

**CITY OF OVIEDO
BUDGET TRANSFER/AMENDMENT DETAIL FORM**

For Accounting use:

Fiscal Year: _____

Accounting Approval: _____

Period: _____

Entered By: _____

Transaction Date: _____

Group Number: _____

Department/Division YE FY 13-14 Budget Amendments - City Wide Adjustments

Dept. Authorization _____

Account Number	Fund / Account Description	Increase	Decrease
Insurance Reimbursements			
001-0000-369.80-00 ✓	Other Misc Rev/Insurance Proceeds	\$ 25,277	
001-1910-519.46-19 ² ✓	Repair & Maintenance/Buildings Project 14-004 FS44 Damage	\$ 11,174	
001-2201-522.46-04 ¹ ✓	Repair & Maintenance/Vehicles	\$ 1,273	
001-2201-522.46-34 ¹ ✓	Repair & Maintenance/Commercial Repairs	\$ 450	
001-2202-522.46-34 ¹ ✓	Repair & Maintenance/Commercial Repairs	\$ 859	
001-7204-572.46-34 ² ✓	Repair & Maintenance/Commercial Repairs	\$ 11,521	
Cell Tower Rent			
001-0000-369.80-00 -	Other Misc Rev/Insurance Proceeds	\$ 10,500	
001-0000-362.00-00 ³ ✓	Misc Revenues/Rents & Leases		\$ (10,500)
Fund Balance			
406-0000-389.90-00 ✓	Use of Fund Balance	\$ 84,635	
406-3300-533.46-15 ⁴ ✓	Repair & Maintenance/Water Lines	\$ 84,635	
Count			

TOTAL

-----Must Balance-----
(Do not use cents)

Notes / Comments

1. Fire Station - car hit the roll-up door.
2. Vandalism at Recreation and Parks Facilities.
3. Cell Tower Rent is less than budgeted - contract has not been negotiated.
4. Correction of Funding Source using Fund Balance.

Approved By: Check Appropriate Box	City Council: Exceeds \$35,000	Informational Note Only: Programs/Capital not budgeted must be presented to Council	Resolution # 2899-14
	City Manager: Less than \$35,000		Approval Date: 09-22-14
	Mgt Svc Director: Internal		BA # - 2014- 105
	Signature: _____		[Date Signed: _____]

OK DW 9/23/14

Robert R. Hayes
9/24/14

**AGENDA
MEMORANDUM**

TO:	Honorable Mayor and City Council Members
FROM:	Bryan Cobb, City Manager <i>Bryan Cobb</i>
DATE:	September 22, 2014
SUBJECT:	Resolution No. 2899-14, Year-End Amendment

Introduction: This is a request for Oviedo City Council to approve the Year-End budget amendment that involves adjustments to the revenues and expenditures of each fund. City financial policies require Council approval of budget amendments for all inter-fund transfers regardless of the amount, increases or decreases in appropriated fund balance, and for any increase in the total approved appropriation level of a fund. To the extent that actual expenses exceed the approved appropriation level, the City Council must provide formal budget authority that recognizes the unanticipated revenues and expenses.

Discussion: The subject budget amendment will affect the fund totals of the referenced funds. The changes within each fund reflect the total increase or decrease to the fund and the amendment or change to the revenues, expenses, inter-fund transfers, and reserves and appropriated fund balance.

General Fund:

- Insurance Reimbursement for Fire Station 44 – vehicle crashed into the building, damaging the roll-up door and the parked fire engine inside the facility.
- Insurance Reimbursement due to Vandalism at our Recreation and Park's facilities.

Both reimbursements reflect an adjustment to the department in which the expenses were incurred, off-set by an increase in the revenues received due to the reimbursement.

- The Miscellaneous Revenues/Rents & Leases account includes the Cell Tower Lease – the budget included an anticipated increase in rents due since the contract was due to expire, timing of the new contract negated some of the projected revenues. Proceeds from the Insurance Reimbursement account will off-set the short fall in Rents & Leases.

Renewal and Replacement Fund:

- Correction to the source of funding intended to be used as partial payment to Seminole County for the Water Lines relocation project at Mitchell Hammock and SR 426.

Budget Impact: The Year-End Budget Amendment is provided in Exhibit 1 of Resolution No. 2899-14, and indicates the funds affected by the year-end process.

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

Recommendation: It is recommended that City Council adopt Resolution No. 2899-14.

