2025-26 budget. The operating section includes the annual replacement of laptop, desktops, Toughbook computer replacement, and network infrastructure.

# Ten Year Capital Improvements Program (CIP)

## Project Summary and Operating Budget Impact

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### Enterprise Funds Projects

**Fund 401:** The Water/Wastewater Operating Fund funds various projects for the Water and Sewer utility system. Projects for FY 2025-26 have been identified and are funded in the proposed budget:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.1** Improve the City's Utility Efficiency and Secure Sustainable resources

- CIP Project: OWRF Reject Pump & FM, \$2,500,000
- CIP Project: Public Works Complex Phase 3, \$32,000
- CIP Project: Alafaya-Chapman Water Main, \$25,000
- CIP Project Long Acres Force Main Improvement, \$75,000
- CIP Project: Lockwood Master Lift Station Ph2, \$85,000
- CIP Project: Disk Filters, \$2,400,000
- CIP Project: AM Jones Storage Improvements, \$330,750
- CIP Project: Aeration Scrubber Manholes, \$157,000

**Fund 406:** The renewal and replacement fund expenditures for FY 2025-26 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 wells; and general repair and maintenance. **Water Distribution** system projects include repair and maintenance of fire hydrants; commercial and residential meter replacements; residential meter maintenance and replacement, 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 Water and Wastewater Utility. The FY 2025-26 Proposed Budget includes funding for the replacement of: six (6) Ford F-150, and two (2) Ford F-250.

# Ten Year Capital Improvements Program (CIP)

## Project Summary and Operating Budget Impact

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**Fund 408:** Supports capital expansion of the water system. For the FY2025-26 Proposed Budget the following project is included:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.1** Improve the City's Utility Efficiency and Secure Sustainable resources

- CIP Project: WMHWTP Advanced Water Treatment, \$500,000

Replacement of new meters are included in the operation section of the Water Impact Fee Fund (408).

**Fund 409:** Capital expansions are funded from the Sewer Impact Fee Fund (409). The following project is proposed for funding in FY2025-26:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.1** Improve the City's Utility Efficiency and Secure Sustainable resources

- CIP Project: Citywide Wastewater Master Plan, \$250,000

**Fund 410:** Stormwater projects address infrastructure deficiency and maintenance issues as a result of the aging infrastructure. The following project is included in the FY 2025-26 Proposed Budget:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.2** Advance and Resilience of Existing Infrastructure

- CIP Project: Stormwater Camera Truck, \$306,063

**Fund 411:** This fund is supported by debt financing to implement priority projects identified in the Stormwater Rate Study. Projects address infrastructure deficiencies and system improvements aligned with the City's long-term stormwater management strategy. Projects in the FY 2025-26 Proposed Budget include:

**Strategic Focus Area:** Resilient Infrastructure & Natural Environment

**Goal: 2.2** Advance and Resilience of Existing Infrastructure

- CIP Project: Pipelining, \$826,250

**Goal: 2.3** Improve the Overall Quality of Stormwater within the City

- CIP Project: Pond 3 McKinleys Mill Repair, \$78,750
- CIP Project: Alafaya Woods Ditch 30 Erosion Protection, \$175,569
- CIP Project: Lift Station 520 Ditch and Access Rd Culvert Repair, \$99,225
- CIP Project: Alafaya Woods Pond 90 Retrofit, \$915,075
- CIP Project: Boston Hill Drainage Improvements, \$490,875
- CIP Project: Riverside Park Shoreline (Little Econ River) Protection, \$372,488

# Ten Year Capital Improvements Program (CIP)

## Project Summary and Operating Budget Impact

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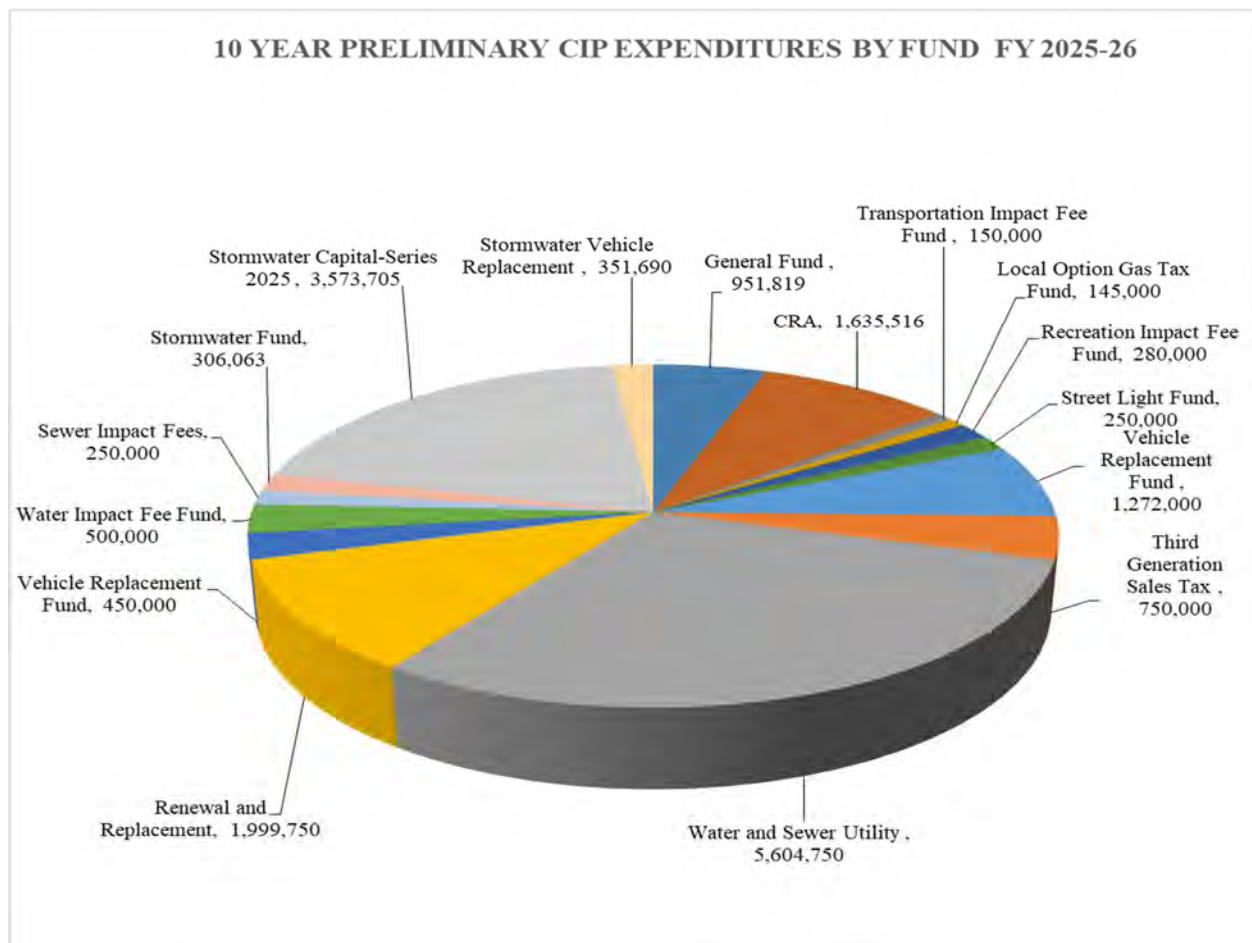
- CIP Project: Mission Road Area Drainage Improvements, \$110,250
- CIP Project: Alafaya Woods Blvd Culvert at Sugarberry Pond, \$80,000
- CIP Project: Twin Oaks Pond Repair, \$78,549
- CIP Project: Windy Pine Way Culvert Repair, \$121,805
- CIP Project: S. Lake Jessup and Clark St Flood Abatement, \$121,551
- CIP Project: Division Street (N) BMP and Drainage Improvements, \$103,318

**Fund 412:** The Vehicle and Equipment Replacement Fund 412 is a capital fund that accounts for replacement purchases of vehicles and equipment for the Stormwater fund. The FY 2025-26 Proposed Budget includes funding for the replacement of : two (2) mowers, one (1) Ford F-550 Dump truck, and one (1) Bobcat.



# Ten Year CIP Summary by Fund

10 YEAR CIP EXPENDITURES BY FUND					
		FY 2025-26	% of Total	10 Year Outlook	% of Total
001	General Fund	951,819	5.15%	18,463,263	9.27%
015	CRA	1,635,516	8.85%	1,635,516	0.82%
102	Transportation Impact Fee Fund	150,000	0.81%	150,000	0.08%
105	Local Option Gas Tax Fund	145,000	0.79%	2,414,000	1.21%
109	Recreation Impact Fee Fund	280,000	1.52%	280,000	0.14%
150	Street Light Fund	250,000	1.35%	250,000	0.13%
302	Vehicle Replacement Fund	1,272,000	6.89%	16,973,000	8.52%
305	Fourth Generation Sales Tax	750,000	4.06%	14,450,000	7.26%
320	Technology Replacement Fund	-	0.00%	2,710,000	1.36%
401	Water and Sewer Utility	5,604,750	30.34%	71,864,338	36.09%
406	Renewal and Replacement	1,999,750	10.83%	21,992,078	11.04%
407	Vehicle Replacement Fund	450,000	2.44%	9,875,395	4.96%
408	Water Impact Fee Fund	500,000	2.71%	1,442,541	0.72%
409	Sewer Impact Fees	250,000	1.35%	250,000	0.13%
410	Stormwater Fund	306,063	1.66%	27,150,866	13.63%
411	Stormwater Capital-Series 2025	3,573,705	19.35%	5,496,474	2.76%
412	Stormwater Vehicle Replacement	351,690	1.90%	3,735,001	1.88%
<b>Total</b>		<b>18,470,293</b>	<b>100%</b>	<b>199,132,472</b>	<b>100%</b>



# Ten Year CIP Expenditure by Fund

## Total Government Expenditure Summary

CIP SUMMARY	FY 25/26 Proposed	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29 30 Projected	FY 31 35 Projected	Total
<b>Grand Total</b>	<b>\$ 18,470,293</b>	<b>\$ 43,237,407</b>	<b>\$ 60,130,268</b>	<b>\$ 14,032,469</b>	<b>\$ 13,728,525</b>	<b>\$ 49,533,510</b>	<b>\$199,132,472</b>
<b>USE OF FUNDS</b>							
General Fund	951,819	10,769,137	2,379,100	1,112,000	2,012,500	1,238,707	18,463,263
Development Services	44,854	108,000	-	-	-	-	152,854
Fire	54,625	6,946,856	1,010,000	160,000	488,000	558,207	9,217,688
Police	190,000	159,000	192,000	335,000	1,467,500	504,000	2,847,500
Recreation and Parks	662,340	3,555,281	1,177,100	617,000	57,000	176,500	6,245,221
CRA	1,635,516	-	-	-	-	-	1,635,516
Local Option Gas Tax Fund	145,000	475,000	475,000	475,000	475,000	369,000	2,414,000
Recreation Impact Fee Fund	280,000	-	-	-	-	-	280,000
Street Light Fund	250,000	-	-	-	-	-	250,000
Vehicle Replacement Fund-Gen Gov	1,272,000	5,332,000	1,610,000	1,199,000	1,160,000	6,400,000	16,973,000
4th Generation Sales Tax Fund	750,000	1,700,000	1,500,000	1,500,000	1,500,000	7,500,000	14,450,000
Technology Replacement Fund	-	580,000	190,000	335,000	200,000	1,405,000	2,710,000
Utility Funds	8,804,500	17,412,127	50,625,548	6,369,765	3,747,123	18,465,289	105,424,352
Stormwater Fund	4,231,458	6,969,143	3,350,620	3,041,704	4,633,902	14,155,514	36,382,341

CIP SUMMARY	FY 25/26 Proposed	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29 30 Projected	FY 31 35 Projected	Total
<b>Grand Total</b>	<b>\$ 18,470,293</b>	<b>\$ 43,237,407</b>	<b>\$ 60,130,268</b>	<b>\$ 14,032,469</b>	<b>\$ 13,728,525</b>	<b>\$ 49,533,510</b>	<b>\$199,132,472</b>
<b>SOURCE OF FUNDS</b>							
General Fund (001)	951,819	10,769,137	2,379,100	1,112,000	2,012,500	1,238,707	18,463,263
CRA Fund (015)	1,635,516	-	-	-	-	-	1,635,516
Local Option Gas Tax Fund (105)	145,000	475,000	475,000	475,000	475,000	369,000	2,414,000
Recreation Impact Fee Fund (109)	280,000	-	-	-	-	-	280,000
Street Light Fund (150)	250,000	-	-	-	-	-	250,000
Vehicle Replacement Fund (302)	1,272,000	5,332,000	1,610,000	1,199,000	1,160,000	6,400,000	16,973,000
Fourth Generation Sales Tax (305)	750,000	1,700,000	1,500,000	1,500,000	1,500,000	7,500,000	14,450,000
Technology Replacement Fund (320)	-	580,000	190,000	335,000	200,000	1,405,000	2,710,000
Water and Sewer Utility (401)	3,104,750	7,281,926	975,713	-	134,010	1,758,876	13,255,275
Renewal and Replacement (406)	1,999,750	1,946,813	2,007,778	2,071,792	2,139,007	11,826,938	21,992,078
Vehicle Replacement Fund (407)	450,000	1,157,625	1,215,506	1,276,282	1,340,096	4,435,886	9,875,395
Water Impact Fee Fund (408)	500,000	115,763	121,551	127,628	134,010	443,589	1,442,541
Stormwater Fund (410)	306,063	324,135	340,342	1,455,872	4,164,869	12,518,529	19,109,810
SW Capital-Series 2025 (411)	3,573,705	1,922,769	-	-	-	-	5,496,474
SW Vehicle Replacement (412)	351,690	405,169	425,425	446,699	469,033	1,636,985	3,735,001
New Debt - Utilities	2,500,000	6,910,000	46,305,000	2,894,063	-	-	58,609,063
New Debt - Stormwater	-	4,317,070	2,584,853	1,139,133	-	-	8,041,056

