Annual Budget

(Adopted)

An Award Winning City
2009 & 2010

Relocate America's
Top 100
Places To Live

For Fiscal Year Ending
September 30, 2011

City of Oviedo

Contrary To Popular Belief,

The Light At The End Of The Tunnel

Has Not Been Extinguished Due To Budgetary Constraints.

We Continue To Forge Ahead Knowing We Will Emerge

Stronger For Our Efforts!

The City of
Oviedo
Florida

400 Alexandria Boulevard ✵ Oviedo, Florida 32765

October 1, 2010

Honorable Mayor Persampiere, Deputy Mayor Henken, City Council Members and Citizens of the City of Oviedo:

I am pleased to provide you with the abridged version of the FY 2010-11 Annual Budget as adopted by City Council at the final budget hearing on September 20, 2010. The adopted budget reflects the culmination of the City's efforts to balance the General Fund budget while maintaining service levels for core city services in light of declining property values and property tax revenues coupled with continued reductions in major state shared revenues. Since March 2010 when Council was presented with the budget outlook for FY 10-11 and the projected $1.4 million budget shortfall, I have worked diligently with Department Directors and their staff to identify potential budget reductions and ways to provide City services more efficiently.

Setting the tax rate for the General Fund at 4.8626 mills will result in a citywide ***tax decrease of 7% below the rolled back tax rate of 5.226 mills***. The adopted millage rate will produce tax savings for about half of the City's residential taxpayers. The other half - who will see a 2.7% inflationary increase in their property value as required by Save Our Homes - will pay slightly higher City property taxes. For a home assessed at $175,000 in 2009 that increases by 2.7% less the $50,000 homestead exemption, the increase in City property taxes will be approximately $27. Virtually all other residential and non-residential property owners will pay less in City property taxes at the adopted tax rate.

The adopted General Fund budget of $23,715,047 is $880,646 or 3.6% less than the adopted FY 09-10 budget. As Council is aware, the lower budget and related budget reduction measures are in response to the projected $1.3 million budget shortfall that resulted from declining property values and related tax revenue coupled with continued declines in various non-ad valorem revenues. Other than relatively small increases for utility taxes and franchise fees, most other revenues such as interest earnings, recreation fees, fines, Half Cent Sales Tax and EMS transport fees are down compared to FY 09-10 budget estimates. On the expenditure side, the only significant increases to the General Fund budget is the 2.6% wage increase for Police bargaining personnel and the City's required contributions to the Police and Fire pensions.

Based on the financial trends projections provided to City Council on March 8, 2010, the budget shortfall at that time was projected at $1.45 million. The magnitude of the shortfall required that we take a comprehensive review of all departments and programs. This review, known as a "service level inventory", required all departments to "take stock" of all existing services and to propose reductions, consolidation of services or positions and potential outsourcing of existing services. I believe this comprehensive process was successful in identifying potential budget reduction measures that allowed me and the Department Directors to better understand the implications of the proposed reduction on services provided to City residents, as well as, the impact on internal operations.

Furthermore, all departments were directed to submit their budget at operating expenditure levels that were "equal to FY 08-09 actual expenses or the FY 09-10 budget *whichever was less"* (exceptions were made for fixed costs such as fuel, utilities and liability insurance that were calculated separately by the Budget Office). Again, this was necessary knowing the magnitude of the budget shortfall and the related decline in General Fund revenues to support departmental operations. **The result of mandating lower operating expenses was a net reduction of $407,000 in virtually all operating expense line items except for fuel, street lighting, and contract legal services. Otherwise, the budget shortfall would have been significantly higher than $1.3 million.**

The budget reduction measures listed below were discussed in detail during individual meetings with Council members in mid June and as part of the June 29th and July 26th budget workshops. The budget reductions resulted in sixteen (16) positions that were eliminated from the work force of which 10 were employee terminations. Given the $1.3 million shortfall that resulted mainly from declining revenues and the policy decision to maintain the millage rate at 4.86 mills, there was no practical alternative other than to focus on workforce reductions, operating expense reductions and outsourcing as the approach to balance the General Fund budget.

Facility Maintenance - Reduction of 2 positions

- ✓ Elimination of a trades worker and custodian (both vacant positions).

Finance and Budget - Reduction of 1.25 positions

- ✓ Merging of the budget function within the Finance Department and consolidating the Budget Manager and Chief Accountant into one position.
- ✓ Consolidating the Payroll Specialist and Accounting Tech. into one Accounting Specialist position and adding a Financial Accountant position.
- ✓ Reducing part time hours of 2-20 hour Accounting Clerks into 1-30 hour per week position.

City Manager

- ✓ Reduction of the Senior Administrative Assistant's hours from 40 to 32 hours per week.

Human Resources - Reduction of 1 position

- ✓ Elimination of the Risk/Benefits Coordinator.
- ✓ Elimination of the 15 hour per week receptionist in favor of a 30 hour per week HR Technician
- ✓ Reclassification of the HR Assistant to HR Analyst who would assume some risk/benefit tasks.

Development Services - Reduction of 3 positions

- ✓ Elimination of the Senior Administrative Assistant and Planner II.
- ✓ Elimination of the Engineer III with development review tasks assumed by Engineering.

Engineering - Reduction of 2 positions

- ✓ Elimination of the Senior Administrative Assistant with tasks assumed by 3 other support personnel.
- ✓ Elimination of an Engineering Inspector (employee reassigned to a vacant position as Heavy Equipment Operator in Stormwater Maintenance).
- ✓ Funding 50% of the remaining Engineering Inspector from the Stormwater Utility Fund.

Landscaping and Grounds Maintenance - Reduction of 6 positions

- ✓ Elimination of the entire 9-person maintenance staff including the Crew Leader and Supervisor.
- ✓ Outsourcing all right of way mowing, tree trimming, irrigation repairs and landscape replacement/installation to 2 separate private contractors.
- ✓ Adding a Contract Manager position to oversee the 2 contracts.
- ✓ Reassigning 2 Maintenance Workers to Streets Maintenance.
- ✓ 5 current employees were affected by the outsourcing (one position was vacant).

Police Department - Reduction of 1full time position

- ✓ Elimination of the 3 existing Commander positions in favor of a management structure that includes 2 Deputy Chiefs. (One Commander was reassigned to the vacant Accreditation Manager position and the other 2 Commanders were promoted to Deputy Chief)
- ✓ Reduction of the Senior Administrative Assistant's hours from 40 to 32 hours per week.

Fire Department - Overtime Reduction

- ✓ The adopted budget was based on implementation of an "adaptive response" system that would remove 1 of 3 engines from service when staffing falls below 14 per shift. The engine would then be replaced with a rescue vehicle, which requires less staffing (overtime reduction estimated at $137,000 was included in the adopted budget).
- ✓ After adoption of the budget, City Council opted to defer implementation of the adaptive response system and instead approved a memorandum of agreement with the IAFF Local 3476 to eliminate 4 paid holidays in FY 10-11 with an estimated savings of $40,000. Other operating expense reductions in uniform replacement and training would result in total cost reductions of approximately $80,000.
- ✓ Reduction of the Senior Administrative Assistant's hours from 40 to 32 hours per week.

The "budget highlights" below that provides a concise summary of the FY 10-11 adopted budget:

- The adopted General Fund property tax rate for FY 10-11 is 4.8626 - the same tax rate since FY 08-09. The proposed millage rate is 7% lower than the rolled back tax rate of 5.226 mills. The tax rate for the General Obligation Bond of .291 mills debt service is slightly higher due to the lower assessed taxable value against relatively stable debt service costs. The combined tax rate for FY 2011 is 5.1536 mills.

- The homeowner with a $175,000 home adjusted for the 2.7% Save Our Homes inflation adjustment and the $50,000 homestead exemption would pay approximately $27 more in CITY property taxes. Approximately 50% of residential property owners fall into this category.

- Excluding new construction of $23.8 million, the City's tax base declined by $144 million or 7%, which was due to the decline in market values. Some of this decrease was offset by the 2.71% Save Our Homes inflation adjustment for approximately half of all residential property owners.

- The total adopted budget for the General Fund is $23,715,047, which is $880,646 less than the FY 09-10 adopted budget of $24,595,693.

- **General Fund revenues for FY 10-11 (excluding appropriated fund balance) declined $964,000 million or 4%.** Compared to the FY 09-10 budget, property tax revenues are lower by $761,000 and non-ad valorem revenues are lower by $818,000. These declines take into account lower property tax revenue and Sewer Franchise Fees previously paid by Alafaya Utilities that are now reflected as a transfer from the City's Water/Wastewater Operating Fund. Increased transfers from the Local Option Gas Tax Fund and the Solid Waste Fund (i.e. recycling revenue) coupled with higher appropriated fund balance resulted in total estimated revenue of $23,715,047.

- **General Fund expenditures were reduced by $881,000 or 3.6%,** which resulted from the workforce reduction measures outlined above coupled with operating expense reductions of $407,000. The operating expense reduction was offset with higher costs for the 2.6% wage increase for PBA bargaining unit employees, higher Police and Fire pension contributions and the 5% health insurance increase. The General Fund payroll (salaries and benefits) declined $527,000 or 3.2% net of the Fire and Police pension increase of $324,000.

- The size of the City workforce for FY 10-11 declined by 14 positions (includes 4 positions added for the Alafaya Utilities wastewater operation.) The workforce (both full time and seasonal) has been reduced by 64 positions since FY 06-07 and is at the same level as in FY 03-04.

- The FY 10-11 total payroll (salaries and benefits) for all operating funds of $18,245,000 is $779,000 or 4% less than the total adopted payroll for FY 09-10. The decline reflects the workforce reductions described herein, the 2.6% PBA wage increase, higher costs for the Police and Fire pensions, the 5% health insurance increase and the elimination of in-house staffing of the Building Services Division. Other than the PBA wage increase, *there is no funding for any other wage increases for Fire bargaining unit or general employees.*

- The total adopted budget for all City funds combined of $65.5 million (exclusive of inter-fund transfers and internal service operations) is $13.7 million higher than the FY 09-10 total budget, *which is due entirely to the impact of acquiring Alafaya Utilities.*

The remaining portion of the transmittal letter presents more detailed analysis of the budget, including more detailed analysis of the tax base, General Fund revenues, expenditures and fund balance. Following the General Fund analysis are summary discussions about changes in the City's workforce and total payroll, the Water/Wastewater Operating Fund and the Capital Improvements Program.

Tax Base Summary

Based on the Certification of Taxable Value provided by the Seminole County Property Appraiser on July 1, 2010, the City's tax base decreased by $120 million or 5.8% compared to last year as shown in the graphic below. *Excluding $23.8 million of new construction, the reassessment of existing real properties declined by $143 million or 7.3% compared to the 2009 real property base.* The 2010 gross taxable value of $1,950,920,481 is *less than* the GTV in tax year 2006 (FY 06-07).

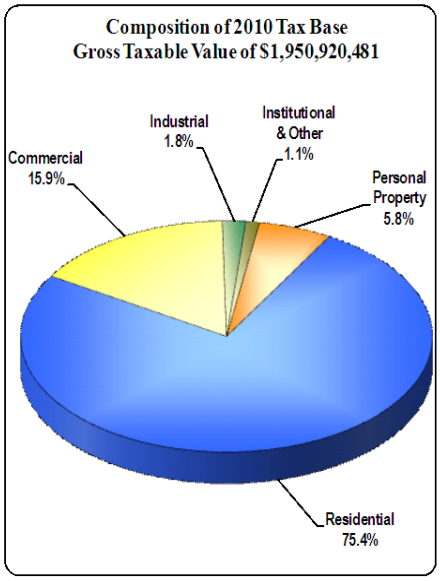
The decline in values between 2009 and 2010 is reflected below for the major categories of real property. *Inclusive of new construction valued at $23.8 million*, the total *real property base* declined $119.2 million or 6.1%.

Category	2010 Taxable Value	2009 Taxable Value	% Change
Residential	1,471,404,335	1,536,328,575	**-4.2%**
Commercial	310,458,725	357,600,106	**-13.2%**
Industrial	35,811,679	39,445,721	**- 9.2%**
Institutional/Other	20,940,072	24,446,361	**-14.3%**
TOTAL	**1,838,614,811**	**1,957,820,763**	**-6.1%**

A summary of the changes in the entire tax base between 2010 and 2009 is depicted below:

SUMMARY OF TAX BASE DATA FOR 2010 (FY 2010-11)

2009 Final Gross Taxable Value	**$2,071,084,388**	
	Added Taxable Value	**% Change**
New Construction	23,840,308	1.15%
Re-assessment of Existing Properties	(143,046,260)	-6.91%
Personal Property	(957,955)	-0.05%
Tax Base Net Decrease	**($120,163,907)**	-5.80%
2010 Gross Taxable Value (from DR 420)	**$1,950,920,481**	



Note: percent change in reassessment of existing properties is calculated against 2009 gross taxable value including both real and personal property.

GENERAL FUND REVENUES

Estimated General Fund revenues for FY 10-11 (excluding appropriated fund balance) declined by $964,000 or 4%. Of this amount, $761,000 is due to lower property tax revenue and $818,000 is due to lower non-ad valorem revenues. These declines include lower property tax revenue ($108,023) and sewer franchise fees ($273,180) previously paid by Alafaya Utilities that are now reflected as a transfer from the City's Water/Wastewater Operating Fund.

Aside from this change, the adopted budget is benefitting from an increase in appropriated fund balance of $83,000 and higher transfer amounts from the Local Option Gas Tax Fund (+$103,000) and the Solid Waste Fund

(+$110,000 from recycling revenue). The net result of all revenue adjustments is estimated available revenue of $23,715,047 to support General Fund operations and debt service.

Property Taxes (General Fund)

At the adopted millage rate of 4.8626 mills, total property taxes are estimated at $8,999,061to support General Fund operations - a reduction of $719,693 compared to the FY 09-10 budget.

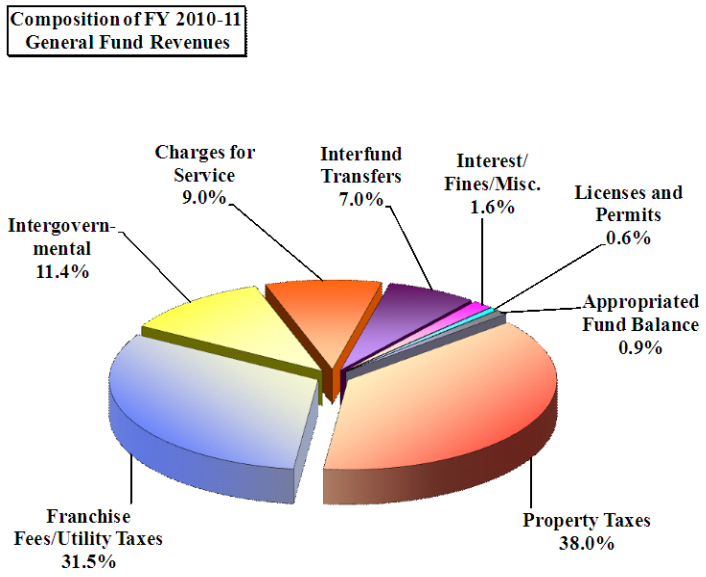
- FY 10-11 adopted budget: **$8,999,061** - at 4.8626 millage rate
- FY 09-10 adopted budget: **$9,718,754** - at 4.8626 millage rate

The property tax levy of $8,999,061 takes into consideration a $108,000 in property tax revenue previously paid directly by Alafaya Utilities, Inc. With the utility now under City ownership, the equivalent amount of property tax revenue is accounted for as a transfer from the City's Water/Wastewater Operating Fund rather than as property tax revenue.

Non-Property Tax Revenues

Total non-ad valorem revenues show a net decrease of approximately $605,000 or 4.4% measured against the FY 09-10 non as valorem base of $13.65 million. All major revenue categories show declines except for Utility Service Taxes and Franchise Fees, which are increasing by $105,000 or 1.4%. The major revenue decreases include interest earnings ($218,000), Recreation fees ($171,000), court and code enforcement fines ($103,000), EMS transport fees ($73,000), Half cent Sales Tax and State revenue Sharing ($59,000) and federal grants ($53,000).

As reflected in the pie chart below, 70% or $16.5 million of the $23.7 million budget consists of property taxes, utility taxes and franchise fees.



Support from Other Funds (Transfers)

Support from other Funds is up by $234,000 with the transfer from Water/Wastewater Operating Fund up $381,000 for the payment in lieu of property taxes and sewer franchise fees related to Alafaya Utilities. Transfers were increased by $103,000 from the Local Option Gas Tax Fund to support street lighting and street maintenance costs and by $100,000 from the Solid Waste Fund (recycling revenue). The transfer from the Building Services Fund Is set at $121,659, which represents the City's 23% revenue share of Building Services revenues net of miscellaneous operating expenses.

Appropriated Fund Balance

There is an appropriation of fund balance in the amount of $214,368 that supports recurring expenses, which is equal to .09% of the General Fund budget. This appropriation is well within the 3% maximum set forth in financial policies.

GENERAL FUND EXPENDITURES

The FY 10-11 adopted General Fund Budget of $23,715,047 is approximately **$881,000 or 3.6% *less*** than the FY 09-10 adopted budget due to the workforce and other budget reduction measures outlined herein coupled with operating expense reductions of $407,000. The operating expense reduction was offset with higher costs for the 2.6% PBA wage increase, higher Police and Fire pension contributions and the 5% health insurance increase. The General Fund payroll (salaries and benefits) declined $527,000 or 3.2% net of the wage, pension and health insurance increases.

Another way to summarize how the General Fund budget was balanced is reflected in the following major budget changes listed below:

Workforce reductions	($942,000)	
Operating Expenses	(407,000)	
Overtime & Special Pays	(123,000)	
Transfer to Other Funds	(106,000)	No transfer to Local Option Gas Tax Fund
Police/Fire Pension	314,000	City contribution
Debt Service Support	129,000	Bank loan for facility energy improvements
Police Wage Increase	108,000	Includes pension impact
Transfer to Med. Insur. Fund	92,000	
Health Insurance	76,000	5% premium increase & 35% dependent subsidy
Fire Dept. Salary Adjustments	40,000	
Contingency (reserve)	(60,000)	No reserve budgeted in FY 10-11

The table below compares the FY 10-11 and FY 09-10 budgets by major expense category and reflects the expenditure decreases in departmental operations:

GENERAL FUND EXPENDITURES
BY MAJOR ACCOUNT CATEGORY
FY 2010-11 vs. FY 2009-10

	FY 2009-10 Adopted Budget	Percent of Total Budget	FY 2010-11 Adopted Budget	Percent of Total Budget
Personal Services	$16,406,114	66.7%	$15,878,948	67.0%
Operating Expenses	5,710,225	23.2%	$5,370,784	22.6%
Vehicle Replacement Contribution	398,043	1.6%	$330,172	1.4%
Sub-Total: Department Operations	**$22,514,382**	**91.5%**	**$21,579,904**	**91.0%**
Debt Service (transfer to Sinking Funds)	1,402,925	5.7%	$1,408,137	5.9%
Other Interfund Transfers*	605,386	2.5%	$714,006	3.0%
Reserve for Contingency	60,000	0.2%	$0	0.0%
Contributions (to non-profit & other agencies)	13,000	0.1%	$13,000	0.1%
Sub-Total: Non-Departmental	**$2,081,311**	**8.5%**	**$2,135,143**	**9.0%**
TOTAL EXPENDITURES	**$24,595,693**	**100.0%**	**$23,715,047**	**100.0%**

* Other Interfund Transfers category includes transfers to Health Insurance, Local Option Gas Tax, OSC Landfill, Lease Financing and Stormwater Utility Funds.

Debt Service and Lease Financing Support

Debt service expenses are up approximately $128,000 due to the bank loan approved in May 2010 for the general facility energy improvement measures being coordinated by Siemens Building Technologies. The annual principal and interest payment on the 10-year bank note is $415,000 of which $123,624 is related to the general facility improvements being funded from electric utility savings in the affected departments. The balance is being funded from the Utility Operating Fund for the installation of radio read meters.

The General Fund share of debt service costs is approximately $1,584,000 or 6.7% of the FY 10-11 General Fund Budget. Approximately 90% of this obligation is associated with several refunding revenue bonds originally issued in the 1990's for parks and recreation and general facility improvements, as well as, two bank notes ($7 million total) for the new Fire Station and Public Works Maintenance facility approved by voters in November 2006. The General Fund's debt service share is well within the standard set in City financial policy that limits revenue bond debt to no more than 10% of General Fund operating revenues or approximately $2.37 million for FY 10-11.

Fund Balance for Economic Uncertainties

An important indicator of the City's financial position is the level of its undesignated fund balance relative to the total General Fund expenditures. At September 30, 2009, the General Fund reserve was $3.9 million or approximately 15.9% of FY 09-10 General Fund budget. FY 09-10 year-end projections that were developed in June, 2010 indicate that the undesignated fund balance will remain above 15% although expenses are projected to exceed revenues by approximately $223,000.

Changes in the City Workforce and Total Payroll

The total number of authorized full and regular part time positions for FY 10-11 *for all funds and departments will decline from 281 to 263 full time equivalent positions.* **The size of the city's workforce is the same as it was in FY 03-04, whereas the number of positions has declined to 7.7 per 1,000 population compared to 9.8 in FY 07 Since FY 06-07, the city's workforce has been reduced by 64 positions or 18%.** Contributing to this reduction is the outsourcing of Building Services and Grounds Maintenance and reductions to the seasonal workforce, which has declined by 10 full time equivalents since FY 06-07.

The citywide payroll of $18.2 million for all operating funds combined is down by $780,000 or 4%. The decline reflects the workforce reductions described herein, higher costs for the Police and Fire pensions, the 5% health insurance increase and the elimination of in-house staffing of the Building Services Division that occurred in February, 2010.

Total Benefits (Payroll Matching Costs and Health Insurance)

- *Health Insurance:* Health insurance premiums, established by the City through its self-insurance plan, will increase by 5% effective October 1, 2010. The cost of single (employee) coverage will rise to $6,397. With respect to dependent health insurance costs, the FY 10-11 budget includes funding to increase the City's cost share from 33% to 35%, which resulted in a 6% or $10,000 increase. The total cost of the 35% subsidy is set at $178,000.

- *City Pension Contributions:* Total pension contributions to fund the Police and Fire defined benefit plans and the 401a match for general employees are set at $1,264,000, a net increase of $305,000 compared to FY 09-10. The increase is being driven by higher City contributions to the Police and Fire pensions as determined by actuarial valuations of the two defined benefit plans. The contribution to the Police pension plan increased from 8% to 14% of payroll or $197,000 whereas the contribution to the Fire pension plan increased from 13% to 17% of payroll or $127,000. Meanwhile, 401A contributions declined by $19,000 due to workforce reductions and contracting of Building Services.

- *Worker's Compensation:* The City will benefit from stable Worker's Compensation costs due to the City's continued low claims trend. Total workers' compensation costs for FY 10-11 are estimated at $335,000 - an increase of $14,500 or 4.5%.

WATER AND WASTEWATER OPERATIONS

Revenues

With the acquisition of Alafaya Utilities that was effective on September 14, 2010, the FY 10-11 outlook for wastewater and reclaimed revenues has changed significantly. Wastewater and reclaimed revenues related to the Alafaya service area are estimated at $4,553,000 and $422,000 respectively. With respect to water revenues, rates will increase by only 1% as the CPI remains very low and consumption is expected to remain flat unless general economic conditions improve. Nonetheless, revenues are expected to increase by $278,000 from the installation of more efficient radio read meters as part of the Siemens energy performance contracting initiative. Total utility operating revenues for FY 10-11 is set at just under $12 million with 91% of all revenue derived from water, wastewater and reclaimed charges.

Water and Irrigation	$ 4,642,673	
Sewer Charges	5,651,086	
Reclaimed Water	675,748	
Other Charges and Interest	368,152	
Sub-Total	**$11,337,659**	
Federal Payment Subsidy	652,324	- Build America (taxable) Bonds subsidy
Total	**$11,989,983**	

The revenue outlook for FY 09-10, which affects the FY 10-11 projection, reflects declining water consumption of more than 10% compared to the prior year. Consequently, water and sewer revenue for the current year will be significantly below budget and less than actual revenues received in FY 08-09 by approximately $100,000 or 2.5%. Reclaimed water revenues are performing better than projections as more customers connect to the reclaimed system and usage increases.

As reuse becomes more prevalent - particularly with the acquisition of Alafaya Utilities and more reliable availability of reclaimed water - and water conservation measures take hold, the combined effect will be declining potable water consumption and related revenues. This circumstance coupled with the slower growth of the customer base will continue to put upward pressure on rates to properly fund utility operations, meet debt service coverage limits and maintain adequate cash reserves. On the positive side, the eventual interconnection of the City's existing wastewater system to the Alafaya Utilities system will significantly reduce bulk sewer costs paid to Seminole County for wastewater treatment and the interconnection of the City and Alafaya reuse systems will also result in less need for the wholesale purchase of reuse from Seminole County. Consequently, the Alafaya Utilities acquisition is expected to have a stabilizing influence on any future rate increases that would have occurred if the Alafaya system was not under City ownership.

Expenditures

Exclusive of the Alafaya Wastewater and Reclaimed System, the total FY 10-11 budget for all Water and Wastewater operations (Water Production and Distribution and Wastewater Collection and Reclaimed Water) of $4,033,000 was down by $121,000 or 3% compared to the FY 09-10 adopted budget. The FY 10-11 budget is benefitting from lower operating costs in most line item operating accounts with the most significant decreases for chemicals (due to lower volume of treated water) utilities, and repair and maintenance and purchased reclaimed water. There is an increase for purchased sewer charged by Seminole County as the cost per 1,000 gallons has increased from $2.98 to $3.31 per 1,000 gallons of treated wastewater.

Total personnel costs (i.e. salaries and benefits) of $1,569,000 are down by $4,000 compared to FY 09-10 as the hours of the City's two full time Meter Readers have been reduced to 2-20 hour per week positions beginning in 2011. This change is in response to the operational efficiencies expected from citywide installation of radio read meters. This cost decrease was partially offset by the citywide 5% health insurance increase and minor changes to pension contributions and workers' compensation costs.

Operating Budget Impact of the Alafaya Utilities Acquisition

The operating budget for the Alafaya Utility system is estimated at $1,663,000 of which $1,342,000 is operating expenses and $321,000 is personnel costs. The new utility operation includes four (4) additional personnel (3 Plant Operators and a Lift Station Mechanic) and the 50% allocation of the City's existing Treatment Facilities Supervisor and Lead Water Plant Operator. Approximately 70% of all operating expenses as follows: electricity ($440,000), contract sludge hauling ($161,000), repair and maintenance of plant equipment and infrastructure ($161,000), chemicals ($113,000) and liability insurance ($70,000). The other major expense item includes the lease for the percolations ponds ($155,000) and the property tax payment associated with the leased property ($90,000).

Utility System Debt Service

The transfer to support existing and new utility debt service payments is $3,520,000 of which $1,988,000 is the first year interest-only payment on the 2010 Utility Revenue Bonds (Series A and B combined) that financed the acquisition of the Alafaya Utility system. The debt service payment for the taxable Series 2010B Utility Revenue Bonds is partially offset with a Federal direct subsidy payment of $652,000.

There is also new debt of $291,000 associated with a 2010 bank loan that is financing the citywide installation of radio read meters through an guaranteed energy performance contracting agreement with Siemens Building Technologies. All debt service of the utility system is self-supporting and does not require any subsidy from general revenues. This strong financial position is reflected by debt service coverage ratios that exceed the minimum coverage limit of 1.25 in FY 10-11 and future years (in other words, net utility system revenues must exceed debt service payments by at least 125%).

Cash Reserves (Utility Operating Fund)

Based on revenue and expense projections prepared in May and June (and updated for the 2 week impact of Alafaya Utilities), the estimated (unaudited) cash position of the Utility Operating Fund at September 30, 2010 is projected at $1.7 million. This reserve amount is equal to approximately 112 days of operating and debt service expenses or a 31% reserve level, which exceeds the 25% or 90 day target cash reserve as required by City financial policies. Based on the financial feasibility study developed as part of the due diligence process for the Alafaya Utilities acquisition, the cash position is projected to remain above 25% over the next five years.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

The 5 Year Capital Improvements Program was reviewed by City Council on June 29, 2010 and serves as a blueprint for future capital improvements over the next five year period. The total funding commitment appropriated for FY 10-11 from various dedicated funding sources for capital improvements is approximately $16.7 million (excluding carryover projects from FY 09-10). Of this amount, $6.2 million is set aside from the City and County share of the Local Option Sales Tax to acquire right of way for the SR426 realignment and intersection improvements at SR 434 and $4.1 million is related to improvements to the Alafaya Utilities Wastewater Treatment system. Other significant projects scheduled for FY 10-11 include:

- ✓ Resurfacing 6.6 miles of City-maintained roads.
- ✓ Construction of the Mitchell Hammock east bound turn lane at SR 434.
- ✓ Construction a reclaimed water distribution system in Twin Rivers - Phase I.
- ✓ Construction of the Aulin Avenue south stormwater improvements.
- ✓ Completion of the Public Works complex that involves renovation of the existing fleet maintenance building and related improvements.

OTHER FUNDS

Economic Development ($348,500 total budget)

With many of the one-time tasks related to the ED Strategic Plan completed in FY 09-10, the proposed contract with Land Design Innovations (LDI) is estimated at $70,000 compared to $100,000 for FY 10. The focus of economic development tasks in FY 10-11 will be on business recruitment and retention. Other contractual expenses for FY 10-11 include $12,000 for grants research and preparing grant submissions and $5,000 for responding to DCA comments for the Transportation Concurrency Exception Area (TCEA). The ED budget also includes an appropriation of $250,000 set aside for economic development incentives and impact fee assistance.

Building Services ($748,600 total budget)

The FY 10-11 budget reflects the first full year of outsourcing Building Services to a private company that started in February 2010. The contract is based on sharing of gross revenues whereby the City receives 23% of gross revenues from permit and plan review fees and the contractor receives 77%. The City is responsible for a variety of miscellaneous operating expenses and overhead costs such as utilities, insurance and telephones that are estimated at $24,000 for FY 11. The City will also pay the contractor $27,000 for the one-time final inspections for outstanding permits issued by the City in prior years. FY 10-11 revenues are based at the same level projected for the current fiscal year or $748,000. The City's revenue share for FY 10-11 is estimated at $172,040 less the miscellaneous operating expenses and one-time final inspections costs. This will allow for a transfer to the General Fund set at $121,659.

Stormwater Utility ($2,808,929 total budget)

Both maintenance and capital improvement projects will be funded from the $7.00 Stormwater Utility Fee ($7.00 per equivalent residential unit (ERU) per month). The Stormwater Utility Fee revenue will generate approximately $1.5 million at the $7.00 per ERU monthly fee. The FY 10-11 budget will also be supported by $1,246,000 of fund balance (appropriation of reserves), which is required to fund planned capital improvements.

Of the FY 11 total budget of $2,809,000, approximately $909,000 is dedicated to maintenance operations and street sweeping and $117,000 is for administration and inspections. The balance or $1,782,000 is dedicated to drainage capital improvements (including $994,000 for the Aulin Avenue stormwater project).

Fund balance will decline to approximately $1.4 million by the end of FY 10-11 with the completion of Aulin Avenue drainage project and is projected to remain at that level through the end of FY 2014-15.

Summary Comments

I am confident that the adopted FY 10-11 Budget addresses several important goals and priorities expressed by City Council during the budget development process:

- **Providing $700,000 in tax relief to Oviedo taxpayers by maintaining the tax rate at 4.8626 mills or 7% below the rolled back (or tax neutral) property tax rate.**

- **Maintaining the City's strong financial position that exceeds the 15% reserve level in the General Fund and 25% cash reserve in the Utility Operating Fund.**

- **Providing the staffing and financial resources necessary to maintain current levels of service for public safety and for other core City services - despite significant workforce reductions of the past two years.**

- **Continuing to make a planned investments to maintain, repair and enhance the condition of the City's infrastructure for roads, general City facilities, drainage, and utilities.**

The economic realities of the past 2 years have challenged us to undertake a critical review of all aspects of City government in terms of the services we provide and the level at which those services are provided. We will likely face similar challenges in 2011 as the economy and real estate values will be slow to recover. Given these challenges and new economic realities, I will continue to work cooperatively with City Council and City staff as we strive to maintain Oviedo's standing as a Top 100 City as recognized by RelocateAmerica.com in 2009 and 2010.