Prepared by: Robin R. Hayes, Management Services Director
Reviewed by: Robin R. Hayes, Management Services Director

RESOLUTION NO. 2899-14

A RESOLUTION OF THE CITY OF OVIEDO, FLORIDA, AMENDING THE 2013-2014 FISCAL YEAR ANNUAL BUDGET; AND PROVIDING FOR SAVINGS; CONFLICTS; SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, City financial policies require Council approval of budget amendments for all interfund transfers regardless of the amount; increases or decreases in appropriated fund balance; and for any increase in the total approved appropriation level of a fund; and,

WHEREAS, to the extent that proposed expenditures exceed the approved appropriation level, the City Council must provide formal budget authority that recognizes the unanticipated revenues and expenditures of the FY 2013-2014 budget for proposed adjustments; and

WHEREAS, the City Manager requests the City Council to amend the annual budget for FY 13-14 relative to unanticipated revenues and expenses received or incurred during FY 13-14; to approve certain interfund transfers not included in or changed from the adopted FY 13-14 budget; and,

WHEREAS, a budget amendment using fund balance to increase and/or adjust each fund is required.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OVIEDO, FLORIDA, THAT:

SECTION 1. Approval of Budget Amendment. The City Council hereby amends the 2013-2014 Fiscal Year Annual Budget as provided in the Budget Amendment provided in Exhibit 1.

SECTION 2. Savings. The prior actions of the City of Oviedo relating to the adoption of City tax rates and related budgetary actions and activities are hereby ratified and affirmed.

SECTION 3. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 4. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 5. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 22nd day of September, A.D., 2014.

ATTEST:

DOMINIC PERSAMPIERE
MAYOR of the City of Oviedo, Florida

BARBARA J. BARBOUR
CITY CLERK

**AGENDA
MEMORANDUM**

TO:	Honorable Mayor and City Council Members
FROM:	Bryan Cobb, City Manager 
DATE:	September 22, 2014
SUBJECT:	Resolutions No. 2889-14 and 2890-14, Second and Final Public Hearing to Adopt the FY 2014-15 Proposed Millage Rates and Tentative Budget

Introduction: This is a request for City Council to conduct a public hearing on the proposed millage rates and the tentative FY 2014-15 Budget, and take the following actions **PRIOR TO CLOSING THE PUBLIC HEARING** in accordance with Sections 200.065 (2)(c) and (e), *Florida Statutes*, and in the following order:

- 1. State that the proposed millage rate of 5.0434 mills is a tax increase of 9.03% compared to the rolled back tax rate of 4.6259 mills.**
- 2. Allow members of the public to speak and to ask questions prior to adoption of the tentative millage rates and budget.**
- 3. Have the City Attorney read the title of the Millage-Levy Resolution No. 2889-14.**
- 4. Move to adopt the Millage-Levy Resolution No. 2889-14, discuss and vote on it. Upon adoption, publicly announce that the operating millage rate is set at 5.0434 mills, which is 9.03% higher than the rolled back millage rate and combined with the General Obligation Bond Issue of 0.2546 mills the overall millage rate is 5.2980 mills.**
- 5. Have the City Attorney read the title of the Budget Resolution No. 2890-14.**
- 6. Move to adopt Resolution No. 2890-14 adopting the FY 2014-2015 Annual Budget of \$54,430,653 (net of interfund transfers).**
- 7. Close the public hearing.**

Discussion: The FY 2014-15 budget was presented to the City Council during an initial work session on July 28, 2014. On August 25, 2014, a final work session was held. The City Council adjusted specific areas within the budget between the two (2) work sessions. The FY 2014-15

Annual Budget is \$54,430,653 (net of interfund transfers). The General Fund budget for FY 2014-15 is \$25,070,020 which includes:

- Five (5) new positions for the opening of Oviedo on the Park to the General Fund
- Converting 15 part-time positions to full-time employees to the General Fund

The Water & Wastewater Fund and the Fleet Internal Service Fund will be adding:

- One fleet mechanic to the Internal Fleet Fund
- Four (4) new positions within the Utilities division of the Water & Wastewater Fund – Utility Billing department is adding a Customer Service Representative effective October 1, 2014 and the remaining three (3) positions will be filled during the third and fourth quarter of FY 2014-15 awaiting the start-up of new programs/processes and new equipment.