# Funded FY 2025-26 CIP and Capital Outlay

## Total Government Summary by Department and Funding Source

2025 26 FUNDED CIP AND CAPITAL OUTLAY BY DEPARTMENT											
Prj. Type [1]	Department	Gen Fund	CRA	Gas Tax Fund	Capital Expansion Funds [2]	Street Ligh Fund	Veh Repl Fund	4th Gen Sales Tax Fund	Utility Funds [3]	Stormwt Fund [4]	TOTAL
	<b>Development Services</b>	<b>44,854</b>	-	-	-	-	-	-	-	-	<b>44,854</b>
CIP	New Code Enforcement Vehicle	44,854	-	-	-	-	-	-	-	-	44,854
	<b>Fire</b>	<b>54,625</b>	-	-	-	-	-	-	-	-	<b>54,625</b>
CO	800mhz Portable Radios	44,625	-	-	-	-	-	-	-	-	44,625
CO	Station 48 Patio Enclosure	10,000	-	-	-	-	-	-	-	-	10,000
	<b>Police</b>	<b>190,000</b>	-	-	-	-	<b>764,000</b>	-	-	-	<b>954,000</b>
CIP	Drone	60,000	-	-	-	-	-	-	-	-	60,000
CIP	Mobile Vehicle Barriers	120,000	-	-	-	-	-	-	-	-	120,000
CO	Speed Measurement Trailer	10,000	-	-	-	-	-	-	-	-	10,000
CO	Police Vehicle Replacement	-	-	-	-	-	764,000	-	-	-	764,000
	<b>Parks</b>	<b>662,340</b>	-	-	<b>280,000</b>	-	<b>248,000</b>	-	-	-	<b>1,190,340</b>
CIP	Public Safety Window Replacement	187,000	-	-	-	-	-	-	-	-	187,000
CIP	Artificial Turf Installation - CLP Side Lawn	38,100	-	-	-	-	-	-	-	-	38,100
CIP	City Hall Chiller Replacement	90,000	-	-	-	-	-	-	-	-	90,000
CIP	Round Lake Park North Tennis Ct Rebuild	139,700	-	-	-	-	-	-	-	-	139,700
CIP	Playground Structure/PIP	110,117	-	-	-	-	-	-	-	-	110,117
CO	OSC Softball Field Electirc Rack Repair	11,000	-	-	-	-	-	-	-	-	11,000
CO	Scoreboard Replacement	17,065	-	-	-	-	-	-	-	-	17,065
CO	Dingo-Parks Equipment	56,946	-	-	-	-	-	-	-	-	56,946
CO	Cleaning/Vac System for Parks	5,312	-	-	-	-	-	-	-	-	5,312
CO	CLP Swan Boat Replacement	7,100	-	-	-	-	-	-	-	-	7,100
CIP	Riverwoods Park FCT Management Plan	-	-	-	280,000	-	-	-	-	-	280,000
CO	Recreation and Parks Vehicle Replacement	-	-	-	-	-	248,000	-	-	-	248,000
	<b>Public Works</b>	-	<b>1,635,516</b>	<b>145,000</b>	<b>150,000</b>	<b>250,000</b>	<b>110,000</b>	<b>750,000</b>	-	-	<b>3,040,516</b>
CIP	Franklin Street Extension	-	1,485,516	-	-	-	-	-	-	-	1,485,516
CIP	Sweetwater Creek Water Quality Projects	-	75,000	-	-	-	-	-	-	-	75,000
CIP	Sweetwater Creek Trail/Multi Use Path	-	75,000	-	-	-	-	-	-	-	75,000
		-	-	-	-	-	-	-	-	-	-
CIP	Lockwood Blvd Right Lane Extentsion	-	-	-	150,000	-	-	-	-	-	150,000
		-	-	-	-	-	-	-	-	-	-
CIP	Pedestrian Imp - S Lake Jessup Av/Smith St	-	-	45,000	-	-	-	-	-	-	45,000
CIP	Dovera Rd/Oviedo Mall Blvd	-	-	100,000	-	-	-	-	-	-	100,000
		-	-	-	-	-	-	-	-	-	-
CIP	Mitchell Hammock Rd Street Lights Ph 2	-	-	-	-	250,000	-	-	-	-	250,000
		-	-	-	-	-	-	-	-	-	-
CO	Public Works Vehicle Replacement	-	-	-	-	-	110,000	-	-	-	110,000
CIP	SR426/CR419 Phase 3 Widening	-	-	-	-	-	-	600,000	-	-	600,000
CIP	Doctors Dr/Doctors Ct Feasibility Study	-	-	-	-	-	-	50,000	-	-	50,000
CIP	Reed Avenue Streets Study	-	-	-	-	-	-	100,000	-	-	100,000

# Funded FY 2025-26 CIP and Capital Outlay

## Total Government Summary by Department and Funding Source

2025 26 FUNDED CIP AND CAPITAL OUTLAY BY DEPARTMENT (CONTINUED)											
Prj. Type [1]	Department	Gen Fund	CRA	Gas Tax Fund	Capital Expansion Funds [2]	Street Ligh Fund	Veh Repl Fund	4th Gen Sales Tax Fund	Utility Funds [3]	Stormwt Fund [4]	TOTAL
	<b>Utilities</b>	-	-	-	-	-	-	-	<b>8,804,500</b>	-	<b>8,804,500</b>
CIP	OWRF Reject Pump & FM	-	-	-	-	-	-	-	2,500,000	-	2,500,000
CIP	WMHWTP Advanced Water Treatment	-	-	-	-	-	-	-	500,000	-	500,000
CIP	Public Works Complex Phase 3	-	-	-	-	-	-	-	32,000	-	32,000
CIP	Alafaya-Chapman Water Main	-	-	-	-	-	-	-	25,000	-	25,000
CIP	Long Acres Force Main Improvement	-	-	-	-	-	-	-	75,000	-	75,000
CIP	Lockwood Master Lift Station Ph2	-	-	-	-	-	-	-	85,000	-	85,000
CIP	Disk Filters	-	-	-	-	-	-	-	2,400,000	-	2,400,000
CIP	Citywide Wastewater Master Plan	-	-	-	-	-	-	-	250,000	-	250,000
CIP	Renewal and Replacement	-	-	-	-	-	-	-	1,999,750	-	1,999,750
CIP	AM Jones Storage Improvements	-	-	-	-	-	-	-	330,750	-	330,750
CIP	Aeration Scrubber Manholes	-	-	-	-	-	-	-	157,000	-	157,000
CO	Vehicle Replacements (Utilities)	-	-	-	-	-	-	-	450,000	-	450,000
	<b>Stormwater</b>	-	-	-	-	-	-	-	-	<b>4,231,458</b>	<b>4,231,458</b>
CIP	Pipelining	-	-	-	-	-	-	-	-	826,250	826,250
CIP	Pond 3 McKinleys Mill Repair	-	-	-	-	-	-	-	-	78,750	78,750
CIP	Alafaya Woods Ditch 30 Erosion Protection	-	-	-	-	-	-	-	-	175,569	175,569
CIP	Lift Station 520 Ditch And Access Rd Culvert Rpr	-	-	-	-	-	-	-	-	99,225	99,225
CIP	Alafaya Woods Pond 90 Retrofit	-	-	-	-	-	-	-	-	915,075	915,075
CIP	Boston Hill Drainage Improvements	-	-	-	-	-	-	-	-	490,875	490,875
CIP	Stormwater Camera Truck	-	-	-	-	-	-	-	-	306,063	306,063
CIP	Riverside Park Shoreline(Little Econ River) Protection	-	-	-	-	-	-	-	-	372,488	372,488
CIP	Mission Road Area Drainage Improvements	-	-	-	-	-	-	-	-	110,250	110,250
CIP	Alafaya Woods Blvd Culvert At Sugarberry Pond	-	-	-	-	-	-	-	-	80,000	80,000
CIP	Twin Oaks Pond Repair	-	-	-	-	-	-	-	-	78,549	78,549
CIP	Windy Pine Way Culvert Repair	-	-	-	-	-	-	-	-	121,805	121,805
CIP	S. Lake Jessup and Clark St Flood Abatement	-	-	-	-	-	-	-	-	121,551	121,551
CIP	Division Street (N) BMP and Drainage Improvements	-	-	-	-	-	-	-	-	103,318	103,318
CO	Vehicle Replacements (Stormwater)	-	-	-	-	-	-	-	-	351,690	351,690
	<b>Fleet</b>	-	-	-	-	-	<b>150,000</b>	-	-	-	<b>150,000</b>
CO	Fleet Vehicle Replacement	-	-	-	-	-	150,000	-	-	-	150,000
	<b>TOTAL</b>	<b>951,819</b>	<b>1,635,516</b>	<b>145,000</b>	<b>430,000</b>	<b>250,000</b>	<b>1,272,000</b>	<b>750,000</b>	<b>8,804,500</b>	<b>4,231,458</b>	<b>18,470,293</b>

### Notes:

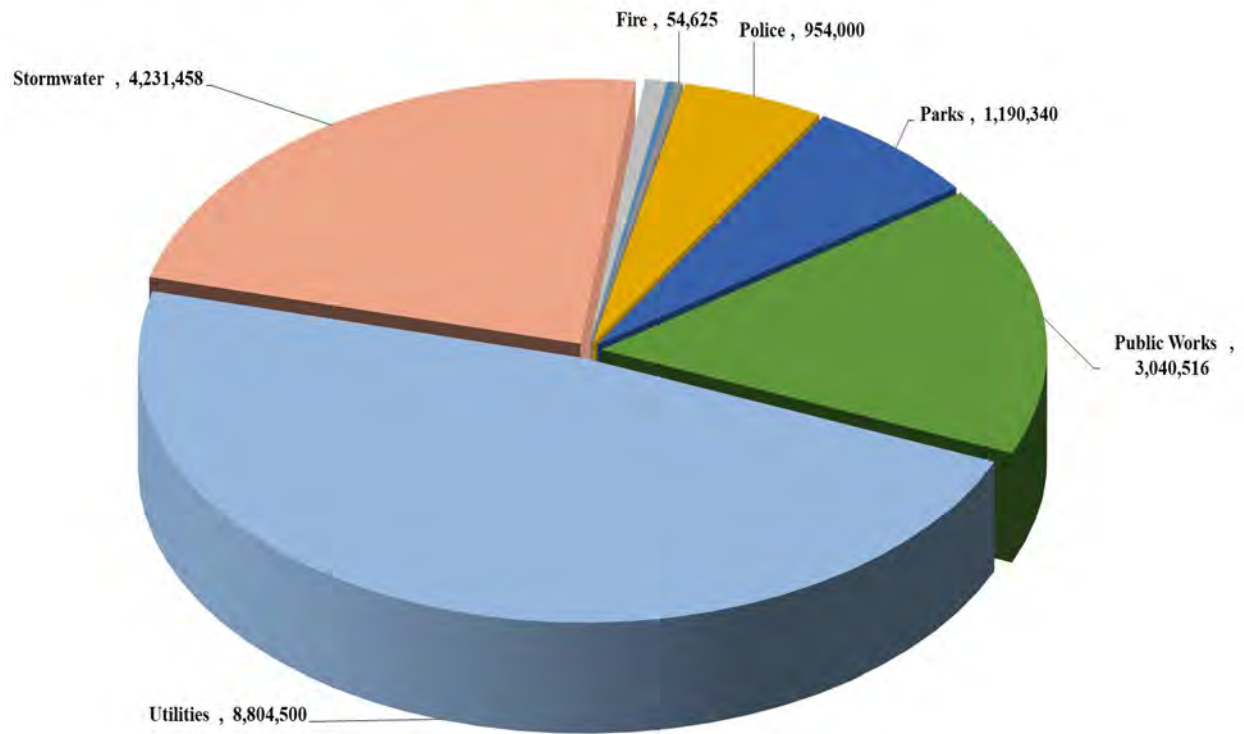
- [1] "CO" stands for Capital Outlay and "CIP" for Capital Improvement Program
- [2] Capital Expansion Funds include: Administrative Facilities Impact Fee Fund; Transportation Impact Fee Fund; Police Impact Fee Fund; Fire Impact Fee Fund; and Recreation Impact Fee Fund. Replacement Fund; and Sewer Impact Fee Fund.
- [3] 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.
- [4] Stormwater Funds include: Stormwater Operating; Stormwater Capital Series 2025 Fund; and Stormwater Vehicle Replacement Fund.

# Funded FY 2025-26 CIP and Capital Outlay

## Total Government Summary by Department and Funding Source

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Composition of Funded CIP and Capital Outlay



# Ten Year CIP

## General Fund (001) – Development Services

DEVELOPMENT SERVICES DEPARTMENT    GENERAL FUND    001									
[2]	Capital Project Name [3]	PY Appropriations	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
F	New Code Enforcement Vehicle	-	44,854	-	-	-	-	-	44,854
	Sustainability Plan	-	-	108,000	-	-	-	-	108,000
		-	-	-	-	-	-	-	-
Total Capital Projects		-	44,854	108,000	-	-	-	-	152,854
Capital Outlay									
N/A		-	-	-	-	-	-	-	-
Total Capital Outlay:		-	-	-	-	-	-	-	-
Total Capital			44,854	108,000					152,854
Source of Funds									
General Fund		-	44,854	108,000	-	-	-	-	152,854
New Debt		-	-	-	-	-	-	-	-
Total Source of Funds			44,854	108,000					152,854

**Notes:**

[1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.

[2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.



# Ten Year CIP Detail

## General Fund (001) – Development Services

### New Code Enforcement Vehicle

Department/Division	Development Svcs- Planning	Project #	
Project Location	TBD	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Continue to pursue the public safety building initiative and alternatives.		
Comprehensive Plan			
Element	Land Use Element		
Goal	1.1 Develop and Maintain sustainable mix of land uses		
Objective	Redevelopment of Blighted Areas		



**Description:** During the FY 24/25 there was a reorganization of the Code Enforcement Division, in which the Manager position was replaced by a Code Enforcement Supervisor position. This reorganization planned for the Code Enforcement Supervisor to also perform inspections of a designated section of the City. For that to happen, the Division needs a third vehicle. This third vehicle can also be used by the Planning and Development Review Staff, when they need to inspect construction sites. It is much better for Staff to use City-identified vehicles when inspecting properties or construction' sites. The vehicle requested is the same type of vehicle that the Code Enforcement officers currently have, an F-150 truck. The Fleet Coordinator provided the cost estimate for a F-150 truck.