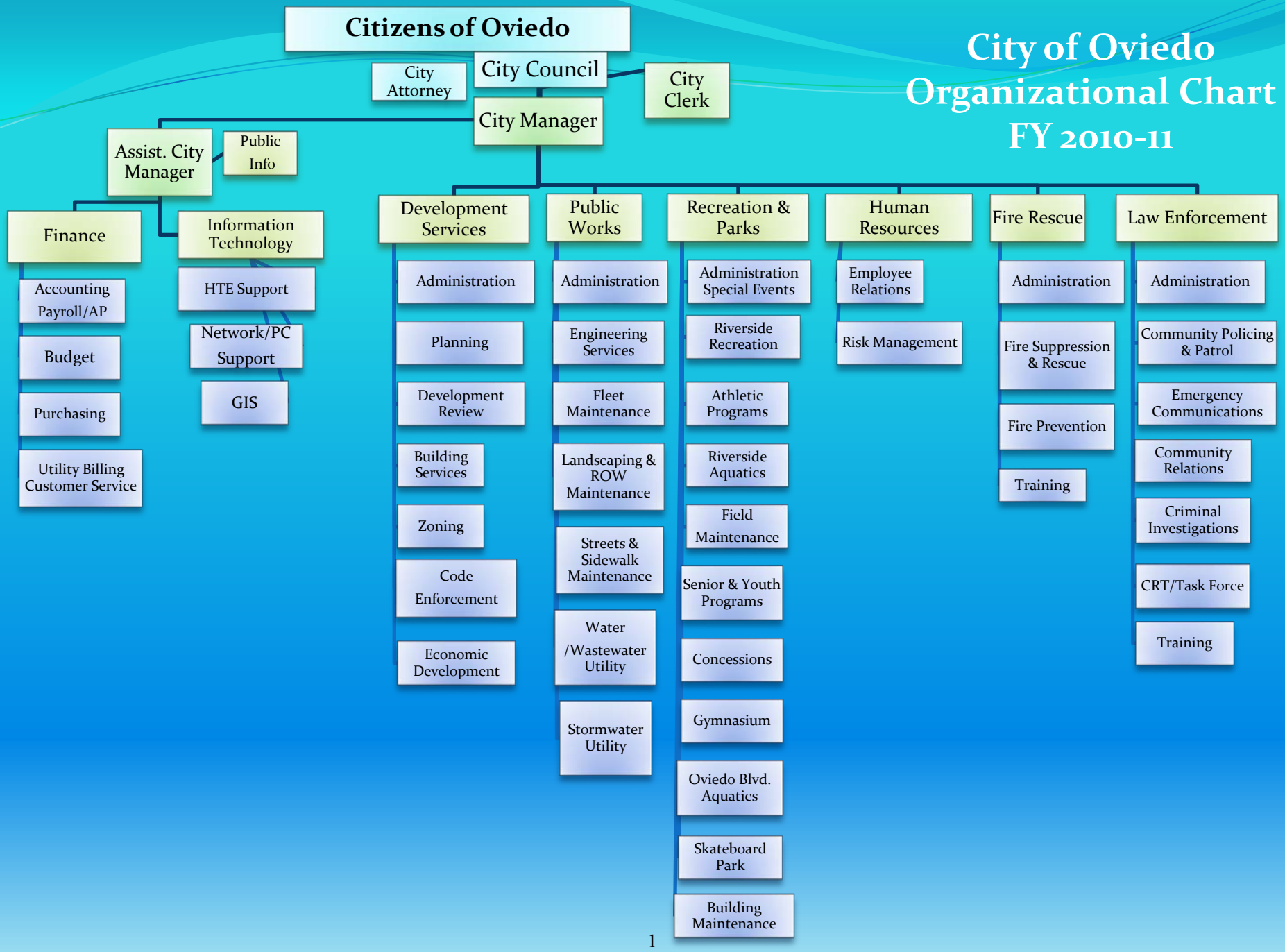
Last but not least, I would like to thank the City's many valuable and quality employees whose daily work is the key ingredient to providing quality municipal services. As well, I would like to thank the City's Department Directors and staff for their efforts in preparing their respective budgets under difficult economic conditions. I would also like to recognize Bob Bentkofsky, Assistant City Manager, and Gail Bigelow, Management Analyst for their untiring efforts in developing a quality budget document that was recognized for the fifth consecutive year by the Government Finance Officers Association (GFOA) for the Distinguished Budget Presentation Award (FY 2009-10 budget document).

Respectfully submitted,

Richard Gestrich,
City Manager

The City of Oviedo

City of Oviedo Organizational Chart FY 2010-11



BUDGET PROCESS AND CALENDAR FOR THE CITY OF OVIEDO, FLORIDA

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 Act). "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.

FY 2010-11 Budget Preparation Schedule

February 4	Kickoff meeting and distribution of materials for preparation of Five Year Capital Improvements Program.
March 8	Review Financial trends and property tax reform issues reviewed with City Council.
March 17	Budget kick-off meeting to review budget preparation guidelines with Department Directors and other staff.
May 10 - May 21	Budget review meetings with Departments and City Manager.
June 29	City Council workshop to review General Fund budget and 5 Year Capital Improvements Program.
July 1	Certification of Taxable Value submitted to City by Property Appraiser.
Week of July 19	Budget document provided to Council members and individual briefings held.
July 26	Budget workshop/special meeting with City Council and setting of FY 10-11 tentative millage rates.
Not later than August 4	Notification to Property Appraiser of proposed millage rate, rolled back tax rate, and date, time and place of First Public hearing.
Not later than August 24	Mailing of Notice of Proposed Property Taxes (TRIM notice) by Property Appraiser.
September 9	First Public Hearing to adopt proposed millage rates and budget.
September 20	Second Public Hearing to adopt FY 10-11 millage rates and budget.
October 1	Beginning of Fiscal Year

PROPERTY TAX RATE

AND

TAXABLE VALUE DATA

Summary of Property Tax Rate and
Taxable Value Data

Gross Taxable Value:
Seven Year Trend and Composition
by Major Property Classification

Millage Rates of Seminole County's
Municipalities and Seven Year Millage
Rate Trend

Oviedo Share of Total
Seminole County Taxes

Utility and Solid Waste Rate Comparison
among Seminole County Cities

SUMMARY OF PROPERTY TAX RATE AND TAXABLE VALUE DATA

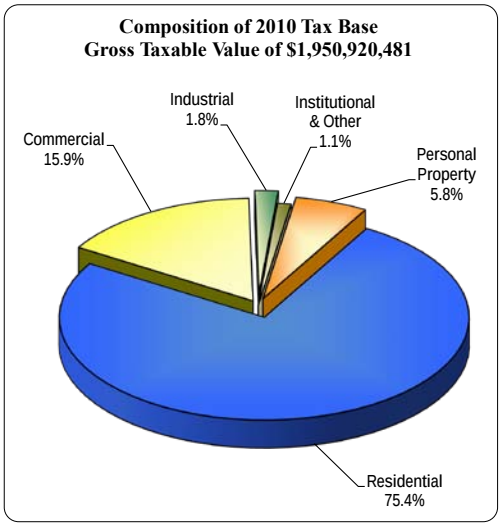
TAX RATE SUMMARY	General Fund	2003 General Obligation Bond Sinking Fund	Combined City Tax Rate
FY 2010-11 Adopted Millage Rate	**4.8626**	**0.2910**	**5.1536**
FY 2010-11 Rolled Back Millage Rate	5.2260	N/A	N/A
FY 2009-10 Adopted Millage Rate	**4.8626**	**0.2732**	**5.1358**
% Increase (Decrease) in Tax Rate Compared to Rolled Back Millage Rate	-6.95%	N/A	N/A
% Increase (Decrease) in Tax Rate Compared to FY 09-10 Adopted Millage Rate	**0.00%**	**6.52%**	**0.35%**

CITY Property Tax Payment: $175,000 home with $50K Homestead Exemption*			
- FY 2010-11	**$607.83**	**$36.38**	**$644.20**
- FY 2009-10	**$607.83**	**$34.15**	**$641.98**
INCREASE (DECREASE) OVER FY 2010-11	**$0.00**	**$2.23**	**$2.23**

*Approximately 50% of residential property owners will see a 2.71% increase in their property values due to the statewide Save Our Homes increase. This will result in a property tax increase of $27 for a property with a taxable value of $129,742 ($175,000 x 2.7% - $50,000 Homestead Exemption.

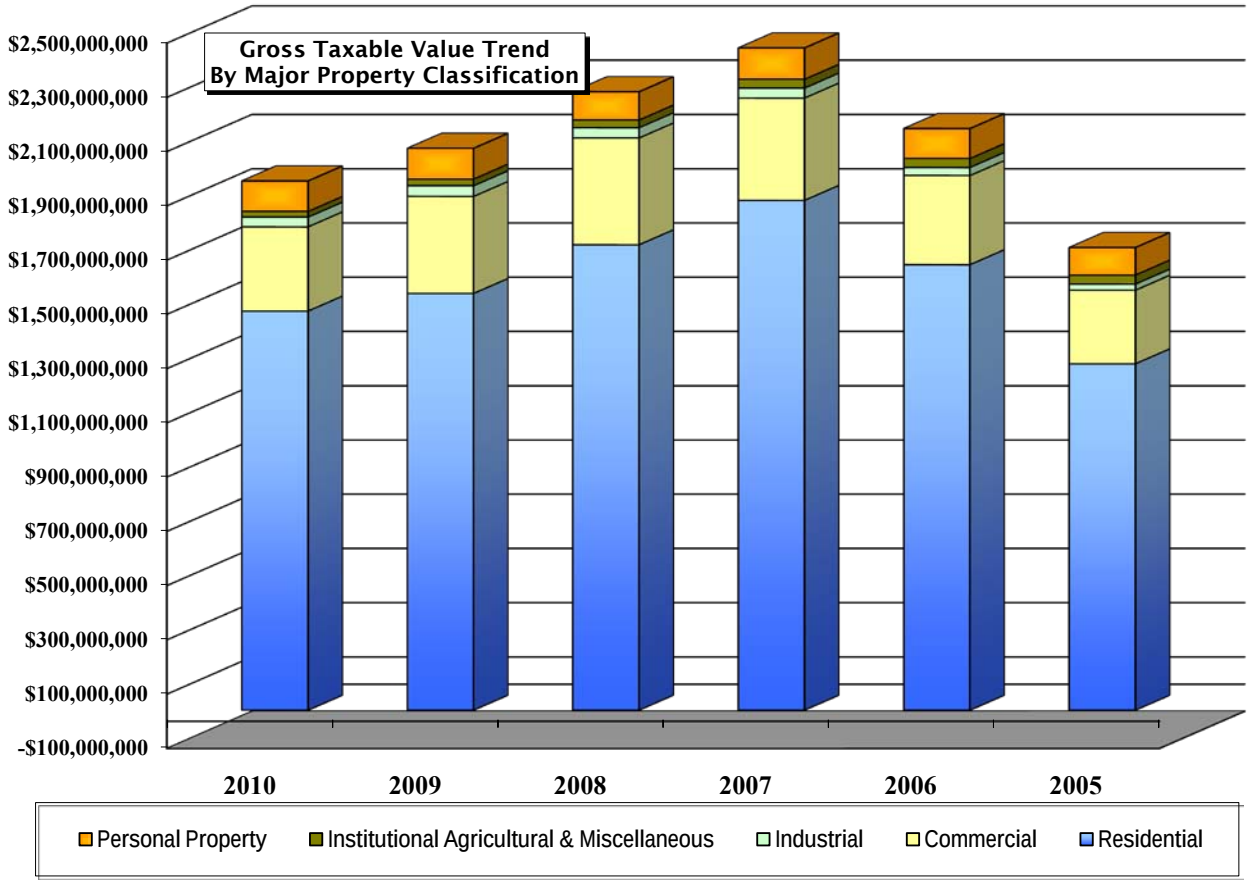
SUMMARY OF TAX BASE DATA FOR 2010 (FY 2010-11)

	Change In Taxable Value	% Change
2009 Final Gross Taxable Value	**$2,071,084,388**	
New Construction	23,840,308	1.15%
Re-assessment of Existing Properties	(143,046,260)	-6.91%
Personal Property	(957,955)	-0.05%
Tax Base Net Decrease	**($120,163,907)**	-5.80%
2010 Gross Taxable Value (from DR 420)	**$1,950,920,481**	



Gross Taxable Value
Seven Year Trend and
Composition by Major Property Classification

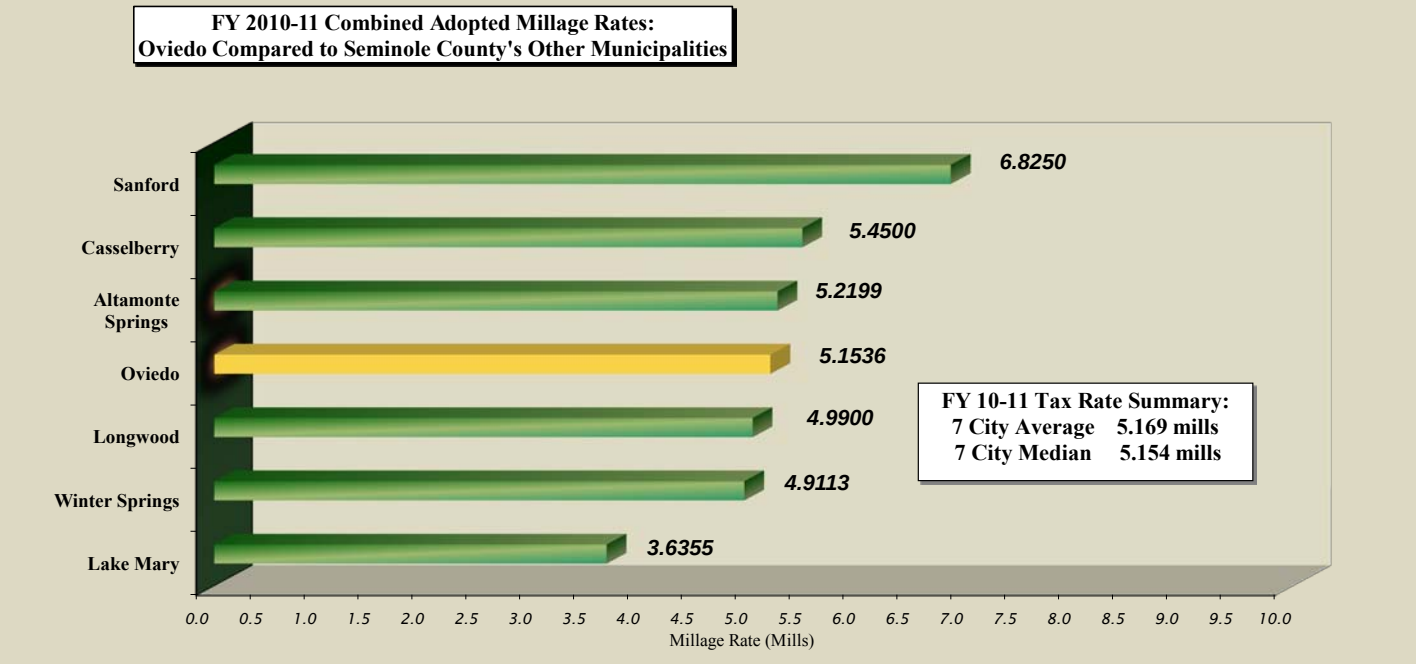
Tax Year	Gross Taxable Value	% Change From Prior Year	Residential	Commercial	Industrial	Institutional Agricultural & Miscellaneous	Personal Property
2010	**1,950,920,481**	**-5.80%**	1,471,404,335	310,458,725	35,811,679	20,940,072	112,305,670
			71.0%	**15.0%**	**1.7%**	**1.0%**	**5.4%**
2009	**2,071,084,388**	**-9.15%**	1,536,328,575	357,600,106	39,445,721	24,446,361	113,263,625
			74.2%	**17.3%**	**1.9%**	**1.2%**	**5.5%**
2008	**2,279,582,725**	**-6.62%**	1,715,689,947	393,642,640	37,760,278	28,430,490	104,059,370
			75.3%	**17.3%**	**1.7%**	**1.2%**	**4.6%**
2007	**2,441,090,301**	**13.86%**	1,879,506,784	377,203,965	36,565,902	32,281,557	115,532,093
			77.0%	**15.5%**	**1.5%**	**1.3%**	**4.7%**
2006	**2,143,914,844**	**25.72%**	1,642,434,917	328,507,964	29,753,071	32,812,823	110,406,069
			76.6%	**15.3%**	**1.4%**	**1.5%**	**5.1%**
2005	**1,705,335,450**	**14.94%**	1,277,043,565	271,132,942	22,737,127	33,219,786	101,202,030
			74.9%	**15.9%**	**1.3%**	**1.9%**	**5.9%**
2004	**1,483,625,883**	**10.72%**	1,100,304,469	246,784,776	20,452,609	21,201,041	94,882,988
			74.2%	**16.6%**	**1.4%**	**1.4%**	**6.4%**
2003	**1,339,997,888**	**7.26%**	972,956,234	238,336,697	20,635,642	24,261,620	83,807,695
			72.6%	**17.8%**	**1.5%**	**1.8%**	**6.3%**



FY 2010-11 Adopted Millage Rates of Seminole County's Municipalities*

CITY	FY 10-11 Adopted Operating Millage Rate	FY 10-11 Rollback Rate	Tax Increase* (Decrease)	GOB Voted Debt	FY 10-11 Combined Adopted Millage Rate	FY 09-10 Combined Adopted Millage Rate
Sanford	6.8250	7.3456	-7.09%	0.0000	6.8250	6.3250
Casselberry	5.4500	6.2830	-13.26%	0.0000	5.4500	5.4500
Altamonte Springs (includes Fire MSTU)	5.2199	5.8596	-10.92%	0.0000	5.2199	4.9651
Oviedo	**4.8626**	**5.2260**	**-6.95%**	**0.2910**	**5.1536**	**5.1358**
Longwood	4.9900	5.6208	-11.22%	0.0000	4.9900	4.9900
Winter Springs (includes Fire MSTU)	4.8013	5.1370	-6.53%	0.1100	4.9113	4.9113
Lake Mary	3.6355	4.1432	-12.25%	0.0000	3.6355	3.6355
Average	***5.112***			***Average***	***5.169***	***5.059***
Median	***5.621***			***Median***	***5.154***	***4.990***

**In accordance with State law, the tax increase is calculated as the percentage change over the rolled back tax rate.*



City of Oviedo, Florida
Seven Year Millage Rate Trend
FY 2004-05 through 2010-11

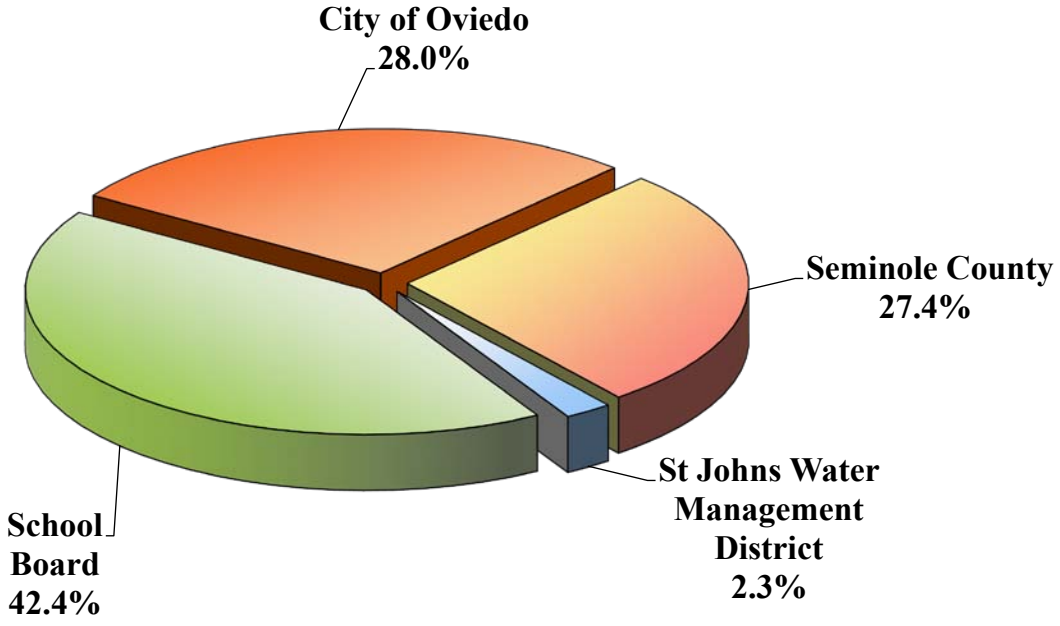
Fiscal Year	General Fund Operating Millage Rate	Rolled Back Rate	Tax Increase (Decrease) (over rolled back rate)	GOB Voted Debt	Combined Millage Rate
2004-05	5.3350	4.9923	**6.86%**	0.3623	**5.6973**
2005-06	5.3350	4.7970	**11.22%**	0.3175	**5.6525**
2006-07	5.3350	4.4445	**20.04%**	0.2543	**5.5893**
2007-08	4.6546	4.8995	**-5.00%**	0.2169	**4.8715**
2008-09	4.8626	5.1573	**-5.71%**	0.2316	**5.0942**
2009-10	4.8626	5.4332	**-10.50%**	0.2732	**5.1358**
2010-11	4.8626	5.2260	**-6.95%**	0.2910	**5.1536**

FY 2010-11
City of Oviedo Property Taxes
as Percent of Total Seminole County Tax Bill
as Adopted by Each Taxing Authority

	*FY 09-10 Adopted Millage Rate**	*FY 10-11 Adopted Millage Rate**	*FY 10-11 Percent of Total County Tax Rate*
School Board	7.7230	7.8010	42.4%
City of Oviedo	**5.1358**	**5.1536**	28.0%
Seminole county	5.0451	5.0451	27.4%
St Johns Water Management District	0.4158	0.4158	2.3%
Total Property Tax Rate (mills)	**18.3197**	**18.4155**	**100.0%**

*** 1 mill = $1 per $1,000 of assessed taxable value**

2010 City of Oviedo Property Taxes as Percent of Total County Property Tax Bill for Oviedo Property Owners



Utility and Solid Waste Rate Comparison
Seminole County Cities
As of October 1, 2010

City	Water (10K Gal.)	Sewer (10K Gal.)	Solid Waste	Stormwater	Monthly Total
Oviedo	25.46	63.21 *	20.02	7.00	**115.69**
Sanford	25.98	55.75	17.32	5.60	**104.65**
Casselberry	21.42	53.64	18.48	7.00	**100.54**
Altamonte Springs	28.25	43.09	18.50	5.75	**95.59**
Winter Springs	15.84	45.60	18.10	5.50	**85.04**
Lake Mary	14.50	39.60	17.35	3.00	**74.45**
Longwood	16.40	26.36	19.11	6.00	**67.87**
Seminole County	20.57	57.85	15.50	0.00	**93.92**

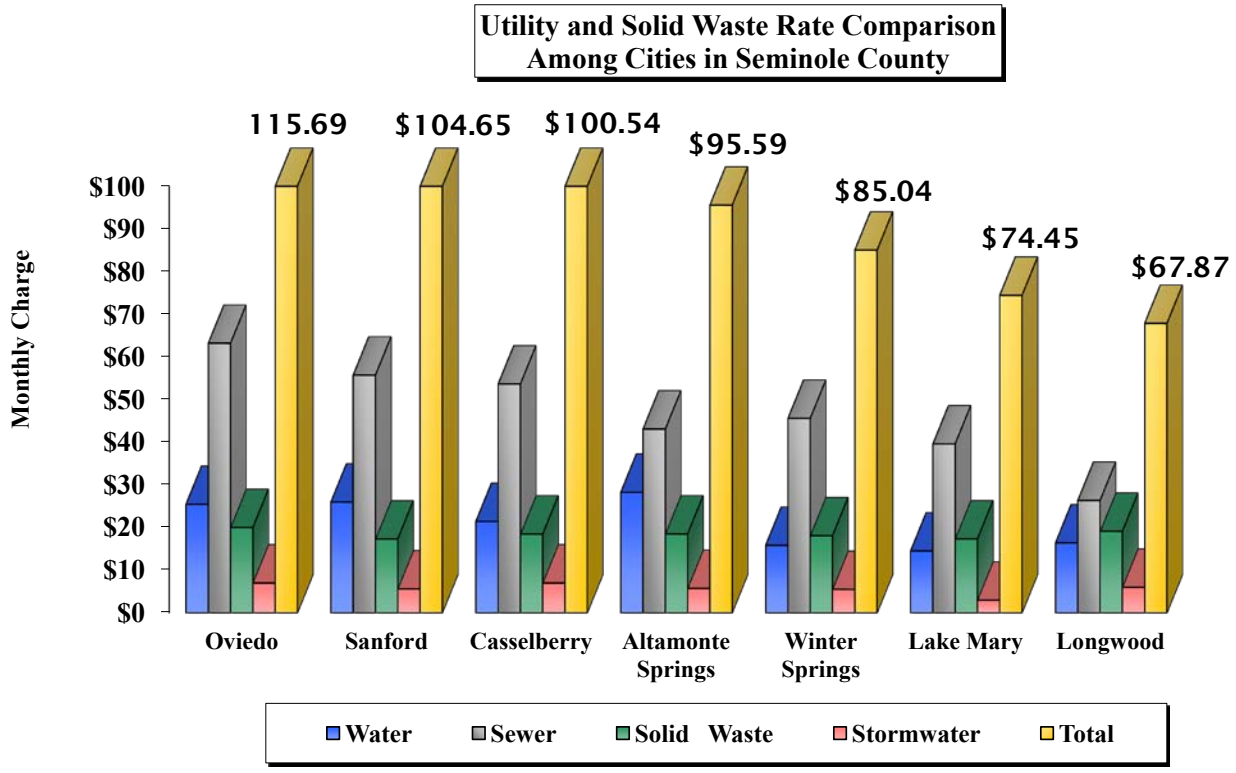
Based on sewer rate for customers in the Alafaya service area.

Water/Sewer survey based on inside-city rates for 10,000 gallons consumption.

Refuse rates are for residential collection only. All recycling rates are included in total refuse charge.

Seminole County's stormwater rate is included in millage rate.

Seminole County's water and sewer rates are for the unincorporated areas of the County.



TOTAL
BUDGET SUMMARY
AND GRAPHICS

Budget Comparison By Fund

Adopted Budget Summary
Revenue
Expenditure

Fund Balance Status by Fund

BUDGET COMPARISON BY APPROPRIATED FUND: FY 2009-10 vs. 2010-11

FUND NAME	Adopted Budget FY 09-10	Adopted Budget FY 10-11	FY 09-10 vs. FY 10-11 $ Incr./ (Decr.)	FY 09-10 vs. FY 10-11 % Incr./ (Decr.)
General Fund (001)	**24,595,693**	**23,715,047**	**(880,646)**	**-3.6%**
SPECIAL REVENUE FUNDS				
Administrative Impact Fee Fund (101)	143,801	270,774	126,973	88.3%
Transportation Impact Fee Fund (102)	665,863	569,031	(96,832)	-14.5%
State/Local Law Enforcement Trust Fund (103)	44,740	42,443	(2,297)	-5.1%
Transportation Improvements Fund (105)	1,023,720	920,551	(103,169)	-10.1%
Federal Law Enforcement Trust Fund (106)	89,957	35,000	(54,957)	-61.1%
Police Impact Fee Fund (107)	504,610	363,624	(140,986)	-27.9%
Fire Impact Fee Fund (108)	169,966	168,751	(1,215)	-0.7%
Recreation Impact Fee Fund (109)	208,197	136,853	(71,344)	-34.3%
Solid Waste Fund (115)	2,345,040	2,407,460	62,420	2.7%
Economic Development Fund (116)	407,000	348,500	(58,500)	-14.4%
Building Services Fund (120)	927,870	748,600	(179,270)	-19.3%
Stormwater Utility Fund (138)	2,147,267	2,808,929	661,662	30.8%
Sub Total: Special Revenue Funds	**8,678,031**	**8,820,516**	**142,485**	**1.6%**
DEBT SERVICE FUNDS				
Public Improvement Rev. Bond Sinking Fund (201)	2,067,920	2,052,465	(15,455)	-0.7%
General Obligation Bond Sinking Fund (203)	551,092	550,091	(1,001)	-0.2%
Lease Financing Fund (205)	378,022	513,044	135,022	35.7%
Sub Total: Debt Service Funds	**2,997,034**	**3,115,600**	**118,566**	**4.0%**
CAPITAL PROJECT FUNDS				
Vehicle Replacement Fund (302)	1,342,707	395,155	(947,552)	-70.6%
Evans St. Landfill Closure Fund (307)	10,000	12,100	2,100	21.0%
Local Option Sales Tax Construction Fund (309)	1,606,563	1,157,171	(449,392)	-28.0%
Downtown Improvements Construction Fund (318)	392,372	8,110,577	7,718,205	1967.1%
Technology Improvements Fund (320)	534,845	131,872	(402,973)	-75.3%
OSC Extention Landfill Closure Fund (327)	28,856	29,354	498	1.7%
General Facilities Improvements Fund (330)	60,000	1,153,928	1,093,928	1823.2%
2008 Revenue Bond Construction Fund (335)	1,068,500	1,388,104	319,604	29.9%
Recreation Facilities Improvements Fund (340)	412,472	178,438	(234,034)	-56.7%
Sub Total: Capital Project Funds	**5,456,315**	**12,556,699**	**7,100,384**	**130.1%**

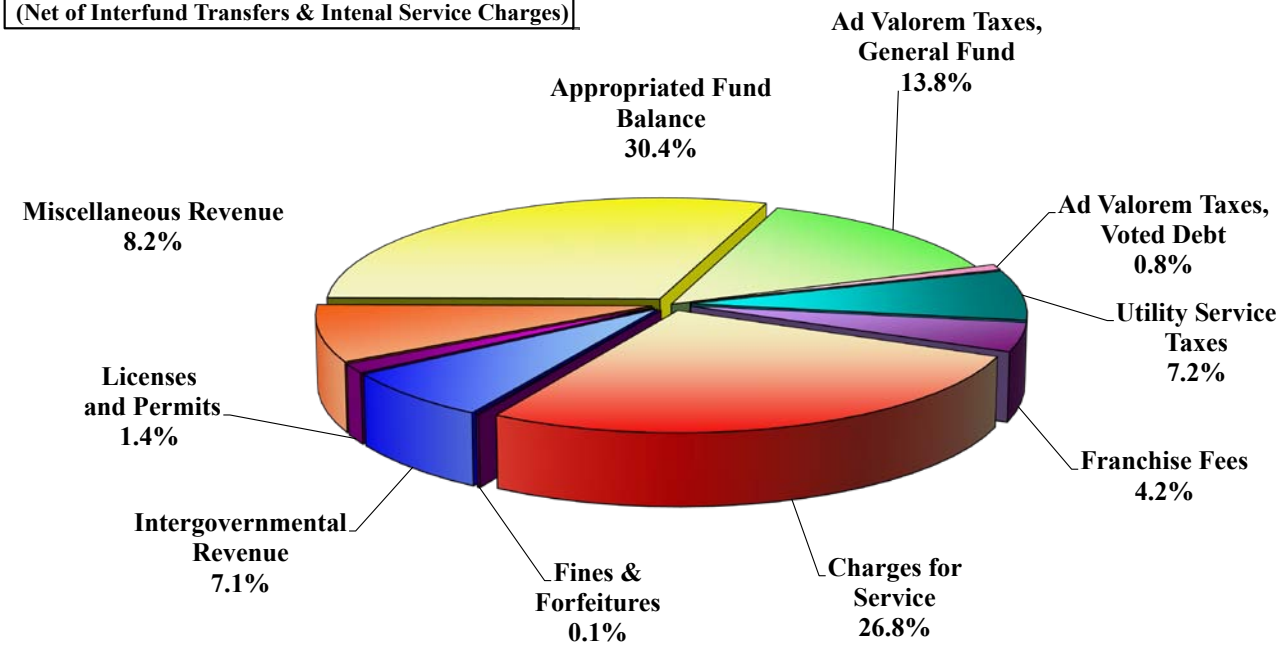
BUDGET COMPARISON BY APPROPRIATED FUND: FY 2009-10 vs. 2010-11

FUND NAME	Adopted Budget FY 09-10	Adopted Budget FY 10-11	FY 09-10 vs. FY 10-11 $ Incr./ (Decr.)	FY 09-10 vs. FY 10-11 % Incr./ (Decr.)
ENTERPRISE FUNDS				
Water/Sewer Utility Operating Fund (401)	6,663,750	11,989,983	5,326,233	79.9%
Reclaimed Water Construction Fund (402)	2,354,710	1,383,660	(971,050)	-41.2%
Utility Sinking Fund (403)	1,521,454	3,793,958	2,272,504	149.4%
Utility Renewal & Replacement Fund (406)	578,150	1,134,796	556,646	96.3%
Vehicle and Equipment Replacement Fund (407)	84,790	108,553	23,763	28.0%
Water System Impact Fee Fund (408)	588,020	478,871	(109,149)	-18.6%
Wastewater System Impact Fee Fund (409)	124,790	90,878	(33,912)	-27.2%
2007 Utility Rev. Note Construction Fund (415)	3,045,817	371,991	(2,673,826)	-87.8%
2010A Utility Rev. Bond Construction Fund (416)	0	911,014	911,014	0.0%
2010B Utility Rev. Bond Construction Fund (417)	0	5,527,055	5,527,055	0.0%
Sub Total: Enterprise Funds	**14,961,481**	**25,790,759**	**10,829,278**	**72.4%**
INTERNAL SERVICE FUNDS				
Medical Insurance Fund (510)	3,445,432	3,109,356	(336,076)	-9.8%
TOTAL BUDGET APPROPRIATION	**60,133,986**	**77,107,977**	**16,973,991**	**28.2%**
Less:				
Interfund Transfers (all funds combined)	(6,514,404)	(9,794,731)	(3,280,327)	50.4%
Internal Service Charges (Medical Insurance Fund)	(1,808,468)	(1,808,875)	(407)	0.0%
Sub Total	**(8,322,872)**	**(11,603,606)**	**(3,280,734)**	**39.4%**
TOTAL NET BUDGET	**51,811,114**	**65,504,371**	**13,693,257**	**26.4%**

CITY OF OVIEDO, FLORIDA
ADOPTED BUDGET SUMMARY
FISCAL YEAR 2010 - 2011

	Millage Per $1,000	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
BUDGETED REVENUES								
Ad Valorem Taxes, General Fund	**4.8626**	$ 9,009,061	$ 0	$ 0	$ 0	$ 0	$ 0	$ 9,009,061
Ad Valorem Taxes, Voted Debt	**0.2910**	0	0	538,626	0	0	0	538,626
Utility Service Taxes		4,737,540	0	0	0	0	0	4,737,540
Franchise Fees		2,730,270	0	0	0	0	0	2,730,270
Charges for Service		2,138,364	3,905,490	0	0	11,155,449	361,251	17,560,554
Fines and Forfeitures		69,980	20,000	0	0	0	0	89,980
Intergovernmental Revenue		2,707,754	887,457	0	1,057,171	0	0	4,652,382
Licenses and Permits		151,197	748,000	0	0	0	0	899,197
Miscellaneous Revenue		301,463	747,868	5,000	1,654,104	2,513,494	154,562	5,376,491
	5.1536							
TOTAL OPERATING INCOME		**$21,845,629**	**$6,308,815**	**$543,626**	**$2,711,275**	**$13,668,943**	**$515,813**	**$45,594,101**
Interfund Transfers		1,655,050	215,187	2,571,454	458,509	4,294,531	600,000	9,794,731
Internal Service Fund Charges		0	0	0	0	0	1,808,875	1,808,875
Appropriated Fund Balance		214,368	2,296,514	520	9,386,915	7,827,285	184,668	19,910,270
TOTAL NON-REVENUES		**$1,869,418**	**$2,511,701**	**$2,571,974**	**$9,845,424**	**$12,121,816**	**$2,593,543**	**$31,513,876**
TOTAL BUDGETED REVENUES AND FUND BALANCES		**$ 23,715,047**	**$ 8,820,516**	**$ 3,115,600**	**$ 12,556,699**	**$ 25,790,759**	**$ 3,109,356**	**$ 77,107,977**

Composition of FY 2010-11
Operating Revenues: $65,504,371
(Net of Interfund Transfers & Intenal Service Charges)

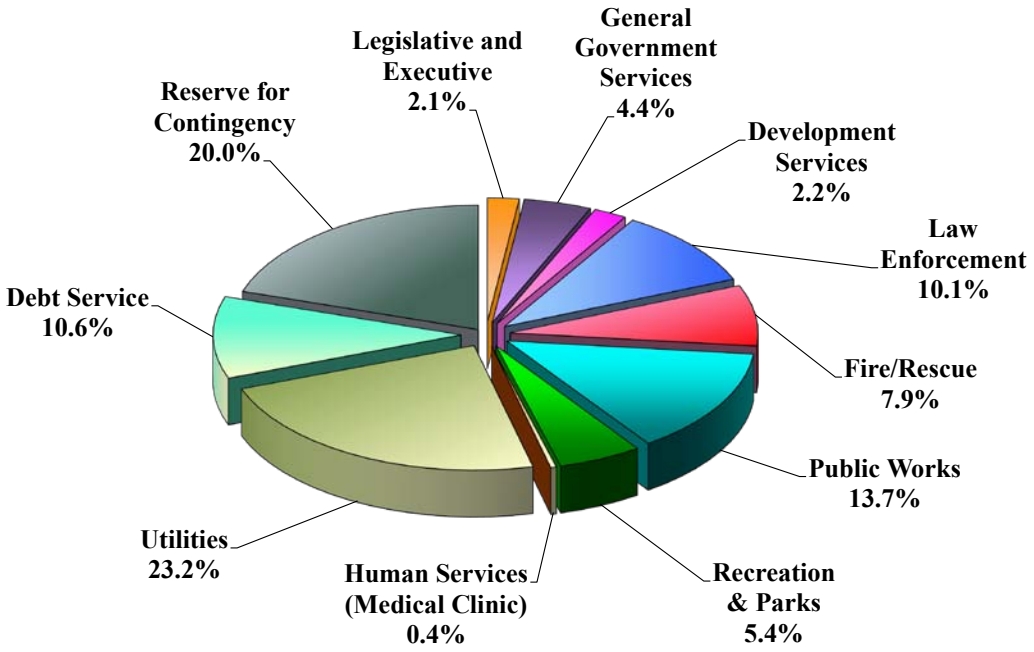


Percentages are calculated against budget of $65,504,371 which is net of interfund transfers and internal service charges.