The millage rate is 5.0434 mills, with the General Obligation Bond Issue millage rate of 0.2546 mills, for a total of 5.2980 mills; a slight increase from the FY 2013-14 combined millage rate of 5.1367 mills or an increase of 0.1613 mills.

Budget Impact: Establish the Fiscal Year 2014-15 Annual Budget as per the City Charter, Sec 4.08.06 Adoption of Annual Budget.

Strategic Plan: Conducting high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health.

Recommendation: It is recommended that City Council read Resolution Nos. 2889-14 and 2890-14 by title only, conduct a public hearing and adopt a combined millage rate of 5.2980 mills and the FY 2014-15 budget of \$54,430,653 (net of interfund transfers).

Attachment: Total Budget Revenue and Expenditure Graphs

Prepared by: Robin R. Hayes, Management Services Director

RESOLUTION NO. 2889-14

A RESOLUTION ESTABLISHING THE MILLAGE RATES TO BE LEVIED FOR FISCAL YEAR 2014-2015 BY CITY OF OVIEDO CITY GOVERNMENT; ADOPTING THE MILLAGE RATES FOR THE 2014-2015 FISCAL YEAR FOR THE CITY OF OVIEDO AT THE OVERALL RATE OF 5.2980 MILLS WITH 5.0434 MILLS FOR THE CITY'S OPERATIONS AND 0.2546 MILLS FOR PAYMENT ON THE 2003 GENERAL OBLIGATION BOND ISSUE; EXPRESSING LEGISLATIVE AND ADMINISTRATIVE FINDINGS AND INTENT; AND PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS, A SAVINGS PROVISION, CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, in accordance with the provisions of controlling State law the City Manager has submitted to the City Council an annual budget for the various funds of the City as well as a plan of revenues to be generated to support that budget; and

WHEREAS, controlling State law requires the annual budget to be adopted by Resolution, and

WHEREAS, the proposed annual budget of the City of Oviedo has been reviewed, evaluated and considered at various public meetings and hearings held by the City Council of the City; and

WHEREAS, City Council approval is required in order to establish and to approve the millage rates to be levied within the City of Oviedo; and

WHEREAS, in accordance with the provisions of the *City of Oviedo Charter*, the *Code of Ordinances of the City of Oviedo* and controlling State Law, the City Manager has submitted to the City Council an annual budget for the various funds of the City as well as a schedule of taxes and revenues and proposed millage rates to fund that budget; and

WHEREAS, the City Council desires to fund an adopted annual operating budget for the fiscal year beginning October 1, 2014, and terminating on September 30, 2015, specifying certain projected revenues and expenditures for the operations of Oviedo municipal government; and

WHEREAS, the City's budget presumes that each City department generally will, to the best of their ability, maintain its expenditures within its allocated budgeted level and exercise prudence in expending funds during the course of the City's fiscal year; and

WHEREAS, from time-to-time circumstances and events may require that the original City budget may need revision; and

WHEREAS, the City Council, in its judgment and discretion, has the authority in the future to adjust the budget to more closely coincide with actual and expected events; and

WHEREAS, the City Council has the continuing and overriding responsibility to take all necessary steps and actions to ensure that sound economic, financial and fiscal management policies are implemented and maintained in the City for the benefit of the citizens of the City of Oviedo; and

WHEREAS, the City Manager provides diligent assistance and guidance to develop, implement and maintain the economic, financial and fiscal management policies of the City Council for the benefit of the citizens of the City of Oviedo; and

WHEREAS, the City Council is vested with the budgetary authority and control relating to City of Oviedo Government operations, the provision of adequate levels of service with regard to essential public services and facilities and the maintenance of public benefits provided and the protection of the public health, safety and welfare by City Government to the citizens of the City of Oviedo; and

WHEREAS, the City Council is responsible for the determination as to the appropriate staff levels within City Government and the establishment and budgeting of the staffing levels and positions assigned to each particular department, office and function of City Government and for the funding, creation, abolishment, and other economic, fiscal and financial decisions relating to the staffing of City Government; and

WHEREAS, it is the desire and goal of the City Council for City Government to function as an efficient governmental organization; and

WHEREAS, the City Manager is charged with ensuring that the alignment and organization of the City's departments, offices and functions are sound and consistent with highly productive public administration practices, procedures and systems; and

WHEREAS, the City Council has concluded that the actions taken herein will provide positive economic and budgetary benefits to the City and the City Council has concluded that the results of such actions will benefit the citizens of the City of Oviedo; and