<b>Project Costs</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	44,854	-	-	-	-	-	44,854
<b>Total Costs</b>	\$ -	\$ 44,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,854
<b>Source of Funds</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
General Fund	-	44,854	-	-	-	-	-	44,854
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 44,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,854
<b>Operational Impact</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## General Fund (001) – Police

POLICE DEPARTMENT    GENERAL FUND    001										
		PY								
[2]	Capital Project Name [3]	Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total	
F	Drone	-	60,000	-	-	-	60,000	-	120,000	
F	Mobile Vehicle Barriers	-	120,000	-	-	-	-	-	120,000	
	SRT Vehicle	-	-	-	-	-	-	300,000	300,000	
	Axon Body Cameras & Supporting Softw	-	-	-	-	-	1,400,000	-	1,400,000	
	Incident Command Trailer	-	-	-	-	200,000	-	-	200,000	
	Keytrack System	-	-	-	-	35,000	-	-	35,000	
	Polaris - Side by Side	-	-	-	30,000	-	-	-	30,000	
		-	-	-	-	-	-	-	-	
Total Capital Projects			-	180,000	-	30,000	235,000	1,460,000	300,000	2,205,000
Capital Outlay										
	License Plate Readers		-	-	60,000	-	-	-	60,000	
	Replacement Evidence Refrigerator/Freezer		-	-	-	-	-	10,000	10,000	
F	Speed Measurement Trailer		10,000	-	10,000	-	-	-	20,000	
	Replacement of Lasers/Radars		-	10,000	-	-	-	-	10,000	
	AED Replacement Pads & Batteries		-	7,000	7,000	7,000	7,500	24,000	52,500	
	SRT vests		-	-	65,000	-	-	-	65,000	
	Replacement K9's		-	20,000	-	25,000	-	65,000	110,000	
	Training Robot Replacement		-	-	20,000	-	-	-	20,000	
	SRT Rifles		-	20,000	-	-	-	35,000	55,000	
	Glock Replacement		-	60,000	-	-	-	-	60,000	
	Property & Evidence Shed Repl		-	-	-	-	-	10,000	10,000	
	Replace SRT Night Vision Equip.		-	-	-	50,000	-	-	50,000	
	Armored Plates (Patrol Rifle Vest)		-	-	-	-	-	40,000	40,000	
	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 Outlay:			-	10,000	159,000	162,000	100,000	7,500	204,000	642,500
Total Capital			190,000	159,000	192,000	335,000	1,467,500	504,000	2,847,500	
Source of Funds										
	General Fund	-	190,000	159,000	192,000	335,000	1,467,500	504,000	2,847,500	
	New Debt	-	-	-	-	-	-	-	-	
Total Source of Funds			190,000	159,000	192,000	335,000	1,467,500	504,000	2,847,500	

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
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# Ten Year CIP Detail

## General Fund (001) – Police

### Drone

Department/Division	Police - Community Response	Project #	
Project Location	300 Alexandria Blvd	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.3 Reduce Safety Liabilities Within the City.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Provision of Public Facilities		



**Description:** To locate missing persons including children, elderly, disabled when time is of the essence. This will also assist with time and resources in searching for individuals and resolving cases. This will be a three (3) year lease - \$20,000 per year or an outright purchase.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	60,000	-	-	-	60,000	-	120,000
<b>Total Costs</b>	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 120,000
<b>Source of Funds</b>								
General Fund	-	60,000	-	-	-	60,000	-	120,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 120,000
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## General Fund (001) – Police

### Mobile Vehicle Barriers

Department/Division	Police - Community	Project #	
Project Location	300 Alexandria Blvd	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.3 Reduce Safety Liabilities Within the City.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Provision of Public Facilities		



**Description:** Anti-ram, anti-terrorist security device used on the streets to block roadways, stop hostile drivers and restrict access.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	120,000	-	-	-	-	-	120,000
<b>Total Costs</b>	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
<b>Source of Funds</b>								
General Fund	-	120,000	-	-	-	-	-	120,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## General Fund (001) – Fire

FIRE DEPARTMENT GENERAL FUND 001									
		PY							
[2]	Capital Project Name [3]	Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
	Public Safety Police/Fire Training Facility	-	-	6,875,000	1,000,000	-	-	-	7,875,000
	EMS Cardiac Monitors	-	-	-	-	150,000	105,000	107,500	362,500
		-	-	-	-	-	-	-	-
	Total Capital Projects	-	-	6,875,000	1,000,000	150,000	105,000	107,500	8,237,500
	Capital Outlay								
F	800 Portable Radios		44,625	46,856	-	-	-	314,707	406,188
F	Station 48 Patio Enclosure		10,000	-	-	-	-	-	10,000
	Vehicle/Machinery Extrication Equip		-	-	-	-	75,000	95,000	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
	Total Capital Outlay:	-	54,625	71,856	10,000	10,000	383,000	450,707	980,188
Total Capital			54,625	6,946,856	1,010,000	160,000	488,000	558,207	9,217,688
Source of Funds									
	Water and Sewer Fund		54,625	6,946,856	1,010,000	160,000	488,000	558,207	9,217,688
	New Debt	-	-	-	-	-	-	-	-
Total Source of Funds			54,625	6,946,856	1,010,000	160,000	488,000	558,207	9,217,688

### Notes:

[1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.

[2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.

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# Ten Year CIP

## General Fund (001) – Recreation and Parks

RECREATION AND PARKS DEPARTMENT    GENERAL FUND    001									
		PY							
[2]	Capital Project Name [3]	Appropriations	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
	New Master Plan Consultant	-	-	250,000	-	-	-	100,000	350,000
F	Public Safety Window Replacement	-	187,000	-	-	-	-	-	187,000
F	Artificial Turf Installation - CLP Side Lawn	-	38,100	23,200	-	-	-	-	61,300
F	City Hall Chiller Replacement	-	90,000	-	-	-	-	-	90,000
F	Round Lake Park North Tennis Ct Rebuild	-	139,700	-	-	-	-	-	139,700
F	Playground Structure/PIP	-	110,117	750,000	525,000	500,000	-	-	1,885,117
	Fire Station 48 Restroom Renovations	-	-	75,000	-	-	-	-	75,000
	Riverside Locker Room Renovations	-	-	67,578	-	-	-	-	67,578
	City Hall 2nd Floor Restroom Renovations	-	-	64,800	-	-	-	-	64,800
	City Hall 2nd Floor Conference Room Renov	-	-	12,039	-	-	-	-	12,039
	Shade Structures	-	-	50,000	-	50,000	-	-	100,000
	Fire Station 48 Kitchen Renovations	-	-	85,000	-	-	-	-	85,000
	Public Safety Main Entrance Door Replacem	-	-	18,000	-	-	-	-	18,000
	City Hall Annex Renovations	-	-	108,000	-	-	-	-	108,000
	Public Safety Locker Room Renovations	-	-	233,200	-	-	-	-	233,200
	Outdoor Restroom Renovations	-	-	195,000	100,000	50,000	-	-	345,000
	Shane Kelly Park FCT Management Plan	-	-	124,548	-	-	-	-	124,548
	MUSCO Lighting Upgrades	-	-	489,200	512,000	-	-	-	1,001,200
	Shane Kelly Park Material Containment Struc	-	-	35,000	-	-	-	-	35,000
	Sports Field Renovations	-	-	590,000	-	-	-	-	590,000
	OSC Scorer Table Replacement	-	-	105,816	-	-	-	-	105,816
	OSC Parking Lot Improvement Plan	-	-	94,000	-	-	-	-	94,000
		-	-	-	-	-	-	-	-
	Total Capital Projects	-	564,917	3,370,381	1,137,000	600,000	-	100,000	5,772,298
	Capital Outlay								
F	OSC Softball Field Electirc Rack Repair		11,000	-	-	-	-	-	11,000
F	Scoreboard Replacement		17,065	-	-	-	-	-	17,065
F	Dingo-Parks Equipment		56,946	-	-	-	-	-	56,946
F	Cleaning/Vac System for Parks		5,312						5,312
F	CLP Swan Boat Replacement		7,100	7,100	7,100	-	-	-	21,300
	Life Fitness Stair Climber		-	7,500	-	-	-	-	7,500
	Life Fitness Hip Abductor/Adductor		-	5,500	-	-	-	-	5,500
	Riverside Heater fence replacement		-	7,300	-	-	-	-	7,300
	Gym Fitness Equipment-Strength		-	75,000	-	-	-	-	75,000
	Gym Fitness Equipment-Cardio		-	75,000	-	-	-	-	75,000
	Thorguard Replacement / Addition		-	-	16,000	-	16,000	-	32,000
	BB Goal Replacement (Parks)		-	7,500	17,000	17,000	41,000	41,500	124,000
	RS pool heater replacement	-	-	-	-	-	-	35,000	35,000
	Total Capital Outlay:	-	97,423	184,900	40,100	17,000	57,000	76,500	472,923
	Total Capital		662,340	3,555,281	1,177,100	617,000	57,000	176,500	6,245,221
	Source of Funds								
	General Fund		662,340	3,555,281	1,177,100	617,000	57,000	176,500	6,245,221
	New Debt	-	-	-	-	-	-	-	-
	Total Source of Funds		662,340	3,555,281	1,177,100	617,000	57,000	176,500	6,245,221

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
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# Ten Year CIP Detail

## General Fund (001) – Recreation and Parks

### Public Safety Window Replacement

Department/Division	Rec & Parks - Facility Maint.	Project #	
Project Location	300 Alexandria Blvd.	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Develop plans and identify funding for routine and extended maintenance for all city facilities and parks.		
Comprehensive Plan			
Element	Recreation and open space		
Goal	6.1 Provide and maintain recreation and open space		
Objective	Maintenance of level of service		



**Description:** The Public Safety Building was built in 1990, with minor upgrades to the facility since final construction. Facility Maintenance has maintained the windows performing minor repairs in house, and working with vendors on larger projects. The windows in the Public Safety building have been recommended for replacement due to rot and conditions have become so poor to the point of being unable to maintain or repair. Additionally new windows will provide enhanced security, energy efficiency, and noise reduction.

Project Costs	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	187,000	-	-	-	-	-	187,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 187,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000
Source of Funds	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
General Fund	-	187,000	-	-	-	-	-	187,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 187,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000
Operational Impact	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## General Fund (001) – Recreation and Parks

### Artificial Turf Installation - CLP Side Lawn

Department/Division	Rec & Parks-Parks Maint.	Project #	
Project Location	Multiple	Priority	High
Strategic Plan			
Focus Area	Recreation Arts & Culture		
Goal	5.1 Provide A Wide Range of Inclusive and Accessible Rec. Activities		
Objective	Conduct an annual Level of Service evaluation.		
Comprehensive Plan			
Element	Recreation and open space		
Goal	6.1 Provide and maintain recreation and open space		
Objective	Recreation facilities and programs		



**Description:** To replace existing turf in multiple parks with artificial turf in areas to include common grounds that experience high foot traffic. With replacing existing turf it will lower the maintenance cost to include staffing, chemicals, and equipment, while at the same time provide for a sustainable surface with a life expectancy of approx. Life cycle on artificial turf is expected to last 10-12 years. The past two fiscal years Parks Staff have expended fiscal funds for grass turf replacement in the amount of \$2,772 FY 23-24 & \$3,072 FY 24-25.

CLP-Side Lawn	FY2025-26	38,100.00
CLP-Bark Park	FY2026-27	14,000.00
CLP-Veterans Tribute Law	FY2026-27	9,200.00

<b>Project Costs</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	38,100	23,200	-	-	-	-	61,300
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 38,100	\$ 23,200	\$ -	\$ -	\$ -	\$ -	\$ 61,300
<b>Source of Funds</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
General Fund	-	38,100	23,200	-	-	-	-	61,300
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 38,100	\$ 23,200	\$ -	\$ -	\$ -	\$ -	\$ 61,300
<b>Operational Impact</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## General Fund (001) – Recreation and Parks

### City Hall Chiller Replacement

Department/Division	Rec & Parks - Facility Maint.	Project #	
Project Location	400 Alexandria Blvd.	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.3 Reduce Safety Liabilities Within the City.		
Objective	Develop plans and identify funding for routine and extended maintenance for all city facilities and parks.		
Comprehensive Plan			
Element	Recreation and open space		
Goal	6.1 Provide and maintain recreation and open space		
Objective	Maintenance of level of service		



**Description:** The 50 Ton Chiller HVAC at City Hall has been suggested for replacement by the vendor who provides the preventative and annual maintenance on the unit. The vendor has stated that the bottom of the unit has completely rusted away exposing the coils, causing debris build up on the coils. Debris build up on the coils can cause pin hole leaks, and creates difficulty for the unit to maintain proper temperature set points. Additionally, the vendor has stated that multiple electrical components on the unit have failed over time, and is at the point of replacement vs repair.

Project Costs	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	90,000	-	-	-	-	-	90,000
<b>Total Costs</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Source of Funds	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
General Fund	-	90,000	-	-	-	-	-	90,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Operational Impact	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## General Fund (001) – Recreation and Parks

### Round Lake Park North Tennis Ct Rebuild

Department/Division	Rec & Parks-Parks Maint.	Project #	
Project Location	Round Lake Park	Priority	High
Strategic Plan			
Focus Area	Recreation Arts & Culture		
Goal	4.2 Increase Accountability in City Processes		
Objective	5.1 Provide A Wide Range of Inclusive and Accessible Rec. Activities		
Comprehensive Plan			
Element	Recreation and open space		
Goal	6.1 Provide and maintain recreation and open space		
Objective	Recreation facilities and programs		



**Description:** The north tennis courts at Round Lake Park are over 20 years old and have developed noticeable cracks of over 1". Staff has met with the vendor onsite to discuss solutions to address the cracking. The vendor recommended a complete rebuild, as patching would only be a temporary solution that would need to be touched up every 6 months minimum. A complete rebuild of two (2) tennis courts is needed. The court rebuild will reduce liability and future maintenance expenses beyond a resurfacing every 5 years.