CITY OF OVIEDO, FLORIDA
ADOPTED BUDGET SUMMARY
FISCAL YEAR 2010 - 2011

	Millage Per $1,000	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
BUDGETED EXPENDITURES								
Legislative and Executive		$ 1,010,034	$ 348,500	$ 0	$ 0	$ 0	$ 0	$ 1,358,534
General Government Services		1,854,061	0	0	131,872	0	902,512	2,888,445
Development Services		796,753	626,941	0	0	0	0	1,423,694
Law Enforcement		6,280,025	351,609	0	0	0	0	6,631,634
Fire and Rescue		5,007,243	0	0	175,000	0	0	5,182,243
Public Works		2,949,739	3,412,232	0	2,594,528	0	0	8,956,499
Parks and Recreation		3,364,877	0	0	203,438	0	0	3,568,315
Human Services		0	0	0	0	0	240,257	240,257
Utilities		0	2,500,417	0	0	12,671,811	0	15,172,228
Debt Service		0	0	3,115,600	40,430	3,793,958	17,228	6,967,216
TOTAL OPERATING EXPENDITURES		**$21,262,732**	**$7,239,699**	**$3,115,600**	**$3,145,268**	**$16,465,769**	**$1,159,997**	**$52,389,065**
Interfund Transfers		2,452,315	1,390,862	0	424,997	5,486,073	40,484	9,794,731
Internal Service Fund Expenses		0	0	0	0	0	1,808,875	1,808,875
Reserve for Contingency		0	189,955	0	8,986,434	3,838,917	100,000	13,115,306
TOTAL NON-EXPENDITURES		**$2,452,315**	**$1,580,817**	**$0**	**$9,411,431**	**$9,324,990**	**$1,949,359**	**$24,718,912**
TOTAL APPROPRIATED EXPENDITURES AND RESERVES		**$ 23,715,047**	**$ 8,820,516**	**$ 3,115,600**	**$ 12,556,699**	**$ 25,790,759**	**$ 3,109,356**	**$ 77,107,977**

Composition of FY 2010-11
Operating Expenditures: $65,504,371
(Net of Interfund Transfers & Internal Service Charges)



Percentages are calculated against budget of $65,504,371 which is net of interfund transfers and internal services costs.

FUND BALANCE STATUS BY FUND (Unaudited)

Fund Category/Name	Beginning Fund Balance at 10/01/09	ESTIMATED FY 09-10 Revenues (Unaudited)	ESTIMATED FY 09-10 Expenses (Unaudited)	Increase (Decrease)	ESTIMATED Ending Fund Balance at 9/30/10 (Unaudited)
General Fund (001)					
Undesignated*	**3,924,644**	23,813,536	(24,036,040)	(222,504)	**3,702,140**
*includes amounts reserved at beginning of fiscal year for encumbrances and pre-paid items.					
Designated or Reserved					
Land Bank	22,647	0	0	0	**22,647**
Law Enforcement	4,461	13,707	(107)	13,600	**18,061**
Law Enforcement Donations	9,595	10	0	10	**9,605**
Law Enforcement Education	37,090	0	0	0	**37,090**
Sub Total: General Fund	**3,998,437**	**23,827,253**	**(24,036,147)**	**(208,894)**	**3,789,543**
*ending fund balance for prepaids will not be determined until close-out of FY 09-10.					
Special Revenue Funds					
Administrative Impact Fee Fund (101)	**202,035**	103,491	(279,831)	(176,340)	**25,695**
Transportation Impact Fee Fund (102)	**3,798,661**	341,145	(154,575)	186,570	**3,985,231**
State Law Enforcement Trust Fund (103)	**45,012**	53,085	(42,888)	10,197	**55,209**
Transportation Improvements Fund (LOGT) (105)	**100,488**	2,159,495	(2,151,620)	7,875	**108,363**
Federal Law Enforcement Trust Fund (106)	**324,336**	44,967	(102,024)	(57,057)	**267,279**
Police Impact Fee Fund (107)	**594,051**	50,301	(52,110)	(1,809)	**592,242**
Fire Impact Fee Fund (108)	**411,643**	96,778	(169,966)	(73,188)	**338,455**
Recreation Impact Fee Fund (109)	**279,930**	201,787	(200,554)	1,233	**281,163**
Solid Waste Fund (115)	**66,645**	2,536,688	(2,474,659)	62,029	**128,674**
Economic Development Fund (116)	**681,712**	9,866	(145,948)	(136,082)	**545,630**
Building Services Fund (120)	**21,070**	755,817	(748,107)	7,710	**28,780**
Stormwater Fund (138)	**1,751,904**	1,530,605	(1,218,500)	312,105	**2,064,009**
Sub Total: Special Revenue Funds	**8,277,488**	**7,884,025**	**(7,740,782)**	**143,243**	**8,420,731**
Debt Service Funds					
Public Improvement Revenue Bonds (201)	**2,213**	1,953,119	(1,954,812)	(1,693)	**520**
General Obligation Bonds (203)	**5,869**	548,817	(551,092)	(2,275)	**3,594**
Lease Financing Fund (205)	**14**	248,268	(248,268)	0	**14**
Sub Total: Debt Service Funds	**8,096**	**2,750,204**	**(2,754,172)**	**(3,968)**	**4,128**
Capital Project Funds					
Vehicle/Equipment Replacement Fund (302)	**418,633**	1,295,659	(1,218,524)	77,135	**495,768**
Evans St. Landfill Closure Fund (307)	**37,521**	784	(21,100)	(20,316)	**17,205**
Local Option Sales Tax Construction Fund (309)	**3,394,879**	1,085,154	(1,092)	1,084,062	**4,478,941**
Downtown Improvements Construction Fund (318)	**7,883,808**	135,234	(58,465)	76,769	**7,960,577**
Technology Improvements Fund (320)	**301,031**	50,000	(242,749)	(192,749)	**108,282**
OSC Ext. Landfill Closure Fund (327)	**17,061**	27,668	(11,500)	16,168	**33,229**
General Facilities Improvements Fund (330)	**308,979**	1,145,268	(150,867)	994,401	**1,303,380**
2008 Revenue Bond Construction Fund (335)	**49**	(2,228)	(178,495)	(180,723)	**(180,674)**
Recreation Facilities Improvements Fund (340)	**281,693**	188,946	(256,378)	(67,432)	**214,261**
Sub Total: Capital Project Funds	**12,643,653**	**3,926,485**	**(2,139,170)**	**1,787,315**	**14,430,968**

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FUND BALANCE STATUS BY FUND (Unaudited)

Fund Category/Name	Beginning Fund Balance at 10/01/09	ESTIMATED FY 09-10 Revenues (Unaudited)	ESTIMATED FY 09-10 Expenses (Unaudited)	Increase (Decrease)	ESTIMATED Ending Fund Balance at 9/30/10 (Unaudited)
ENTERPRISE FUNDS					
Water/Wastewater Funds					
Water/Wastewater Operating Fund (401)	**1,187,389**	7,428,206	(6,915,040)	513,166	**1,700,555**
Reuse Water System Expansion Fund (402)	**(665,173)**	1,496,590	(831,000)	665,590	**417**
Utility Revenue Bond Sinking Fund (403)	**704,610**	1,844,046	0	1,844,046	**2,548,656**
Renewal and Replacement Fund (406)	**1,346,292**	3,323,646	(2,473,592)	850,054	**2,196,346**
Vehicle and Equipment Replacement Fund (407)	**236,237**	65,964	(18,657)	47,307	**283,544**
Water System Impact Fee Fund (408)	**1,655,029**	104,364	(732,791)	(628,427)	**1,026,602**
Wastewater System Impact Fee Fund (409)	**700,066**	52,231	(77,806)	(25,575)	**674,491**
2007 Utility Revenue Bonds Construction Fund (415)	**2,911,111**	47,790	(2,431,442)	(2,383,652)	**527,459**
2010 Utility Revenue Bonds Construction Fund (416)	**0**	5,176,341	(4,222,785)	953,556	**953,556**
2010 Utility Revenue Bonds Construction Fund (417)	**0**	30,820,000	(25,335,488)	5,484,512	**5,484,512**
Sub-Total: Water/Wastewater Funds	**8,075,562**	**50,359,178**	**(43,038,601)**	**7,320,577**	**15,396,140**
Sub Total: Enterprise Funds	**8,075,562**	**50,359,178**	**(43,038,601)**	**7,320,577**	**15,396,140**
Internal Service Funds					
Medical Insurance Fund (510)	**975,569**	3,219,283	(3,282,257)	(62,974)	**912,595**
TOTAL FUND BALANCES	**33,978,806**	**91,966,428**	**(82,991,129)**	**8,975,299**	**42,954,105**

The City of Oviedo

POSITION AUTHORIZATION SUMMARY

Authorized Positions by Department and Program

Positions per 1,000 Population

Composition of Personnel Costs (5 year trend)

POSITION AUTHORIZATION SUMMARY
FY 06-07 Through FY 10-11

	FY 06-07 Amended Budget	FY 07-08 Budget	FY 08-09 Budget	FY 09-10 Amended Budget	FY 10-11 Budget	FY 09-10 vs. FY 10-11
Legislative and Executive Services						
City Manager	2.75	2.75	2.75	2.75	2.50	-0.25
City Clerk	3.00	3.00	3.00	3.00	2.63	-0.37
Total: Legislative and Exec. Services	**5.75**	**5.75**	**5.75**	**5.75**	**5.13**	**-0.62**
Administrative and Support Services						
Human Resources	5.00	5.00	6.00	4.38	3.75	-0.63
Public Information	1.00	1.00	0.00	0.50	1.30	0.80
Finance	6.30	6.30	6.30	5.80	5.55	-0.25
Purchasing	1.00	1.00	1.00	1.00	1.00	0.00
Information Technology	4.00	6.00	6.00	5.72	5.66	-0.06
Budget	2.25	2.25	2.25	1.75	0.00	-1.75
Total: Admin. and Support Services	**19.55**	**21.55**	**21.55**	**19.15**	**17.26**	**-1.89**
Development Services						
Administration	2.00	2.00	2.00	2.00	1.00	-1.00
Comprehensive Planning	5.50	5.50	3.50	2.50	2.00	-0.50
Development Review	7.25	5.50	6.50	3.50	2.00	-1.50
Economic Development	1.00	0.00	0.00	0.00	0.00	0.00
Building Services	11.00	13.50	13.50	0.00	0.00	0.00
Zoning	6.00	2.50	2.50	2.00	2.00	0.00
Code Enforcement	3.75	3.75	3.75	3.75	3.75	0.00
Total: Development Services	**36.50**	**32.75**	**31.75**	**13.75**	**10.75**	**-3.00**
Public Works Department						
Administration						
Administration	3.50	3.50	2.00	3.50	3.50	0.00
Engineering Services	9.00	9.00	8.00	6.75	4.75	-2.00
Stormwater Admin., Engineering, & Permitting	0.00	0.00	1.00	1.25	1.25	0.00
Sub-Total: Public Works Administration	**12.50**	**12.50**	**11.00**	**11.50**	**9.50**	**-2.00**
Operations & Maintenance						
Fleet Maintenance	5.00	5.00	4.50	3.00	3.00	0.00
Landscaping and Grounds Maintenance	8.00	8.00	10.00	9.00	1.00	-8.00
Streets and Sidewalk Maintenance	10.75	10.75	11.50	8.00	10.00	2.00
Stormwater Maintenance	9.00	9.00	9.50	9.00	9.00	0.00
Sub-Total: Public Works Operations & Maint.	**32.75**	**32.75**	**35.50**	**29.00**	**23.00**	**-6.00**
Water and Wastewater Utility						
Administration	3.50	3.50	2.50	2.50	2.50	0.00
Water Conservation	0.00	0.00	1.00	1.00	1.00	0.00
Utility Billing and Customer Service	5.70	5.70	5.70	6.20	5.45	-0.75
Water Production	11.00	10.00	9.00	7.00	6.00	-1.00
Water Distribution and Maintenance	9.00	7.00	6.00	6.00	6.00	0.00
Cross Connection and Control	3.00	3.00	3.00	2.00	2.00	0.00
Alafaya Wastewater and Reclaimed	0.00	0.00	0.00	0.00	5.00	5.00
Wastewater Collection and Reuse Distribution	1.00	3.00	3.00	3.00	3.00	0.00
Sub-Total: Utilities	**33.20**	**32.20**	**30.20**	**27.70**	**30.95**	**3.25**
Total: Public Works Department	**78.45**	**77.45**	**76.70**	**68.20**	**63.45**	**-4.75**

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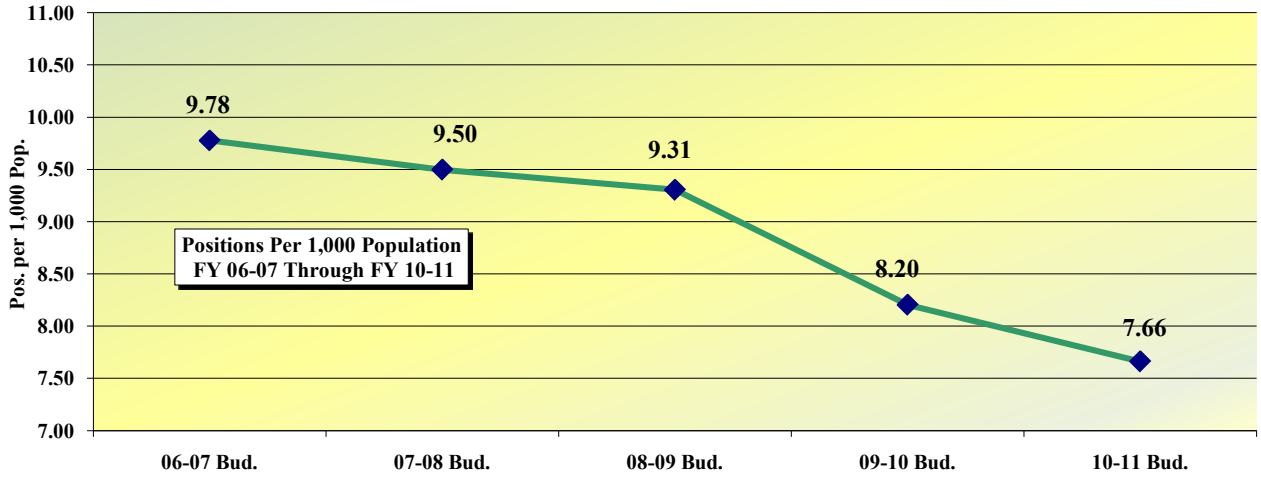
POSITION AUTHORIZATION SUMMARY
FY 06-07 Through FY 10-11

	FY 06-07 Amended Budget	FY 07-08 Budget	FY 08-09 Budget	FY 09-10 Amended Budget	FY 10-11 Budget	FY 09-10 vs. FY 10-11
Fire Department						
Administration	2.00	2.00	2.00	2.00	1.80	-0.20
Fire/Rescue	46.00	46.00	46.00	46.50	46.00	-0.50
Fire Prevention	2.00	2.00	2.00	2.00	2.00	0.00
Training	1.00	1.00	1.00	1.00	1.00	0.00
Total: Fire Department	**51.00**	**51.00**	**51.00**	**51.50**	**50.80**	**-0.70**
Police Department						
Administration	6.00	5.00	5.00	4.00	3.80	-0.20
Community Policing/Patrol	40.00	40.00	39.00	38.00	39.00	1.00
Communications/Records	14.00	14.00	14.00	13.00	12.75	-0.25
Community Relations	8.50	9.00	9.00	8.00	7.75	-0.25
Criminal Investigations	0.00	6.50	6.50	7.50	7.75	0.25
Community Response Team	14.50	6.50	6.50	7.50	6.75	-0.75
Training	0.00	2.00	2.00	2.00	1.00	-1.00
Total: Police Department	**83.00**	**83.00**	**82.00**	**80.00**	**78.80**	**-1.20**
Recreation & Parks Department						
Administration and Maintenance						
Administration/Special Events	3.00	3.00	4.00	3.00	3.00	0.00
Athletic Field Maintenance	18.75	18.00	12.00	13.30	13.30	0.00
Recreation Facility Maintenance	0.00	0.00	5.75	3.55	3.55	0.00
General Facility Maintenance	5.25	5.25	5.50	5.50	3.50	-2.00
Sub-Total: Rec. & Parks: Admin. & Maint.	**27.00**	**26.25**	**27.25**	**25.35**	**23.35**	**-2.00**
Recreation Programming						
Riverside Recreational Programs	3.00	4.00	3.00	3.55	3.55	0.00
Athletic Programs (City Sponsored)	3.00	2.00	2.00	2.00	2.00	0.00
Riverside Aquatics	2.25	2.25	2.25	2.25	2.25	0.00
Youth and Senior Programs	1.00	1.00	1.00	0.00	0.00	0.00
Concessions	1.00	1.00	1.00	1.00	1.00	0.00
Gymnasium and Fitness Center	5.50	6.25	3.50	5.00	5.00	0.00
Oviedo Blvd. Aquatics	3.25	2.25	2.25	1.25	1.25	0.00
Skateboard Park	1.00	1.00	1.00	2.50	2.50	0.00
Sub-Total: Recreation Programming	**20.00**	**19.75**	**16.00**	**17.55**	**17.55**	**0.00**
Total: Recreation and Parks Department	**47.00**	**46.00**	**43.25**	**42.90**	**40.90**	**-2.00**
Total: Full Time and Regular Part Time	**321.25**	**317.50**	**312.00**	**281.25**	**267.09**	**-14.16**
Other Seasonal and Temporary Employees	28.73	27.10	21.18	19.29	18.89	-0.40
Total Positions	**349.98**	**344.60**	**333.18**	**300.54**	**285.98**	**-14.56**

POSITION AUTHORIZATION SUMMARY
FY 06-07 Through FY 10-11

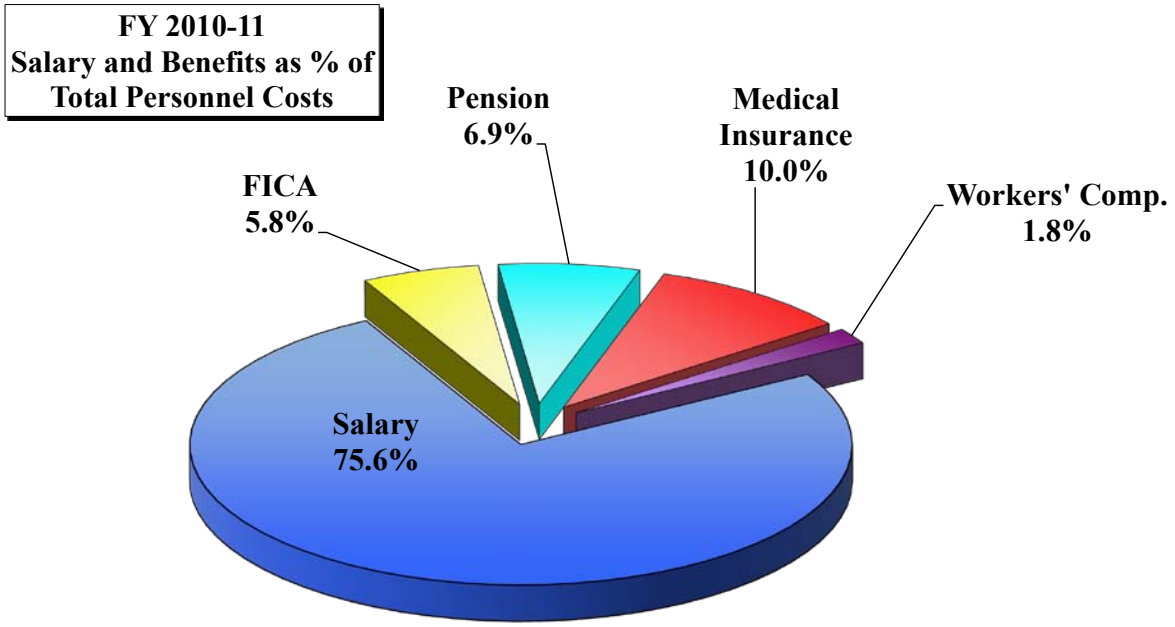
	FY 06-07 Amended Budget	FY 07-08 Budget	FY 08-09 Budget	FY 09-10 Amended Budget	FY 10-11 Budget	FY 09-10 vs. FY 10-11
TOTAL AUTHORIZED POSITIONS	***321.25***	***317.50***	***312.00***	***281.25***	***267.09***	-14.16
Note: Number of authorized positions and positions per 1,000 population exclude seasonal and temporary employees.						
Positions Per 1,000 Population	***9.78***	***9.50***	***9.31***	***8.20***	***7.66***	
Oviedo Population*	**32,855**	**33,431**	**33,529**	**34,282**	**34,862**	

**FY 2006 through FY 2009 estimates are from the University of Florida, Bureau of Economic and Business Research whereas FY 2010 and FY 2011 are internal estimates from the Development Services Department.*



Composition of Personnel Costs: FY 10-11 & 4 Prior Fiscal Years (All Funds Combined)

	Salary	FICA	Pension	Medical Insurance	Workers' Comp.	Other Benefits	Total
FY 10-11 Adopted Budget							
Cost	**13,790,330**	**1,050,322**	**1,261,098**	**1,808,869**	**334,914**	**0**	**18,245,533**
Cost Per $100 of Salary		$7.62	$9.14	$13.12	$2.43	$0.00	$32.31
Percent of Total	75.6%	5.8%	6.9%	9.9%	1.8%	0.0%	100.0%
FY 09-10 Adopted Budget							
Cost	**14,797,130**	**1,126,386**	**961,786**	**1,813,738**	**320,451**	**5,500**	**19,024,991**
Cost Per $100 of Salary		$7.61	$6.50	$12.26	$2.17	$0.04	$28.57
Percent of Total	77.8%	5.9%	5.1%	9.5%	1.7%	0.0%	100.0%
FY 08-09 Adopted Budget							
Cost	**15,787,162**	**1,202,325**	**1,194,802**	**1,987,736**	**437,271**	**5,460**	**20,614,756**
Cost Per $100 of Salary		$7.62	$7.57	$12.59	$2.77	$0.03	$30.58
Percent of Total	76.6%	5.8%	5.8%	9.6%	2.1%	0.0%	100.0%
FY 07-08 Adopted Budget							
Cost	**15,476,458**	**1,177,464**	**1,398,627**	**1,817,993**	**407,870**	**15,000**	**20,293,412**
Cost Per $100 of Salary		$7.61	$9.04	$11.75	$2.64	$0.10	$31.12
Percent of Total	76.3%	5.8%	6.9%	9.0%	2.0%	0.1%	100.0%
FY 06-07 Adopted Budget							
Cost	**14,499,122**	**1,103,837**	**1,238,624**	**1,693,480**	**396,995**	**15,000**	**18,947,058**
Cost Per $100 of Salary		$7.61	$8.54	$11.68	$2.74	$0.10	$30.68
Percent of Total	76.5%	5.8%	6.5%	8.9%	2.1%	0.1%	100.0%



The City of Oviedo

GENERAL FUND

GRAPHICS

FY 2010-11 Revenue Composition

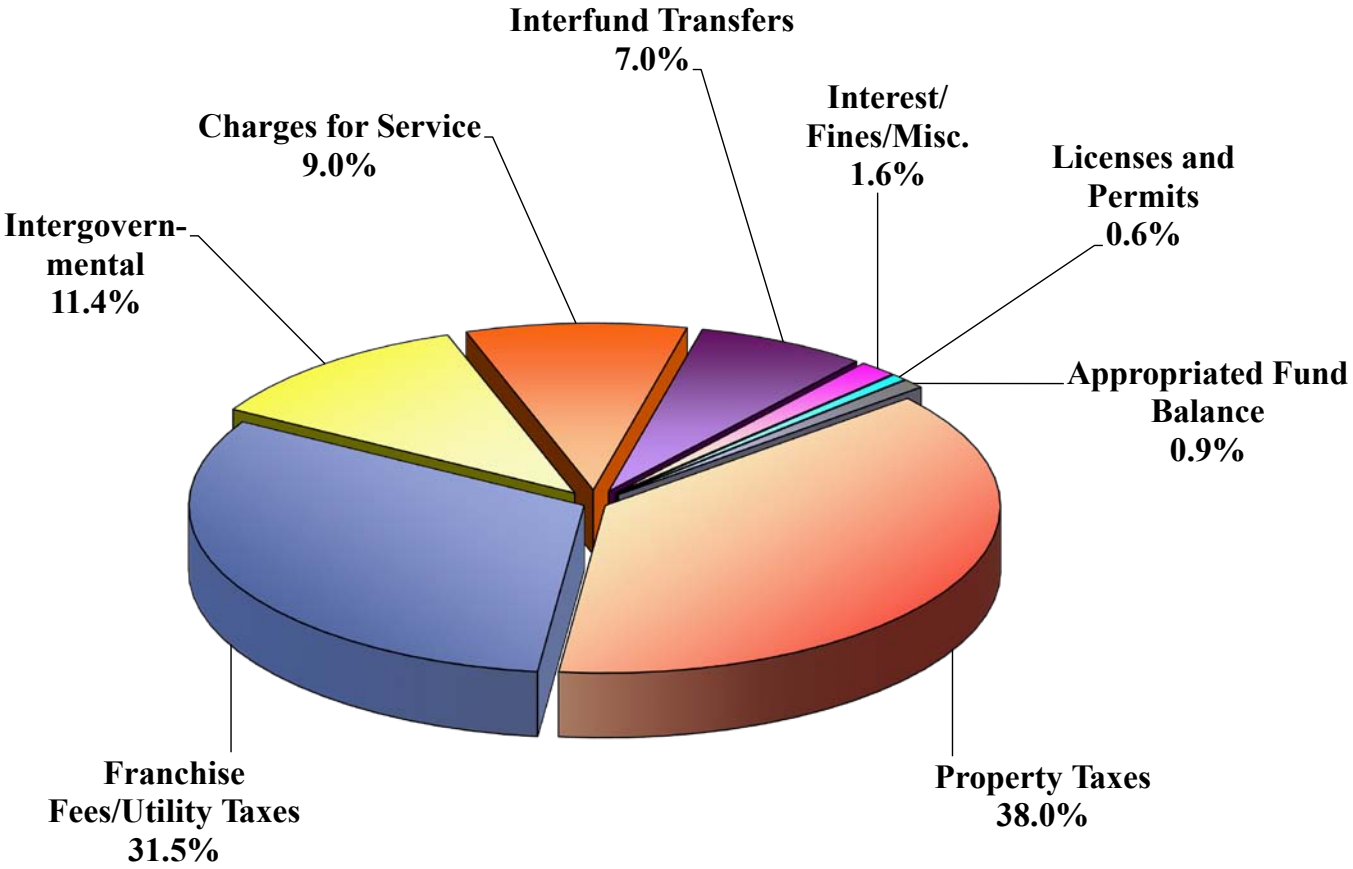
FY 2010-11 Expenditure Composition

FY 2010-11 Expenditures by Major Account Category

REVENUE SUMMARY: GENERAL FUND
FY 10-11 with Comparison to FY 06-07

	FY 10-11		FY 06-07	
Property Taxes	$9,009,061	38.0%	$11,071,002	44.7%
Franchise Fees/Utility Taxes	7,467,810	31.5%	6,135,300	24.8%
Intergovernmental	2,707,754	11.4%	3,870,810	15.6%
Charges for Service	2,141,141	9.0%	1,947,500	7.9%
Interfund Transfers	1,655,050	7.0%	895,200	3.6%
Interest/Fines/Misc.	371,443	1.6%	562,900	2.3%
Licenses and Permits	148,420	0.6%	153,600	0.6%
Appropriated Fund Balance	214,368	0.9%	150,000	0.6%
TOTAL REVENUE	**$23,715,047**	**100%**	**$24,786,312**	**100%**

Composition of FY 2010-11 General Fund Revenues



GENERAL FUND EXPENDITURE SUMMARY

FY 10-11 With Comparison to FY 06-07

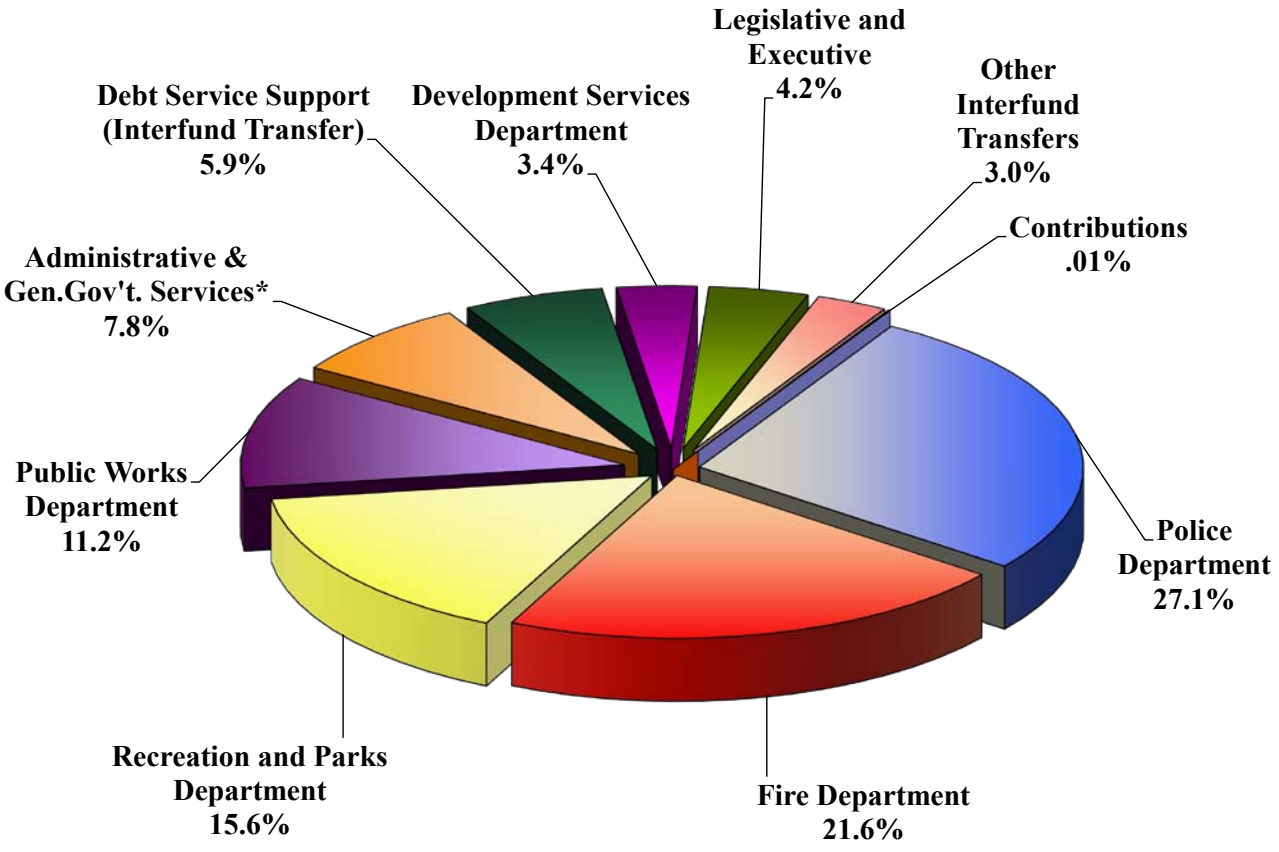
	FY 10-11		FY 06-07	
Police Department	$6,423,286	27.1%	$5,808,213	23.4%
Fire Department	5,133,439	21.6%	4,265,682	17.2%
Recreation and Parks Department	3,710,241	15.6%	4,138,354	16.7%
Public Works Department	2,660,188	11.2%	3,467,527	14.0%
Administrative & Gen.Gov't. Services*	1,858,458	7.8%	2,017,414	8.1%
Debt Service Support (interfund transfer)	1,408,137	5.9%	1,115,940	4.5%
Development Services Department	800,832	3.4%	1,621,206	6.5%
Legislative and Executive**	997,034	4.2%	1,208,369	4.9%
Other Interfund Transfers***	710,432	3.0%	1,015,600	4.1%
Reserve for Contingency	0	0.0%	84,757	0.3%
Contributions (non-profits/other agencies)	13,000	0.1%	43,250	0.2%
TOTAL EXPENDITURES	**$23,715,047**	**100.0%**	**$24,786,312**	**100.0%**

* Administrative & General Gov. Services includes Human Resources, Finance, Information Technology, Public Information & Budget.