WHEREAS, it is the goal and desire of the City Council to provide a continuing high quality level of service to the citizens of the City of Oviedo with regard to the provision of essential and beneficial levels of service and the provision of adequate public facilities to serve the needs of the citizens; and

WHEREAS, the City Council hereby finds and concludes that the level of service and the system of public facilities provided to the citizens of the City of Oviedo will be positively and favorably impacted as a result of the City Council taking the necessary economic, fiscal, financial, and budgetary actions as set forth in this Resolution; and

WHEREAS, the City Council of the City of Oviedo hereby finds and concludes that the actions taken herein are consistent with sound and generally accepted public management and finance principles and controlling applicable law and serve an important public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OVIEDO, FLORIDA, AS FOLLOWS:

SECTION 1. *Legislative/Administrative Intent and Findings.* The intent and findings set forth in the above recitals (whereas clauses) are hereby adopted as the legislative and administrative intent and findings relative to the provisions of this Resolution.

SECTION 2. *Adoption of Millage Rates.*

(a) After careful consideration of the estimate of receipts and the estimate of expenditures of the City of Oviedo, Florida ("the City"), it is hereby determined and established that the rates of taxation necessary to meet such expenses will be, for each of the hereinafter stated purposes, the amounts estimated, declared and hereby levied, to-wit:

(1) In order to meet the estimate of General Fund expenses of the City, it is hereby determined and declared that the total operating millage shall be at the rate of 5.0434 mills or \$5.0434 per \$1,000 of taxable value, and the same is hereby levied and imposed upon all non-exempt taxable property within the corporate limits of the City for those purposes hereinafter described to provide for the expenditures as estimated in the Fiscal Year 2014-2015 Annual Budget. The millage rate to be levied, 5.0434 mills, is 9.03% higher than the "rolled-back" millage rate, which is 4.6259 mills or \$4.6259 per \$1,000 of taxable value.

(2) In order to pay interest upon and sinking fund requirements for the outstanding 2003 general obligation bond issue of the City, and for the purpose of paying the expenses of servicing such bonds, it is hereby determined and declared that the debt service millage shall be at the rate of 0.2546 mills or 25.46¢ per \$1,000 of taxable value, and the same is hereby levied and imposed on all non-exempt taxable property within the corporate limits of the City for the purposes hereinbefore stated in this Subsection. Voters approved the 2003 general obligation bond issue on April 25, 2003, in order to implement the downtown master plan.

(b) The City Council had concluded that the tax rates set forth herein are fiscally prudent and sound.

SECTION 3. *Implementing Administrative Actions.*

(a) The City Manager is hereby directed to certify to the Seminole County Property Appraiser and to the Seminole County Tax Collector the millage rates as herein set and levied for the purposes herein stated, pursuant to the controlling laws of the State of Florida.

(b) The City Manager, or designee, is hereby authorized and directed to implement the provisions of this Resolution by means of such administrative actions as may be deemed necessary and appropriate.

SECTION 4. Savings. The prior actions of the City of Oviedo relating to the adoption of City tax rates and related budgetary actions and activities are hereby ratified and affirmed.

SECTION 5. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 6. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 7. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 22nd day of September, 2014.

DOMINIC PERSAMPIERE
MAYOR of the City of Oviedo, Florida

ATTEST:

BARBARA J. BARBOUR
CITY CLERK

RESOLUTION NO. 2890-14

A RESOLUTION ADOPTING THE CITY OF OVIEDO'S ANNUAL OPERATING BUDGET FOR THE 2014-2015 FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; EXPRESSING LEGISLATIVE AND ADMINISTRATIVE FINDINGS AND INTENT; AND PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS, A SAVINGS PROVISION, CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, in accordance with the provisions of the *City of Oviedo Charter*, the *Code of Ordinances of the City of Oviedo* and controlling State law the City Manager has submitted to the City Council an annual budget for the various funds of the City; and

WHEREAS, controlling law requires the annual budget to be adopted by resolution; and

WHEREAS, the said proposed annual budget was reviewed by the City Council at a special meeting and budget workshop on July 28, 2014 and has otherwise been reviewed, evaluated and considered by the City Council; and

WHEREAS, all changes to the proposed annual budget, as directed by City Council consensus at the August 25, 2014 special meeting and budget workshop, were incorporated into the budget document that was considered by the City Council on September 22, 2014; and