<b>Project Costs</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	139,700	-	-	-	-	-	139,700
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 139,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,700
<b>Source of Funds</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
General Fund	-	139,700	-	-	-	-	-	139,700
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 139,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,700
<b>Operational Impact</b>	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## General Fund (001) – Recreation and Parks

### Playground Structure/PIP

Department/Division	Rec & Parks-Parks Maint.	Project #	
Project Location	Multiple	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.3 Reduce Safety Liabilities Within the City.		
Objective	Develop plans and identify funding for routine and extended maintenance for all city facilities and parks.		
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:** The Rec & Parks Department maintains 12 playgrounds with fall zones surfaced in Pour-in-Place (PIP) rubber and/or artificial turf. Industry standards recommend replacement every 10–15 years. Signs of wear include cracking, damage, rust and loose parts. Certified Park Rangers inspect all playgrounds monthly. SKP has the oldest playground in the City and has exceeded its recommended lifespan by four years.

SKP (PG-March 2006, Turf N/A)	FY2025-26	\$	110,117
Friendship (Big-Oct. 2007, Turf Dec. 2023)	FY2026-27	\$	500,000
RLP (Big - Sept. 2013, Turf N/A)	FY2026-27	\$	250,000
CLP (PG Jan. 2015, Turf Jan. 2015)	FY2027-28	\$	525,000
LLP (PG-Aug. 2017, Turf Aug. 2017)	FY2028-29	\$	500,000

Project Costs	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	110,117	750,000	525,000	500,000	-	-	1,885,117
<b>Total Costs</b>	\$ -	\$ 110,117	\$ 750,000	\$ 525,000	\$ 500,000	\$ -	\$ -	\$ 1,885,117
Source of Funds	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
General Fund	-	110,117	750,000	525,000	500,000	-	-	1,885,117
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 110,117	\$ 750,000	\$ 525,000	\$ 500,000	\$ -	\$ -	\$ 1,885,117
Operational Impact	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## CRA Fund (015)

COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND 015									
[2]	Capital Project Name [3]	PY Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
F	Franklin Street Extension	4,013	1,485,516	-	-	-	-	-	1,485,516
F	Sweetwater Creek Water Quality Projects	175,000	75,000	-	-	-	-	-	75,000
F	Sweetwater Creek Trail/Multi Use Path	-	75,000	-	-	-	-	-	75,000
	Geneva Drive to SR434 Connector	264,133	-	-	-	-	-	-	-
	Solary Park Pedestian Bridge	36,488	-	-	-	-	-	-	-
	Wood Street Sidewalks	22,692	-	-	-	-	-	-	-
	Historic Downtown Water Valve Replacer	115,000	-	-	-	-	-	-	-
	Watermain at Nursery Street	89,863	-	-	-	-	-	-	-
	Solary Park Pond Revision	50,000	-	-	-	-	-	-	-
	Wings of Joy	50,072	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	<b>Total Capital Projects</b>	<b>807,261</b>	<b>1,635,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,635,516</b>
	<b>Capital Outlay</b>								
	N/A	-	-	-	-	-	-	-	-
	<b>Total Capital Outlay:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Capital</b>	<b>807,261</b>	<b>1,635,516</b>						<b>1,635,516</b>
	<b>Source of Funds</b>								
	CRA	807,261	1,635,516	-	-	-	-	-	1,635,516
	New Debt	-	-	-	-	-	-	-	-
	<b>Total Source of Funds</b>	<b>807,261</b>	<b>1,635,516</b>						<b>1,635,516</b>

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.



# Ten Year CIP Detail

## CRA Fund (015)

### Franklin Street Extension

Department/Division	Public Works - Administration	Project #	PW2005
Project Location	Franklin St	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.2 Advance the Resilience of Existing Infrastructure		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Transportation		
Goal	2.1 Provide a sustainable multimodal transportation system		
Objective	Local traffic and connectivity		



**Description:** The City of Oviedo is planning on extending Franklin Street from North Central Avenue (State Road 434) to North Lake Jessup Avenue. The future extension is approximately 1,300 feet.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	4,013	-	-	-	-	-	-	-
Construction	-	1,485,516	-	-	-	-	-	1,485,516
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 4,013	\$ 1,485,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,485,516
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
CRA	4,013	1,485,516	-	-	-	-	-	1,485,516
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 4,013	\$ 1,485,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,485,516
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	500	500	500	500	2,500	4,500
Operating Expenditures	-	-	100	1,000	1,000	1,000	5,000	8,100
<b>Net Operating Impact</b>	\$ -	\$ -	\$ 600	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500	\$ 12,600

# Ten Year CIP Detail

## CRA Fund (015)

### Sweetwater Creek Water Quality Projects

Department/Division	Public Works - Administration	Project #	PW2502
Project Location	Sweetwater Creek	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.2 Advance the Resilience of Existing Infrastructure		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Transportation		
Goal	2.2 Plan, fund and implement a sustainable multimodal mobility areas		
Objective	Local traffic and connectivity		



**Description:** Various water quality projects at Sweetwarer Creek.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	175,000	75,000	-	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 175,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
CRA	175,000	75,000	-	-	-	-	-	75,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 175,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## CRA Fund (015)

### Sweetwater Creek Trail/Multi Use Path

Department/Division	Public Works - Administration	Project #	N/A
Project Location	Sweetwater Creek	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.2 Advance the Resilience of Existing Infrastructure		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Transportation		
Goal	2.1 Provide a sustainable multimodal transportation system		
Objective	Local traffic and connectivity		



**Description:** Construction of a multi use path.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	75,000	-	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
CRA	-	75,000	-	-	-	-	-	75,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## Transportation Impact Fee Fund (102)

TRANSPORTATION IMPACT FEE FUND 102									
[2]	Capital Project Name [3]	PY Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
<b>F</b>	Lockwood Blvd Right Lane Extension	-	150,000	-	-	-	-	-	150,000
	Lockwood /MHR Turn Lane Improvements	66,036	-	-	-	-	-	-	-
	MHR WB Turn Lane at Alafaya Woods	2,001	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	<b>Total Capital Projects</b>	<b>68,037</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>Capital Outlay</b>									
	N/A	-	-	-	-	-	-	-	-
	<b>Total Capital Outlay:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Capital</b>	<b>68,037</b>	<b>150,000</b>						<b>150,000</b>
<b>Source of Funds</b>									
	Transporation Impact Fee	68,037	150,000	-	-	-	-	-	150,000
	New Debt	-	-	-	-	-	-	-	-
	<b>Total Source of Funds</b>	<b>68,037</b>	<b>150,000</b>						<b>150,000</b>

**Notes:**

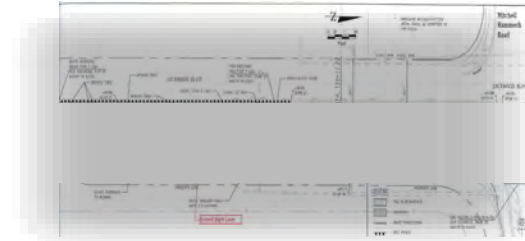
- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.

# Ten Year CIP Detail

## Transportation Impact Fee Fund (102)

### Lockwood Blvd Right Lane Extentsion

Department/Division	Please Select	Project #	N/A
Project Location	Lockwood Blvd	Priority	Select
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.4 Enhance Mobility Throughout the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Transportation		
Goal	2.1 Provide a sustainable multimodal transportation system		
Objective	Local traffic and connectivity		



**Description:** Extend the westbound combined through/right turn lane along Lockwood Blvd just east of the intersection with Mitchell Hammock Road.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	150,000	-	-	-	-	-	150,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Transporation Impact Fee	-	150,000	-	-	-	-	-	150,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## Local Option Gas Tax Fund (105)

LOCAL OPTION GAS TAX FUND 105									
		PY							
[2]	Capital Project Name [3]	Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
F	Pedestrian Imp - S Lake Jessup Av/Smith St	-	45,000	75,000	-	-	-	-	120,000
F	Dovera Rd/Oviedo Mall Blvd	-	100,000	-	-	-	-	-	100,000
	Traffic Calming Miscellaneous	-	-	75,000	75,000	75,000	75,000	375,000	675,000
	Traffic Studies	2,540	-	50,000	50,000	50,000	50,000	250,000	450,000
	City Wide Mobility Improvements	-	-	275,000	350,000	350,000	350,000	1,750,000	3,075,000
	ADA Sidewalk Master Plan	-	-	-	-	-	-	-	-
	Annual Road Resurfacing	152,634	-	-	-	-	-	-	-
	Solary Park Trail Connectivity	1,394	-	-	-	-	-	-	-
	Franklin Street Landscape Improvements	766	-	-	-	-	-	-	-
	Oviedo Boulevard Repair	156,662	-	-	-	-	-	-	-
	Live Oak Pavement Repair	36,375	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total Capital Projects		350,371	145,000	475,000	475,000	475,000	475,000	2,375,000	4,420,000
Capital Outlay									
N/A			-	-	-	-	-	-	-
Total Capital Outlay:			-	-	-	-	-	-	-
Total Capital		350,371	145,000	475,000	475,000	475,000	475,000	2,375,000	4,420,000
Source of Funds									
Local Option Gas Tax		350,371	145,000	475,000	475,000	475,000	475,000	2,375,000	4,420,000
New Debt		-	-	-	-	-	-	-	-
Total Source of Funds		350,371	145,000	475,000	475,000	475,000	475,000	2,375,000	4,420,000

### Notes:

[1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.

[2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.



# Ten Year CIP Detail

## Local Option Gas Tax Fund (105)

### Pedestrian Improvements - S Lake Jessup Av/Smith St

Department/Division	Public Works - Administration	Project #	N/A
Project Location	S Lake Jessup Av/Smith Street	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.4 Enhance Mobility Throughout the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Transportation		
Goal	2.1 Provide a sustainable multimodal transportation system		
Objective	Local traffic and connectivity		



**Description:** The project is to improve pedestrian mobility near Lawton Elementary School along S. Lake Jessup Avenue at/near Smith Street. The project involves designing, permitting, and constructing a sidewalk along the west side of S. Lake Jessup Avenue and enhanced crosswalks at the intersection of Smith Street/ S Lake Jessup Avenue.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	45,000	-	-	-	-	-	45,000
Construction	-	-	75,000	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 45,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Local Option Gas Tax	-	45,000	75,000	-	-	-	-	120,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 45,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Local Option Gas Tax Fund (105)

### Dovera Rd/Oviedo Mall Blvd

Department/Division	Public Works - Administration	Project #	N/A
Project Location	Dovera Drive/Oviedo Mall Blvd	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.4 Enhance Mobility Throughout the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Transportation		
Goal	2.2 Plan, fund and implement a sustainable multimodal mobility areas		
Objective	Local traffic and connectivity		



**Description:** Construction of design improvements to the intersection of Dovera Drive/Oviedo Mall Boulevard. The construction includes milling and resurfacing the interseciton, removal of mast arms, signing and pavement marking

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	100,000	-	-	-	-	-	100,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Local Option Gas Tax	-	100,000	-	-	-	-	-	100,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## Recreation Impact Fee Fund (109)

RECREATION IMPACT FEE FUND 109									
[2]	Capital Project Name [3]	PY Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
<b>F</b>	Riverwoods Park FCT Management Plan	252,000	280,000	-	-	-	-	-	280,000
	Round Lake Park FCT	64,453	-	-	-	-	-	-	-
	OSC Conector Trail	47,088	-	-	-	-	-	-	-
	Project Name	45,968	-	-	-	-	-	-	-
	Shane Kelly Park FCT Management Plan	186,638	-	-	-	-	-	-	-
	Boston Hill Master Plan	350,000	-	-	-	-	-	-	-
	Riverside- FRDAP Grant	377,805	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Total Capital Projects</b>		<b>1,323,952</b>	<b>280,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280,000</b>
<b>Capital Outlay</b>									
	N/A	-	-	-	-	-	-	-	-
<b>Total Capital Outlay:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital</b>		<b>1,323,952</b>	<b>280,000</b>						<b>280,000</b>
<b>Source of Funds</b>									
	Rec Impact Fee Fund	1,323,952	280,000	-	-	-	-	-	280,000
	New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>		<b>1,323,952</b>	<b>280,000</b>						<b>280,000</b>

**Notes:**

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.

# Ten Year CIP Detail

## Recreation Impact Fee Fund (109)

### Riverwoods Park FCT Management Plan

Department/Division	Rec & Parks-Parks Maint.	Project #	25-018
Project Location	Riverwoods Park	Priority	High
Strategic Plan			
Focus Area	Recreation Arts & Culture		
Goal	5.1 Provide A Wide Range of Inclusive and Accessible Rec. Activities		
Objective	Update and adopt the Park and Recreation Master Plan and review every five years.		
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:** 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.

Playground	FY2025-26	\$200,000
Walking Trail	FY2025-26	\$80,000

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	77,000	-	-	-	-	-	-	-
Construction	175,000	280,000	-	-	-	-	-	280,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 252,000	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Rec Impact Fee Fund	252,000	280,000	-	-	-	-	-	280,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 252,000	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	2,500	2,500	2,500	2,500	12,500	22,500
Operating Expenditures	-	-	1,000	1,000	1,000	1,000	5,000	9,000
<b>Net Operating Impact</b>	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 17,500	\$ 31,500

# Ten Year CIP

## Street Light Fund (150)

STREET LIGHT FUND 150									
[2]	Capital Project Name [3]	PY Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
F	Mitchell Hammock Rd Street Lights Ph 2	105,555	250,000	-	-	-	-	-	250,000
		-	-	-	-	-	-	-	-
	<b>Total Capital Projects</b>	<b>105,555</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
	<b>Capital Outlay</b>								
	N/A	-	-	-	-	-	-	-	-
	<b>Total Capital Outlay:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Capital</b>	<b>105,555</b>	<b>250,000</b>						<b>250,000</b>
	<b>Source of Funds</b>								
	Street Light Fund	93,763	250,000	-	-	-	-	-	250,000
	New Debt	-	-	-	-	-	-	-	-
	<b>Total Source of Funds</b>	<b>93,763</b>	<b>250,000</b>						<b>250,000</b>

### Notes:

[1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.