** Legislative & Executive includes City Council, City Attorney, City Manager and City Clerk

*** Other Transfers include transfers to Health Insurance, Lease Financing, LOGT, OSC Landfill and Stormwater Utility Funds.

Composition of FY 2010-11 General Fund Expenditures

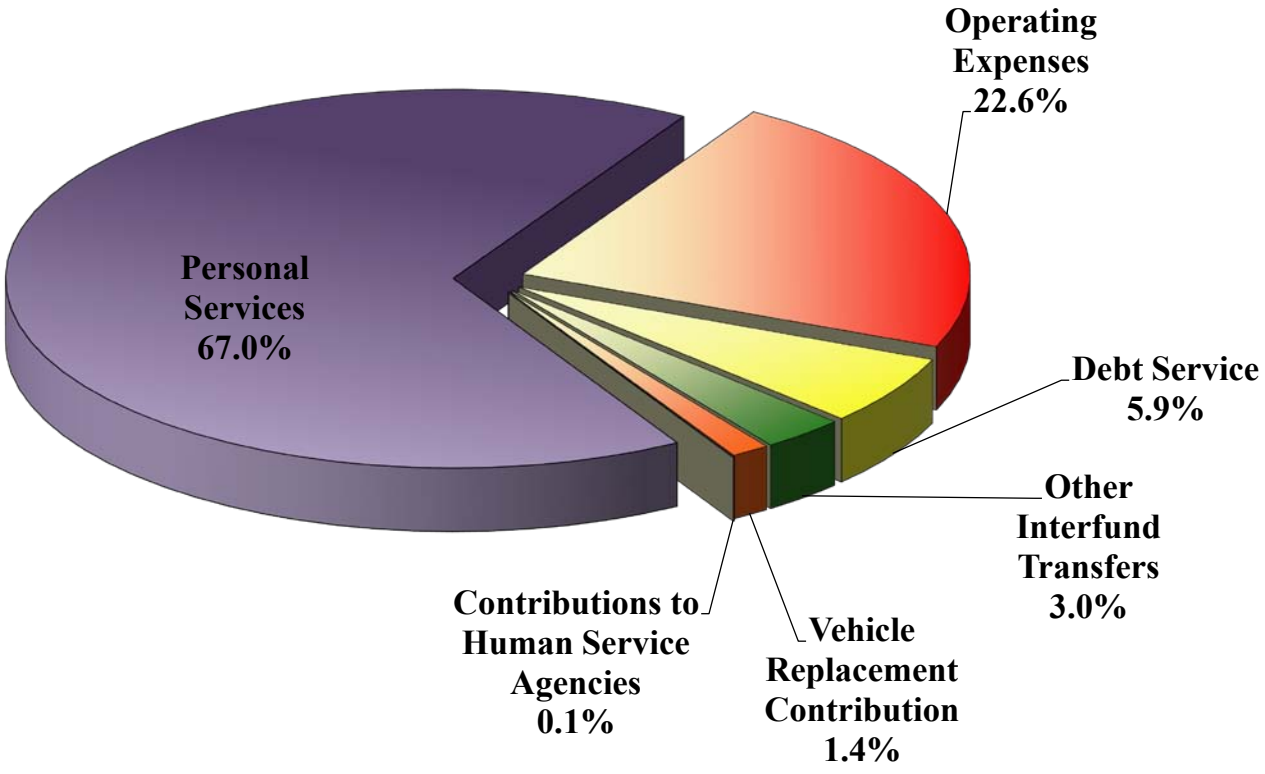


GENERAL FUND EXPENDITURES
BY MAJOR ACCOUNT CATEGORY
FY 2010-11 vs. FY 2009-10

	FY 2009-10 Adopted Budget	Percent of Total Budget	FY 2010-11 Adopted Budget	Percent of Total Budget
Personal Services	$16,406,114	66.7%	$15,878,948	67.0%
Operating Expenses	5,710,225	23.2%	$5,370,784	22.6%
Vehicle Replacement Contribution	398,043	1.6%	$330,172	1.4%
Sub-Total: Department Operations	**$22,514,382**	**91.5%**	**$21,579,904**	**91.0%**
Debt Service (transfer to Sinking Funds)	1,402,925	5.7%	$1,408,137	5.9%
Other Interfund Transfers*	605,386	2.5%	$714,006	3.0%
Reserve for Contingency	60,000	0.2%	$0	0.0%
Contributions (to non-profit & other agencies)	13,000	0.1%	$13,000	0.1%
Sub-Total: Non-Departmental	**$2,081,311**	**8.5%**	**$2,135,143**	**9.0%**
TOTAL EXPENDITURES	**$24,595,693**	**100.0%**	**$23,715,047**	**100.0%**

* Other Interfund Transfers category includes transfers to Health Insurance, Local Option Gas Tax, OSC Landfill, Lease Financing and Stormwater Utility Funds.

FY 2010-11
General Fund Expenditure Summary
By Major Account Category



GENERAL FUND

The General Fund accounts for most of the general operating revenues and traditional municipal services provided by City government. It is used to account for all financial resources, not accounted for and reported in another fund.

General Fund Revenues (001)

Beginning Fund Balance	4,052,046	4,052,046	3,998,438	3,998,438	3,775,934
REVENUE CATEGORY	**2008-09 Amended Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
TAXES					
Property Taxes					
Current	10,672,167	10,705,837	9,718,754	9,668,021	8,999,061
Delinquent	15,000	19,182	51,500	7,876	10,000
Sub-Total: Property Taxes	**10,687,167**	**10,725,020**	**9,770,254**	**9,675,897**	**9,009,061**
Utility Service Taxes					
Electricity	2,344,280	2,223,291	2,458,900	2,569,943	2,595,640
Water	428,350	435,013	484,040	406,176	418,360
Propane	61,580	51,066	53,740	53,870	55,490
Unified Communications Services	1,568,840	1,647,483	1,673,350	1,651,534	1,668,050
Sub-Total: Utility Service Taxes	**4,403,050**	**4,356,853**	**4,670,030**	**4,681,523**	**4,737,540**
Franchise Fees					
Electricity	2,406,250	2,322,719	2,514,300	2,485,660	2,535,370
Natural Gas	0	0	0	0	0
Solid Waste - Commercial	39,520	41,903	39,270	41,550	42,380
Solid Waste - Residential	154,300	140,091	141,660	141,770	144,610
Propane	2,380	8,595	7,610	7,753	7,910
Sewer	229,340	218,224	220,510	224,230	0
Sub-Total: Franchise Fees	**2,831,790**	**2,731,533**	**2,923,350**	**2,900,963**	**2,730,270**
Total: Taxes	**17,922,007**	**17,813,406**	**17,363,634**	**17,258,383**	**16,476,871**
LICENSES AND PERMITS					
Other Licenses and Permits					
City Business Tax Receipts (new and renewals)	180,250	137,474	148,590	135,615	139,680
Business Tax Receipts: Late Fee	3,590	2,086	3,510	3,640	3,640
County Business Tax Receipts	5,150	2,064	4,010	4,480	4,610
Radon Inspections	640	242	250	490	490
Right of Way Permits	5,900	0	5,050	360	0
Burn Permits	100	0	90	90	0
Irrigation Permits	0	0	1,720	380	0
Sub-Total: Other Licenses and Permits	**195,630**	**141,865**	**163,220**	**145,055**	**148,420**
Total: Licenses and Permits	**195,630**	**141,865**	**163,220**	**145,055**	**148,420**
INTERGOVERNMENTAL					
Federal Grants					
DEA Overtime	16,000	16,329	15,850	16,903	17,495
HIDTA Overtime	8,500	0	0	0	0
OCEDTF Overtime	4,700	0	11,520	0	0
CCIB Overtime	8,500	13,849	0	1,422	0
Dept. of Justice Domestic Violence Grant	0	15,300	59,580	61,920	16,149
DOJ Vest Grant	0	8,663	0	0	0
DOJ Equipment Grant	0	0	0	150,563	0
Sub-Total: Federal Grants	**37,700**	**54,140**	**86,950**	**230,808**	**33,644**

General Fund (001)

REVENUE CATEGORY	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
INTERGOVERNMENTAL (continued)					
State and County Grants					
State Byrne Grant	0	11,012	0	0	0
FDOT - Traffic signalization & lighting reimbursement	38,944	82,294	59,790	79,188	81,560
County G.R.E.A.T Grant and Other Local Grants	0	500	0	100	100
Sub-Total: State and County Grants	**38,944**	**93,806**	**59,790**	**79,288**	**81,660**
State and County Shared Revenue					
State Revenue Sharing	837,753	719,997	674,240	652,830	665,890
State Mobile Home Licenses	8,990	5,393	5,120	5,950	5,950
State Alcoholic Beverage Licenses	3,530	16,357	10,350	14,462	14,460
State Half-Cent Sales Tax	2,194,808	1,843,028	1,892,070	1,787,746	1,841,380
State Firefighters Supplemental Comp.	9,150	10,980	13,750	12,440	12,440
State Motor Fuel Tax Rebate	13,610	23,210	18,460	18,390	18,940
County Occupational Licenses	34,510	28,795	36,130	28,732	28,730
County Emergency Dispatch Reimbursement (First Response)	0	4,658	0	4,658	4,660
County Shared Revenue - Cen. Fla. Comm. Justice Coalition	0	3,619	0	0	0
Sub-Total: State/Co. Shared Revenue	**3,102,351**	**2,656,036**	**2,650,120**	**2,525,208**	**2,592,450**
Total: Intergovernmental	**3,178,995**	**2,803,982**	**2,796,860**	**2,835,304**	**2,707,754**
CHARGES FOR SERVICES					
Development Services Fees					
Plats and Addressing Fees	14,480	1,050	5,530	470	470
Development Application Fees	236,030	99,919	85,640	86,594	86,590
Comprehensive Plan Admendments	61,460	4,370	3,200	4,630	4,630
Subdivision Quality Control Inspection	68,680	45,595	26,870	12,490	12,490
Handling Fees (County impact fee collection)	17,400	12,048	12,230	25,120	25,120
Fire Inspection and Plan Review Fees	64,310	54,003	58,960	44,330	44,330
Zoning Variance/Appeals	0	60	100	0	0
Sub-Total: Development Services Fees	**462,360**	**217,045**	**192,530**	**173,634**	**173,630**
Other Charges for Services					
Flood Prone Information Requests	70	0	100	0	0
Sale of Maps & Publications	270	134	820	320	320
Certification and Copies	4,090	2,630	4,040	2,250	2,250
Lien Searches	0	2,870	0	9,720	10,206
Police Reports	1,310	1,436	1,560	1,390	1,430
Fingerprints	1,710	3,850	1,580	3,200	3,300
School Resource Officer Payment	115,020	109,428	109,430	109,430	127,572
Rape Assault Defense Course	0	1,370	1,850	200	200
Police Off-Duty and OT Reimbursement	15,590	(7,737)	2,240	3,100	3,100
Lockout Service Fees	2,600	6,782	2,030	1,530	1,530
Emergency Medical Transport Fees	389,220	667,432	543,410	469,551	470,000
Lot Mowing	0	7,987	6,610	2,360	2,430
Handling Fee (solid waste contractor reimburse.)	96,750	101,776	102,850	103,110	104,140
Misc. Permits (Irrigation, Burn, ROW)	0	3,383	0	5,250	2,777
Miscellaneous	90	194	220	1,865	1,870
Sub-Total: Other Charges for Services	**626,720**	**901,535**	**776,740**	**713,276**	**731,125**

General Fund Revenues (001)

REVENUE CATEGORY	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
CHARGES FOR SERVICES (continued)					
Fleet Maintenance Charges					
Fleet Labor Charges	316,857	307,040	233,367	250,667	228,670
Fleet Part Charges	120,000	106,084	122,000	104,742	90,900
Commercial Repair Charges	11,000	45,929	14,440	36,748	71,999
Fleet Fuel Charges	533,841	323,879	348,399	377,665	384,327
Sub-Total: Fleet Services	**981,698**	**782,932**	**718,206**	**769,822**	**775,896**
Recreation Activity Fees:					
Program, Athletic and Facility Fees					
- Special Events	290	30,776	66,830	54,693	54,690
- Riverside Activity Fees	171,850	182,764	232,830	154,227	158,850
- Athletics	136,040	146,361	211,230	177,316	182,640
- Riverside Aquatic Facility	20,040	53,635	54,270	58,068	59,810
- Senior and Youth Activities (Memorial Bldg.)	14,680	301	7,360	8,155	8,400
- Gymnasium	263,900	265,866	261,050	286,356	294,950
- Division St. Aquatic Facility	253,730	227,785	228,810	240,697	247,920
- Skate Park	103,020	49,441	51,160	39,957	41,160
- Concessions	258,800	160,868	215,680	150,606	153,066
- Vending Machines	0	0	0	0	0
- Park Facility Rentals	58,700	15,066	77,840	32,500	34,500
- Park OT Reimbursement	900	0	0	0	0
- Miscellaneous and Refunds	1,470	(469)	0	(100)	(100)
Pass-Thru Registration Fees:					
- Adult Softball Association	1,150	120	0	825	500
Sub-Total: Recreation Activity Fees	**1,284,570**	**1,132,515**	**1,407,060**	**1,203,300**	**1,236,386**
Total: Charges for Services	**3,355,348**	**3,034,027**	**3,094,536**	**2,860,032**	**2,917,037**
FINES AND FORFEITURES					
Court Fines	129,500	88,677	91,650	57,110	58,820
Police Education	10,020	7,687	7,900	4,880	4,880
Improper Equipment	300	228	260	160	160
Investigative Funds	6,600	4,307	0	0	0
Violations of Local Ordinances	0	1,300	90	2,230	2,230
Code Enforcement	11,570	80,791	73,100	3,890	3,890
Total: Fines and Forfeitures	**157,990**	**182,990**	**173,000**	**68,270**	**69,980**
MISCELLANEOUS					
Interest on Investments	374,420	308,097	364,021	133,210	146,510
Second Dollar Interest Earnings	3,420	1,434	0	0	0
Rentals and Leases:					
- Verizon at Oviedo Sports Complex	17,280	17,280	17,280	17,280	17,800
- Communications Tower Land Lease	30,133	83,311	53,200	52,950	54,540
- Miscellaneous	6,527	0	0	0	0
Street Light Assessments (from developers)	14,340	11,084	14,720	2,560	5,130
Insurance Proceeds	0	14,194	22,590	8,610	5,000
Gain or Loss on Sale of Assets	45,850	37,926	49,820	30,069	30,070
Contributions & Donations	31,400	38,636	27,500	32,430	30,430
Other Miscellaneous	9,270	98	2,600	24,335	11,983
Total: Miscellaneous	**652,640**	**512,061**	**551,731**	**301,444**	**301,463**

General Fund Revenues (001)

REVENUE CATEGORY	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Total Current Income	**25,462,610**	**24,488,330**	**24,142,981**	**23,468,488**	**22,621,525**
Elimination of Fleet Internal Service Charges	(981,698)	(782,932)	(718,206)	(769,822)	(775,896)
Current Income (less Fleet Internal Service Charges)	**24,480,912**	**23,705,399**	**23,424,775**	**22,698,666**	**21,845,629**
Total Non-Ad Valorem Revenue	*13,793,745*	*12,980,379*	*13,654,521*	*13,022,769*	*12,836,568*
NON-REVENUES					
Interfund Transfers (transfers from):					
Transportation Improvements (LOGT) Fund (105)	104,910	104,910	108,060	108,060	211,300
State Law Enforcement Trust Fund (103)	15,491	15,491	16,240	16,240	16,943
Shane Kelly Fund (113)	180	167	0	0	0
Grants Fund (114)	5,879	5,879	0	0	0
Solid Waste Fund (115)	0	0	0	100,000	110,000
Building Services Fund (120)	0	0	124,500	0	121,659
Vehicle Replacement Fund (302)	0	0	0	100,000	0
Water and Wastewater Fund (401)	510,570	510,570	575,890	575,720	974,193
Water/Wastewater Renewal and Replacement Fund (406)	52,500	52,500	52,500	52,500	54,080
Stormwater Utility Fund (410)	119,135	119,135	122,710	122,710	126,390
Medical Insurance Fund (510)	39,108	39,108	39,638	39,640	40,485
Sub-Total: Interfund Transfers	**847,773**	**847,761**	**1,039,538**	**1,114,870**	**1,655,050**
Appropriated Fund Balance					
- Operating Budget Support	177,305	0	131,380	0	214,368
- Reduction in Force	536,784	0	0	0	0
- Non-bargaining Wage Increase	127,000	0	0	0	0
Total: Appropriated Fund Balance	**841,089**	**0**	**131,380**	**0**	**214,368**
Total: Non-Revenues	**1,688,862**	**847,761**	**1,170,918**	**1,114,870**	**1,869,418**
TOTAL REVENUES	**26,169,774**	**24,553,159**	**24,595,693**	**23,813,536**	**23,715,047**

General Fund Expenses (001)

EXPENDITURE CATEGORY	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
City Council	**290,539**	**270,308**	**259,678**	**252,973**	**224,324**
City Attorney	**214,800**	**238,891**	**215,250**	**241,432**	**240,550**
Office of City Manager					
City Administration	358,773	344,862	337,058	335,303	350,730
City Clerk	236,896	209,882	228,486	194,169	181,430
Public Information	42,746	25,527	62,708	54,598	93,779
Management and Budget	197,419	187,476	158,552	136,060	0
Total: Office of City Manager	**835,834**	**767,746**	**786,804**	**720,130**	**625,939**
Information Technology	**956,851**	**856,373**	**825,700**	**889,870**	**881,220**
Human Resources	**541,105**	**472,745**	**451,189**	**414,139**	**323,432**
Finance					
Accounting and Payroll Services	504,735	491,307	454,896	440,808	493,232
Purchasing	70,516	66,896	68,941	66,269	66,795
Total: Finance Department	**575,251**	**558,203**	**523,837**	**507,077**	**560,027**
Development Services					
Administration	203,786	194,054	199,994	191,554	147,114
Comprehensive Planning	301,984	233,078	240,678	184,256	166,333
Development Review	585,413	378,898	263,453	274,874	158,416
Building Inspection/Plans Review & Permitting*	0	1,847	0	0	0
Zoning	140,379	128,007	115,840	112,260	103,119
Code Enforcement	248,416	230,576	231,192	218,062	225,850
Total: Development Services	**1,479,978**	**1,166,460**	**1,051,157**	**981,006**	**800,832**

*Beginning in FY 07-08, Building Services (Inspection, Plans Review and Permitting) was accounted for in a Special Revenue (120) Fund.

Public Works					
Public Works Administration	197,727	202,100	258,931	253,455	266,154
Engineering Services	704,244	663,086	544,441	522,465	434,970
Fleet Maintenance	984,970	782,932	718,206	769,822	775,896
Landscaping and ROW Maintenance	816,784	778,985	737,986	708,587	393,916
Streets and Sidewalk Maintenance	965,941	843,876	684,736	700,014	766,848
Street Lighting Electrical & Maintenance Costs (Citywide)	752,450	735,951	773,670	760,270	798,300
Total: Public Works	**4,422,116**	**4,006,929**	**3,717,970**	**3,714,613**	**3,436,084**

* Beginning in FY 07-08 Fleet Maintenance is shown as an internal service operation and city-wide costs for fleet maintenance are now reflected in this program. These costs are also spread to all user Departments and programs.

Police Department					
Administration	492,980	516,697	442,468	466,996	440,534
Community Policing/Patrol	3,158,337	2,919,627	3,003,289	3,007,512	3,258,998
Emergency Communications and Records	820,439	739,291	730,423	745,775	726,062
Community Relations	758,134	722,839	678,548	638,696	656,480
Criminal Investigations	541,545	517,991	579,164	574,194	629,803
Community Response Team*	600,854	461,857	612,395	525,846	605,357
Training*	189,250	176,821	180,988	185,705	106,052
Total: Police Department	**6,561,539**	**6,055,123**	**6,227,275**	**6,144,724**	**6,423,286**

*Prior to FY 07-08, the Community Response Team was included in Criminal Investigations and Training was included in Administration.

General Fund Expenses (001)

EXPENDITURE CATEGORY	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Fire Department					
Administration and Emergency Management	261,830	252,385	258,327	248,279	253,905
Fire/Rescue and Emergency Transport	4,417,602	4,402,083	4,580,913	4,537,857	4,570,830
Fire Prevention	165,958	155,934	158,634	153,163	161,561
Training	144,935	141,223	150,292	141,550	147,143
Total: Fire Department	**4,990,325**	**4,951,625**	**5,148,166**	**5,080,849**	**5,133,439**
Parks and Recreation					
Administration and Community Events	475,784	470,086	437,475	436,906	470,479
Concessions	287,713	225,551	267,890	220,727	217,314
Athletic Fields and Parks Maintenance	917,278	903,284	944,155	910,828	923,754
General Facility Maintenance	444,344	387,780	412,461	367,161	323,174
Recreation Facility Maintenance*	311,860	228,778	251,871	209,942	224,729
Sub-Total: Administration and Maintenance	2,436,979	2,215,479	2,313,852	2,145,564	2,159,450
*Prior to FY 08-09, Recreation Facility Maintenance was included with Athletic Fields Maintnenance.					
Recreation Activities					
- City-Sponsored Athletics	208,971	195,863	202,002	206,283	209,642
- Riverside Recreation Center	304,876	276,519	332,115	309,565	324,169
- Riverside Aquatic Facility	183,072	185,664	188,623	173,278	174,391
- Senior and Youth Activities *	86,298	71,725	0	0	0
- Gymnasium and Fitness Center	413,336	396,296	396,584	386,398	384,508
- Oviedo Blvd. Aquatic Facility	353,094	433,529	433,108	426,730	299,333
- Skateboard Park	157,850	151,992	164,043	157,114	158,748
Sub-Total: Recreation Activities	1,707,497	1,711,587	1,716,475	1,659,368	1,550,791
*In FY 09-10, senior and youth activities were moved from the Memorial Building to the Riverside Recreation Center.					
Total: Parks and Recreation	**4,144,476**	**3,927,065**	**4,030,327**	**3,804,932**	**3,710,241**
Total: All Departmental Expenses	**25,012,814**	**23,271,468**	**23,237,353**	**22,751,745**	**22,359,374**
Elimination of Fleet Internal Service Costs*	(981,698)	(782,932)	(718,206)	(769,822)	(775,896)
*Beginning in FY 07-08 total fleet costs are shown in the Fleet Maintenance program and spread to user Departments and programs that produces a "double-counting" of fleet expenditures in the General Fund. The above elimination is applied to avoid "double counting" the General Fund operating budget.					
Dept. Expenses (less Fleet Internal Service Costs)	**24,031,116**	**22,488,536**	**22,519,147**	**21,981,923**	**21,583,478**
Non-Departmental Expenditures					
Contributions to Non-Profit and Other Local Agencies	13,500	12,600	13,000	13,000	13,000
Total: Non Departmental Expenses	**13,500**	**12,600**	**13,000**	**13,000**	**13,000**

General Fund Expenses (001)

EXPENDITURE CATEGORY	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Non-Expenditure Disbursements: Interfund Transfers					
Interfund Transfers to Debt Service Fund (201)					
2002A Revenue Bond (Gym, Aquatics, Skateboard Park, OSC Imp. & Shane Kelly Land Aquisition)	693,144	693,144	697,164	708,971	709,988
2002B Revenue Bond (W. Mitchell Hammock, N. Lockwood, City Hall and Public Safety Building)	218,227	218,227	220,678	220,678	215,091
2006 Revenue Note (Riverside Park)	152,921	152,921	156,456	156,456	155,084
2007 Revenue Note (Fire Station 48 & PW Admin. Bldg.)	226,706	226,706	192,976	192,976	193,147
2009A Bank Note (Martin Property/OSC Ext. Landfill)	0	0	68,687	68,687	68,163
2009B Bank Note (Public Works Complex)	0	0	66,964	0	66,664
Sub-total: Interfund Transfers for Debt Service	**1,290,998**	**1,290,998**	**1,402,925**	**1,347,768**	**1,408,137**
Interfund Transfers To:					
Transportation Improvements (LOGT) Fund (105)	0	0	100,000	100,000	0
Health Insurance Fund (510)	412,300	412,300	412,300	412,300	504,300
Building Services Fund (120)	325,000	325,000	0	0	0
Lease Financing Fund (205):					
- Telephone System	48,361	28,379	48,185	48,190	48,185
- General Facility Energy Improvement Measures (Siemens)	0	0	0	0	123,624
OSC Ext. Landfill Closure Fund (327)	19,000	19,000	12,296	0	0
General Facilities Improvements Fund (330)	0	0	0	100,000	0
2007 Revenue Note Construction Fund (335)	1,000	1,000	0	0	0
Stormwater Utility Fund (410)	28,499	28,954	27,840	32,859	34,323
Subtotal: Miscellaneous Interfund Transfers	**834,160**	**814,633**	**600,621**	**693,349**	**710,432**
Total: Interfund Transfers	**2,125,158**	**2,105,631**	**2,003,546**	**2,041,117**	**2,118,569**
Reserve for Contingencies					
Reserve for Unanticipated Expenditures	0		60,000		0
Sub Total: Reserve for Contingencies	**0**	**0**	**60,000**	**0**	**0**
TOTAL EXPENDITURES	**26,169,774**	**24,606,767**	**24,595,693**	**24,036,040**	**23,715,047**
Ending Fund Balance	3,210,957	3,998,438	3,927,058	3,775,934	3,561,566

GENERAL FUND
Revenue/Expense Summary
By Major Account Category

	FY 2008-09 Amended Budget	FY 2008-09 Actual	FY 2009-10 Budget	FY 2009-10 Projection	FY 2010-11 Budget	FY 10 vs FY 11 Budget Variance	FY 10 vs FY 11 % Change
Beginning Fund Balance	4,052,046	4,052,046	3,998,438	3,998,438	3,775,934		
General Fund Revenues:							
Property Taxes	10,687,167	10,725,020	9,770,254	9,675,897	9,009,061	(761,193)	-7.8%
Utility Service Taxes	4,403,050	4,356,853	4,670,030	4,681,523	4,737,540	67,510	1.4%
Intergovernmental	3,178,995	2,803,982	2,796,860	2,835,304	2,707,754	(89,106)	-3.2%
Franchise Fees	2,831,790	2,731,533	2,923,350	2,900,963	2,730,270	(193,080)	-6.6%
Charges for Services	2,373,650	2,251,095	2,376,330	2,090,210	2,141,141	(235,189)	-9.9%
Interest Income	374,420	308,097	364,021	133,210	146,510	(217,511)	-59.8%
Miscellaneous	278,220	203,964	187,710	168,234	154,953	(32,757)	-17.5%
Licenses and Permits	195,630	141,865	163,220	145,055	148,420	(14,800)	-9.1%
Fines and Forfeitures	157,990	182,990	173,000	68,270	69,980	(103,020)	-59.5%
Sub-Total: Operating Revenues	**24,480,912**	**23,705,399**	**23,424,775**	**22,698,666**	**21,845,629**	**(1,579,146)**	**-6.7%**
Interfund Transfers	847,773	847,761	1,039,538	1,114,870	1,655,050	615,512	59.2%
Appropriated Fund Balance	841,089	0	131,380	0	214,368	82,988	63.2%
Sub- Total: Non-Operating Revenues	**1,688,862**	**847,761**	**1,170,918**	**1,114,870**	**1,869,418**	**698,500**	**59.7%**
Total Revenues	**26,169,774**	**24,553,159**	**24,595,693**	**23,813,536**	**23,715,047**	**(880,646)**	**-3.6%**
General Fund Expenses:							
Personal Services							
Salaries & Wages	13,427,987	13,012,573	12,766,500	12,466,205	11,982,367	(784,133)	-6.1%
Benefits	4,047,003	3,679,986	3,639,614	3,616,782	3,896,581	256,967	7.1%
Sub-Total: Personal Services	**17,474,990**	**16,692,559**	**16,406,114**	**16,082,987**	**15,878,948**	**(527,166)**	**-3.2%**
Operating Expenses							
Professional & Contractual Services	1,163,296	977,284	1,038,869	1,028,084	1,132,326	93,457	9.0%
Communications	244,638	237,025	218,528	203,912	228,208	9,680	4.4%
Utilities	446,117	507,582	573,439	522,587	425,189	(148,250)	-25.9%
Streetlighting	752,450	735,951	773,670	760,270	798,300	24,630	3.2%
Rentals & Leases	193,749	206,549	197,095	178,795	219,465	22,370	11.3%
Insurance	414,942	373,487	309,530	309,530	274,262	(35,268)	-11.4%
Repair and Maintenance	851,011	803,765	901,840	942,681	800,211	(101,629)	-11.3%
Operating Supplies	1,089,020	989,485	970,500	937,885	859,152	(111,348)	-11.5%
Unleaded and Diesel Fuel	421,034	257,511	264,781	288,300	284,301	19,520	7.4%
Miscellaneous (Travel, Training, Dues, etc.)	501,855	296,601	443,473	300,208	342,370	(101,103)	-22.8%
Sub-Total: Operating Expenses	**6,078,112**	**5,385,240**	**5,691,725**	**5,472,252**	**5,363,784**	**(327,941)**	**-5.8%**
Capital Outlay	**22,000**	**20,215**	**31,500**	**44,787**	**20,000**	**(11,500)**	**-36.5%**
Total: Departmental Expenses	**23,575,102**	**22,098,015**	**22,129,339**	**21,600,026**	**21,262,732**	**(866,607)**	**-3.9%**
Interfund Transfers & Reserves							
Interfund Transfers - to Debt Service Funds	1,324,142	1,324,142	1,455,875	1,352,533	1,583,520	127,645	8.8%
Interfund Transfers - to Medical Insur. Fund	412,300	412,300	412,300	412,300	504,300	92,000	22.3%
Interfund Transfers - to Vehicle Replace. Fund	464,749	398,357	398,043	390,132	330,172	(67,871)	-17.1%
Interfund Transfers - to Other Funds	393,481	373,954	140,136	281,049	34,323	(105,813)	-75.5%
Reserve for Contingency	0	0	60,000	0	0	(60,000)	-100.0%
Sub-Total: Transfers & Reserve	**2,594,672**	**2,508,753**	**2,466,354**	**2,436,014**	**2,452,315**	**(14,039)**	**-0.6%**
Total Expenses	**26,169,774**	**24,606,768**	**24,595,693**	**24,036,040**	**23,715,047**	**(880,646)**	**-3.6%**
Ending Balance	3,210,957	3,995,438	3,927,058	3,775,934	3,561,566		

The City of Oviedo

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service and capital projects.