WHEREAS, the City Council desires to adopt an annual operating budget for the fiscal year beginning October 1, 2014 and terminating on September 30, 2015 specifying certain projected revenues and expenditures for the operations of Oviedo municipal government; and

WHEREAS, the City's budget presumes that each City department generally will, to the best of their ability, maintain its expenditures within its allocated budgeted level and exercise prudence in expending funds during the course of the City's fiscal year; and

WHEREAS, from time-to-time circumstances and events may require that the original City budget may need revision; and

WHEREAS, the City Council, in its judgment and discretion, has the authority in the future to adjust the budget to more closely coincide with actual and expected events; and

WHEREAS, the City Council has the continuing and overriding responsibility to take all necessary steps and actions to ensure that sound economic, financial and fiscal management policies are implemented and maintained in the City for the benefit of the citizens of the City of Oviedo; and

WHEREAS, the City Manager provides diligent assistance and guidance to develop, implement and maintain the economic, financial and fiscal management policies of the City Council for the benefit of the citizens of the City of Oviedo; and

WHEREAS, the City Council is vested with the budgetary authority and control relating to City of Oviedo Government operations, the provision of adequate levels of service with regard to essential public services and facilities and the maintenance of public benefits provided and the protection of the public health, safety and welfare by City Government to the citizens of the City of Oviedo; and

WHEREAS, the City Council is responsible for the determination as to the appropriate staff levels within City Government and the establishment and budgeting of the staffing levels and positions assigned to each particular department, office and function of City Government and for the funding, creation, abolishment, and other economic, fiscal and financial decisions relating to the staffing of City Government; and

WHEREAS, it is the desire and goal of the City Council for City Government to function as an efficient governmental organization; and

WHEREAS, the City Manager is charged with ensuring that the alignment and organization of the City's departments, offices and functions are sound and consistent with highly productive public administration practices, procedures and systems; and

WHEREAS, the City Council has concluded that the actions taken herein will provide positive economic and budgetary benefits to the City and the City Council has concluded that the results of such actions will benefit the citizens of the City of Oviedo, and

WHEREAS, it is the goal and desire of the City Council to provide a continuing high quality level of service to the citizens of the City of Oviedo with regard to the provision of essential and beneficial levels of service and the provision of adequate public facilities to serve the needs of the citizens; and

WHEREAS, the City Council hereby finds and concludes that the level of service and the system of public facilities provided to the citizens of the City of Oviedo will be positively and favorably impacted as a result of the City Council taking the necessary economic, fiscal, financial, and budgetary actions as set forth in this Resolution; and

WHEREAS, the City Council of the City of Oviedo hereby finds and concludes that the actions taken herein are consistent with sound and generally accepted public management and finance principles and controlling applicable law and serve an important public purpose.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OVIEDO, FLORIDA, AS FOLLOWS:

SECTION 1. Legislative/Administrative Intent and Findings. The intent and findings set forth in the above recitals (whereas clauses) are hereby adopted as the legislative and administrative intent and findings relative to the provisions of this Resolution.

SECTION 2. Adoption of Annual Operating Budget.

(a) The annual operating budget of the City of Oviedo is approved as per the FY 2014-2015 Annual Budget per this Resolution for the fiscal year beginning October 1, 2014 and terminating on September 30, 2015 is hereby adopted.

(b) The City Council has concluded that the budget adopted herein is fiscally sound and reflective of sound public management practices and principles.

SECTION 3. Implementing Administrative Actions. The City Manager, or designee, is hereby authorized and directed to implement the provisions of this Resolution by means of such administrative actions as may be deemed necessary and appropriate.

SECTION 4. Savings. The prior actions of the City of Oviedo relating to the adoption of City budgets and related budgetary actions and activities are hereby ratified and affirmed.

SECTION 5. Conflicts. All resolutions or parts of resolutions in conflict with this Resolution are hereby repealed.

SECTION 6. Severability. If any section, sentence, phrase, word, or portion of this Resolution is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word, or portion of this Resolution not otherwise determined to be invalid, unlawful, or unconstitutional.

SECTION 7. Effective Date. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED this 22nd day of September, 2014.

DOMINIC PERSAMPIERE
MAYOR of the City of Oviedo, Florida

ATTEST:

BARBARA J. BARBOUR
CITY CLERK