[2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.

[3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.

# Ten Year CIP Detail

## Street Light Fund (150)

### Mitchell Hammock Rd Street Lights Ph 2

Department/Division	Public Works - Administration	Project #	PW2504
Project Location	E MHR	Priority	Select
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.3 Reduce Safety Liabilities Within the City.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Provision of Public Facilities		



**Description:** Adding street lights where they currently do not exist on Mitchell Hammock.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	70,000	250,000	-	-	-	-	-	250,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 70,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Street Light Fund	70,000	250,000	-	-	-	-	-	250,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 70,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Ten Year CIP

## Vehicle Replacement Fund (302)

VEHICLE REPLACEMENT FUND 302									
[2]	Capital Project Name [3]	PY Appropriatio	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
<b>F</b>	Police Vehicle Replacement	-	764,000	2,303,000	520,000	434,000	450,000	1,550,000	6,021,000
	Fire Vehicle Replacement	-	-	1,555,000	755,000	415,000	400,000	3,130,000	6,255,000
<b>F</b>	Public Works Vehicle Replacement	-	110,000	640,000	80,000	150,000	150,000	1,000,000	2,130,000
<b>F</b>	Recreation and Parks Vehicle Replacement	-	248,000	759,000	255,000	200,000	160,000	720,000	2,342,000
<b>F</b>	Fleet Vehicle Replacement	-	150,000	75,000	-	-	-	-	225,000
<b>Total Capital Projects</b>			<b>1,272,000</b>	<b>5,332,000</b>	<b>1,610,000</b>	<b>1,199,000</b>	<b>1,160,000</b>	<b>6,400,000</b>	<b>16,973,000</b>
<b>Total Capital</b>			<b>1,272,000</b>	<b>5,332,000</b>	<b>1,610,000</b>	<b>1,199,000</b>	<b>1,160,000</b>	<b>6,400,000</b>	<b>16,973,000</b>
<b>Source of Funds</b>									
	Veh. Replacement Fund (302)	-	1,272,000	5,332,000	1,610,000	1,199,000	1,160,000	6,400,000	16,973,000
	New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>			<b>1,272,000</b>	<b>5,332,000</b>	<b>1,610,000</b>	<b>1,199,000</b>	<b>1,160,000</b>	<b>6,400,000</b>	<b>16,973,000</b>

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.

# Ten Year CIP Detail

## Vehicle Replacement Fund (302)

### Police Vehicle Replacement

Department/Division	Police - Patrol	Project #	
Project Location	City-wide	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Assessment of Capital Facilities		



**Description:** Replacement of eleven (11) Police Vehicles and 2 Message Boards

Units 165/166/168/169/170/174 - Ford Explorer	\$ 396,000
Units 172/177/179 - 2015 Ford PPV Utility	198,000
Unit 131 - 2006 Ford Escape	45,000
Unit 154 - 2013 Chevy Tahoe SUV	65,000
Unit 4479 - 2013 Wanco message Board	30,000
Unit4739 - 2013 Wanco message Board	30,000
	<u>\$ 764,000</u>

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	764,000	2,303,000	520,000	434,000	450,000	1,550,000	6,021,000
<b>Total Costs</b>	\$ -	\$ 764,000	\$ 2,303,000	\$ 520,000	\$ 434,000	\$ 450,000	\$ 1,550,000	\$ 6,021,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Veh. Replacement Fund (302)	-	764,000	2,303,000	520,000	434,000	450,000	1,550,000	6,021,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 764,000	\$ 2,303,000	\$ 520,000	\$ 434,000	\$ 450,000	\$ 1,550,000	\$ 6,021,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Vehicle Replacement Fund (302)

### Public Works Vehicle Replacement

Department/Division	Public Works - Administration	Project #	
Project Location	City-wide	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Assessment of Capital Facilities		



**Description:** Replacement of one Public Works Vehicle and one piece of equipment.

Unit 799 - 2007 Ranger	\$ 48,000
Unit 656 - 2001 Wacker Roller/ Trailer for roller	62,000
	<u>\$ 110,000</u>

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	110,000	640,000	80,000	150,000	150,000	1,000,000	2,130,000
<b>Total Costs</b>	\$ -	\$ 110,000	\$ 640,000	\$ 80,000	\$ 150,000	\$ 150,000	\$ 1,000,000	\$ 2,130,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Veh. Replacement Fund (302)	-	110,000	640,000	80,000	150,000	150,000	1,000,000	2,130,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 110,000	\$ 640,000	\$ 80,000	\$ 150,000	\$ 150,000	\$ 1,000,000	\$ 2,130,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Vehicle Replacement Fund (302)

### Recreation and Parks Vehicle Replacement

Department/Division	Rec & Parks-Parks Maint.	Project #	
Project Location	City-wide	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Assessment of Capital Facilities		

**Description:** Replacement of one (1) vehicle and six (6) pieces of equipment

Unit 4048 - 2009 Chevy Impala	\$	40,000
Units 4447/4767 - Toro Workman Cart		64,000
		38,000
		16,000
Unit 4746 - 2015 John Deere Tractor		70,000
Unit 4762 - 2013 Club Car Precedent		20,000
	\$	248,000

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	248,000	759,000	255,000	200,000	160,000	720,000	2,342,000
<b>Total Costs</b>	\$ -	\$ 248,000	\$ 759,000	\$ 255,000	\$ 200,000	\$ 160,000	\$ 720,000	\$ 2,342,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Veh. Replacement Fund (302)	-	248,000	759,000	255,000	200,000	160,000	720,000	2,342,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 248,000	\$ 759,000	\$ 255,000	\$ 200,000	\$ 160,000	\$ 720,000	\$ 2,342,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Vehicle Replacement Fund (302)

### Fleet Vehicle Replacement

Department/Division	Public Works - Fleet Maintenance	Project #	
Project Location	City-wide	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Assessment of Capital Facilities		



**Description:** Replacement of one (1) vehicle and two (2) pieces of equipment

Unit 4965 - 2016 Ford Explorer	\$ 55,000
Units 211 - Toro Workman Cart	30,000
Unit 272 - Katolight Generator (Fuel Depot)	65,000
	<u>\$ 150,000</u>

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	150,000	75,000	-	-	-	-	225,000
<b>Total Costs</b>	\$ -	\$ 150,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Veh. Replacement Fund (302)	-	150,000	75,000	-	-	-	-	225,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 150,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	150,000	75,000	-	-	-	-	225,000
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## 4<sup>rd</sup> Generation Sales Tax Fund (305)

4th GENERATION SALES TAX FUND 305									
[2]	Capital Project Name [3]	PY Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
F	SR426/CR419 Phase 3 Widening	-	600,000	-	-	-	-	-	600,000
F	Doctors Dr/Doctors Ct Feasibility Study	-	50,000	-	-	-	-	-	50,000
F	Reed Avenue Streets Study	-	100,000	-	-	-	-	-	100,000
	Annual Road Resurfacing	-	-	1,200,000	1,000,000	1,000,000	1,000,000	5,000,000	9,200,000
	Annual Sidewalk and Curbing Maintenance	-	-	500,000	500,000	500,000	500,000	2,500,000	4,500,000
		-	-	-	-	-	-	-	-
Total Capital Projects		-	750,000	1,700,000	1,500,000	1,500,000	1,500,000	7,500,000	14,450,000
Capital Outlay									
		-	-	-	-	-	-	-	-
Total Capital Outlay:		-	-	-	-	-	-	-	-
Total Capital			750,000	1,700,000	1,500,000	1,500,000	1,500,000	7,500,000	14,450,000
Source of Funds									
	4th Gen Sales Tax Fund	-	750,000	1,700,000	1,500,000	1,500,000	1,500,000	7,500,000	14,450,000
	New Debt	-	-	-	-	-	-	-	-
Total Source of Funds			750,000	1,700,000	1,500,000	1,500,000	1,500,000	7,500,000	14,450,000

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.



# Ten Year CIP Detail

## 4<sup>th</sup> Generation Sales Tax Fund (305)

### SR426/CR419 Phase 3 Widening

Department/Division	Public Works - Administration	Project #	17-001
Project Location	SR426/CR419	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.4 Enhance Mobility Throughout the City		
Objective	Support Seminole County and Florida Department of Transportation during the completion of Phase III of County Road 419.		
Comprehensive Plan			
Element	Transportation		
Goal	2.1 Provide a sustainable multimodal transportation system		
Objective	Local traffic and connectivity		



**Description:** This is an FDOT project. The City is providing funding for landscape and hardscape improvements throughout the SR426 and CR419 Phase 3 widening corridor.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	600,000	-	-	-	-	-	600,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
4th Gen Sales Tax Fund	-	600,000	-	-	-	-	-	600,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## 4<sup>rd</sup> Generation Sales Tax Fund (305)

### Doctors Dr/Doctors Ct Feasibility Study

Department/Division	Public Works - Administration	Project #	N/A
Project Location	Doctors Drive	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.4 Enhance Mobility Throughout the City		
Objective	Implement elements of the Mobility Plan including street connectivity for alternative modes of transportation, such as pedestrians, bicyclists, and golf carts.		
Comprehensive Plan			
Element	Transportation		
Goal	2.1 Provide a sustainable multimodal transportation system		
Objective	Local traffic and connectivity		



**Description:** Feasibility Study

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	50,000	-	-	-	-	-	50,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
4th Gen Sales Tax Fund	-	50,000	-	-	-	-	-	50,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## 4<sup>th</sup> Generation Sales Tax Fund (305)

### Reed Avenue Streets Study

Department/Division	Public Works - Administration	Project #	N/A
Project Location	Reed Avenue	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.2 Advance the Resilience of Existing Infrastructure		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Transportation		
Goal	2.2 Plan, fund and implement a sustainable multimodal mobility areas		
Objective	Local traffic and connectivity		



**Description:** Reed Avenue complete streets conceptual design study

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	100,000	-	-	-	-	-	100,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
4th Gen Sales Tax Fund	-	100,000	-	-	-	-	-	100,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP

## Technology Replacement Fund (320)

TECHNOLOGY REPLACEMENT FUND 320									
[2]	Capital Project Name [3]	PY Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
	N/A	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total Capital Projects	-	-	-	-	-	-	-	-
	Capital Outlay								
	Computer replacement	-	-	130,000	120,000	110,000	150,000	640,000	1,150,000
	Network Infrastructure	-	-	60,000	20,000	45,000	20,000	85,000	230,000
	Kronos timeclock replacement	-	-	-	-	75,000	-	-	75,000
	Dell server replacement	-	-	-	15,000	25,000	30,000	80,000	150,000
	Security cameras and access control	-	-	-	-	-	-	-	-
	VM server cluster replacement	-	-	45,000	-	-	-	90,000	135,000
	Toughbook replacement program PD	-	-	265,000	-	-	-	265,000	530,000
	Capital Outlay	-	-	-	-	-	-	-	-
	SAN replacement	-	-	80,000	-	-	-	80,000	160,000
	Firewall replacement	-	-	-	25,000	-	-	30,000	55,000
	Genetec Server replacement	-	-	-	10,000	25,000	-	40,000	75,000
	Data Center UPS replacement	-	-	-	-	-	-	35,000	35,000
	Cisco wireless controller replacement	-	-	-	-	40,000	-	60,000	100,000
	SIEM	-	-	-	-	15,000	-	-	15,000
	Total Capital Outlay:	-	-	580,000	190,000	335,000	200,000	1,405,000	2,710,000
	Total Capital			580,000	190,000	335,000	200,000	1,405,000	2,710,000
	Source of Funds								
	Technology Replacement Fund 320	-	-	580,000	190,000	335,000	200,000	1,405,000	2,710,000
	New Debt	-	-	-	-	-	-	-	-
	Total Source of Funds			580,000	190,000	335,000	200,000	1,405,000	2,710,000

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.