Transportation Improvements Fund

State Law Enforcement Trust Fund
Federal Law Enforcement Trust Fund

Administrative Impact Fee Fund
Transportation Impact Fee Fund
Police Impact Fee Fund
Fire Impact Fee Fund
Recreation Impact Fee Fund

Solid Waste Fund
Economic Development Fund
Building Services Fund
Stormwater Maintenance

Transportation Improvements Fund (105)

Beginning Fund Balance	284,668	284,668	100,488	100,488	108,364
REVENUES	**2008-09 Amended Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Intergovernmental					
6th Cent Local Option Gas Tax	753,573	721,875	818,680	799,436	857,457
Community Development Block Grant (CDBG)	0	0	0		
Local Option Sales Tax (2nd Generation)	0	0	0		
Urban Forestry Grant (Mitchell Hammock Landscaping)	0	0	0		
AARA Federal Stimulus Grant	0	0	0	1,183,349	0
FDOT Grant (Safe Routes to Schools)	0	0	0	75,000	0
Sub-Total: Intergovernmental	**753,573**	**721,875**	**818,680**	**2,057,785**	**857,457**
Miscellaneous					
Interest Earnings	32,462	7,488	5,040	1,710	1,500
Red Light Camera Violations					61,594
Payments In Lieu of Sidewalk Construction	1,000	5,160	0	0	0
Sub-Total: Miscellaneous	**33,462**	**12,648**	**5,040**	**1,710**	**63,094**
Interfund Transfers (Transfer from):					
General Fund (001)	0	0	100,000	100,000	0
Appropriated Fund Balance	**198,996**		**100,000**		**0**
TOTAL REVENUES	**986,031**	**734,523**	**1,023,720**	**2,159,495**	**920,551**
EXPENDITURES					
Public Transportation					
Payment to Seminole County (Lynx Bus Service)*	**76,231**	**76,231**	**76,231**	**76,231**	**76,231**
*includes ADA para-transit and fixed route contribution.					
Design and Planning Services					
Lockwood Blvd. - Eng./Design (CR419-SR426)	0	60,579	0	750	0
Lockwood Blvd - Audit Services	0	5,500	0	0	0
Sub-Total: Design & Planning Services	**0**	**66,079**	**0**	**750**	**0**
Resurfacing and Surface Rehabilitation					
Road Resurfacing and Reconstruction	584,890	572,000	610,770	544,015	493,893
Surface Rehabilitation (unpaved roads)	0	0	87,000	75,215	38,000
N. Lockwood Blvd. Reconstruction & Resurfacing	0	0	0	996,399	0
Sub-Total: Resurfacing & Surface Rehab.	**584,890**	**572,000**	**697,770**	**1,615,629**	**531,893**

Transportation Improvements Fund (105)

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Bridge Repairs and Intersection Improvements					
Lockwood Blvd. (left turn lane @ Sem. Creek Dr.)					
(south of Seminole Creek Drive to north of Simmons Road)					
Sub-Total: Bridge Repairs and Intersection Improvemen	**0**	**0**	**0**	**0**	**0**
School Safety, Sidewalk & Traffic Calming					
Sidewalk Repairs - Trip and Fall Hazards	75,000	75,000	50,000	50,000	50,000
Sidewalk Repairs and Connectivity	40,000	7,553	0	0	0
Jackson Heights MS Sidewalks (design)	0	0	0	75,000	0
N. Lockwood Blvd. Sidewalk	0	0	0	200,950	0
School Zone Safety Improvements	30,000	6,568	10,000	0	10,000
Traffic Calming Improvements	25,000	0	0	0	0
Street Repair and Markings (allowance)	0	10,361	25,000	25,000	0
Sub-Total: School Safety, Sidewalk & Traffic Calming	**170,000**	**99,483**	**85,000**	**350,950**	**60,000**
Total: Transportation Improvements	**754,890**	**737,562**	**782,770**	**1,967,329**	**591,894**
Interfund transfers (transfer to):					
General Fund (indirect costs, street maint/lighting)	104,910	104,910	108,060	108,060	211,300
Reserve for Contingencies	**50,000**		**56,659**		**41,125**
TOTAL EXPENDITURES	**986,031**	**918,703**	**1,023,720**	**2,151,620**	**920,551**
Ending Fund Balance	135,672	100,488	57,147	108,364	149,489

State Law Enforcement Trust Fund (103)

Beginning Fund Balance	78,958	78,958	45,012	45,012	55,209

REVENUES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Fines and Forfeitures					
State and Local Confiscated Funds	15,000	14,529	20,000	52,315	20,000
Sub-Total: Fines and Forfeitures	**15,000**	**14,529**	**20,000**	**52,315**	**20,000**
Miscellaneous					
Interest Earnings	7,235	2,575	1,690	770	1,000
Sub-Total: Miscellaneous	**7,235**	**2,575**	**1,690**	**770**	**1,000**
Non-Revenues					
Appropriated Fund Balance	**32,756**		**23,050**		**21,443**
TOTAL REVENUES	**54,991**	**17,104**	**44,740**	**53,085**	**42,443**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Personal Services					
Overtime (Problem Oriented Policing Prog.)	12,000	293	7,500	6,038	7,500
Operating Expenditures					
Donations to Non-Profit Agencies	0	15,215	14,000	15,400	15,000
Professional Services (legal costs)	0	0	0	1,131	1,000
Community on Patrol - Operating Expenses	1,500	1,231	1,500	543	1,000
Small Equipment	1,000	0	1,000	3,536	0
Training	0	275	2,500	0	0
Internal Affairs Database (Hardware)	0	5,355	0	0	0
Promotional Expenses	0	1,200	2,000	0	1,000
Sub-Total: Operating Expenditures	**2,500**	**23,276**	**21,000**	**20,610**	**18,000**
Capital Outlay					
Internal Affairs Database (Hardware)	0	11,991	0	0	0
Sub-Total: Capital Outlay	**0**	**11,991**	**0**	**0**	**0**
Interfund Transfers (transfer to):					
General Fund (25% of DARE Officer)	**15,491**	**15,491**	**16,240**	**16,240**	**16,943**
Reserve for Contingency	**25,000**		**0**		**0**
TOTAL EXPENDITURES	**54,991**	**51,051**	**44,740**	**42,888**	**42,443**
Ending Fund Balance	71,202	45,012	21,962	55,209	33,766

Federal Law Enforcement Trust Fund (106)

Beginning Fund Balance	259,192	259,192	324,336	324,336	267,279

REVENUES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest Earnings	17,050	9,875	10,980	5,394	5,000
Miscellaneous	0	(900)	0	0	0
Sub-Total: Miscellaneous	**17,050**	**8,975**	**10,980**	**5,394**	**5,000**
Intergovernmental					
Federal Confiscated Funds	50,000	67,595	50,000	39,573	30,000
Sub-Total: Intergovernmental	**50,000**	**67,595**	**50,000**	**39,573**	**30,000**
Non-Revenues					
Appropriated Fund Balance	**28,950**		**28,977**		
TOTAL REVENUES	**96,000**	**76,570**	**89,957**	**44,967**	**35,000**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Operating Expenses					
Operating Supplies	0	0	10,000		5,000
Police Lieutenant Promotional Exam				3,390	0
Central Florida Crimeline				2,500	2,500
Command Central (subscription)				4,776	4,776
Gun (safety) Lights and Holsters					0
Automatic External Defibrillators	0	7,002	0	0	0
Investigative Funds	0	1,510	1,000	1,000	1,000
Sub-Total: Operating Expenses	**0**	**11,426**	**11,000**	**11,666**	**13,276**
Capital Outlay					
Biometrics System	0	0	0	0	0
In-Car Video Cameras	0	0	0	90,358	0
Sub-Total: Capital Outlay	**0**	**0**	**0**	**90,358**	**0**
Intefund Transfers (transfer to):					
Lease Financing Fund (in-car video recording sys.)	**46,000**	**0**	**78,957**	**0**	**0**
Reserve for Contingency	**50,000**		**0**		**21,724**
TOTAL EXPENDITURES	**96,000**	**11,426**	**89,957**	**102,024**	**35,000**
Ending Fund Balance	280,242	324,336	295,359	267,279	289,003

Administrative Facilities Impact Fee Fund (101)

Beginning Fund Balance	219,450	219,450	202,035	202,035	25,695

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Residential Impact Fees	47,875	38,587	47,830	85,094	61,841
Commercial Impact Fees	130,625	33,326	27,170	15,191	24,259
Interest Earnings	3,286	9,413	7,270	3,206	4,000
Sub-Total: Miscellaneous	**181,786**	**81,326**	**82,270**	**103,491**	**90,099**
Non-Revenues					
Transfer from 2007 Construction Fund (335)					**180,674**
Appropriated Fund Balance	**0**		**61,531**		
TOTAL REVENUES	**181,786**	**81,326**	**143,801**	**103,491**	**270,774**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Interfund Transfers (transfers to)					
2008 Revenue Bond Construction Fund	0	0	0	180,674	0
Revenue Bond Sinking Fund (201)	98,741	98,741	143,801	99,157	143,668
Sub-Total: Interfund Transfers	**98,741**	**98,741**	**143,801**	**279,831**	**143,668**
Reserve for Contingencies	**83,045**		**0**		**127,106**
TOTAL EXPENDITURES	**181,786**	**98,741**	**143,801**	**279,831**	**270,774**
Ending Fund Balance	302,495	202,035	140,504	25,695	152,801

Transportation Impact Fee Fund (102)

Beginning Fund Balance	4,024,651	3,587,641	3,798,661	3,798,661	3,985,230

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Residential Impact Fees	149,366	78,650	75,000	196,000	100,000
Commercial Impact Fees	593,634	126,161	175,000	83,869	100,000
Interest Earnings	153,497	118,770	238,730	61,276	75,000
Sub-Total: Miscellaneous	**896,497**	**323,581**	**488,730**	**341,145**	**275,000**
Non-Revenues					
Appropriated Fund Balance	**0**		**177,133**		**294,031**
TOTAL REVENUES	**896,497**	**323,581**	**665,863**	**341,145**	**569,031**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Capital Improvements Planning					
Transportation Master Plan	0	1,940	0	0	0
Sub-Total: Capital Improvements Planning	**0**	**1,940**	**0**	**0**	**0**
Master Plan Capacity Improvements					
East Bound Turn Lane @ MH Road and SR434	0	0	69,000	32,082	60,000
Sub-Total: Unpaved Road Construction	**0**	**0**	**69,000**	**32,082**	**60,000**
Intersection Improvements					
W. Mitchell Hammock @ South Lake Jessup Ave .	0	0	335,000	0	250,000
Signalization @ WMH and S. Lake Jessup Ave.	0	0	150,000	10,630	150,000
Sub-Total: Intersection Improvements	**0**	**0**	**485,000**	**10,630**	**400,000**
Sub-Total: Capital Improvements	**0**	**1,940**	**554,000**	**42,712**	**460,000**
Interfund Transfers (transfers to)					
2002 Revenue Bond Sinking Fund (201)	110,620	110,620	111,863	111,863	109,031
Local Option Sales Tax Construction Fund (309)	650,000	0	0	0	0
Sub-Total: Interfund Transfers	**760,620**	**110,620**	**111,863**	**111,863**	**109,031**
Reserve for Contingencies	**135,877**		**0**		
TOTAL EXPENDITURES	**896,497**	**112,560**	**665,863**	**154,575**	**569,031**
Ending Fund Balance	4,160,528	3,798,661	3,621,528	3,985,230	3,691,199

Police Impact Fee Fund (107)

Beginning Fund Balance	598,156	598,156	594,051	594,051	592,242

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Residential Impact Fees	36,319	16,221	28,070	36,027	24,555
Commercial Impact Fees	72,315	17,319	21,930	4,878	13,318
Interest on Investments	43,023	22,111	14,230	9,396	9,500
Sub Total : Miscellaneous	**151,657**	**55,651**	**64,230**	**50,301**	**47,373**
Non-Revenues					
Appropriated Fund Balance	**0**		**440,380**		**316,251**
TOTAL REVENUES	**151,657**	**55,651**	**504,610**	**50,301**	**363,624**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Capital Improvements Planning					
New Police Building - space analysis & bldg. size	35,000	8,225	2,500	0	0
Sub-Total	**35,000**	**8,225**	**2,500**	**0**	**0**
Capital Improvements					
Police Building Design	0	0	450,000		
- Preliminary engineering/site analysis				0	87,833
- Facility Engineering/Design					225,000
Sub-Total: Capital Improvements	**0**	**0**	**450,000**	**0**	**312,833**
Interfund Transfers (transfer to)					
2002 Revenue Bond Debt Service Fund (201)	51,531	51,531	52,110	52,110	50,791
Reserve for Contingency	**65,126**		**0**		**0**
TOTAL EXPENDITURES	**151,657**	**59,756**	**504,610**	**52,110**	**363,624**
Ending Fund Balance	663,282	594,051	153,671	592,242	275,991

Fire Impact Fee Fund (108)

Beginning Fund Balance	487,568	487,568	411,643	411,643	338,455

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projected	2010-11 Budget
Miscellaneous					
Residential Impact Fees	76,376	34,796	64,340	81,760	54,516
Commercial Impact Fees	148,624	40,112	20,660	8,874	29,392
Interest on Investments	39,065	18,064	15,520	6,144	4,850
Sub Total : Miscellaneous	**264,065**	**92,972**	**100,520**	**96,778**	**88,758**
Non-Revenues					
Appropriated Fund Balance	**0**	**0**	**69,446**		**79,993**
TOTAL REVENUES	**264,065**	**92,972**	**169,966**	**96,778**	**168,751**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projected	2010-11 Budget
Interfund Transfers (transfer to)					
Revenue Bond Debt Service Fund (201):					
- 2002B Public Improvement Rev. Bond	51,560	51,560	52,137	52,137	50,818
- 2007 Revenue Note (Fire Station #48)	117,337	117,337	117,829	117,829	117,933
Sub-Total: Interfund Transfers	**168,897**	**168,896**	**169,966**	**169,966**	**168,751**
Reserve for Contingency	**95,168**		**0**		
TOTAL EXPENDITURES	**264,065**	**168,896**	**169,966**	**169,966**	**168,751**
Ending Fund Balance	582,736	411,643	342,197	338,455	258,462

Recreational Impact Fee Fund (109)

Beginning Fund Balance	317,920	317,920	279,930	279,930	281,163

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projected	2010-11 Budget
Miscellaneous					
Residential Impact Fees	215,500	88,972	100,000	197,493	129,853
Interest on Investments	15,728	9,546	9,060	4,294	7,000
Sub Total : Miscellaneous	**231,228**	**98,518**	**109,060**	**201,787**	**136,853**
Non-Revenues					
Appropriated Fund Balance	**905**		**99,137**		
TOTAL REVENUES	**232,133**	**98,518**	**208,197**	**201,787**	**136,853**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projected	2010-11 Budget
Interfund Transfers (transfers to)					
2002 Revenue Bond Debt Service Fund (201)	136,508	136,508	137,572	137,572	136,853
Recreation Facilities Improvement Fund (340)	95,625	0	70,625	62,982	0
Sub-Total: Interfund Transfers	**232,133**	**136,508**	**208,197**	**200,554**	**136,853**
Reserve for Contingency	**0**		**0**		
TOTAL EXPENDITURES	**232,133**	**136,508**	**208,197**	**200,554**	**136,853**
Ending Fund Balance	317,015	279,930	180,793	281,163	281,162

Solid Waste Fund (115)

Beginning Fund Balance	7,690	7,690	66,645	66,645	128,674

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projected	2010-11 Budget
Charges for Services					
Residential Customer Billings*	2,319,662	2,361,858	2,335,400	2,414,924	2,282,460
Recycling Fees	0	21,500	6,000	119,836	120,000
Sub-Total: Charges for Service	**2,319,662**	**2,383,358**	**2,341,400**	**2,534,760**	**2,402,460**

*Revenue from residential customer billings is net of the 6% Franchise Fee (equal to $1.10 per month per residential unit) and $.80 handling charge - both of which are reflected as revenue in the General Fund. The gross monthly charge per residential unit was $20.21 in FY 09 & FY 10 and is projected at $20.02 in FY 11.

Miscellaneous					
Interest on Investments	9,370	3,398	3,640	1,928	5,000
Sub Total : Miscellaneous	**9,370**	**3,398**	**3,640**	**1,928**	**5,000**
Appropriated Fund Balance	**0**		**0**		**0**
TOTAL REVENUES	**2,329,032**	**2,386,755**	**2,345,040**	**2,536,688**	**2,407,460**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projected	2010-11 Budget
Operating Expenses					
Payment to Solid Waste Contractor	2,329,032	2,325,942	2,335,400	2,362,182	2,282,460
Promotional Items	0	3,082	4,640	1,496	3,146
Legal Advertising	0	0	0	176	0
Informational Flyers	0	(1,223)	5,000	(1,491)	(1,500)
Sub-Total: Operating Expenses	**2,329,032**	**2,327,801**	**2,345,040**	**2,362,363**	**2,284,106**
Interfund Transfer (transfer to):					
General Fund (001)	0	0	0	100,000	110,000
OSC Landfill Closure Fund (327)	0	0	0	12,296	13,354
Sub-Total: Interfund Transfers	**0**	**0**	**0**	**112,296**	**123,354**
Reserves for Contingency	**0**		**0**		**0**
TOTAL EXPENDITURES	**2,329,032**	**2,327,801**	**2,345,040**	**2,474,659**	**2,407,460**
Ending Fund Balance	7,690	66,645	66,645	128,674	128,674

Economic Development Fund (116)

Beginning Fund Balance	698,889	698,889	681,712	681,712	545,630

REVENUES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	28,811	25,459	20,670	9,866	10,000
Appropriated Fund Balance	**358,689**		**386,330**		**338,500**
TOTAL REVENUES	**387,500**	**25,459**	**407,000**	**9,866**	**348,500**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Operating Expenses					
Operating Expenses	2,500	1,524	7,000	1,888	2,000
Promotional Activities/Materials	0	0	0	2,895	3,000
ED -Related Memberships	0	0	0	6,500	6,500
Payment for Contracted Economic Development Services	100,000	0	100,000	116,534	70,000
Other Professional Services:					
- Grants Administration Services	0	0	50,000	6,000	12,000
- Transportation Exception Concurrency Area	35,000	33,612	0	8,631	5,000
Sub-Total: Operating Expenses	**137,500**	**35,136**	**157,000**	**142,448**	**98,500**
Impact Fee Assistance/ED Incentives	**250,000**	**7,500**	**250,000**	**3,500**	**250,000**
TOTAL EXPENDITURES	**387,500**	**42,636**	**407,000**	**145,948**	**348,500**
Ending Fund Balance	340,199	681,712	295,382	545,630	207,130

Building Services Fund (120)

Beginning Fund Balance	48,814	48,814	21,070	21,070	28,780

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Licenses and Permits					
Base Building Permits	500,000	409,959	692,360	584,067	584,000
Plan Review Fees	125,000	77,167	173,090	144,260	141,000
Reinspections	45,640	18,350	27,600	8,400	8,000
Plan Review Resubmittal Fees	31,040	13,875	26,550	3,080	3,000
Right of Way Permits	6,780	6,060	8,270	11,600	12,000
Subtotal: Licenses and Permits	**708,460**	**525,411**	**927,870**	**751,407**	**748,000**
Miscellaneous					
Interest on Investments	0	106	0	4,410	600
Interfund Transfers (transfer from):					
General Fund (001)	325,000	325,000	0	0	0
TOTAL REVENUES	**1,033,460**	**850,517**	**927,870**	**755,817**	**748,600**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Operating Expenses					
Personal Services	858,394	800,187	494,976	321,503	0
Operating Expenses	104,149	51,432	83,134	28,038	23,981
Contractual Services	0	0	0	388,076	602,960
Transfer to Vehicle Replacement Fund (302)	8,798	7,541	6,081	2,532	0
Sub-Total: Operating Expenses	**971,341**	**859,161**	**584,191**	**740,149**	**626,941**
Interfund Transfers (transfers to)					
General Fund (001)	0	0	124,500	0	121,659
Medical Insurance Fund (510)	19,100	19,100	19,100	7,958	0
Sub-Total: Interfund Transfers	**19,100**	**19,100**	**143,600**	**7,958**	**121,659**
Reserve for Contingency	**43,019**		**200,079**		**0**
TOTAL EXPENDITURES	**1,033,460**	**878,261**	**927,870**	**748,107**	**748,600**
Ending Fund Balance	91,833	21,070	221,150	28,780	28,780

Stormwater Fund (138)

(Note: In FY 08-09, the Stormwater Utility (410) Fund, was closed as an enterprise fund. All assets, liabilities, revenues and expenses were transferred to Special Revenue Fund (138).

Beginning Fund Balance	0	0	1,751,904	1,751,904	2,064,009

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Charges for Service					
Stormwater Utility Fee	1,495,710	1,437,189	1,521,710	1,459,255	1,503,030
Sub-Total: Charges for Service	**1,495,710**	**1,437,189**	**1,521,710**	**1,459,255**	**1,503,030**
Miscellaneous					
Interest on Investments	39,730	73,623	51,890	30,760	25,000
Refund of Prior Year Expenses	0	0	0	5,000	0
Insurance Proceeds	0	0	0	2,631	0
Sale of Surplus Property	0	110	0	0	0
Sub-Total: Miscellaneous	**39,730**	**73,733**	**51,890**	**38,391**	**25,000**
Interfund Transfers (transfer from):					
General Fund (001)	0	28,954	27,840	32,859	34,323
Stormwater Utility Fund (410)	0	2,003,261	0	0	0
Water/Wastewater Fund (401)	0	77	190	100	190
Sub-Total: Interfund Transfers	**0**	**2,032,293**	**28,030**	**32,959**	**34,513**
Appropriated Fund Balance	3,449,661		545,637		1,246,386
TOTAL REVENUES	**4,985,101**	**3,543,215**	**2,147,267**	**1,530,605**	**2,808,929**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Stormwater Administration/Inspections					
Personal Services	96,198	84,711	89,549	101,528	88,438
Operating Expenses	78,834	75,884	23,283	21,451	24,618
Transfer to Vehicle Replacement Fund (302)	3,262	3,262	0	4,209	4,335
Sub-Total: Stormwater Administration	**178,294**	**163,858**	**112,832**	**127,188**	**117,391**
Stormwater Maintenance					
Personal Services	440,392	396,342	387,359	372,388	402,691
Operating Expenses	535,204	494,335	439,778	402,982	263,672
Capital Outlay*	0	0	0	0	65,000
Transfer to Vehicle Replacement Fund (302)	32,723	32,723	53,565	60,238	60,648
Sub-Total: Stormwater Maintenance	**1,008,319**	**923,400**	**880,702**	**835,608**	**792,011**

*new skid steer loader vehicle (FY 10-11)

Total Departmental Expenses	**1,186,613**	**1,087,258**	**993,534**	**962,796**	**909,402**

Stormwater Fund (138)

EXPENDITURES (continued)	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Drainage Capital Improvements					
Lake Jessup/426 Basin:					
- Construction	542,086	452,851	0	0	0
Pipe Lining Repairs (Mead Manor)	0	0	0	0	160,000
Stormwater Conveyance System - Engineering Analysis	0	0	125,000	0	125,000
Land Acquisition: Martin Property	450,000	0	0	0	0
Aulin Ave. South					
- Engineering/Design	167,437	34,021	0	62,225	0
- Land Acquisiton and Related Costs	0	7,375	0	922	0
- Construction	0	0	791,499	0	993,634
Willa Lake Circle/Corbin Court					
- Construction					332,364
- Design (Corbin Ct.)	0	0	62,526	2,300	25,000
- Easement Acquisition (Corbin Ct.)					10,000
Meadows Stormwater Pond	0	0	0	3,515	
Twin Oaks Circle (design)					10,000
McKinnon Ave. North and South Outfalls					
- Engineering/Design	0	38,667	0	12,034	0
- Construction	462,206	0	0	0	0
Sub-Total: Capital Improvements	**1,621,729**	**532,914**	**979,025**	**80,996**	**1,655,998**
Interfund Transfers (transfers to):					
General Fund (001):					
- for indirect costs	119,135	119,135	122,710	122,710	126,390
Health Insurance Fund (510)	19,100	19,100	19,100	19,100	23,800
Lease Financing Fund (205)*	33,019	32,904	32,898	32,898	93,339
Sub-Total: Interfund Transfers	**171,254**	**171,139**	**174,708**	**174,708**	**243,529**
*Principal and interest payments on streetsweeper and jet vac truck (FY 10-11)					
Reserve for Contingency	2,005,505		0		0
TOTAL EXPENDITURES	**4,985,101**	**1,791,311**	**2,147,267**	**1,218,500**	**2,808,929**
Ending Fund Balance	0	1,751,904	1,751,904	2,064,009	817,623

The City of Oviedo

DEBT SERVICE FUNDS

Debt Service Funds account for all financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Public Improvement Revenue Bond Sinking Fund

2003 General Obligation Bond Sinking Fund

Lease Financing Fund

Public Improvement Revenue Bonds Debt Service Fund (201)*

*Consolidates the debt service requirements for the 2002A and 2002B Public Improvement Revenue Bonds (PIRB) and the 2006, 2007, 2009A, 2009B Capital Improvement Revenue Notes.

Beginning Fund Balance	3,565	3,565	2,213	2,213	520

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	20,000	18,647	15,000	0	0
Sub-Total: Miscellaneous	**20,000**	**18,647**	**15,000**	**0**	**0**
Interfund Transfers (from):					
General Fund (001)	1,290,998	1,290,998	1,402,925	1,347,768	1,408,137
Administrative Impact Fee Fund (101)	98,741	98,741	143,801	99,157	143,668
Transportation Impact Fee Fund (102)	110,620	110,620	111,863	111,863	109,031
Police Impact Fee Fund (107)	51,531	51,531	52,110	52,110	50,791
Fire Impact Fee Fund (108)	168,896	168,896	169,966	169,966	168,751
Recreation Impact Fee Fund (109)	136,508	136,508	137,572	137,572	136,853
Water/Wastewater Fund (401)	0	0	34,683	34,683	34,714
Sub-Total: Interfund Transfers	**1,857,294**	**1,857,294**	**2,052,920**	**1,953,119**	**2,051,945**
Appropriated Fund Balance	**0**		**0**		**520**
TOTAL REVENUES	**1,877,294**	**1,875,941**	**2,067,920**	**1,953,119**	**2,052,465**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
2006 Capital Improvements Refunding Revenue Note					
Principal	128,000	128,000	137,000	137,000	141,000
Interest	75,894	75,894	71,109	71,109	65,780
Misc. Debt Service Costs	0	0	500	0	0
Sub-Total	**203,894**	**203,894**	**208,609**	**208,109**	**206,780**
2002A Public Improvement Revenue Bonds					
Principal	435,000	435,000	450,000	450,000	465,000
Interest	363,378	363,378	347,283	347,283	329,845
Misc. Debt Service Costs	300	300	300	300	300
Sub-Total	**798,678**	**798,678**	**797,583**	**797,583**	**795,145**
2002B Public Improvement Revenue Bonds					
Principal	290,000	290,000	305,000	305,000	305,000
Interest	141,638	141,638	131,488	131,488	120,431
Misc. Debt Service Costs	300	300	300	300	300
Sub-Total	**431,938**	**431,938**	**436,788**	**436,788**	**425,731**

Public Improvement Revenue Bonds Debt Service Fund (201)

EXPENDITURES (continued)	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
2009A Capital Improvement Revenue Note (Martin Property)					
Principal	0	0	26,400	26,400	38,700
Interest	0	0	41,787	41,787	29,463
Misc. Debt Service Costs	0	0	500	0	0
Sub-Total	**0**	**0**	**68,687**	**68,187**	**68,163**
2007 Capital Improvement Revenue Note:*					
Principal	185,000	185,000	195,000	195,000	205,000
Interest	257,784	257,784	249,145	249,145	240,038
Misc. Debt Service Costs	0	0	500	0	0
Sub-Total	**442,784**	**442,784**	**444,645**	**444,145**	**445,038**
* $5.7 million bank loan to construct new Fire Station, Fire Admin. Bldg. and Public Works Admin./Engineering facility.					
2009B Capital Improvement Revenue Note:*					
Principal	0	0	25,000	0	25,000
Interest	0	0	86,108	0	86,108
Misc. Debt Service Costs	0	0	500	0	500
Sub-Total	**0**	**0**	**111,608**	**0**	**111,608**
*$1.3 million (estimated) bank loan to complete Public Works Complex.					
Sub-Total (Fire Station & PW Complex)	**442,784**	**442,784**	**556,253**	**444,145**	**556,646**
Total Debt Service Costs	**1,877,294**	**1,877,293**	**2,067,920**	**1,954,812**	**2,052,465**
Reserve for Future Debt Service	**0**		**0**		**0**
TOTAL EXPENDITURES	**1,877,294**	**1,877,293**	**2,067,920**	**1,954,812**	**2,052,465**
Ending Fund Balance	3,565	2,213	2,213	520	0

2003 General Obligation Bond Debt Service Fund (203)*

*payment of principal and interest for Oviedo On the Park infrastructure improvements

Beginning Fund Balance	34,740	34,740	5,869	5,869	3,594

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Property Taxes					
Current*	508,229	510,445	546,092	543,187	538,626
Delinquent	0	947	0	310	0
Sub-Total: Taxes	**508,229**	**511,392**	**546,092**	**543,497**	**538,626**

*The FY 10-11 millage rate is set at .291 mills to fund required debt service payments. The FY 09-10 rate was .2732.

Miscellaneous					
Interest on Investments	10,000	10,897	5,000	5,320	5,000
Sub-Total: Miscellaneous	**10,000**	**10,897**	**5,000**	**5,320**	**5,000**
Interfund Transfers (transfer from):					
Water/Wastewater Operating Fund (401)					6,465
Appropriated Fund Balance	**32,932**		**0**		**0**
TOTAL REVENUES	**551,161**	**522,290**	**551,092**	**548,817**	**550,091**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
2003 Limited Ad Valorem Bonds					
Principal	195,000	195,000	200,000	200,000	205,000
Interest	355,861	355,861	350,792	350,792	344,791
Miscellaneous Debt Service Costs	300	300	300	300	300
Total: Debt Service	**551,161**	**551,161**	**551,092**	**551,092**	**550,091**
Reserve for Future Debt Service	**0**		**0**		
TOTAL EXPENDITURES	**551,161**	**551,161**	**551,092**	**551,092**	**550,091**
Ending Fund Balance	1,808	5,869	5,869	3,594	3,594

Lease Financing Fund (205)

Beginning Fund Balance	19,228	19,228	14	14	15
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Miscellaneous					
Interest on Investments	0	586	0	0	0
Non-Revenues					
Interfund Transfers (transfers from):					
General Fund (001)	53,126	33,144	52,950	52,950	175,383
Federal Law Enforcement Trust Fund (106)	45,129	0	78,957	0	0
Stormwater Utility Fund (138)	33,019	32,904	32,898	32,898	93,339
Vehicle Replacement Fund (302)	204,745	169,940	213,217	162,420	244,322
Sub Total: Interfund Transfers	**336,019**	**235,988**	**378,022**	**248,269**	**513,044**
Appropriated Fund Balance	**0**		**0**		
TOTAL REVENUES	**336,019**	**236,574**	**378,022**	**248,269**	**513,044**

EXPENDITURES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Debt Service Payments					
Fire/Rescue Vehicles:					
2004 Pumper Vehicle:					
- Principal	52,441	52,440	0	0	0
- Interest	762	763	0	0	0
Sub-Total	**53,203**	**53,203**	**0**	**0**	**0**
2006 Pumper Vehicle:					
- Principal	68,026	68,026	70,641	70,641	73,356
- Interest	7,789	7,788	5,173	5,173	2,458
Sub-Total	**75,815**	**75,814**	**75,814**	**75,814**	**75,814**
2007 Pumper Vehicle:					
- Principal	35,445	35,702	36,720	36,720	38,131
- Interest	5,577	5,222	4,204	4,204	2,793
Sub-Total	**41,022**	**40,923**	**40,924**	**40,924**	**40,924**
2009 Rescue/Transport Vehicles (2)					
- Principal	29,013	0	78,448	39,690	80,778
- Interest	5,692	0	18,031	5,992	13,853
Sub-Total	**34,705**	**0**	**96,479**	**45,682**	**94,631**
Total Fire/Rescue Vehicles	**204,745**	**169,940**	**213,217**	**162,420**	**211,369**

Lease Financing Fund (205)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
2010 Bank Loan*					
Principal					87,741
Interest					35,883
Sub-Total					**123,624**
*reflects principal & interest for *general facility* energy improvement measues only. P&I for remaining portion of bank loan related to radio read meters is budgeted in the Water/Wastewater Utility Fund					
Front End Loader					
- Principal					27,227
- Interest					5,726
Sub-Total					**32,953**
Street Sweeper					
- Principal	27,987	27,884	29,186	29,186	30,549
- Interest	5,032	5,014	3,712	3,712	2,349
Sub-Total	**33,019**	**32,898**	**32,898**	**32,898**	**32,898**
Stormwater Jet-Vac Truck					
- Principal					49,938
- Interest					10,503
Sub-Total					**60,441**
Telephone System Equipment					
- Principal	40,991	40,841	42,748	42,748	44,744
- Interest	7,370	7,344	5,437	5,437	3,441
Sub-Total	**48,361**	**48,184**	**48,185**	**48,185**	**48,185**
In Car Video Recording System*					
- Principal	39,614	0	70,212	0	0
- Interest	5,515	0	8,745	0	0
Sub-Total	**45,129**	**0**	**78,957**	**0**	**0**
*System purchase was funded in FY 09-10 from Federal confiscated funds and Dept. of Justice (Byrne) grant.					
Copier (Finance Dept.)					
- Principal	4,050	4,050	4,337	4,337	3,454
- Interest	715	715	428	428	120
Sub-Total	**4,765**	**4,765**	**4,765**	**4,765**	**3,574**
Reserve for Future Debt Service	**0**		**0**		**0**
TOTAL EXPENDITURES	**336,019**	**255,787**	**378,022**	**248,268**	**513,044**
Ending Fund Balance	19,228	14	14	15	15

CAPITAL PROJECT FUNDS

Capital Project Funds account for all financial resources that are restricted, committed, or assigned to expenditure for capital outlays such as improvements, repairs, and/or construction of City facilities and infrastructure, technological enhancements, major road improvements and vehicle replacement and acquisition.

Vehicle/Equipment Replacement Fund

Evans Street Landfill Closure Fund

OSC Extension Landfill Closure Fund

Local Option Sales Tax Construction Fund

Downtown Infrastructure Construction Fund

Technology Improvements Fund

General Facilities Improvements Fund

2007 Revenue Bond Construction Fund

Recreation Facilities Improvements Fund

Vehicle/Equipment Replacement Fund (302)

Beginning Fund Balance	770,558	770,558	418,633	418,633	495,768

REVENUES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Fire Vehicle Lease Proceeds:					
- Emergency Rescue Vehicles (2)	441,867		429,642	429,682	0
Heavy Equipment Lease Proceeds:					
- Front End Loader	0		160,376	148,106	0
- Jet Vac Truck (stormwater maintenance)	0		280,000	271,642	0
Sale of Surplus Vehicles and Equipment	15,000		15,000	0	0
Sub-Total: Miscellaneous	**456,867**	**0**	**885,018**	**849,430**	**0**
Interfund Transfers (transfers from)					
- General Fund (from Dept. operating budgets)	464,749	398,357	398,043	390,132	330,172
- Building Services Fund (120)	8,798	7,541	6,081	2,532	0
- Stormwater Fund (138)	35,985	35,985	53,565	53,565	64,983
Sub-Total: Interfund Transfers	**509,532**	**441,883**	**457,689**	**446,229**	**395,155**
Appropriated Fund Balance	**151,552**		**0**		**0**
TOTAL REVENUES	**1,117,951**	**441,883**	**1,342,707**	**1,295,659**	**395,155**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Vehicle Replacement and New Acquisitions					
Police Department					
- FY 08-09	142,000	181,663			
- FY 09-10			200,000	133,793	
- FY 10-11					0
Sub-Total: Police Department	**211,339**	**181,663**	**200,000**	**133,793**	**0**
Public Works					
- Streets and Sidewalk Maintenance	18,000	23,054	0		0
- Landscaping & ROW Maintenance	36,000	79,080	50,000	76,831	0
- Skid Steer Loader	0	0	43,805		0
- Catepillar Loader 928 (or similar)	0	0	160,376	148,106	0
Sub-Total: Public Works	**54,000**	**102,134**	**254,181**	**224,937**	**0**
Development Services					
- Building Services:					
- Pick-up Truck	16,000	14,091	22,500	0	0
Sub-Total: Development Services	**16,000**	**14,091**	**22,500**	**0**	**0**

Vehicle/Equipment Replacement Fund (302)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Fire Vehicle and Rescue Equipment Replacement:					
- Emergency Rescue Vehicles	441,867	211,344	0	219,995	0
- Ford Explorer (command vehicle)	35,000	29,394	0	0	0
Sub-Total: Fire/Rescue	**476,867**	**240,738**	**0**	**219,995**	**0**
Parks and Recreation					
- Field Equipment	0	0	80,548	105,737	0
- Club Car w/ spray attachment	0	0	27,000	0	0
Sub-Total: Parks and Recreation	**0**	**0**	**107,548**	**105,737**	**0**
Sub-Total: Vehicle Replacement	**758,206**	**538,626**	**584,229**	**684,462**	**0**
New Vehicles and Equipment (additions to the fleet)					
- Aerial Lift Vehicle (bucket truck)	80,000	85,242	0		0
- Jet Vac Truck	0	0	280,000	271,642	0
Sub-Total: New Acquisitions	**80,000**	**85,242**	**280,000**	**271,642**	**0**
Total: Vehicle Replacement & New Acquisitions	**838,206**	**623,868**	**864,229**	**956,104**	**0**
Interfund Transfers					
Transfer to Lease Financing Fund: Annual Lease Payments:					
- 2010 Cat Loader					32,954
- 2004 Fire Pumper	53,203	53,203	0	0	0
- 2006 Fire Pumper	75,815	75,814	75,814	75,814	75,814
- 2007 Fire Pumper	41,022	40,923	40,924	40,924	40,924
- 2009 Rescue Unit	34,705	0	0	45,682	45,682
- 2010 Rescue Unit	0	0	96,479	0	48,949
Sub-Total: Interfund Transfers	**204,745**	**169,940**	**213,217**	**162,420**	**244,323**
Transfer to General Fund				**100,000**	**0**
Reserve for Contingency	**75,000**		**265,261**		**150,832**
TOTAL EXPENDITURES	**1,117,951**	**793,808**	**1,342,707**	**1,218,524**	**395,155**
Ending Fund Balance	694,006	418,633	683,894	495,768	646,601

Evans Street Landfill Closure Fund (307)

Beginning Fund Balance	44,142	44,142	37,521	37,521	17,205

REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Miscellaneous					
Interest on Investments	3,578	1,907	2,660	784	
Appropriated Fund Balance	13,922		7,340		12,100
TOTAL REVENUES	**17,500**	**1,907**	**10,000**	**784**	**12,100**

EXPENDITURES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Groundwater and Well Monitoring					
- Evans Street Landfill	7,500	8,528	10,000	12,100	12,100
- Site Investigation (Police Bldg.)				9,000	
Reserve for Contingency	**10,000**		**0**		**0**
TOTAL EXPENDITURES	**17,500**	**8,528**	**10,000**	**21,100**	**12,100**
Ending Fund Balance	40,220	37,521	30,181	17,205	5,105

Local Option Sales Tax Construction Fund (309)

Beginning Fund Balance	2,187,661	2,187,661	3,394,878	3,394,878	4,478,940

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	133,055	107,607	161,980	58,774	100,000
Sub Total : Miscellaneous	**133,055**	**107,607**	**161,980**	**58,774**	**100,000**
Intergovernmental					
Transp. Community & System Preservation Program	0	0	285,000	0	0
ARRA Federal Stimulus Funds				0	157,340
Local Option Sales Tax:					
- 2nd Generation (City share)	1,319,026	1,105,368	1,159,583	1,026,380	1,057,171
Sub-Total: Intergovernmental	**1,319,026**	**1,105,368**	**1,444,583**	**1,026,380**	**1,214,511**
Interfund Transfers (transfer from):					
Transportation Impact Fee Fund (102)	650,000	0	0	0	0
Appropriated Fund Balance	**0**		**0**		**0**
TOTAL REVENUES	**2,102,081**	**1,212,975**	**1,606,563**	**1,085,154**	**1,314,511**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
SR 426/CR 419 Roadway Improvements:					
Phase 1A Improvements:					
- Right of Way Acquisition (City share)	0	0	425,000	0	425,000
Sub-Total: SR 426/CR 419 Roadway Improvements	**0**	**0**	**425,000**	**0**	**425,000**
Intersection Improvements					
Engineering and Design				992	0
Construction				0	162,908
Construction Engineering and Inspection				0	50,154
Katie Jean/Manigan - west bound turn lane	100,000	1,957	100,000	0	0
Mitchell Hammock @ Sharon Court	0	0	0	0	21,694
Eastbridge/Henson Court - west bound turn lane	130,000	0	130,000	0	0
Mitchell Hammock Road (at Albertson's - west of SR434)	52,200	3,800	37,200	100	0
Sub-Total: Intersection Improvements	**282,200**	**5,757**	**267,200**	**1,092**	**234,756**
Reserve for Contingency	**1,819,881**		**914,363**		**654,755**
TOTAL EXPENDITURES	**2,102,081**	**5,757**	**1,606,563**	**1,092**	**1,314,511**
Ending Fund Balance	4,007,542	3,394,878	4,309,241	4,478,940	5,133,696

Downtown Infrastructure Construction Fund (318)

Beginning Fund Balance	7,727,516	7,601,008	7,883,808	7,883,808	7,960,577
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Miscellaneous					
Developer Contribution (MH/Oviedo Way Signalization)	363,000	0	0	0	0
Interest Earnings	225,000	284,925	300,250	135,234	150,000
Sub-Total: Miscellaneous	**588,000**	**284,925**	**300,250**	**135,234**	**150,000**
Interfund Transfers (transfer from):					
Water/Wastewater Utility (406) Fund*	700,000	0	0	0	0
Sub- Total: Interfund Transfers	**700,000**	**0**	**0**	**0**	**0**
*reimbursement for Oviedo Blvd. stormwater system incurred in FY 06.					
Appropriated Fund Balance	**4,999,155**		**92,122**		**7,960,577**
TOTAL REVENUES	**6,287,155**	**284,925**	**392,372**	**135,234**	**8,110,577**
EXPENDITURES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Bond Issuance Costs					
Bond Arbitrage Services	**1,250**	**2,125**	**0**	**0**	**0**
Downtown Development and Redevelopment					
Downtown Redevelopment Plan/CRA Feasibility Study	100,000	0	45,000	58,465	25,000
Engineering/Design and Surveying	199,474				
Road Construction, Utilities, Landscaping and Streetscaping*:					
- Oviedo Way (City share only)	492,922				
- Oviedo Circle (City share only)	2,018,978				
- Oviedo Court (City share only)	272,791				
- MH/Oviedo Way Intersection Improvements/Signalization	438,000				
- Construction Planning and Management Services	242,936				
includes utility line upgrades, irrigation and street lighting					
Amphitheatre:					
- Engineering/Design	331,770	0	347,372	0	0
- Site Work, Retaining Walls and Irrigation	1,673,720				
Community Park (City cost share only):					
- Engineering/Design	75,707				
- Site Work, Retaining Walls & Irrigation	296,071				
- Landscaping	143,536				
Sub-Total: Downtown Dev. & Redevelopment	**6,285,905**	**0**	**392,372**	**58,465**	**25,000**
Reserve for Contingency:					
Future Downtown Infrastructure Improvements	**0**	**0**	**0**	**0**	**8,085,577**
TOTAL EXPENDITURES	**6,287,155**	**2,125**	**392,372**	**58,465**	**8,110,577**
Ending Fund Balance	2,728,362	7,883,808	7,791,686	7,960,577	8,085,577

Technology Improvements Fund (320)

Beginning Fund Balance	396,722	396,722	301,031	301,031	108,282

REVENUES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Lease/Purchase Proceeds (Police In-Car Video System)	0	0	220,424	0	0
Sub-Total: Miscellaneous	**0**	**0**	**220,424**	**0**	**0**
Interfund Transfers (transfers from)					
- Water/Wastewater Utility Fund (401)	50,000	50,000	50,000	50,000	50,000
Sub-Total: Interfund Transfers	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
Appropriated Fund Balance	**202,350**		**264,421**		81,872
TOTAL REVENUES	**252,350**	**50,000**	**534,845**	**50,000**	**131,872**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Geographic Information System					
- Contract Technical Assistance (data base design)	15,000	15,000	12,500	0	0
- GIS Coordinator (contract employee)	0	0	65,570	48,342	48,732
- Creation of Data Layers and Address Points (contracted)	55,000	11,994	25,000	30,311	37,000
- Servers and GIS Positioning Equipment	18,200	9,268	0	5,614	0
- Software Maintenance	39,950	46,559	54,055	54,055	4,540
- Software Acquisition (ARC-GIS suite)	47,200	38,700	35,000	35,000	35,000
- Outside Training for City Users	27,000	19,900	11,200	0	6,600
Sub-Total: Geographic Information System	**202,350**	**141,421**	**203,325**	**173,322**	**131,872**
Software Acquisition (work process improvements)					
- Asset Management Upgrade and Bar Coding System	0	0	28,760	24,900	0
Sub-Total: Software Acquisition	**0**	**0**	**28,760**	**24,900**	**0**
IP Telephony System (New Exchange Server & OS Upgrade)					
- Hardware/Software	0	0	21,341	24,837	0
- Call Manager License	0	0	0	12,428	0
- Installation/Professional Services	0	0	10,995	7,262	0
Sub-Total: New Exchange Server	**0**	**0**	**32,336**	**44,527**	**0**
Police In-Car Video Recording System					
- In-Car Equipment	0	0	172,350	0	0
- Server and Software	0	0	17,770	0	0
- Licensing/Warranty/Misc.	0	0	30,304	0	0
Sub-Total: Police In-Car Video Recording System	**0**	**0**	**220,424**	**0**	**0**

Technology Improvements Fund (320)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Communication and Web-Site Improvements					
Web-Site Re-design/Conversion	0	4,270	0	0	0
Sub-Total: Communication & Web Site Improvements	**0**	**4,270**	**0**	**0**	**0**
Sub-Total: Technology Improvements	**202,350**	**145,691**	**484,845**	**242,749**	**131,872**
Reserve for Contingencies	**50,000**		**50,000**		
TOTAL EXPENDITURES	**252,350**	**145,691**	**534,845**	**242,749**	**131,872**
Ending Fund Balance	244,372	301,031	86,610	108,282	26,410

Oviedo Sport Complex Ext. Landfill Closure Fund (327)

Beginning Fund Balance	0	0	17,061	17,061	33,229

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	0	122	510	372	1,000
Rentals and Leases	4,500	5,000	16,050	15,000	15,000
Sub-Total: Miscellaneous	**4,500**	**5,122**	**16,560**	**15,372**	**16,000**
Interfund Transfers (transfers from):					
Transfer from Solid Waste Fund (115)	0	0	0	12,296	12,290
Transfer from General Fund (001)	19,000	19,000	12,296	0	0
Appropriated Fund Balance	**0**		**0**		**0**
TOTAL REVENUES	**23,500**	**24,122**	**28,856**	**27,668**	**28,290**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Groundwater and Well Monitoring - OSC Ext. Landfill	7,500	7,061	11,500	11,500	11,500
Reserve for Long-Term Care and Closure	**16,000**		**17,356**		**16,790**
TOTAL EXPENDITURES	**23,500**	**7,061**	**28,856**	**11,500**	**28,290**
Ending Fund Balance	16,000	17,061	34,417	33,229	50,019

General Facilities Improvements Fund (330)

Beginning Fund Balance	175,082	175,082	308,979	308,979	1,399,572
REVENUES	**2008-09 Amended Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projected**	**2010-11 Budget**
Miscellaneous					
Bank Loan Proceeds					
- Siemens Facility Improvement Measures				1,045,268	
Sub-Total: Miscellaneous				**1,045,268**	
Interfund Transfers (transfers from):					
General Fund (001)	0	0	0	100,000	0
Revenue Bond Construction Fund (335)	142,992	140,992	0	0	0
Sub-Total: Interfund Transfers	**142,992**	**140,992**	**0**	**100,000**	**0**
Appropriated Fund Balance	**77,008**		**60,000**		**1,153,928**
TOTAL REVENUES	**220,000**	**140,992**	**60,000**	**1,145,268**	**1,153,928**
EXPENDITURES	**2008-09 Amended Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projected**	**2010-11 Budget**
Facility Improvement Measures (Siemens Energy Project)					
Lighting Retrofit				7,575	287,141
Solar Window Film				10,596	0
Municipal Complex Controls				3,298	23,486
Riverside Controls				507	19,215
Gymnasium Controls				3,264	6,136
Pool Pump Variable Frequency Drives				477	18,066
Geothermal Pool Heating				63,192	304,530
Geothermal Gymnasium Facility Heating/Cooling				5,691	215,714
Pool Ionizations				1,906	72,240
Bank Loan Issuance Costs (30%)				2,235	0
Sub-Total: Facility Improvement Measures				**98,740**	**946,528**
City Hall Annex					
Generator Replacement - Annex/EOC	175,000	0	0	0	175,000
Sub-Total: Fire Department	**175,000**	**0**	**0**	**0**	**175,000**
City Hall Plant and Equipment					
AC Unit for IT Server Room				35,000	
Chiller Unit Replacement				7,440	0
Air Handler Unit Replacement				0	32,400
Sub-Total: City Hall Plant and Equipment				**42,440**	**32,400**
Lawton House					
Renovations and Code Compliance	0	0	10,000	9,687	0
Reserve for Contingencies	**0**		**50,000**		
TOTAL EXPENDITURES	**220,000**	**7,095**	**60,000**	**150,867**	**1,153,928**
Ending Fund Balance	98,074	308,979	298,979	1,303,380	245,644

2007 Revenue Note Construction Fund (335)

Beginning Fund Balance	2,856,496	2,856,496	49	49	0

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	74,665	51,665	(21,460)	(3,228)	0
Insurance Proceeds	0	47,229	0	1,000	0
Revenue Bond Proceeds:					
- 2010 Bank Loan (PW Complex)	5,300,000	0	0	0	1,388,104
Sub Total : Miscellaneous	**5,374,665**	**98,894**	**(21,460)**	**(2,228)**	**1,388,104**
Interfund Transfers (transfers from):					
Administrative Facilities Impact Fee Fund (101)	0	0	0	180,674	0
General Fund (001)	1,000	1,000	0	0	0
Sub-Total: Interfund Transfers	**1,000**	**1,000**	**0**	**180,674**	**0**
Appropriated Fund Balance	**0**		**1,089,960**		**0**
TOTAL REVENUES	**5,375,665**	**99,894**	**1,068,500**	**178,446**	**1,388,104**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Bond Issuance Costs					
Series 2007 Revenue Note	210,500	0	0	0	0
2010 Bank Loan (PW Complex)	0	0	0	0	40,430
Fire Station #48 and Fire Administration Building					
Site Work and Construction	1,483,946	1,344,988	0	880	0
Furnishings, Supplies and Signage	50,000	75,291	0	1,064	0
Fiber Optic and Traffic Control Device	163,489	107,580	0	0	0
Engineering Services	0	29,118	0	0	0
Construction Management Services	5,550	0	0	0	0
Sub-Total: Fire Station #48	**1,702,985**	**1,556,978**	**0**	**1,944**	**0**

2007 Revenue Bond Construction Fund (335)

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Public Works Complex					
Engineering/Design	270,000	28,057	0	0	0
Impact Fees/Electrical Svcs./Miscellaneous	100,000	3,464	0	57,840	0
Land Acquisition and Related Costs	200,000	0	0	0	0
Admin./Engineering Building	569,509	1,142,933	0	110,801	0
Fleet Maintenance Bldg. Renovation	700,000	0	700,000	7,910	700,000
Automated Car Wash System	0	0	120,000	0	120,000
Allowance for Building Renovations	0	0	65,000	0	65,000
Maintenance Facility (including EOC)	625,000	0	0	0	0
Equipment and Material Storage Bays	0	0	101,500	0	200,000
Furniture, Fixtures and Equipment:					
- PWA Bldg.	50,000	83,918	0	0	0
- Fleet Maintenance Bldg.	0	0	82,000	0	82,000
Sub-Total: PW Complex	**2,514,509**	**1,258,372**	**1,068,500**	**176,551**	**1,167,000**
Interfund Transfers (transfers to):					
Administrative Facilities Impact Fee Fund (101)	**0**	0	0	0	180,674
General Facilities Improvements Fund (330)	140,992	140,992	0	0	0
Sub-Total: Interfund Transfers	**140,992**	**140,992**	**0**	**0**	**180,674**
Reserve for Contingency	**806,680**		**0**		**0**
TOTAL EXPENDITURES	**5,375,665**	**2,956,342**	**1,068,500**	**178,495**	**1,388,104**
Ending Fund Balance	3,663,176	49	(1,089,911)	0	0

Recreation Facilities Improvements Fund (340)

Beginning Fund Balance	499,175	499,175	281,693	281,693	214,261

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Intergovernmental (State Grants)					
FRDAP Grants:					
- Friendship Park	0	0	135,611	125,964	0
Sub-Total:	0	0	135,611	125,964	0
Sub-Total: Intergovernmental (State Grants)	**0**	**0**	**135,611**	**125,964**	**0**
Miscellaneous					
Bond Proceeds	688,500	688,500			
Interfund Transfers (transfers from)					
- Recreation Impact Fee Fund (109)	95,625	0	70,625	62,982	0
Sub-Total: Interfund Transfers	**95,625**	**0**	**70,625**	**62,982**	**0**
Appropriated Fund Balance	**310,625**		**206,236**		**178,438**
TOTAL REVENUES	**1,094,750**	**688,500**	**412,472**	**188,946**	**178,438**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Long Lake Park					
Perimeter Field Fencing					**28,000**
Lightning Prediction System (8 Parks)	**62,400**	**70,699**			
Solar Heating Improvements					
Gym and Aquatic Center	101,300	325			
Riverside	41,300	0			
Misc Construction Cost	10,000	0			
Sub-Total: Solar Heating Improvements	**152,600**	**325**	**0**	**0**	**0**

Recreation Facilities Improvements Fund (340)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Community Park (Master Plan) Improvements					
Practice Fields - Shane Kelly Park	191,250	36,121	141,250	4,450	150,438
Engineering/Design:					
- Master Plan Projects		28,600			
Sub-Total: Community Park Improvements	**191,250**	**64,721**	**141,250**	**4,450**	**150,438**
Sweetwater Park					
Pavilion Replacement		11,405			
Friendship Park Improvements					
- Engineering/Design and Surveying/Misc.			8,000	12,250	
- Playground Equipment & Playground Surface			56,000	73,707	
- Pavilion and Shade Structure			120,500	121,046	
- Site Work, Landscaping, Paving & Hardscaping			68,222	41,830	
- Irrigation, Fencing and New Gates			18,500	3,095	
Sub-Total: Friendship Park Improvements	**0**	**0**	**271,222**	**251,928**	**0**
Riverside Park					
- Community Center Roof Repair		42,542			
Martin Property Acquisition					
- Land Acquisition and Appraisal	650,000	679,050			
Sub-Total: Recreation Facility Improvements	**1,056,250**	**868,742**	**412,472**	**256,378**	**178,438**
Bond Issuance Cost	38,500	37,240			
Reserve for Contingency	**0**		**0**		
TOTAL EXPENDITURES	**1,094,750**	**905,982**	**412,472**	**256,378**	**178,438**
Ending Fund Balance	188,550	281,693	75,457	214,261	35,823

ENTERPRISE FUNDS

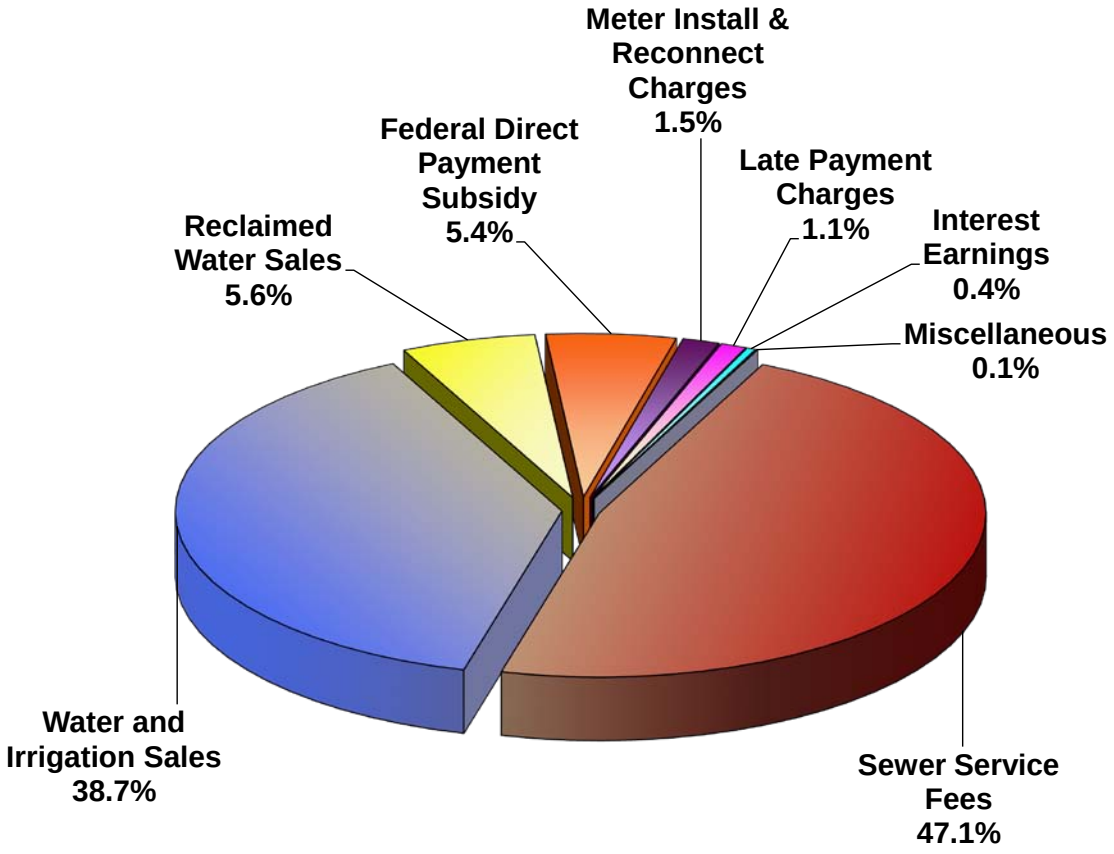
Enterprise Funds account for operations financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Water and Wastewater Utility Funds

FY 2010-11 REVENUE SUMMARY: UTILITY OPERATING FUND

Sewer Service Fees	$5,651,086	47.1%
Water and Irrigation Sales	4,642,673	38.7%
Reclaimed Water Sales	675,748	5.6%
Federal Direct Payment Subsidy	652,324	5.4%
Meter Install & Reconnect Charges	185,400	1.5%
Late Payment Charges	129,420	1.1%
Interest Earnings	45,010	0.4%
Miscellaneous	8,322	0.1%
TOTAL REVENUE	**$11,989,983**	**100%**

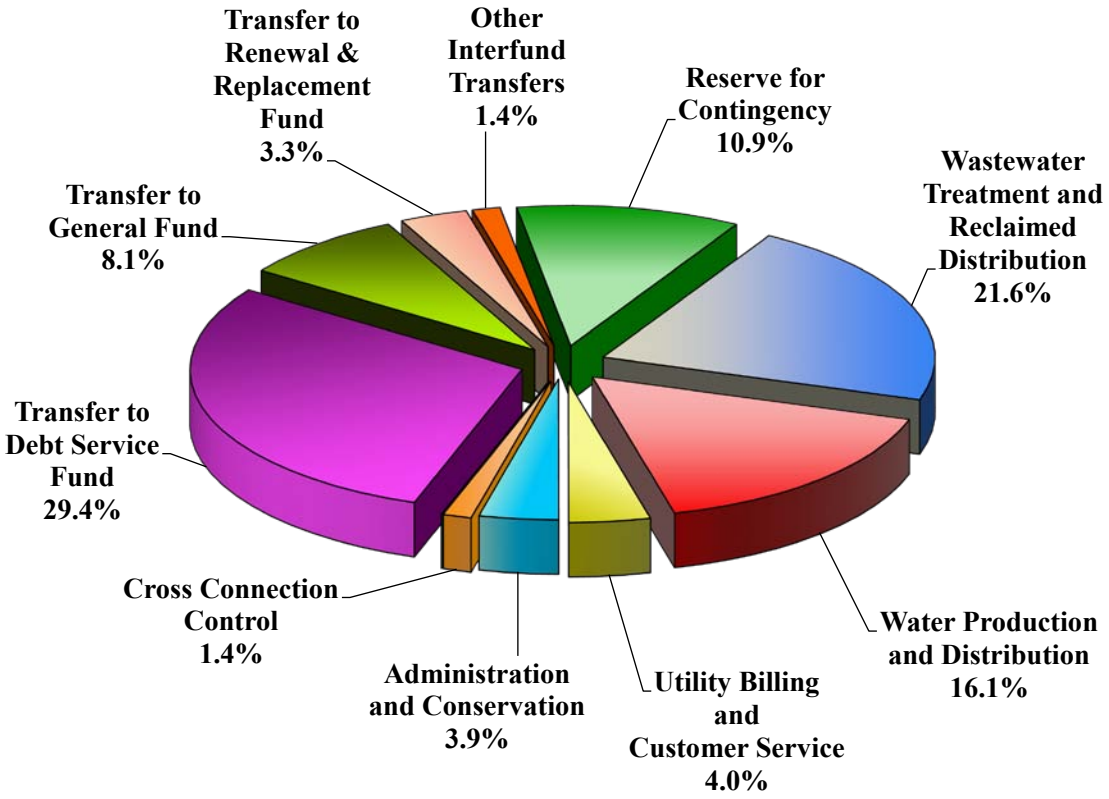
Composition of FY 2010-11 Utility Operating Fund Revenues



FY 2010-11 EXPENDITURE SUMMARY: UTILITY OPERATING FUND

Operations		
Wastewater Treatment and Reclaimed Distribution	$2,586,014	21.6%
Water Production and Distribution	1,933,597	16.1%
Utility Billing & Customer Service	474,749	4.0%
Administration and Conservation	462,779	3.9%
Cross Connection Control	167,271	1.4%
Sub-Total: Operations	**5,624,410**	**46.9%**
Transfers and Reserves		
Transfer to Debt Service Fund	3,519,606	29.4%
Transfer to General Fund	974,193	8.1%
Transfer to Renewal & Replacement Fund	397,320	3.3%
Other Interfund Transfers	163,269	1.4%
Reserve for Contingency	1,311,185	10.9%
Sub-Total: Transfers and Reserves	**6,365,573**	**53.1%**
TOTAL EXPENDITURES	**$11,989,983**	**100.0%**

Composition of FY 2010-11 Utility Operating Fund Expenditures



Water/Wastewater Operating Fund

Beginning Cash and Cash Equivalents	887,706	887,706	1,187,316	1,187,316	1,700,482
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Charges for Service					
Water and Irrigation Sales	4,274,484	4,496,567	5,004,250	4,293,817	4,642,673
Sewer Service Fees	982,604	1,054,508	1,164,580	1,234,123	5,651,086
Reclaim Water/Alternative Water Sales	147,130	167,668	172,840	267,439	675,748
Meter Installation Fees (parts and labor)	67,901	64,021	70,680	64,540	66,480
Meter Re-Connection Charges	104,920	106,591	112,870	118,942	118,920
Dual Check Replacement Fee	0	66	0	9	0
Backflow Maintenance/Testing	0	(17)	0	30	0
Miscellaneous Charges for Service	3,960	(6,260)	0	550	542
Sub Total: Charges for Service	**5,580,999**	**5,883,143**	**6,525,220**	**5,979,450**	**11,155,449**
Miscellaneous					
Interest Earnings	143,010	35,026	31,690	39,793	45,010
Federal Direct Payment Subsidy*	0	0	0	0	652,324
Late Payment Charges	96,980	100,869	99,520	125,650	129,420
Returned Check Charges	7,340	7,399	6,190	4,160	4,280
Miscellaneous	10	(363)	(180)	3,400	3,500
Sale of Assets	0	4,673	1,310	0	0
Sub Total: Miscellaneous	**247,340**	**147,605**	**138,530**	**173,003**	**834,534**

*Build America Bonds subsidy related to Series 2010B taxable Utility Revenue Bonds.

Non-Revenues

Interfund Transfers (transfer from):					
Reuse Construction Fund (402)*	0	0	0	831,000	0
Renewal and Replacement Fund (406)*	0	0	0	444,753	0
Sub-Total: Interfund Transfers	**0**	**0**	**0**	**1,275,753**	**0**

*For Accounting correction to prior year (2007)

Appropriated Retained Earnings	**392,619**		**0**		
TOTAL REVENUES	**6,220,958**	**6,030,749**	**6,663,750**	**7,428,206**	**11,989,983**
EXPENDITURES					
Utility Administration					
Personal Services	199,816	194,227	189,841	189,584	190,830
Operating Expenses*	115,027	150,348	115,271	574,417	63,124
Transfer to Vehicle Replacement Fund (407)	7,080	7,080	8,827	8,827	20,897
Sub-Total: Utility Administration	**321,923**	**351,655**	**313,939**	**772,828**	**274,851**

*FY 09-10 estimated expenses include legal costs of $365,583 related to the Masci litigation settlement.