# Ten Year CIP

## Utility Funds (401-455)

UTILITY FUNDS 401 455								
[2]	Capital Project Name [3]	PY Appropriation	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35 Total
	Live Oak Reserve Force Main Replacement	2,072,373	-	-	-	-	-	-
	Oviedo Blvd Reclaimed Water Extenseion	73,986	-	-	-	-	-	-
F	OWRF Reject Pump & FM	75	2,500,000	2,500,000	-	-	-	5,000,000
	Water Treatment System (ARPA)	83	-	-	-	-	-	-
	CUP & AWS Analysis (ARPA)	980	-	-	-	-	-	-
	WMHWTP 2.5MG Tank (ARPA)	8,688	-	-	-	-	-	-
	New Fire Rescue (ARPA)	9,898	-	-	-	-	-	-
F	WMHWTP Advanced Water Treatment	-	500,000	4,410,000	46,305,000	-	-	51,215,000
F	Public Works Complex Phase 3	-	32,000	-	-	2,894,063	-	2,926,063
	Lockwood LS Force Main	798,362	-	700,000	-	-	-	700,000
	2.0 MG Reclaimed Storage Tank	32,723	-	-	-	-	-	-
	OWRF CCC/Rehab	15,000	-	-	-	-	-	-
	Waverlee Woods/Kingsbridge East	301,112	-	-	-	-	-	-
	Consumptive Use Permit	20,055	-	-	-	-	-	-
	Chlorine Dioxide/GAC Test	4,074	-	-	-	-	-	-
	Oviedo Forest Looping Study	35,000	-	-	-	-	-	-
	Perc Pond Alternative Study	42,145	-	-	-	-	-	-
	Lift Station#7 Relocation	104,677	-	-	-	-	-	-
F	Alafaya-Chapman Water Main	4,605	25,000	-	-	-	-	25,000
F	Long Acres Force Main Improvement	41,211	75,000	-	-	-	-	75,000
F	Lockwood Master Lift Station Ph2	115,683	85,000	1,273,388	-	-	-	1,358,388
F	Disk Filters	492,122	2,400,000	-	-	-	-	2,400,000
F	Citywide Wastewater Master Plan	248,322	250,000	-	-	-	-	250,000
	Wastewater Master Plan Replacement Projec	100,000	-	-	-	-	-	-
	Public Works Maintenance Yard Improveme	100,000	-	-	441,000	-	-	441,000
	Business Process Mapping	53,158	-	-	-	-	-	-
	WMHWTP Flouride Skid	170,000	-	-	-	-	-	-
	CR 419 Force Main Replacement	300,000	-	4,961,250	-	-	-	4,961,250
	Oviedo Wastewater/Septic to Sewer Study	1,469	-	-	-	-	-	-
F	Renewal and Replacement	-	1,999,750	1,946,813	2,007,778	2,071,792	2,139,007	11,826,938
	Public Works Building Improvements	25,000	-	-	-	-	-	-
	WMHWTP High Service Pump	150,000	-	-	-	-	-	-
	Corkwood Dr Pipe Repair	12,425	-	-	-	-	-	-
F	AM Jones Storage Improvements	-	330,750	347,288	-	-	-	678,038
	Convert Golf Course SW Lake 5 to Reclaim	-	-	-	-	134,010	1,758,876	1,892,886
	OWRF Clarifier Drivers	-	-	-	275,625	-	-	275,625
	OWRF Treatment Transit Improvement	-	-	-	259,088	-	-	259,088
	Aeration Scrubber Manholes	-	157,000	-	-	-	-	157,000
		-	-	-	-	-	-	-
	<b>Total Capital Projects</b>	<b>5,333,226</b>	<b>8,354,500</b>	<b>16,138,739</b>	<b>49,288,491</b>	<b>4,965,855</b>	<b>2,273,017</b>	<b>13,585,814</b>
	<b>Capital Outlay</b>							
F	Vehicle/Machinery Replacement	-	450,000	1,157,625	1,215,506	1,276,282	1,340,096	4,435,886
	New Water Meter	-	-	115,763	121,551	127,628	134,010	443,589
	<b>Total Capital Outlay:</b>	<b>-</b>	<b>450,000</b>	<b>1,273,388</b>	<b>1,337,057</b>	<b>1,403,910</b>	<b>1,474,106</b>	<b>4,879,475</b>
	<b>Total Capital</b>	<b>5,333,226</b>	<b>8,804,500</b>	<b>17,412,127</b>	<b>50,625,548</b>	<b>6,369,765</b>	<b>3,747,123</b>	<b>18,465,289</b>
	<b>Source of Funds</b>							
	Water and Sewer Fund	5,108,825	3,104,750	7,281,926	975,713	-	134,010	1,758,876
	Renewal & Replacement Fund	-	1,999,750	1,946,813	2,007,778	2,071,792	2,139,007	11,826,938
	Vehicle Repl Fund	-	450,000	1,157,625	1,215,506	1,276,282	1,340,096	4,435,886
	Water Impact Fee Fund	-	500,000	115,763	121,551	127,628	134,010	443,589
	Sewer Impact Fee Fund	204,677	250,000	-	-	-	-	-
	ARPA	19,724	-	-	-	-	-	-
	New Debt	-	2,500,000	6,910,000	46,305,000	2,894,063	-	-
	<b>Total Source of Funds</b>	<b>5,333,226</b>	<b>8,804,500</b>	<b>17,412,127</b>	<b>50,625,548</b>	<b>6,369,765</b>	<b>3,747,123</b>	<b>18,465,289</b>
								<b>105,424,352</b>

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with an "F" are funded in the FY 2025-26 Proposed Budget.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.

# Ten Year CIP Detail

## Utility Funds (401-455)

### OWRF Reject Pump & FM

Department/Division	Utility - Administration	Project #	23-022
Project Location	OWRF	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Accelerate efforts to increase the city’s wastewater capacity by 2035 through appropriate rate structures, sustainable revenues, grants, and planning.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Position of adequate wastewater services		



**Description:** The City of Oviedo (CITY) operates a wastewater system that routes flows to its Water Reclamation Facility (OWRF) and, via agreement with Seminole County (COUNTY), to the Iron Bridge Wastewater Treatment Facility (IBWWTF). The OWRF is permitted for 2.4 MGD; IBWWTF for 40 MGD, with the CITY currently sending just under 1 MGD to IBWWTF.

To support decommissioning of its percolation ponds, the CITY plans to build a reject water pump station and a 9,100-foot force main connecting OWRF to IBWWTF via COUNTY's system near Lake Hayes Road and State Road 434.

Project Costs	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Engineering & Design	75	-	-	-	-	-	-	-
Construction	-	2,500,000	2,500,000	-	-	-	-	5,000,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 75	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Source of Funds	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Water and Sewer Fund	-	-	-	-	-	-	-	-
Renewal and Replacement	-	-	-	-	-	-	-	-
Vehicle Replacement Fund	-	-	-	-	-	-	-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	75	-	-	-	-	-	-	-
New Debt	-	2,500,000	2,500,000	-	-	-	-	5,000,000
<b>Total Source of Funds</b>	\$ 75	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Operational Impact	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Ten Year CIP Detail

## Utility Funds (401-455)

### Public Works Complex Phase 3

Department/Division	Utility - Administration	Project #	PW2001
Project Location	1655 Evans Street	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Provision of Public Facilities		



**Description:** The Public Works Complex Phase III Improvements Project includes construction of a new 5,331 sq ft building with offices, workstations, a conference room, copy room, break room, and mechanical room. Since the 90% design submittal in November 2020, the building code has been updated twice. Bentley will also revise structural plans to accommodate new equipment selections, as some originally specified items are no longer available.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	32,000	-	-	578,813	-	-	610,813
Construction	-	-	-	-	2,315,250	-	-	2,315,250
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 32,000	\$ -	\$ -	\$ 2,894,063	\$ -	\$ -	\$ 2,926,063
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund		32,000	-	-	-	-	-	32,000
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	2,894,063	-	-	2,894,063
<b>Total Source of Funds</b>	\$ -	\$ 32,000	\$ -	\$ -	\$ 2,894,063	\$ -	\$ -	\$ 2,926,063
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### Alafaya-Chapman Water Main

Department/Division	Utility - Administration	Project #	PW2211
Project Location	Chapman Rd	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.4 Cost effective, environmentally sound potable water		
Objective	Correction of existing deficiency		



**Description:** Connect the water main in the southern Alafaya Woods Subdivision to the Chapman Road water main for needed reliability and improved water quality.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	4,605	25,000	-	-	-	-	-	25,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 4,605	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	4,605	25,000	-	-	-	-	-	25,000
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 4,605	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### Long Acres Force Main Improvement

Department/Division	Utility - Wastewater Collection	Project #	PW2213
Project Location	Long Acres Lane	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.4 Cost effective, environmentally sound potable water		
Objective	Correction of existing deficiency		



**Description:** The Long Acres subdivision is experiencing new growth but has limited sanitary sewer service. To support future development and reduce reliance on septic systems in this environmentally sensitive area, the City of Oviedo is planning improvements to the sanitary sewer collection system. This includes evaluating the existing infrastructure and designing a new collection and transmission system to serve both existing and future homes. wastewater will be conveyed to the City's Water

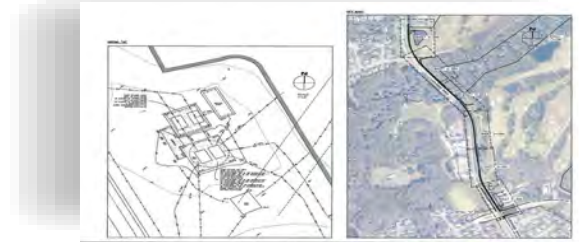
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	34,991	-	-	-	-	-	-	-
Construction	6,220	75,000	-	-	-	-	-	75,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 41,211	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	41,211	75,000	-	-	-	-	-	75,000
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 41,211	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### Lockwood Master Lift Station Ph2

Department/Division	Utility - Wastewater Collection	Project #	PW2310
Project Location		Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.4 Cost effective, environmentally sound potable water		
Objective	Correction of existing deficiency		



**Description:** This project is based on the Lockwood Master lift station evaluation study. The design includes a new wet well, valve vault, submersible pumps, bypass pumps, electrical equipment and new manhole.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	115,683	-	-	-	-	-	-	-
Construction	-	85,000	1,273,388	-	-	-	-	1,358,388
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 115,683	\$ 85,000	\$ 1,273,388	\$ -	\$ -	\$ -	\$ -	\$ 1,358,388
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	115,683	85,000	1,273,388	-	-	-	-	1,358,388
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 115,683	\$ 85,000	\$ 1,273,388	\$ -	\$ -	\$ -	\$ -	\$ 1,358,388
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### Disk Filters

Department/Division	Utility - Alafaya Wastewater	Project #	PW2311
Project Location	Wastewater Treatment Plant	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.1 To provide cost effective environmentally acceptable wastewater treatment		
Objective	Position of adequate wastewater services		



**Description:** The Disk filters at the wastewater treatment plant are used to filter Suspended solids (particulate) from the wastewater before the disinfection process can take place. This process is a vital part of the treatment system that ensures plant effluent can meet FDEP permit requirements. The current filters have had difficulty maintaining filtration requirements (poor performance) and are in need of major repairs. The parts needed to complete these repairs have been very difficult to procure through the manufacturers and very expensive. In addition, the current filters were manufactured by two different companies. It is recommended that the filters are replaced.

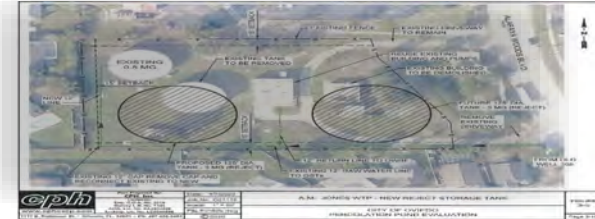
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	100,000	-	-	-	-	-	-	-
Construction	392,122	2,400,000	-	-	-	-	-	2,400,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 492,122	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	392,122	2,400,000	-	-	-	-	-	2,400,000
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	100,000	-	-				-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 492,122	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### AM Jones Storage Improvements

Department/Division	Utility - Water Distrib & Main	Project #	N/A
Project Location	AM Jones	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.4 Cost effective, environmentally sound potable water		
Objective	Correction of existing deficiency		



**Description:** This project aims to design and construct a new 3.0 reject water tank at AM Jones as part of the removal of the percolation ponds from service.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	33,075	34,729	-	-	-	-	67,804
Construction	-	297,675	312,559	-	-	-	-	610,234
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 330,750	\$ 347,288	\$ -	\$ -	\$ -	\$ -	\$ 678,038
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	-	330,750	347,288	-	-	-	-	678,038
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 330,750	\$ 347,288	\$ -	\$ -	\$ -	\$ -	\$ 678,038
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Ten Year CIP Detail

## Utility Funds (401-455)

### Aeration Scrubber Manholes



Department/Division	Please Select	Project #	N/A
Project Location		Priority	Select
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.4 Cost effective, environmentally sound potable water		
Objective	Correction of existing deficiency		

### Description:

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	157,000	-	-	-	-	-	157,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 157,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	-	157,000	-	-	-	-	-	157,000
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 157,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### Renewal and Replacement

Department/Division	Stormwater - Administration	Project #	RandR
Project Location	Utility-wide	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.1 To provide cost effective environmentally acceptable		
Objective	Use of existing facilities		



**Description:** 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.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	1,999,750	1,946,813	2,007,778	2,071,792	2,139,007	11,826,938	21,992,078
<b>Total Costs</b>	\$ -	\$ 1,999,750	\$ 1,946,813	\$ 2,007,778	\$ 2,071,792	\$ 2,139,007	\$ 11,826,938	\$ 21,992,078
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	-	-	-	-	-	-	-	-
Renewal and Replacement	-	1,999,750	1,946,813	2,007,778	2,071,792	2,139,007	11,826,938	21,992,078
Vehicle Replacement Fund	-	-	-	-	-	-	-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 1,999,750	\$ 1,946,813	\$ 2,007,778	\$ 2,071,792	\$ 2,139,007	\$ 11,826,938	\$ 21,992,078
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### Renewal and Replacement Details