Utility Billing and Customer Service					
Personal Services	274,240	265,099	297,382	291,833	276,260
Operating Expenses	157,928	165,582	164,962	182,852	196,186
Transfer to Vehicle Replacement Fund (407)	3,766	3,766	1,582	1,582	2,303
Sub-Total: Utility Billing & Customer Service	**435,934**	**434,446**	**463,926**	**476,267**	**474,749**

Water/Wastewater Operating Fund (401)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Water Production					
Personal Services	583,826	468,181	464,509	460,609	397,668
Operating Expenses	1,268,167	1,046,244	1,197,377	1,046,860	1,084,783
Transfer to Vehicle Replacement Fund (407)	20,467	20,467	7,995	7,955	12,929
Sub Total: Water Production	**1,872,460**	**1,534,891**	**1,669,881**	**1,515,424**	**1,495,380**
Water Distribution and Maintenance					
Personal Services	313,224	302,427	303,478	306,054	305,062
Operating Expenses	114,712	171,012	134,915	90,568	109,023
Transfer to Vehicle Replacement Fund (407)	21,828	21,828	25,775	25,775	24,132
Sub Total: Water Distribution	**449,764**	**495,267**	**464,168**	**422,397**	**438,217**
Total: Water Production and Distribution	**2,322,224**	**2,030,159**	**2,134,049**	**1,937,821**	**1,933,597**
Cross Connection Control					
Personal Services	172,927	177,366	124,596	130,969	126,899
Operating Expenses	44,905	33,419	36,138	28,413	36,783
Transfer to Vehicle Replacement Fund (407)	7,151	7,151	5,317	5,317	3,589
Sub Total: Cross Connection and Control	**224,983**	**217,936**	**166,051**	**164,699**	**167,271**
Wastewater Collection and Reuse Distribution					
Personal Services	149,089	140,334	143,503	140,589	150,126
Operating Expenses	816,606	634,764	698,546	605,812	742,299
Transfer to Vehicle Replacement Fund (407)	3,045	3,045	10,492	10,492	31,021
Capital Outlay	0	24,999	0	0	0
Sub Total: Wastewater Operations	**968,740**	**803,142**	**852,541**	**756,893**	**923,446**
Alafaya Wastewater and Reclaimed Services					
Personal Services				7,803	321,058
Operating Expenses				30,612	1,335,302
Transfer to Vehicle Replacement Fund (407)				0	6,208
Sub Total: Alafaya Wastewater/Reclaimed				**38,415**	**1,662,568**
Reclaimed Water and Conservation					
Personal Services	51,657	49,499	50,615	50,618	51,321
Operating Expenses	155,985	104,892	170,445	134,256	134,433
Transfer to Vehicle Replacement Fund (407)	1,781	1,781	2,152	2,152	2,174
Sub Total: Reclaimed Water	**209,423**	**156,171**	**223,212**	**187,026**	**187,928**
Total: Water/Wastewater Utility Operations	**4,483,227**	**3,993,510**	**4,153,718**	**4,333,949**	**5,624,410**

Water/Wastewater Operating Fund

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Non-Expenditure Disbursements					
Interfund Transfers (transfer to):					
General Fund (001)	510,570	510,570	575,890	575,890	974,193
Revenue Bond Sinking Fund (201)*	0	0	34,683	34,683	34,714
General Obligation Debt Service Fund (203)	0	0	0	0	6,465
Technology Improvements Fund (320)	50,000	50,000	50,000	50,000	50,000
Renewal and Replacement Fund (406)	125,000	125,000	301,690	301,690	397,320
Stormwater Fund (410)	180	77	0	0	190
Health Insurance Fund (510)	49,500	49,500	49,500	49,500	71,900
Sub Total: Transfer to Misc. Interfund Transfers	**735,250**	**735,147**	**1,011,763**	**1,011,763**	**1,534,782**
*for share of debt service payment to finance Public Works Complex					
Transfer to Sinking Fund (403)					
2010A and 2010B Utility Revenue Bonds	0	0	0	0	1,987,875
2010 Bank Loan (radio read meter replacement)	0	0	0	0	291,397
2003 Utility Revenue Bonds	505,118	505,118	450,769	450,769	511,269
2004 Refunding of 1996 Utility Revenue Bonds	404,972	404,972	404,910	404,910	398,310
For Accounting Correction from 2007	0	0	0	382,892	0
SRF Loan #1- Reclaimed Water System	0	0	237,547	237,547	237,545
Generator Lease (Mitchell Hammock Water Plant)	92,391	92,391	93,210	93,210	93,210
Sub Total: Transfer to Sinking Fund (403)	**1,002,481**	**1,002,481**	**1,186,436**	**1,569,328**	**3,519,606**
Total: Interfund Transfers	**1,737,731**	**1,737,628**	**2,198,199**	**2,581,091**	**5,054,388**
Reserve for Contingencies	**0**		**311,833**		**1,311,185**
TOTAL EXPENDITURES	**6,220,958**	**5,731,138**	**6,663,750**	**6,915,040**	**11,989,983**
Ending Cash and Cash Equivalents	495,087	1,187,316	1,499,149	1,700,482	3,011,667

Water/Wastewater Operating Fund
Revenue and Expense Summary
By Major Account Category

	FY 2008-09 Budget	FY 2008-09 Actual	FY 2009-10 Budget	FY 2009-10 Projected	FY 2010-11 Budget
Beginning Fund Balance	887,706	887,706	1,187,316	1,187,316	1,700,482
Water/Wastewater Fund Revenues:					
Water and Irrigation Sales	4,274,484	4,496,567	5,004,250	4,293,817	4,642,673
Sewer Service Fees	982,604	1,054,508	1,164,580	1,234,123	5,651,086
Reclaim Water/Alternative Water Sales	147,130	167,668	172,840	267,439	675,748
Meter Installation Fees (parts and labor)	67,901	64,021	70,680	64,540	66,480
Meter Re-Connection Charges	104,920	106,591	112,870	118,942	118,920
Other Charges for Service	3,960	(6,211)	0	589	542
Federal Direct Payment Subsidy	0	0	0	0	652,324
Interest Income	143,010	35,026	31,690	39,793	45,010
Miscellaneous	104,330	112,579	106,840	133,210	137,200
Sub-Total: Operating Revenues	**5,828,339**	**6,030,749**	**6,663,750**	**6,152,453**	**11,989,983**
Interfund Transfers (transfers from)	0	0	0	1,275,753	0
Appropriated Fund Balance	392,619	0	0	0	0
Sub-Total: Non-Operating Revenues	**392,619**	**0**	**0**	**1,275,753**	**0**
Total Revenues	**6,220,958**	**6,030,749**	**6,663,750**	**7,428,206**	**11,989,983**
Water/Wastewater Fund Expenses:					
Salaries & Wages	1,315,600	1,236,118	1,217,120	1,209,215	1,391,363
Benefits	429,179	361,015	356,804	368,844	427,861
Sub-Total: Personal Services	**1,744,779**	**1,597,133**	**1,573,924**	**1,578,059**	**1,819,224**
Professional & Contractual Services	851,210	783,998	838,693	1,256,223	1,006,878
Communications	28,407	22,362	25,684	22,810	35,362
Utilities	322,730	350,439	389,362	337,652	792,361
Rentals & Leases	29,424	39,449	37,777	13,860	269,163
Insurance	207,685	186,514	197,525	197,525	269,887
Repair and Maintenance	379,535	335,481	377,722	311,075	537,286
Operating Supplies	637,301	441,848	479,624	379,692	575,627
Unleaded and Diesel Fuel	98,492	49,354	56,003	62,379	77,743
Miscellaneous (Travel, Training, Dues, etc.)	118,546	96,815	115,264	112,574	137,626
Sub-Total: Operating Expenses	**2,673,330**	**2,306,261**	**2,517,654**	**2,693,790**	**3,701,933**
Sub-Total: Utility Operations	**4,418,109**	**3,903,393**	**4,091,578**	**4,271,849**	**5,521,157**
Capital Outlay	**0**	24,999	**0**	**0**	**0**
Interfund Transfers (transfers to):					
Debt Service Funds	1,002,481	1,002,481	1,221,119	1,604,011	3,560,785
Medical Insurance, Technology and Other Funds	99,680	99,577	99,500	99,500	122,090
Vehicle Replacement Fund	65,118	65,118	0	62,100	103,253
General Fund	510,570	510,570	575,890	575,890	974,193
Renewal & Replacement Fund	125,000	125,000	301,690	301,690	397,320
Sub-Total: Interfund Transfers	1,802,849	1,802,746	2,198,199	2,643,191	5,157,641
Reserve for Contingency	0		311,833		1,311,185
Sub-Total: Transfers and Reserves	**1,802,849**	**1,802,746**	**2,510,032**	**2,643,191**	**6,468,826**
Total Expenses	**6,220,958**	**5,731,138**	**6,601,610**	**6,915,040**	**11,989,983**
Revenue Over/(Under) Expense	**0**	**299,610**	**62,140**	**513,166**	**0**
Ending Fund Balance	495,087	1,187,316	1,561,289	1,700,482	3,011,667

Reclaimed Water System Construction Fund (402)

Beginning Cash and Cash Equivalents	(306,991)	(306,991)	(665,173)	(665,173)	417
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Intergovernmental					
Reimbursement from Seminole County	720,849	0	662,370	0	0
Sub-Total: Intergovernmental	**720,849**	**0**	**662,370**	**0**	**0**
Miscellaneous					
Interest on Investments	90,412	(29,676)	14,680	(11,416)	0
Refund of Prior Year Expense*	0	0	0	662,370	0
Debt Proceeds: SRF Loan #2 or Utility Revenue Bonds	0	0	1,677,660	0	1,383,660
Sub-Total: Miscellaneous	**90,412**	**(29,676)**	**1,692,340**	**650,954**	**1,383,660**
Payment from Seminole County for 52% of reuse transmission line construction costs incurred in prior years.					
Interfund Transfers (transfer from):					
Utility Revenue Bond Sinking Fund (403):					
- Accounting Correction from 2007				845,636	
- SRF #2 Loan Proceeds or Utility Revenue Bond Proceeds	1,000,000	0	0	0	0
Sub-Total: Interfund Transfers	**1,000,000**	**0**	**0**	**845,636**	**0**
Appropriated Retained Earnings	**0**		**0**		
TOTAL REVENUES	**1,811,261**	**(29,676)**	**2,354,710**	**1,496,590**	**1,383,660**

EXPENDITURES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Tech. Assistance for SRF Loan Reimbursement & Reporting	5,000	7,386	0	0	0
Sub-Total: Professional Services	**5,000**	**7,386**	**0**	**0**	**0**
Reuse Distribution System Expansion					
Engineering/Design and Survey:					
- Long Lake Drive	5,000				
- Kingsbridge West Meters and Services	5,000				
- Big Oaks/Twin Rivers Phase I	0	5,582			
- Mitchell Hammock/Oviedo Blvd.	0	0			
- Alafaya Woods (Sect.17/18) Retrofit	39,055	29,095			
Sub-Total: Engineering and Design	**49,055**	**34,678**	**0**	**0**	**0**
Reclaimed Distribution System Improvements:					
- Long Lake Drive	117,100	0	0	0	0
- Kingsbridge West Meters and Services	157,500	286,442	0	0	0
- Big Oaks Retrofit	195,961	0	0	0	0
- Twin Rivers Phase I and Big Oaks Retrofit	407,286	0	1,383,660	0	1,383,660
Sub-Total: Construction	**877,847**	**286,442**	**1,383,660**	**0**	**1,383,660**
Sub-Total: Reuse System Expansion	**931,902**	**328,506**	**1,383,660**	**0**	**1,383,660**

Reclaimed Water System Construction Fund (402)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Interfund Transfers (transfers to):					
- Utility Operating Fund (401)	0	0	0	831,000	0
Sub-Total: Interfund Transfers	**0**	**0**	**0**	**831,000**	**0**
Reserve for Contingencies					
Reserve for Contingency	**879,359**		**971,050**		**0**
TOTAL EXPENDITURES	**1,811,261**	**328,506**	**2,354,710**	**831,000**	**1,383,660**
Ending Cash and Cash Equivalents	572,368	(665,173)	305,877	417	417

Utility Revenue Bond/SRF Loan Sinking Fund (403)

Beginning Cash and Cash Equivalents	658,994	658,994	704,610	704,610	181,866
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Miscellaneous					
- State Revolving Loan #2 or Utility Rev. Bonds	1,000,000	0	0	0	0
Interest on Investments	13,488	50,010	60,000	0	0
Sub-Total: Miscellaneous	**1,013,488**	**50,010**	**60,000**	**0**	**0**
Interfund Transfers (transfers from):					
From Water/Sewer Operating Fund (401):					
- for 2010A and 2010B Utility Revenue Bonds	0	0	0	0	1,987,875
- for 2003 Utility Revenue Bonds	505,118	505,118	450,769	450,769	511,269
- for 2004 Utility Refunding (1996) Rev. Bonds	404,972	404,972	404,910	404,910	398,310
- for Accounting Correction to 2007	0	0	0	382,892	0
- for Water Plant Generator Lease	92,391	92,391	93,210	93,210	93,210
- for 2010 Siemens Bank Loan	0	0	0	0	291,397
- for SRF Loan #1 - Reclaimed Water System	0	0	237,547	237,547	237,545
From Water Impact Fee Fund (408):					
- for 2007 Utility Revenue Bonds	234,497	234,497	234,123	234,123	233,474
- for SRF Loan #1 - Reclaimed Water System	244,228	244,228	0	0	0
From Wastewater Impact Fee Fund (409):					
- for 2007 Utility Revenue Bonds	40,953	40,953	40,895	40,595	40,878
Sub-Total: Interfund Transfers	**1,522,159**	**1,522,159**	**1,461,454**	**1,844,046**	**3,793,958**
Appropriated Retained Earnings	**0**		**0**		
TOTAL REVENUES	**2,535,647**	**1,572,169**	**1,521,454**	**1,844,046**	**3,793,958**
EXPENDITURES					
2003 Utility Revenue Bonds (Water Plant construction)					
Principal	145,000	145,000	150,000	150,000	155,000
Interest	364,094	364,094	360,469	360,469	355,969
Other Costs	500	300	300	300	300
Sub-Total	**509,594**	**509,394**	**510,769**	**510,769**	**511,269**
2004 Utility Revenue Refunding Bonds					
Principal	215,000	215,000	220,000	220,000	220,000
Interest	191,060	191,060	184,610	184,610	178,010
Other Costs	2,500	300	300	300	300
Sub-Total	**408,560**	**406,360**	**404,910**	**404,910**	**398,310**
2007 Utility Revenue Note					
Principal	134,000	134,000	139,000	139,000	144,000
Interest	140,891	140,890	135,718	135,718	130,352
Other Costs	3,000	0	300	0	0
Sub-Total	**277,891**	**274,890**	**275,018**	**274,718**	**274,352**
State Revolving Fund Loan #1 (Reclaimed Water System)					
Principal	171,768	155,039	151,337	151,337	155,465
Interest	74,624	87,660	86,210	86,210	82,080
Other Costs	0	0	0	0	0
Sub-Total	**246,392**	**242,699**	**237,547**	**237,547**	**237,545**

Utility Revenue Bond/SRF Loan Sinking Fund (403)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Water Plant Generator Lease					
Principal	72,299	72,299	75,072	75,072	77,952
Interest	20,911	20,911	18,138	18,138	15,258
Sub-Total	**93,210**	**93,210**	**93,210**	**93,210**	**93,210**
2010 Bank Loan (Radio Read Meter Replacement)					
Principal					206,816
Interest					84,581
Sub-Total					**291,397**
2010A Utility Revenue Bonds					
Principal					0
Interest					124,093
Other Costs					0
Sub-Total					**124,093**
2010B Utility Revenue Bonds (Taxable Build America Bonds)					
Principal					0
Interest					1,863,782
Other Costs					0
Sub-Total					**1,863,782**
Total Debt Service Costs	**1,535,647**	**1,526,553**	**1,521,454**	**1,521,154**	**3,793,958**
Interfund Transfers (transfer to):					
Reuse Construction (402) Fund *	1,000,000	0	0	845,636	0
Sub-Total: Interfund Transfers	**1,000,000**	**0**	**0**	**845,636**	**0**
*For Accounting correction to prior year (2007)					
Reserve for Contingencies	**0**		**0**		**0**
TOTAL EXPENDITURES	**2,535,647**	**1,526,553**	**1,521,454**	**2,366,790**	**3,793,958**
Ending Cash and Cash Equivalents*	658,994	704,610	704,610	181,866	181,866

*(minimum required reserve per bond covenants is $181,866).

Water/Wastewater Renewal and Replacement Fund (406)

Beginning Cash and Cash Equivalents	1,539,739	1,539,739	1,346,292	1,346,292	2,196,346
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Miscellaneous					
Interest on Investments	115,308	54,676	62,870	23,902	34,000
Bank Loan Proceeds (Siemens Meter Conversion)	0	0	0	2,463,839	0
FDOT Interest Reimbursement (SR 434 utility line relocate)	0	0	0	247,569	0
Refund of Prior Year Expenses (FDOT Reimbursement)	0	0	0	197,184	0
Sub-Total: Miscellaneous	**115,308**	**54,676**	**62,870**	**2,932,494**	**34,000**
Interfund Transfers (transfer from):					
Water/Wastewater Utility Fund (401)	125,000	125,000	301,690	301,690	402,772
2010B Revenue Bond Construction Fund (417)	0	0	0	89,462	0
Sub-Total: Interfund Transfers	**125,000**	**125,000**	**301,690**	**391,152**	**402,772**
Appropriated Retained Earnings	**1,095,192**		**213,590**		**698,024**
TOTAL REVENUES	**1,335,500**	**179,676**	**578,150**	**3,323,646**	**1,134,796**
EXPENDITURES					
Utility Planning and Permitting					
Consumptive Use Permit - Revision and Evaluation	0	47,974	0	11,226	0
Alafaya Utilities - Due Diligence and Engineering Analysis:					
- Engineering Analysis (CPH and Ardaman)	0	29,575	0	13,454	0
- Financial Feasibility Report and Debt Analysis (PRMG)	0	26,168	0	65,710	0
- Legal Analysis, Contract Negotiations and Misc.	0	33,719	80,000	117,528	0
Sub-Total: Planning and Permitting	**0**	**137,436**	**80,000**	**207,918**	**0**
Water System Improvements					
Water Main Interconnect	0	10,400	0	0	0
Miscellaneous Water Improvements	0	0	95,650	22,382	0
Sub-Total: Water System Improvements	**0**	**10,400**	**95,650**	**22,382**	**0**
Water Treatment Plant Improvements					
MH Water Plant - Plant & Equipment Redundancy	55,000	0	0	0	0
General System Maintenance (hydrants, valves, etc.)	76,800	21,931	0	21,185	52,800
AM Jones Water Plant Conversion (to re-pump station)	126,000	0	0	0	0
Sub-Total: Water Treatment Plant Improvements	**257,800**	**21,931**	**0**	**21,185**	**52,800**

Water/Wastewater Renewal and Replacement Fund (406)

Expenditures (continued)	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
2010 Bank Loan Issuance Costs			0	**5,265**	
Meter Replacement					
- Radio Read Meters (in-house conversion program)	178,500	129,550	250,000	191,643	0
- Direct Read Meters	0	975	0	0	0
- Radio Read Conversion Program (Siemens)	0	0	0	1,527,946	927,916
Sub-Total Meter Replacement	**178,500**	**130,525**	**250,000**	**1,719,589**	**927,916**
Plant and Lift Station Security Improvements	**46,700**	**20,332**	**0**	**0**	**0**
Total: Capital Improvements	**483,000**	**320,623**	**425,650**	**1,976,339**	**980,716**
Interfund Transfers (transfer to):					
General Fund (001)	52,500	52,500	52,500	52,500	54,080
Utility Operating Fund (401)	0	0	0	444,753	0
Downtown Infrastructure Construction Fund (318)	700,000	0	0	0	0
Sub-Total: Interfund Transfers	**752,500**	**52,500**	**52,500**	**497,253**	**54,080**
Reserve for Contingency	**100,000**		**100,000**		**100,000**
TOTAL EXPENDITURES	**1,335,500**	**373,123**	**578,150**	**2,473,592**	**1,134,796**
Ending Cash and Cash Equivalents	544,547	1,346,292	1,232,702	2,196,346	1,598,322

Vehicle and Equipment Replacement Fund (407)

Beginning Cash and Cash Equivalents	180,892	180,892	236,237	236,237	283,544

REVENUES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	11,729	7,441	9,880	3,824	5,300
Sale of Surplus Vehicles and Equipment	0	0	0	0	0
Sub-Total: Miscellaneous	**11,729**	**7,441**	**9,880**	**3,824**	**5,300**
Non Revenues					
Interfund Transfers (transfers from):					
Water/Wastewater Utility Fund	65,118	65,118	62,140	62,140	103,253
Appropriated Retained Earnings	**0**		**12,770**		
TOTAL REVENUES	**76,847**	**72,559**	**84,790**	**65,964**	**108,553**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Vehicle Replacement and New Acquisitions:					
Water Operations: Production					
- Vehicles	18,000	17,214	0	0	0
- Heavy Equipment	0	0	0	0	0
Sub-Total: Production	**18,000**	**17,214**	**0**	**0**	**0**
Wastewater Operations:					
- Vehicles	0	0	0	0	0
- Heavy Equipment*	0	0	25,800	18,657	0
Sub-Total: Wastewater Operations	**0**	**0**	**25,800**	**18,657**	**0**
*residual payment for new mini excavator					
Total	**18,000**	**17,214**	**25,800**	**18,657**	**0**
Reserve for Contingency	**58,847**		**58,990**	0	**108,553**
TOTAL EXPENDITURES	**76,847**	**17,214**	**84,790**	**18,657**	**108,553**
Ending Cash and Cash Equivalents	239,739	236,237	282,457	283,544	392,097

Water System Impact Fee Fund (408)

Beginning Cash and Cash Equivalents	4,911,297	4,911,297	1,655,030	1,655,030	1,026,603

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	175,202	79,683	103,800	25,766	20,000
Residential Impact Fees	316,150	178,720	167,000	28,700	75,000
Commercial Impact Fees	328,850	89,023	83,000	49,898	75,000
Sub-Total: Miscellaneous	**820,202**	**347,426**	**353,800**	**104,364**	**170,000**
Appropriated Retained Earnings	**3,249,230**		**234,220**		**308,871**
TOTAL REVENUES	**4,069,432**	**347,426**	**588,020**	**104,364**	**478,871**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Capital Improvements Planning					
Aqua Utility Analysis	27,500	0	0	0	0
Walker Elementary Potable Water Feasibility Study	0	5,367	0	0	0
Alternative Water Planning (City cost share)*	130,000	0	40,397	0	40,397
Sub-Total: CIP Planning	**157,500**	**5,367**	**40,397**	**0**	**40,397**
*(preliminary design report for surface water facility)					
Water System Expansion Projects (Master Plan Projects)					
Water Main Capacity Improvements:					
- Carib and Tomoka 6" water main upgrade	93,602	0	99,000	2,158	48,000
- Eyrie Dr. 8" water main	53,000	0	53,000	3,578	53,000
- Sharon and Vicki Court 6" water main	0	0	82,000	2,205	35,000
- Emergency Interconnect: Oviedo/Winter Springs	0	2,700	79,500	6,310	69,000
Sub-Total: Water System Expansion Projects	**146,602**	**2,700**	**313,500**	**14,251**	**205,000**
Reuse Expansion Projects					
Lockwood Transmission Main*				**484,417**	
*final payment to Masci Construction for project costs incurred in 2006/2007.					
Interfund Transfers (transfer to):					
Utility Revenue Bond Sinking (403) Fund:					
- Series 2008 Revenue Bonds	234,497	234,497	234,123	234,123	233,474
- SRF Loan #1 - Reclaimed Water System	244,228	244,228	0	0	0
Sewer Impact Fee Fund (409)	201,312	201,312	0	0	0
Series 2007 Utility Construction Fund (415)*	3,085,293	2,915,589	0	0	0
Sub-Total: Interfund Transfers	**3,765,330**	**3,595,626**	**234,123**	**234,123**	**233,474**
*Transfer to 415 Fund established Construction Fund for projects funded by the 2007 Utility Revenue Bond proceeds.					
Reserve for Contingency	**0**		**0**		**0**
TOTAL EXPENDITURES	**4,069,432**	**3,603,693**	**588,020**	**732,791**	**478,871**
Ending Cash and Cash Equivalents	1,662,067	1,655,030	1,420,810	1,026,603	717,732

Wastewater System Impact Fee Fund (409)

Beginning Cash and Cash Equivalents	404,402	404,402	700,066	700,066	674,491

REVENUES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	48,213	19,038	24,790	11,518	9,000
Residential Impact Fees*	109,940	107,160	80,000	38,433	50,000
Commercial Impact Fees	98,395	19,730	20,000	2,280	20,000
Sub-Total: Miscellaneous	**256,548**	**145,928**	**124,790**	**52,231**	**79,000**
Interfund Transfers (transfer from):					
Water Impact Fee Fund (408)	201,312	201,312	0	0	0
Appropriated Retained Earnings	**0**		**0**		11,878
TOTAL REVENUES	**457,860**	**347,240**	**124,790**	**52,231**	**90,878**

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Capital Improvements Planning					
Wastewater Treatment Facility - Rate Analysis	0	973	0	261	0
Sub-Total: Capital Improvements Planning	**0**	**973**	**0**	**261**	**0**
Capital Improvements (Master Plan Projects)					
Construction Mgt. Services: SR 426 Sewer Line Ext.	45,075	0	0		0
Oviedo Blvd. 12" Force Main	140,980	0	0		
Master Lift Station Rehabilitation and Pump Upgrades	38,160	9,650	0		
Downtown Lift Station Reroute to Oviedo Blvd.	0	0	50,784	36,950	50,000
Sub-Total: Capital Improvements	**224,215**	**9,650**	**50,784**	**36,950**	**50,000**
Interfund Transfers (transfer to):					
Utility Revenue Bond Sinking Fund (Series 2008)	40,953	40,953	40,895	40,595	40,878
Sub-Total: Interfund Transfers	**40,953**	**40,953**	**40,895**	**40,595**	**40,878**
Reserve for Contingency	**192,692**		**33,111**		**0**
TOTAL EXPENDITURES	**457,860**	**51,576**	**124,790**	**77,806**	**90,878**
Ending Cash and Cash Equivalents	597,094	700,066	733,177	674,491	662,613

Series 2007 Utility Construction Fund (415)

Beginning Cash and Cash Equivalents	0	0	2,911,111	2,911,111	527,459

REVENUES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Miscellaneous					
Interest on Investments	0	111,876	45,170	47,790	7,000
Sub-Total: Miscellaneous	**0**	**111,876**	**45,170**	**47,790**	**7,000**
Interfund Transfers (transfer from):					
Water Impact Fee Fund (408)*	3,085,293	2,915,589	0	0	0
*balance of Series 2007 bond proceeds					
Appropriated Retained Earnings	**0**		**3,000,647**		364,991
TOTAL REVENUES	**3,085,293**	**3,027,465**	**3,045,817**	**47,790**	**371,991**

EXPENDITURES	2008-09 Amended Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Water System Expansion Projects (Master Plan Projects)					
Mitchell Hammock 20" Raw Water Main Conversion:					
- Design and Construction Management	84,646	5,050	0	187,139	80,203
- Construction			1,025,755	584,274	250,296
AM Jones Plant Conversion to Storage & Pumping		59,244	126,000	96,814	41,492
SR 426 Road Widening & Water/Sewer Main Relocation					
- Construction Management - Water		28,377			
- Construction Management - Sewer		23,683			
Sub-Total: Water System Expansion	**84,646**	**116,354**	**1,151,755**	**868,227**	**371,991**
Reclaimed Water Infrastructure Capacity Payment (payment to Seminole County)	**0**	**0**	**1,563,405**	**1,563,215**	**0**
Total Capital Improvements	**84,646**	**116,354**	**2,715,160**	**2,431,442**	**371,991**
Reserve for Future Capital Projects	**3,000,647**		**330,657**		
TOTAL EXPENDITURES	**3,085,293**	**116,354**	**3,045,817**	**2,431,442**	**371,991**
Ending Cash and Cash Equivalents	3,000,647	2,911,111	241,121	527,459	162,468

Series 2010A Utility Revenue Bonds Construction Fund (416)

Beginning Cash and Cash Equivalents					953,556
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Miscellaneous					
Revenue Bond Proceeds				5,176,341	0
Interest on Investments				0	0
Sub-Total: Miscellaneous				**5,176,341**	**0**
Appropriated Retained Earnings					911,014
TOTAL REVENUES	**0**	**0**	**0**	**5,176,341**	**911,014**

EXPENDITURES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Bond Issuance Costs					
Cost of Issuance				45,570	
Underwriter's Discount				23,517	
Legal and Other Costs				85,454	
				154,540	
Alafaya Utility System Acquisition					
Share of Acquisition Cost				4,068,245	
Capital Improvements					
Odor Control Improvements					610,000
Sub-Total: Capital Improvements					**610,000**
Reserve for Future Capital Projects					301,014
TOTAL EXPENDITURES	**0**	**0**	**0**	**4,222,785**	**911,014**
Ending Cash and Cash Equivalents	0	0	0	953,556	343,556

Series 2010B Utility Revenue Bonds Construction Fund (417)

Beginning Cash and Cash Equivalents					5,484,512
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Miscellaneous					
Revenue Bond Proceeds				30,820,000	0
Interest on Investments				0	0
Miscellaneous				0	0
Sub-Total: Miscellaneous				**30,820,000**	**0**
Appropriated Retained Earnings					5,527,055
TOTAL REVENUES	**0**	**0**	**0**	**30,820,000**	**5,527,055**
EXPENDITURES					
Bond Issuance Costs					
Cost of Issuance				276,467	
Underwriter's Discount				193,559	
Legal and Other Costs				94,244	
				564,271	
Alafaya Utility System Acquisition					
Share of Acquisition Cost				24,681,755	
Capital Improvements					
Headworks:					
- Construction					1,909,371
- Construction Engineering & Inspection					100,000
- Permit Fees, Bond and Miscellaneous					51,369
Sub-Total: Headworks					2,060,740
Sludge Processing Unit					46,650
Chlorine Regulator					15,000
Mastic Sealant Replacement					10,000
Reclaimed System Interconnect					50,000
Radio Read Meters - Little Creek					112,500
Reclaimed Distribution Tie-In					100,000
Additional Reclaimed Filtration					464,000
Tank Rehabilitation					500,000
Alafaya-City Wastewater System Interconnect:					
- Engineering/Design					150,000
- Construction					0
Sub-Total: Capital Improvements					**3,508,890**
Interfund Transfers (transfer to)					
Renewal and Replacement Fund (406)*				**89,462**	
Reserve for Future Capital Projects					2,018,165
TOTAL EXPENDITURES	**0**	**0**	**0**	**25,335,488**	**5,527,055**
Ending Cash and Cash Equivalents	0	0	0	5,484,512	1,975,622

*reimbursement for legal, financial and other due diligence costs related to the Alafaya Utilities acquisition that were incurred in FY 08-09.