<b>Distribution System (406-3303)</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2031/35</b>	<b>Total</b>
Fire hydrant repair/maintenance	50,000	52,500	55,125	57,881	60,775	352,613	628,895
Commercial meter maint/replacement	52,500	52,500	52,500	52,500	52,500	262,500	525,000
Residential meter maint/replacement	175,000	78,750	78,750	78,750	78,750	393,750	883,750
Sentinal Water Monitoring Enhancement	26,250	26,250	26,250	26,250	26,250	131,250	262,500
Boxes and Fittings	52,500	52,500	52,500	52,500	52,500	262,500	525,000
Distribution Valve Replacement Program	100,000					-	100,000
Valve Hot Taps	42,000	42,000	42,000	42,000	42,000	210,000	420,000
General Repair and Maintenance	73,500	73,500	73,500	73,500	73,500	367,500	735,000
<b>Total</b>	<b>571,750</b>	<b>378,000</b>	<b>380,625</b>	<b>383,381</b>	<b>386,275</b>	<b>1,980,113</b>	<b>4,080,145</b>
						-	-
<b>Water Plant (406-3302)</b>						-	-
Painting pipes	26,250	27,563	28,941	30,388	31,907	185,122	330,170
Rehab/Paint Wells	57,750	57,750	57,750	57,750	57,750	288,750	577,500
General repair and maintenance	68,250	68,250	68,250	68,250	68,250	341,250	682,500
<b>Total</b>	<b>152,250</b>	<b>153,563</b>	<b>154,941</b>	<b>156,388</b>	<b>157,907</b>	<b>815,122</b>	<b>1,590,170</b>
						-	-
<b>Wastewater System (406-3501)</b>						-	-
Rebuild LS Control & Piping	262,500	275,625	289,406	303,877	319,070	1,851,219	3,301,697
L/S motor, pump and valve replacement	157,500	157,500	157,500	157,500	157,500	787,500	1,575,000
Manhole Rehab/Smoke Testing	168,500	157,500	157,500	157,500	157,500	787,500	1,586,000
General repair and maintenance	78,750	78,750	78,750	78,750	78,750	393,750	787,500
OLD Master LS Valves	100,000					-	100,000
(1) Generator and Mobile Repl (Elliot)	180,000	420,000	420,000	420,000	420,000	2,100,000	3,960,000
Upgrade SCADA System-HydraLink	10,500	10,500	10,500	10,500	10,500	52,500	105,000
<b>Total</b>	<b>957,750</b>	<b>1,099,875</b>	<b>1,113,656</b>	<b>1,128,127</b>	<b>1,143,320</b>	<b>5,972,469</b>	<b>11,415,197</b>
						-	-
<b>Wastewater Plant (406-3503)</b>						-	-
General repair and maintenance	26,250	27,563	28,941	30,388	31,907	185,122	330,170
Welding & painting of pipes & tanks	47,250	47,250	47,250	47,250	47,250	236,250	472,500
L/S motor, pump and valve replacement	94,500	99,225	104,186	109,396	114,865	666,439	1,188,611
Blower Repair/Replacement	-	26,250	26,250	26,250	26,250	131,250	236,250
<b>Total</b>	<b>168,000</b>	<b>200,288</b>	<b>206,627</b>	<b>213,283</b>	<b>220,272</b>	<b>1,219,061</b>	<b>2,227,531</b>
						-	-
<b>Total</b>	<b>1,849,750</b>	<b>1,831,725</b>	<b>1,855,849</b>	<b>1,881,179</b>	<b>1,907,775</b>	<b>9,986,764</b>	<b>19,313,042</b>
						-	-
<b>General Contingency</b>	<b>150,000</b>	<b>115,088</b>	<b>151,929</b>	<b>190,613</b>	<b>231,232</b>	<b>1,840,174</b>	<b>2,679,036</b>
						-	-
<b>Total Funding Request</b>	<b>1,999,750</b>	<b>1,946,813</b>	<b>2,007,778</b>	<b>2,071,792</b>	<b>2,139,007</b>	<b>11,826,938</b>	<b>21,992,078</b>

# Ten Year CIP Detail

## Utility Funds (401-455)

### Utilities Vehicle Replacement

Department/Division	Utility - Administration	Project #	
Project Location	City-wide	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Assessment of Capital Facilities		



### Description

Division 3302-Unit 4958 2016 Ford F-150	\$55,000
Division 3302-Unit 4959 2016 Ford F-150	55,000
Division 3303-Unit 4957 2016 Ford F-150	45,000
Division 3303-Unit 5022 2016 Ford F-250 Utility	70,000
Division 3308-Unit 4869 2015 Ford F-250 Utility	50,000
Division 3501-Unit 5095 2017 Ford F150 4X4	65,000
Division 3503-Unit 4954 2016 Ford F-150 4 x 2	55,000
Division 3503-Unit 4960 2016 Ford F-150 4 x 2	55,000
Reserve for Contingency	\$450,000

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	450,000	1,157,625	1,215,506	1,276,282	1,340,096	4,435,886	9,875,395
<b>Total Costs</b>	\$ -	\$ 450,000	\$ 1,157,625	\$ 1,215,506	\$ 1,276,282	\$ 1,340,096	\$ 4,435,886	\$ 9,875,395
<b>Source of Funds</b>								
Veh. Replacement Fund (407)	-	450,000	1,157,625	1,215,506	1,276,282	1,340,096	4,435,886	9,875,395
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 450,000	\$ 1,157,625	\$ 1,215,506	\$ 1,276,282	\$ 1,340,096	\$ 4,435,886	\$ 9,875,395
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### WMHWTP Advanced Water Treatment

Department/Division	Utility - Alafaya Wastewater	Project #	N/A
Project Location		Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.4 Cost effective, environmentally sound potable water		
Objective	Implementation of Alternative water supply sources		



**Description:** The City of Oviedo's Consumptive Use Permit (CUP 8252) authorizes 4.68 MGD of Upper Floridan Aquifer (UFA) groundwater based on a 2025 population of 38,021. Due to faster-than-projected growth and flushing needs, the City will require an additional 2 MGD within 10 years. To meet this demand, the City is constructing a Lower Floridan Aquifer (LFA) well. Because LFA water is brackish, reverse osmosis (RO) has been selected to treat total dissolved solids and monovalent ions. The project begins with a Basis of Design (BOD) report to establish design criteria and satisfy permitting requirements, followed by full design and specifications.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	500,000	4,410,000	-	-	-	-	4,910,000
Construction	-	-	-	46,305,000	-	-	-	46,305,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 500,000	\$ 4,410,000	\$ 46,305,000	\$ -	\$ -	\$ -	\$ 51,215,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	-	-	-	-	-	-	-	-
Renewal and Replacement	-	-	-	-	-	-	-	-
Vehicle Replacement Fund	-	-	-	-	-	-	-	-
Water Impact Fee	-	500,000	-	-	-	-	-	500,000
Sewer Impact Fee	-	-	-	-	-	-	-	-
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	4,410,000	46,305,000	-	-	-	50,715,000
<b>Total Source of Funds</b>	\$ -	\$ 500,000	\$ 4,410,000	\$ 46,305,000	\$ -	\$ -	\$ -	\$ 51,215,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Utility Funds (401-455)

### Citywide Wastewater Master Plan

Department/Division	Utility - Administration	Project #	PW2312
Project Location	Various Loacations	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.1 Improve the City’s Utility Efficiency and Secure Sustainable Resources		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.4 Cost effective, environmentally sound potable water		
Objective	Correction of existing deficiency		



**Description:** This project provides an alternative disposal system for the City's wastewater effluent system. The project includes the design and construction of a dedicated force main from the City's wastewater treatment facility to the Seminole County force main on CD 424. This will provide a direct transmittal of flow to the City of

Wastewater Treatment Facility is producing substandard effluent or

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	248,322	250,000	-	-	-	-	-	250,000
Construction	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 248,322	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Water and Sewer Fund	248,322	-	-	-	-	-	-	-
Renewal and Replacement							-	-
Vehicle Replacement Fund							-	-
Water Impact Fee	-	-	-	-	-	-	-	-
Sewer Impact Fee	-	250,000	-	-	-	-	-	250,000
ARPA	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ 248,322	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Ten Year CIP

## Stormwater Funds (410-413)

STORMWATER FUNDS 410 411									
	PY								
[2]	Capital Project Name [3]	Appropriations	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY31-35	Total
	McKinnon Ditch Piping Project	-		934,500	-	-	-	-	934,500
FB	Pipelining	213,907	826,250	578,813	607,753	638,141	670,048	2,217,942	5,538,947
	Mactavandash Drive Pipe Replacement	245,000	-	-	-	-	-	-	-
	Lake Charm Drive Ditch Retrofit	414,600	-	-	-	-	-	-	-
	Town & Country Culvert Repair	275,625	-	-	-	-	-	-	-
	Oviedo Oaks Drainage Improvements	323,123	-	-	-	-	-	-	-
	Willa Lake Circle Drainage Improvements	1,179,591	-	-	-	-	-	-	-
FB	Pond 3 McKinleys Mill Repair	-	78,750	275,625	-	-	-	-	354,375
	Pond 141 Lake Rogers Repair	172,331	-	-	-	-	-	-	-
	Sweetwater Creek Subdivision Erosion	277,300	-	-	-	-	-	-	-
FB	Alafaya Woods Ditch 30 Erosion Protection	-	175,569	-	-	-	-	-	175,569
FB	Lift Station 520 Ditch And Access Rd Culvert Rpr	-	99,225	-	-	-	-	99,225	-
FB	Alafaya Woods Pond 90 Retrofit	-	915,075	-	-	-	-	-	915,075
	Stormwater Basin Studies	-	-	289,406	303,877	319,070	335,024	1,108,971	2,356,348
	Trout Creek Pipe Rehabilitation	-	-	-	-	-	-	80,000	80,000
	Sweetwater Creek Maint-PH2	-	-	113,873	-	-	-	-	113,873
	Twin Rivers Golf Course Drainage Repairs	248,260	-	-	91,163	95,721	100,507	332,692	620,083
FB	Boston Hill Drainage Improvements	-	490,875	-	-	-	-	-	490,875
	Allendale Drainage Improvements	-	-	388,763	546,978	-	-	-	935,741
	Sweetwater Creek Restoration Master Plan	-	-	540,750	347,288	364,652	382,884	-	1,635,574
	Lake Charm Nutrient Reduction	-	-	248,325	173,644	-	-	-	421,969
	Flood Forecasting-Big and Little Econ Rivers	-	-	34,729	36,465	38,288	40,203	133,077	282,762
	Best Management Practice Improvements	-	-	275,625	-	-	-	-	275,625
FS	Stormwater Camera Truck	-	306,063	-	-	-	-	-	306,063
	Sandalwood Court Stormwater Improvements	-	-	281,925	-	-	-	-	281,925
FB	Riverside Park Shoreline(Little Econ River) Protecti	-	372,488	-	-	-	-	-	372,488
FB	Mission Road Area Drainage Improvements	-	110,250	150,491	-	633,036	301,522	706,188	1,901,487
	E Artesia Street Culvert/Rd Rpr	-	-	150,000	-	-	-	-	150,000
FB	Alafaya Woods Blvd Culvert At Sugarberry Pond	-	80,000	-	-	-	-	-	80,000
FB	Twin Oaks Pond Repair	-	78,549	-	-	-	-	-	78,549
FB	Windy Pine Way Culvert Repair	-	121,805	-	-	-	-	-	121,805
	Inlet Repairs - Alafaya Woods and Twin Rivers	-	-	167,812	-	-	-	-	167,812
	Panther Street Ditch Piping-PH 3	-	-	347,288	-	-	-	-	347,288
	Hammock Reserve Drainage Improvements	-	-	350,000	-	-	-	-	350,000
	Terrace Drive Drainage Improvements	-	-	86,822	-	-	-	687,017	773,839
	Mitchell Hammock Road (East) Stormwater Improv	-	-	92,610	-	-	739,733	1,224,305	2,056,648
	Mitchell Hammock Road (West) Stormwater Improv	-	-	237,313	-	-	-	2,394,885	2,632,198
	Reed Avenue/Washington Street Drainage Improv	-	-	35,886	-	-	-	-	35,886
	Franklin Street Box Culvert	-	-	17,364	-	-	-	-	17,364
FB	S. Lake Jessup and Clark St Flood Abatement	-	121,551	638,141	-	-	-	-	759,692
	S Lake Jessup Avenue Drainage Improvements	-	-	-	440,840	-	-	-	440,840
	Alafaya Wood Blvd/Mitchell Hammock Rd Culvert	-	-	-	116,689	-	-	709,179	825,868
FB	Division Street (North) BMP and Drainage Improv	-	103,318	243,813	-	-	-	-	347,131
	Mead Manor Stormwater Improvements	-	-	-	115,473	-	623,379	-	738,852
	High Street, Lindsay Ave And Lawn Street BMPs	-	-	-	23,474	-	-	-	23,474
	Live Oak/Riverwood Pond Improvements	-	-	-	121,551	292,958	-	-	414,509
	King Street Pond Stormwater Improvements	-	-	-	-	213,139	-	-	213,139
	Stormwater Master Plan Improvement Projects	-	-	-	-	-	469,033	542,965	1,011,998
	N. Lake Jessup Basin Study	-	-	-	-	-	134,010	562,840	696,850
	Lightwood Knox Canal BMP	-	-	-	-	-	368,526	881,762	1,250,288
	Shady Lane BMP	-	-	-	-	-	-	205,366	205,366
	Doctors Drive	-	-	-	-	-	-	613,144	613,144
	Stephen Avenue Drainage Retrofit	-	-	-	-	-	-	118,196	118,196
	Solary Park Berm Correction	-	-	44,100	-	-	-	-	44,100
	South Lockwood Pipe Lining	-	-	40,000	-	-	-	-	40,000
	McKinnon Ave Ditch-Pond 140	53,090	-	-	-	-	-	-	-
	McKinnon-Gould Pl Outfall	170,522	-	-	-	-	-	-	-
	Live Oak Rsv Skimmer Rpl	2,000	-	-	-	-	-	-	-
	Pearson Dr. Pipe Replace	7,017	-	-	-	-	-	-	-
	Lake Clarie Circle Repait	6,787	-	-	-	-	-	-	-
Total Capital Projects		3,589,153	3,879,768	6,563,974	2,925,195	2,595,005	4,164,869	12,518,529	32,647,340
Capital Outlay									
F	Vehicle/Machinery Replacement	-	351,690	405,169	425,425	446,699	469,033	1,552,559	3,650,575
	Sandbagging Machine	-	-	-	-	-	-	84,426	84,426
Total Capital Outlay:		-	351,690	405,169	425,425	446,699	469,033	1,636,985	3,735,001
Total Capital		3,589,153	4,231,458	6,969,143	3,350,620	3,041,704	4,633,902	14,155,514	36,382,341
Source of Funds									
	Stormwater Fund	328,516	306,063	324,135	340,342	1,455,872	4,164,869	14,155,514	19,109,810
	SW Capital-Series 2025	3,260,637	3,573,705	1,922,769	-	-	-	-	5,496,474
	Vehicle Replacement	-	351,690	405,169	425,425	446,699	469,033	-	3,735,001
	New Debt	-	-	4,317,070	2,584,853	1,139,133	-	-	8,041,056
Total Source of Funds		3,589,153	4,231,458	6,969,143	3,350,620	3,041,704	4,633,902	14,155,514	36,382,341

### Notes:

- [1] Uncommitted Appropriation FY2024-25 represent remaining balances on projects that are active in FY2024-25. Balances are updated as of 06/01/2025.
- [2] Items denoted with "FS" are funded by the Stormwater Operating Fund; items denoted with "FB" are funded by the Capital-Series 2025 Bonds; and items denoted with "F" are funded by the Vehicle Replacement Fund.
- [3] CIP forms are included for all capital improvement projects (CIP) funded in the FY 2025-26 Budget. Forms are not required for capital outlay requests.

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Stormwater Camera Truck

Department/Division	Stormwater - Maintenance	Project #	N/A
Project Location	TBD	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.2 Advance the Resilience of Existing Infrastructure		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** This is the purchase of a new truck with a permanently mounted inspection camera system.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	306,063	-	-	-	-	-	306,063
<b>Total Costs</b>	\$ -	\$ 306,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,063
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	306,063	-	-	-	-	-	306,063
SW Capital-Series 2025	-	-	-	-	-	-	-	-
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 306,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,063
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Pipelining

Department/Division	Stormwater - Administration	Project #	PIPELN
Project Location	Citywide	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.2 Advance the Resilience of Existing Infrastructure		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Maximum use of existing drainage facilities		



**Description:** Lining of existing storm sewer pipes. Throughout the City there are a good number of storm sewer pipes that have reached or are reaching their design service life. Lining the pipes will extend their service life. The goal is to work proactively to identify pipes that need lining before a leak creates an issue. The evaluation of pipes would begin in the subdivisions with the oldest pipes, such as Alafaya Woods.

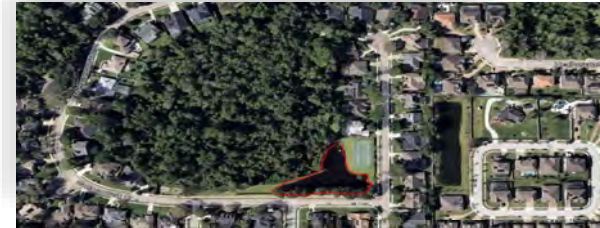
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	213,907	826,250	578,813	607,753	638,141	670,048	2,217,942	5,538,947
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ 213,907	\$ 826,250	\$ 578,813	\$ 607,753	\$ 638,141	\$ 670,048	\$ 2,217,942	\$ 5,538,947
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	638,141	670,048	2,217,942	3,526,131
SW Capital-Series 2025	213,907	826,250	578,813	-	-	-	-	1,405,063
New Debt	-	-	-	607,753	-	-	-	607,753
<b>Total Source of Funds</b>	\$ 213,907	\$ 826,250	\$ 578,813	\$ 607,753	\$ 638,141	\$ 670,048	\$ 2,217,942	\$ 5,538,947
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Pond 3 McKinley's Mill Repair

Department/Division	Stormwater - Administration	Project #	PW2509
Project Location	Pond 3-North of Mactavandash	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The existing pond is not functioning as designed. It was permitted and constructed as a dry retention pond with a vertical volume structure. The pipe will need underdrains and a new vertical volume structure or it will need to be converted to a wet pond.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	78,750	-	-	-	-	-	78,750
Construction	-	-	275,625	-	-	-	-	275,625
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 78,750	\$ 275,625	\$ -	\$ -	\$ -	\$ -	\$ 354,375
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	78,750	275,625	-	-	-	-	354,375
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 78,750	\$ 275,625	\$ -	\$ -	\$ -	\$ -	\$ 354,375
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Alafaya Woods Ditch 30 Erosion Protection

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Ditch west of McKinnon Ave	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The existing ditch upstream of the culvert crossing at McKinnon Avenue has experienced erosion at a bend in the ditch. This area will need erosion protection.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	63,945	-	-	-	-	-	63,945
Construction	-	111,624	-	-	-	-	-	111,624
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 175,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,569
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	175,569	-	-	-	-	-	175,569
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 175,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,569
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### **Lift Station 520 Ditch And Access Rd Culvert Rpr**

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Twin Rivers-Rivera Blvd	Priority	Select
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The existing culvert under the access road to Lift Station 520 has been undermined. In addition, the existing MES, weir, and ditch need to be repaired.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	99,225	-	-	-	-	-	99,225
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 99,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,225
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	99,225	-	-	-	-	-	99,225
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 99,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,225
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Alafaya Woods Pond 90 Retrofit

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Alafaya Woods	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The existing pond was originally designed as a dry retention facility but was later converted to a wet detention pond without proper redesign or permitting through the SJRWMD. This project will bring the pond into compliance with City of Oviedo and SJRWMD standards by redesigning it as a wet detention system. Work includes excavation to achieve the required permanent pool volume, modifications to the control structure and outfall pipe, installation of erosion protection, and relocation of an existing sanitary sewer line around the pond. The project encompasses design, permitting, and construction.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	220,500	-	-	-	-	-	220,500
Construction	-	694,575	-	-	-	-	-	694,575
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 915,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915,075
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	915,075	-	-	-	-	-	915,075
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 915,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915,075
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### **Boston Hill Drainage Improvements**

Department/Division	Stormwater - Administration	Project #	PW2328
Project Location	Boston Hill Park	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:**Stormwater runoff at Boston Hill Park primarily drains to a low-lying area in the southwest portion of the park, which lacks a positive outfall. The northwest portion is intended to discharge into the existing storm sewer system serving the Whispering Woods Subdivision; however, the current conveyance is inadequate, leading to flooding in parts of the park and adjacent rear yards during heavy rainfall. This project aims to design and construct a stormwater management system to collect, convey, treat, and attenuate runoff before discharging into the Whispering Woods system. It is closely coordinated with the Sandalwood Court Stormwater Improvements Project and will involve a drainage study, design, and construction.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	105,000	-	-	-	-	-	105,000
Construction	-	385,875	-	-	-	-	-	385,875
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 490,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,875
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	490,875	-	-	-	-	-	490,875
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 490,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,875
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Riverside Park Shoreline(Little Econ River) Protection

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Riverside Park	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The Riverside Park grounds are experiencing severe undercutting and erosion from the Little Econlockhatchee (E con) River. Armoring and regrading the river shoreline will protect the integrity of the property from further loss during normal high water levels of the Little Econ.The purchase of portable flood walls would lower the risk of further loss to the structure during a catastrophic event. A stream stability analysis and hydrologic and hydraulic study will be performed to develop an armoring design. The improvement would then be constructed.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	157,500	-	-	-	-	-	157,500
Construction	-	214,988	-	-	-	-	-	214,988
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 372,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372,488
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	372,488	-	-	-	-	-	372,488
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 372,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372,488
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Mission Road Area Drainage Improvements

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Mission Road Area	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** To install stormwater infrastructure where there is currently none in the older portion of Oviedo. This will tie in into the existing ditch line that accepts drainage from existing newer subdivisions and conveys into the DOT system. The Mission Road ditch line will be streamlined and enlarged. The following areas will be addressed: Willa Lake/Hickory Glenn; Shed Street; Pecan Street; Rich Drive/Field Street; and Corbin Court/Drone Lane. A stormwater study/engineering analysis and construction plans will be prepared for each sub-phase followed by construction.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	110,250	-	-	-	-	-	110,250
Construction	-	-	150,491	-	633,036	301,522	706,188	1,791,237
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 110,250	\$ 150,491	\$ -	\$ 633,036	\$ 301,522	\$ 706,188	\$ 1,901,487
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	301,522	706,188	1,007,710
SW Capital-Series 2025	-	110,250	150,491	-	-	-	-	260,741
New Debt	-	-	-	-	633,036	-	-	633,036
<b>Total Source of Funds</b>	\$ -	\$ 110,250	\$ 150,491	\$ -	\$ 633,036	\$ 301,522	\$ 706,188	\$ 1,901,487
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Alafaya Woods Blvd Culvert At Sugarberry Pond

Department/Division	Stormwater - Administration	Project #	PW2508
Project Location	Sugarberry Outfall	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The downstream (south) side of the existing culvert under Alafaya Woods Blvd has severe erosion. The area will need to be armored with revetment.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	80,000	-	-	-	-	-	80,000
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	80,000	-	-	-	-	-	80,000
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Twin Oaks Pond Repair

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Twin Oaks Subdivision	Priority	High
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The existing pond along the northwest bank has severe erosion. The inflow pipes will need to be reconfigured and the pond will need to be repaired.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	25,000	-	-	-	-	-	25,000
Construction	-	53,549	-	-	-	-	-	53,549
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 78,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,549
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	78,549	-	-	-	-	-	78,549
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 78,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,549
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Windy Pine Way Culvert Repair

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Windy Pine Way - north side	Priority	Select
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** The downstream (north) side of the existing culvert under Windy Pine Way has severe erosion. The area will need to be armored with revetment.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	121,805	-	-	-	-	-	121,805
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 121,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,805
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	121,805	-	-	-	-	-	121,805
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 121,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,805
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### S. Lake Jessup and Clark St Flood Abatement

Department/Division	Public Works - Administration	Project #	N/A
Project Location	S. Lake Jessup Avenue	Priority	Select
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** S Lake Jessup Avenue is susceptible to regular flooding due to a nearby closed wetland at the Lawton Elementary School and the Cross Seminole Trail. Drainage improvements are necessary which would include a positive outfall from the wetland. A stormwater study, associated design, and construction would be completed.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	121,551	-	-	-	-	-	121,551
Construction	-	-	638,141	-	-	-	-	638,141
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 121,551	\$ 638,141	\$ -	\$ -	\$ -	\$ -	\$ 759,692
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	121,551	638,141	-	-	-	-	759,692
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 121,551	\$ 638,141	\$ -	\$ -	\$ -	\$ -	\$ 759,692
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Division Street (North) BMP and Drainage Improvements

Department/Division	Stormwater - Administration	Project #	N/A
Project Location	Division St North of Library	Priority	Low
Strategic Plan			
Focus Area	Resilient Infrastructure & Natural Environment		
Goal	2.3 Improve the Overall Quality of Stormwater Within the City		
Objective	Identify, seek funds, and implement projects to reduce the vulnerability of the city’s critical assets and infrastructure.		
Comprehensive Plan			
Element	Wastewater / Solid Water /Drainage /Portable Water		
Goal	4.3 Protect citizens from degradation of surface water quality		
Objective	Stormwater management		



**Description:** Stormwater runoff from Mead Manor and Division Street flows to an undersized 24-inch culvert that discharges into an unmaintained ditch west of Division Street, ultimately draining to Sweetwater Creek. The system lacks proper treatment and the City does not have an easement for ditch maintenance.

This project will upsize the culvert (to 42 inches or as needed), install a BMP (e.g., baffle box) for treatment, acquire a drainage easement, and clean/maintain the ditch. It includes engineering analysis, design, easement acquisition, and construction.

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	103,318	-	-	-	-	-	103,318
Construction	-	-	243,813	-	-	-	-	243,813
Other	-	-	-	-	-	-	-	-
<b>Total Costs</b>	\$ -	\$ 103,318	\$ 243,813	\$ -	\$ -	\$ -	\$ -	\$ 347,131
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Source of Funds</b>								
Stormwater Fund	-	-	-	-	-	-	-	-
SW Capital-Series 2025	-	103,318	243,813	-	-	-	-	347,131
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 103,318	\$ 243,813	\$ -	\$ -	\$ -	\$ -	\$ 347,131
	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Detail

## Stormwater Funds (410-413)

### Stormwater Vehicle Replacement

Department/Division	Stormwater - Administration	Project #	
Project Location	City-wide	Priority	High
Strategic Plan			
Focus Area	Public Health & Safety		
Goal	1.1 Expand Public Safety Services Efficiencies.		
Objective	Implement a city-wide maintenance and asset management program.		
Comprehensive Plan			
Element	Capital Improvements		
Goal	8.1 Maintain a financially feasible plan		
Objective	Assessment of Capital Facilities		

### Description

Div 3802-Unit 953 2004 Agco/Landpride Mower	\$72,000
Div 3802-Unit 4198 Bobcat T560 Track	70,000
Div 3802-Unit 4998 2016 Ford F-550 Dump Truck	125,000
	<u>\$267,000</u>

	Prior Years	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY31/35	Total
<b>Project Costs</b>								
Engineering & Design	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	267,000	405,169	425,425	446,699	469,033	1,552,559	3,565,885
<b>Total Costs</b>	\$ -	\$ 267,000	\$ 405,169	\$ 425,425	\$ 446,699	\$ 469,033	\$ 1,552,559	\$ 3,565,885
<b>Source of Funds</b>								
Stormwater Veh. Replacement Fund (412)	-	267,000	405,169	425,425	446,699	469,033	1,552,559	3,565,885
New Debt	-	-	-	-	-	-	-	-
<b>Total Source of Funds</b>	\$ -	\$ 267,000	\$ 405,169	\$ 425,425	\$ 446,699	\$ 469,033	\$ 1,552,559	\$ 3,565,885
<b>Operational Impact</b>								
Additional Revenue	-	-	-	-	-	-	-	-
Personnel Expenditures	-	-	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-	-	-
<b>Net Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Ten Year CIP Operating Impact

## Capital Projects Impact on Operating Budgets - 10 Year Summary

Operating Impact for Capital Improvement Projects funded in FY 2025 26			FY 25/26 Proposed	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29 30 Projected	FY 31 35 Projected	Estimated Total Cost
<b>Total</b>			<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 25,000</b>	<b>\$ 45,000</b>
<b>CRA Fund (015)</b>									
Franklin Street Extension			-	1,500	1,500	1,500	1,500	7,500	13,500
Personnel	Roadway Maint		-	500	500	500	500	2,500	4,500
Operating	Materials		-	1,000	1,000	1,000	1,000	5,000	9,000
<b>Recreation Impact Fee Fund (109)</b>									
Riverwoods Park FCT Management Plan			-	3,500	3,500	3,500	3,500	17,500	31,500
Personnel	Custodial		-	2,500	2,500	2,500	2,500	12,500	22,500
Operating	Materials		-	1,000	1,000	1,000	1,000	5,000	9,000



# APPENDIX



# **Glossary and Budget Terms**

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## **ACCRUAL**

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

## **ACTUAL**

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

## **AD VALOREM TAX**

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

## **APPROPRIATION**

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

## **ARPA**

American Rescue Plan Act.

## **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.

# **Glossary and Budget Terms**

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## **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 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.

# **Glossary and Budget Terms**

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## **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.

## **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

# **Glossary and Budget Terms**

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## **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**

# **Glossary and Budget Terms**

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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.

## **USER FEE**

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

## **WMHWTP**

West Mitchell Hammock Water Treatment Plant.