The City of Oviedo

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods and services provided for one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis

Medical Insurance Fund

Medical Insurance Fund (510)

Beginning Fund Balance	852,957	852,957	975,569	975,569	912,596
REVENUES	**2008-09 Budget**	**2008-09 Actual**	**2009-10 Budget**	**2009-10 Projection**	**2010-11 Budget**
Internal Service Charges					
City Contribution for Employee Health Insurance	1,678,434	1,582,143	1,532,218	1,525,324	1,526,015
City Contribution for Dependent Health Insurance	199,055	180,142	175,286	177,465	177,930
Employee Contribution for Dependent Coverage	404,141	367,151	355,884	360,307	361,251
City Contribution for Employee Life Insurance	39,512	39,273	36,163	37,984	34,504
City Contribution for Employee LT Disability	70,735	69,164	64,801	66,178	70,426
Sub-Total: Internal Service Charges	**2,391,877**	**2,237,874**	**2,164,352**	**2,167,258**	**2,170,126**
Miscellaneous					
Interest on Investments	41,600	45,525	25,000	35,936	17,000
Stop Loss Reimbursement					
- Over $100K Claims ($85K stop loss in FY 10)	265,313	169,148	188,900	140,040	100,000
- Over $600K - for Shock Claim	0	0	0	247,333	0
Pharmaceutical Rebates	10,000	30,863	15,000	21,661	15,000
Cobra Payments	3,046	(967)	6,490	18,422	11,220
Cobra Subsidy Tax Rebate	0	0	0	10,124	0
Retiree Payments	10,802	10,859	16,570	12,221	11,342
Equipment Lease Proceeds (x-ray machine)	0	0	0	77,430	0
Sub-Total: Miscellaneous	**330,761**	**255,427**	**251,960**	**563,167**	**154,562**
Interfund Transfers (transfer from):					
General Fund (001)	412,300	412,300	412,300	412,300	504,300
Building Services Fund (120)	19,100	19,100	19,100	7,958	0
Water/Wastewater Fund (401)	49,500	49,500	49,500	49,500	71,900
Stormwater Fund (410)	19,100	19,100	19,100	19,100	23,800
Sub-Total: Interfund Transfers	**500,000**	**500,000**	**500,000**	**488,858**	**600,000**
Appropriated Fund Balance	**247,388**		**529,120**		**184,668**
TOTAL REVENUES	**3,470,026**	**2,993,301**	**3,445,432**	**3,219,284**	**3,109,356**
EXPENDITURES					
Administrative Costs					
Claims Processing and Administration	203,582	196,351	207,880	199,081	181,580
Auditing Services	12,400	0	10,010	10,010	10,210
Actuarial Services	1,000	500	1,020	1,020	1,040
Employee Assistance Program Fee*	0	0	0	8,552	8,550
Flex Spending Debit Card/125 Admin. Fee	1,900	15	1,410	1,575	1,610
Sub-Total: Operating Expenses	**218,882**	**196,866**	**220,320**	**220,238**	**202,990**
*Charged to Human Resources budget in prior years.					
Claims Expenses/Liabilities					
Blue Cross/Blue Shield Payments - Employees	1,052,235	746,100	696,310	658,719	684,000
Blue Cross/Blue Shield Payments - Dependents	478,000	557,242	638,930	352,751	361,000
Blue Cross/Blue Shield Payments - Shock Claim	480,000	547,264	516,320	847,333	600,000
Blue Cross/Blue Shield Payments - Cobra	30,668	10,486	14,640	19,206	20,000
Blue Cross/Blue Shield Payments - Retirees	159,642	134,762	121,410	122,779	100,000
Sub-Total: Blue Cross/Blue Shield Claims	**2,200,545**	**1,995,855**	**1,987,610**	**2,000,788**	**1,765,000**

Medical Insurance Fund (510)

EXPENDITURES	2008-09 Budget	2008-09 Actual	2009-10 Budget	2009-10 Projection	2010-11 Budget
Stop Loss Reimburseable Claims (in excess of $100K)					
Blue Cross/Blue Shield Payments - Employees	193,535	38,289	0	140,030	100,000
Blue Cross/Blue Shield Payments - Dependents	71,779	131,324	188,900	0	0
Blue Cross/Blue Shield Payments - Cobra	0	(465)	0	0	0
Blue Cross/Blue Shield Payments - Retirees	0	0	0	0	0
Sub-Total: Stop Loss Reimburseable Claims	**265,314**	**169,148**	**188,900**	**140,030**	**100,000**
Total Claims Expenses - excluding shock claim	**1,985,859**	**1,617,739**	**1,660,190**	**1,293,485**	**1,265,000**
Health Reimbursement Account (HRA) Expenses	57,400	50,757	53,330	32,178	42,000
Total: Claims Expenses	**2,523,259**	**2,215,760**	**2,229,840**	**2,172,996**	**1,907,000**
*includes payments for employees, retirees and cobra					
Insurance Premiums					
Individual Excess Loss & Aggregate	328,530	322,860	448,270	425,662	496,467
Life Insurance	39,512	38,960	36,163	36,462	34,504
Long Term Disability	70,735	57,135	64,801	55,843	70,426
Sub-Total: Insurance Premiums	**438,777**	**418,954**	**549,234**	**517,967**	**601,397**
Employee Medical Clinic					
Modular Bldg. Renovations & Furnishings/Equip.			50,000	66,376	0
Utilities			3,500	3,131	5,412
Telephone/Postage/Miscellaneous			0	1,758	1,849
Initial Set-Up Fee (inventory and supplies)			20,000	22,419	0
Lab and Supplies			12,000	4,729	12,000
Drug Formulary (prescription costs)			20,700	4,714	10,000
Medical Staffing Costs			128,440	87,604	149,448
Monthly Service Fee			71,760	39,169	61,548
Sub-Total: Employee Medical Clinic	**0**	**0**	**306,400**	**229,900**	**240,257**
Capital Outlay					
Treadmill and Audiometer				24,087	
Digitial X-Ray Machine				77,430	
Sub-Total: Capital Outlay				**101,517**	
Debt Service (x-ray machine)					
Principal					14,234
Interest					2,994
Sub-Total: Debt Service					**17,228**
Interfund Transfers (transfer to):					
General Fund (for HR staff support)	39,108	39,108	39,638	39,639	40,484
Sub-Total: Interfund Transfers	**39,108**	**39,108**	**39,638**	**39,639**	**40,484**
Reserve for Contingency	250,000		100,000		100,000
TOTAL EXPENDITURES	**3,470,026**	**2,870,689**	**3,445,432**	**3,282,257**	**3,109,356**
Ending Fund Balance	855,569	975,569	546,449	912,596	827,928

The City of Oviedo

PROPOSED

FIVE YEAR

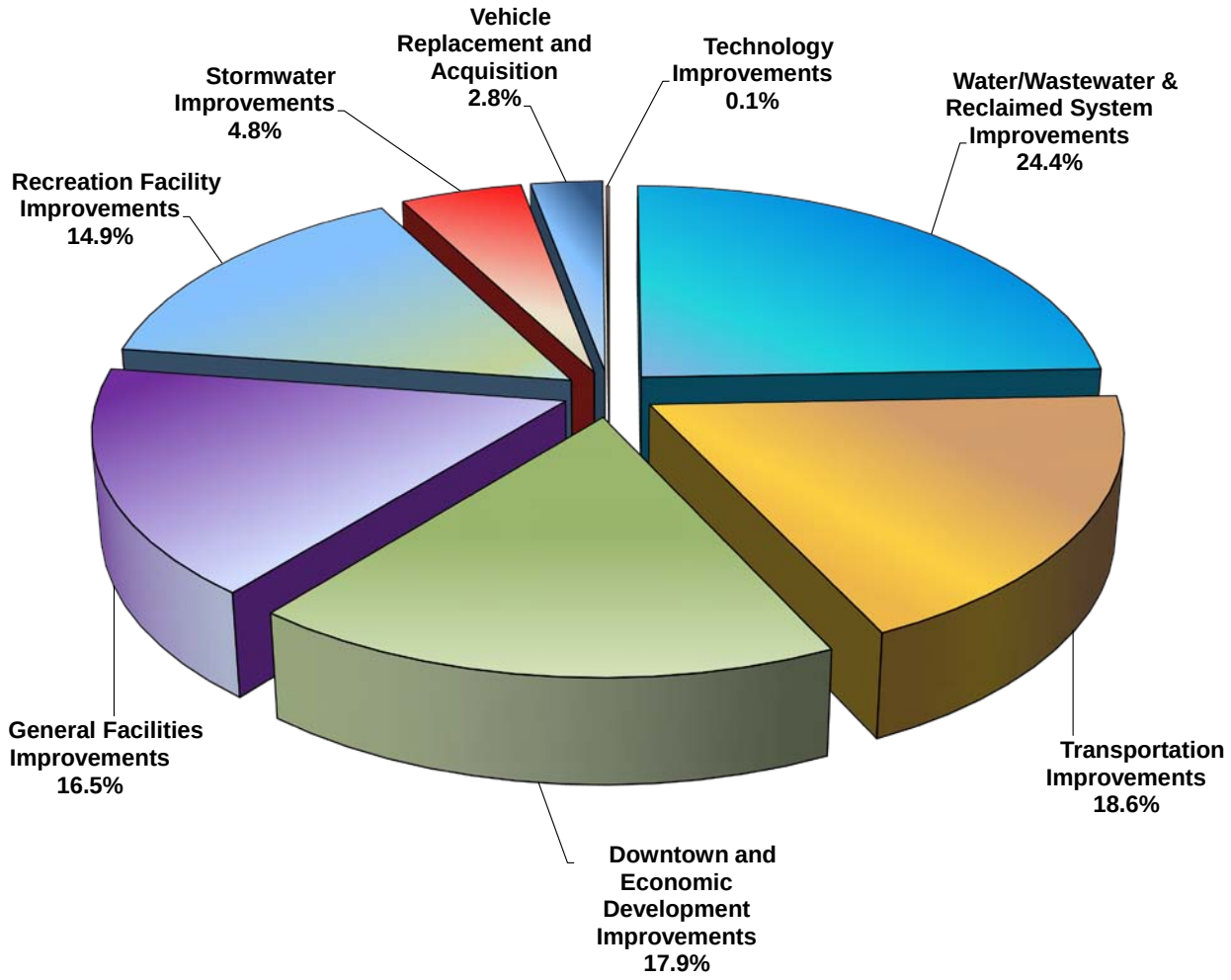
CAPITAL IMPROVEMENTS

PROGRAM

Project Listings By
CIP Category

5 YEAR CIP: EXPENDITURES BY PROJECT CATEGORY		
Water/Wastewater & Reclaimed System Improvements	$18,835,870	24.4%
Transportation Improvements	14,378,058	18.6%
Downtown and Economic Development Improvements	13,795,060	17.9%
General Facilities Improvements	12,765,473	16.5%
Recreation Facility Improvements	11,550,500	14.9%
Stormwater Improvements	3,696,230	4.8%
Vehicle Replacement and Acquisition	2,174,813	2.8%
Technology Improvements	83,140	0.1%
TOTAL: 5 YEAR CIP EXPENDITURES	**$77,279,144**	**100.0%**

5 Year CIP Expenditures by Project Category



CIP CATEGORY	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	TOTAL
DOWNTOWN AND ECONOMIC DEVELOPMENT IMPROVEMENTS						
New Downtown Center Infrastructure						
-Construction Inspection Services	-	159,600	68,400	-	-	228,000
-Intersection Improvements/Signalization:(Mitchell Hammock & Oviedo Way)	-	32,850	438,000	-	-	470,850
-Oviedo Circle	-	2,510,775	-	-	-	2,510,775
-Oviedo Court	-	678,393	-	-	-	678,393
-Oviedo Way	-	-	783,770	-	-	783,770
-Landscaping, Hardscaping & Streetlighting	-	-	2,163,843	-	-	2,163,843
-Amphitheatre	-	2,021,092	1,800,000	-	-	3,821,092
-Community Park	-	673,885	2,464,452	-	-	3,138,337
Sub Total: New Downtown Center Infrastructure	**-**	**6,076,595**	**7,718,465**	**-**	**-**	**13,795,060**
Total: Downtown and ED Improvements	**-**	**6,076,595**	**7,718,465**	**-**	**-**	**13,795,060**
GENERAL FACILITIES IMPROVEMENTS						
Public Works Complex						
- Construction						-
- Fleet Maintenance Building	700,000	-	-	-		700,000
- Metal Building Rebuild	65,000	-	-	-		65,000
- Equipment Storage Bays	200,000	-	-	-		200,000
- Car Wash System	120,000	-	-	-		120,000
- Fleet building Equipment and Furnishings	82,000	-	-	-		82,000
Sub Total: Public Works Complex	**1,167,000**	**-**	**-**	**-**		**1,167,000**
Police Headquarters Building						
- Preliminary Design	87,833	-	-	-	-	87,833
- Engineering/Design	225,000	100,000	-	-	-	325,000
- General Conditions	-	225,000	-	-	-	225,000
-Site Work	-	572,250	-	-	-	572,250
- Construction - New Facility	-	1,259,748	3,779,242	-	-	5,038,990
- Inspections/Testing	-	25,000	25,000	-	-	50,000
- Furniture, Fixtures, and Equipment	-	-	400,000	-	-	400,000
- Renovation of Existing Public Safety Building	-	100,000	325,000	975,000	-	1,400,000
- Furniture, Fixtures, and Equipment	-	-	-	104,000	-	104,000
Sub Total: Police Headquarters Building (new)	**312,833**	**2,281,998**	**4,529,242**	**1,079,000**	**-**	**8,203,073**
Emergency Power Equipment						
- Generators & Installation (Annex/EOC)	175,000	-	-	-		175,000
Sub Total: Emergency Power Equipment	**175,000**	**-**	**-**	**-**		**175,000**
HVAC Chiller						
- Chiller Unit Replacement	-	-	-	-	-	-
- Air Handler Unit	32,400	-	65,000	-	-	97,400
Sub-Total: HVAC Chiller	**32,400**	**-**	**65,000**	**-**	**-**	**97,400**
Mitchell Hammock Lighting and Beautification						
- Engineering/Design	-	25,000	-	-		25,000
- Landscaping/Hardscape (unfunded)	-	-	170,000	-		170,000
- Street Lighting (unfunded)	-	-	265,000	-		265,000
Sub Total: MH Lighting and Beautification	**-**	**25,000**	**435,000**	**-**		**460,000**
Gateway and Road Beautification						
- Winter Springs Blvd.	28,000	-	-	-	-	28,000
- West Mitchell Hammock Road	-	-	155,000	-	-	155,000
- SR 426 Median	-	-	-	35,000	-	35,000
- North Lockwood Road	-	50,000	-	-	-	50,000
- CR 419 Medians	-			50,000		50,000
Sub Total: Gateway and Road Beautification	**28,000**	**50,000**	**155,000**	**85,000**	**-**	**318,000**

CIP CATEGORY	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	TOTAL
Neighborhood Improvements - Improving Oviedo Neighborhoods						
- Fence Repair - Round Lake Park	-	20,000	-	-	-	20,000
- Electronic Speed Signs - Reed Ave	-	-	10,000	-	-	10,000
- Traffic Calming - Reed Road	-	80,000	-	-	-	80,000
- Landscape Enhancements - Reed Ave	-	-	10,000	-	-	10,000
- Crosswalk/Street Striping and Improved Signage	-	-	10,000	-	-	10,000
- Trash Receptacles and Site Furniture	-	-	5,000	-	-	5,000
- Shoulder Grading	-	-	10,000	-	-	10,000
Sub Total: Neighborhood Improvements - ION	**-**	**100,000**	**45,000**	**-**	**-**	**145,000**
Facility Relocation: Fire Station #44 and Memorial Bldg.						
Fire Station #44:						
- Design	-	-	-	200,000	1,800,000	**2,000,000**
- Construction	-	-	-	-	-	**-**
Memorial Bldg. Relocation	-	-	-	-	200,000	**200,000**
Sub Total: Facility Relocation	**-**	**-**	**-**	**200,000**	**2,000,000**	**2,200,000**
Total: General Facilities and Improvement	**1,715,233**	**2,456,998**	**5,229,242**	**1,364,000**	**2,000,000**	**12,765,473**
PARKS AND RECREATION IMPROVEMENTS						
Master Plan Projects						
- Engineerin/Design and Permitting						
- Shane Kelly Fields	-	260,000	-	-	-	260,000
- OSC/LongLake	-	-	300,000	-	-	300,000
- Land Acquisition	-	400,000	1,100,000	500,000	500,000	2,500,000
- Round Lake Field & Park Renovations (Phase I)	-	837,500	-	-	-	837,500
- Cover Existing Playgrounds	-	312,500	312,500	-	-	625,000
- Multi-purpose Fields (Shane Kelly)	-	-	1,625,000	1,625,000	-	3,250,000
- Oviedo Sports Complex/Long Lake Renovation	-	-	-	1,875,000	1,875,000	3,750,000
Sub Total: Master Plan Projects	**-**	**1,810,000**	**3,337,500**	**4,000,000**	**2,375,000**	**11,522,500**
Perimeter Field Fencing						
- Long Lake Park	**28,000**	**-**	**-**	**-**	**-**	28,000
Sub Total: Perimeter Field Fencing	**28,000**	**-**	**-**	**-**	**-**	**28,000**
Total: Parks and Recreation Improvements	**28,000**	**1,810,000**	**3,337,500**	**4,000,000**	**2,375,000**	**11,550,500**
TECHNOLOGY IMPROVEMENTS						
Geographic Information System						
- GTG Technical Support	37,000	-	-	-	-	37,000
- Software Maintenance	4,540	-	-	-	-	4,540
- Software	35,000	-	-	-	-	35,000
- Training	6,600	-	-	-	-	6,600
Sub Total: Geographic Information System	83,140	-	-	-	-	**83,140**
Total: Technology Improvements	**83,140**	**-**	**-**	**-**	**-**	**83,140**
TRANSPORTATION IMPROVEMENTS						
Sidewalk Repair and Connectivity						
- Sidewalk Trip and Fall Hazard - Repairs	50,000	50,000	50,000	75,000	75,000	300,000
- New Sidewalks and Connectivity	-	-	-	112,547	66,192	178,739
Sub Total: Sidewalk Repair and Connectivity	**50,000**	**50,000**	**50,000**	**187,547**	**141,192**	**478,739**
Jackson Heights Middle School Sidewalk Improvements						
- Sidewalk Construction	-	636,972	-	-	-	636,972
Sub Total: Jackson Heights Middle School Sidewalk	**-**	**636,972**	**-**	**-**	**-**	**636,972**

CIP CATEGORY	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	TOTAL
Intersection Improvements (Mitchell Hammock Rd. Corridor)						
- Intersection Improvements (Mitchell Hammock & S. Lake Jesup)	**60,000**	**250,000**	**-**	**-**	**-**	310,000
- Signalization (Mitchell Hammock & S. Lake Jesup)	**-**	**150,000**	**-**	**-**	**-**	150,000
Sub Total: Intersection Improvements	**60,000**	**400,000**	**-**	**-**	**-**	**460,000**
SR426/CR419 (Phase 1A Option)						
- Right-of-Way Acquisition	5,800,000	-	-	-	-	5,800,000
- Right-of-Way Acquisition (City Share)	425,000			-	-	425,000
- Construction (SR 426/SR 434 realignment)	-	1,725,000	-	-	-	1,725,000
Sub Total: SR426/CR419	**6,225,000**	**1,725,000**	**-**	**-**	**-**	**7,950,000**
Road Resurfacing	**492,243**	**465,255**	**373,919**	**339,054**	**637,276**	**2,307,747**
Transportation Master Plan						
- Lockwood Median Widening - Design & Construction	-	20,000	80,000	-	-	100,000
- Mitchell Hammock East Bound Turn Lane Extension @ SR 434 (Design & Construction)	652,100	-	-	-	-	652,100
- Evans Street Extension - Design & Construction	96,000	600,000	-	-	-	696,000
- Clonts Street Reconstruction	-	-	541,800	474,100	-	1,015,900
- Roadway Extension Preliminary Engineering Analysis	-	-	-	42,600	-	42,600
Sub Total: Transportation Master Plan	**748,100**	**620,000**	**621,800**	**516,700**	**-**	**2,506,600**
Unpaved Road Construction - Surface Rehabilitation						
Re-Mixing Existing Surface	10,000	-	-	-	-	10,000
Equipment Rental (grading & compaction)	3,000	-	-	-	-	3,000
Asphalt Treatment Allowance:						
- Douglas Street (Washington to SR 426)	15,000	-	-	-	-	15,000
- Graham Ave./Lejune Ave.	10,000	-	-	-	-	10,000
Sub Total: Unpaved Road Construction	**38,000**	**0**	**0**	**0**	**0**	**38,000**
Total: Transportation Improvements	**7,613,343**	**3,897,227**	**1,045,719**	**1,043,301**	**778,468**	**14,378,058**
VEHICLE/EQUIPMENT REPLACEMENT AND NEW ACQUISITIONS						
General Fund Related Departments						
- Replacement Vehicles	-	158,760	246,010	258,910	362,450	**1,026,130**
- New Acquisitions						**-**
- Skid Steer with Attachments	-					**-**
- Wheel Loader	-	-	-	42,000		**42,000**
Fire/Rescue Vehicles						
- Pumper Replacement	-	-	475,000	-		**475,000**
- Rescue Vehicle Replacement	-	245,000	-	-		**245,000**
Stormwater Utility Maintenance						**-**
- Maintenance Vehicles	-	-	31,830	-		**31,830**
- New Acquisitions - Track Skid Steer	65,000	-	-	-	-	**65,000**
Water/Wastewater Utility						
- Replacement Vehicles	-	111,353	157,440	-	21,060	**289,853**
Total: Vehicle Replacement and New Acquisitions	**65,000**	**515,113**	**910,280**	**300,910**	**383,510**	**2,174,813**
WATER / WASTEWATER UTILITY IMPROVEMENTS						
WATER SYSTEM IMPROVEMENTS						
Alternative Water						
- Surface Water Facility - Joint Engineering Analysis (Oviedo Share)	40,397	49,452	49,451	-	-	**139,300**
Sub Total: Alternative Water	**40,397**	**49,452**	**49,451**	**-**	**-**	**139,300**
Renewal and Replacement Projects						
- General System Maintenance	52,800	52,800	52,800	-	-	158,400
Sub Total: Renewal and Replacement Projects	**52,800**	**52,800**	**52,800**	**-**	**-**	**158,400**

CIP CATEGORY	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	TOTAL
Potable Water System: Capacity Improvements						
- Franklin St. 8 in. Water Main	-	143,000	-	-	-	143,000
- Carib and Tomoka 6 in. Main Upgrade	48,000	-	-	-	-	48,000
- Eyrie Dr. 8 in Water Main	53,000	146,000	-	-	-	199,000
- Sharon and Vicki Ct 6 in. Main Upgrade	35,000	-	-	-	-	35,000
- Emergency Interconnect between Oviedo & Winter Springs	69,000	-	-	-	-	69,000
- North Pine St. 10 in. Water Main	-	-	130,000	471,000	-	601,000
- Lockwood Blvd. 16 in. Water Main	-	-	-	226,000	830,000	1,056,000
Sub Total: Potable Water System Improvements	**205,000**	**289,000**	**130,000**	**697,000**	**830,000**	**2,151,000**
Total: Water System Improvements	**298,197**	**391,252**	**232,251**	**697,000**	**830,000**	**2,448,700**
WASTEWATER SYSTEM IMPROVEMENTS						
Wastewater System: Capacity Improvements						
- Oviedo Blvd. 12 in. Force Main	-	-	140,980	-	-	140,980
- Master Lift Station Rehab. and Pump Upgrades	-	296,630	-	-	-	296,630
- Downtown Lift Station Reroute to Oviedo Blvd.	50,000	-	-	-	-	50,000
- Kingsbridge East Lift Station Pump Upgrade	-	-	15,950	123,985	-	139,935
- Kingsbridge East 8 in. Force Main Reroute	-	-	44,860	348,709	-	393,569
- E. Mitchell Hammock Rd.16in. Force Main	-	-	-	227,246	1,756,458	1,983,704
Sub Total: Wastewater Capacity Improvements	**50,000**	**296,630**	**201,790**	**699,940**	**1,756,458**	**3,004,818**
Total: Wastewater System Improvements	**50,000**	**296,630**	**201,790**	**699,940**	**1,756,458**	**3,004,818**
RECLAIMED DISTRIBUTION SYSTEM IMPROVEMENTS						
Reclaimed Water System Improvements						
- Twin Rivers Phase 1	1,383,660	-	-	-	-	1,383,660
- Twin Rivers Phase 1 Remainder Retrofit	-	-	780,798	2,050,724	-	2,831,522
- Twin Rivers Phase 2 Remainder Retrofit	-	-	-	-	2,173,768	2,173,768
- Alafaya Woods Section 17 & 18	-	1,074,512	-	-	-	1,074,512
Sub Total: Reclaimed Water System Improvements	**1,383,660**	**1,074,512**	**780,798**	**2,050,724**	**2,173,768**	**7,463,462**
Alafaya Utility System Improvements						
- Odor Control Upgrades	610,000					610,000
- Wastewater System Interconnect (Design)	150,000	1,800,000				1,950,000
- Reclaimed Water System Interconnect	50,000					50,000
- Little Creek Reclaimed Water Infrastructure	100,000					100,000
- Little Creek Radio Read Meters	112,500					112,500
- Headworks Improvements:						-
- Construction	1,919,371					1,919,371
- Construction Engineering & Inspection Services	100,000					100,000
- Permits Fees, Bond, Misc.	51,369					51,369
- Additional Reclaimed Filtration	464,000					464,000
- Tank Rehabilitation	500,000					500,000
- Sludge Processing Unit	46,650					46,650
- Chlorine Regulator	15,000					15,000
Sub-Total: Alafaya Utility System Improvements	**4,118,890**	**1,800,000**	**-**	**-**	**-**	**5,918,890**
Total: Water/Wastewater Improvements	**5,850,747**	**3,562,394**	**1,214,839**	**3,447,664**	**4,760,226**	**18,835,870**

CIP CATEGORY	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	TOTAL
STORMWATER IMPROVEMENTS						
Stormwater Infrastructure Improvements						
- Aulin Ave South	993,634	-	-	-	-	993,634
- Willa Lake Circle/Corbin Ct.	35,000	297,364	-	-	-	332,364
- Twin Oaks Circle	10,000	-	-	-	-	10,000
- Alafaya Woods Blvd Culvert	-	85,619	356,747	-	-	442,366
- Beckstrom Drive - Stout Ct.	-	64,179	223,856	-	-	288,035
- Pearson to Conley Ditch	-	-	-	372,009	-	372,009
- Timberwood Trail Pond	-	-	-	70,213	197,188	267,401
- Aulin Ave North	-	-	-	159,573	75,000	234,573
- East Franklin Street Culvert	-	14,293	49,000	-	-	63,293
- Division Street Culvert	-	-	5,000	-	215,055	220,055
- Celery Circle	-	-	-	-	10,000	10,000
- Stormwater Conveyance System Analysis	125,000	-	-	-	-	125,000
Subtotal: Stormwater Improvements	**1,163,634**	**461,455**	**634,603**	**601,795**	**497,243**	**3,358,730**
Stormwater Lining Replacement						
- Mead Manor	160,000	55,000	67,500	55,000	-	337,500
Subtotal: Stormwater Lining Replacement	**160,000**	**55,000**	**67,500**	**55,000**	**-**	**337,500**
Total: Stormwater Improvements	**1,323,634**	**516,455**	**702,103**	**656,795**	**497,243**	**3,696,230**
5 YEAR CIP TOTAL	**16,679,097**	**18,834,782**	**20,158,148**	**10,812,670**	**10,794,447**	**77,279,144**

The City of Oviedo

MISCELLANEOUS STATISTICAL INFORMATION

Oviedo Demographics: Fast Facts & Stats

Despite its 'old-Florida' heritage, the demographics of Oviedo reflect the City's recent growth and development and its well-earned appeal to young families and well-educated professionals. ESRI Business Information Solutions LifeMode categories provide key insights into Oviedo's demographic composition. LifeMode categories include: Suburban Periphery (88.4%) and Urban Outskirts (11.6%). Within the Suburban Periphery category, Oviedo residents fall into three of seven possible sub-categories:

Suburban Periphery

Up and Coming Families (42.1%): which represent the second highest growth market and the youngest of the affluent family markets. These days, residents are more Generation X than baby-boom. Despite the change in generations, the profile remains that of young, affluent families with small children. Homes are new with a median value of $157,000.

Sophisticated Squires (26.3%): are younger, well-educated families who have escaped urban life for cultured country living in low-density, newer developments with a median home value of $195,000. They hold professional employment positions and have elected to commute to maintain their semi-rural lifestyles.

In Style (19.9%): households favor the lifestyle of city dwellers even though they're in the suburbs, preferring townhouses to more traditional, single-family homes. These professional couples have careers but few children. Their median age is 37.6.

Urban Outskirts

Boomburbs (11.6%): Members of the Boomburb category are young families living a busy, active lifestyle who populate neighborhoods where the rising home value is nearly $250,000. Two incomes and two vehicles support and transport most of these households.

In the last 10 years, Oviedo has experienced rapid growth of new planned unit developments. Approximately 85 percent of the housing units in Oviedo are detached single-family residential homes. The housing styles vary from basic starter homes to luxury estate homes and all available styles in between. The City plans to construct 1,200 multi-family and townhome units within the new Oviedo on the Park downtown center. These units will include both owner-occupied properties and rental opportunities.

Oviedo's housing values remain extremely stable, especially in light of today's economy. In 2000, the median value for housing in Oviedo was $131,300. Now, the median value of housing in Oviedo is $203,226. Even though the 2009 value is a slight decrease from 2008, Oviedo's housing values have remained at a level well above the 2000 median value. This value has been maintained through the relative young age of Oviedo's housing units and the high rate of home ownership. Since 1990, more than 60 percent of the City's housing units have been constructed. In 2009, approximately 77 percent of Oviedo's housing units are owner-occupied, and 13 percent are renter-occupied. The City has a relatively low vacancy rate of approximately 9.7 percent.

Education

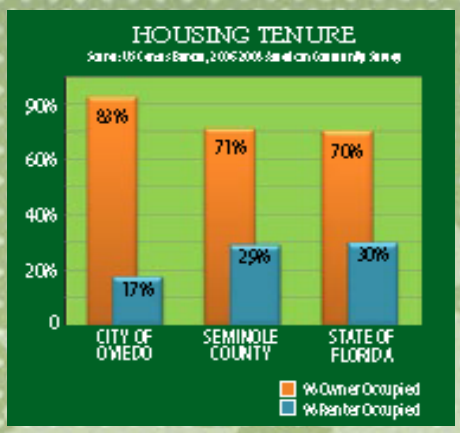
Most of Oviedo's residential neighborhoods are located within a few miles of one of the City's five elementary schools. In 2008, Oviedo received a $647,000 Safe Routes to School Grant from the Florida Department of Transportation. The grant is being used to improve and build new sidewalks around Jackson Heights Middle School (JHMS), to demarcate crosswalks, install warning signs and advisory speed plates along CR 419, and install additional bike racks within the JHMS campus.

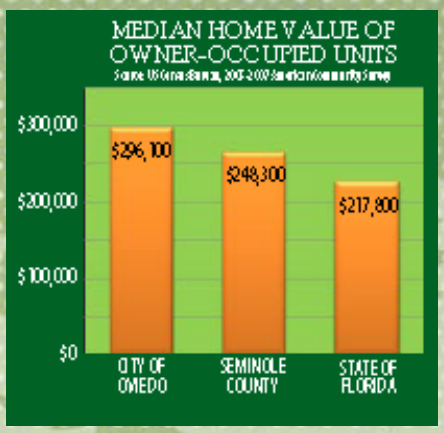
In addition to several top-rated private and parochial schools, Oviedo is served by two public high schools, five elementary, and two middle schools, all of which are rated "A" by the State of Florida. Approximately 85% of the children enrolled in Oviedo's school system are enrolled in the public schools.

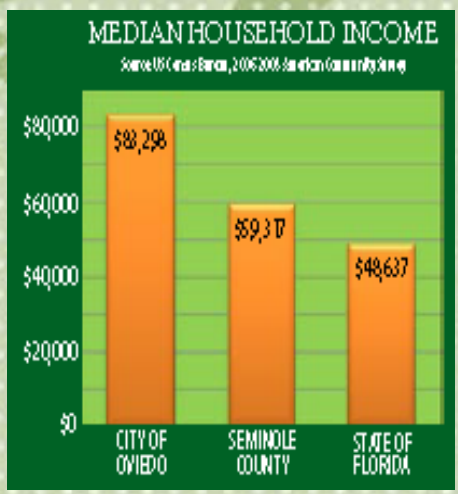
Oviedo is less than three miles from the University of Central Florida (UCF). Offering 225 degree programs, it has become an academic and research leader in numerous fields such as optics, modeling and simulation, engineering and computer science, business administration, education, science, hospitality management and digital media. UCF's 1,415-acre main campus provides modern facilities with wireless capabilities, and 600-acres set aside for lakes, woods and the College of Graduate Studies. Over 53,000 students attend UCF's main campus and its 11 regional campuses located throughout Central Florida.

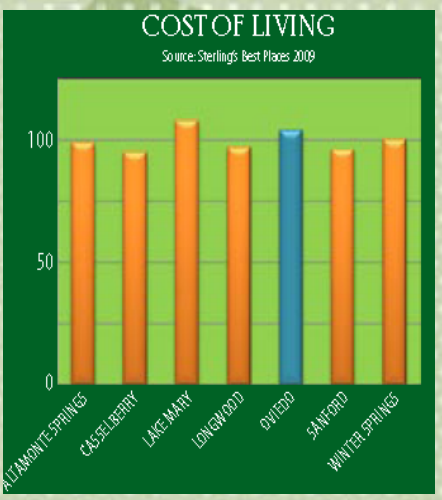
Seminole State College (SSC) of Florida has a campus located in Oviedo. SSC is a full-service education provider offering four-year degrees and two-year college-credit degrees (A.A., A.S.), as well as, specialized career certificates, continuing professional education, and adult education. Additionally, SSC offers an array of culturally stimulating events including theatrical and musical performances, planetarium shows, and culturally relevant guest speakers.

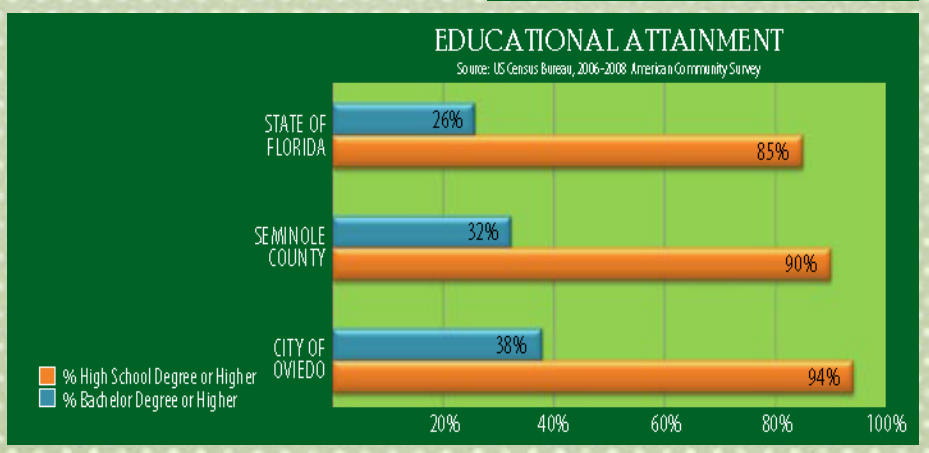
Oviedo offers the educational resources to provide residents with a top-flight education from primary school through post-graduate studies without ever having to leave the area

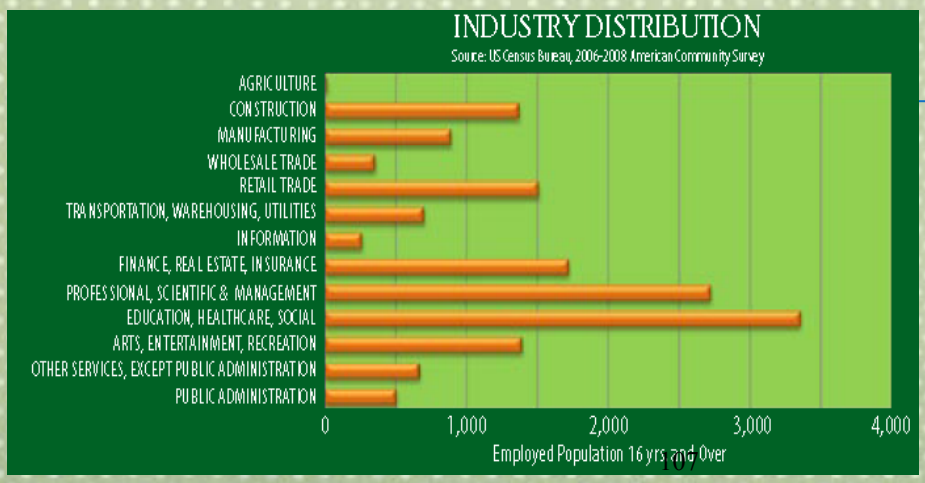

HOUSING TENURE
Source: US Census Bureau, 2006-2008 American Community Survey
90%
60%
40%
20%
0
83%
17%
71%
29%
70%
30%
CITY OF OVIEDO
SEMINOLE COUNTY
STATE OF FLORIDA
% Owner Occupied
% Renter Occupied

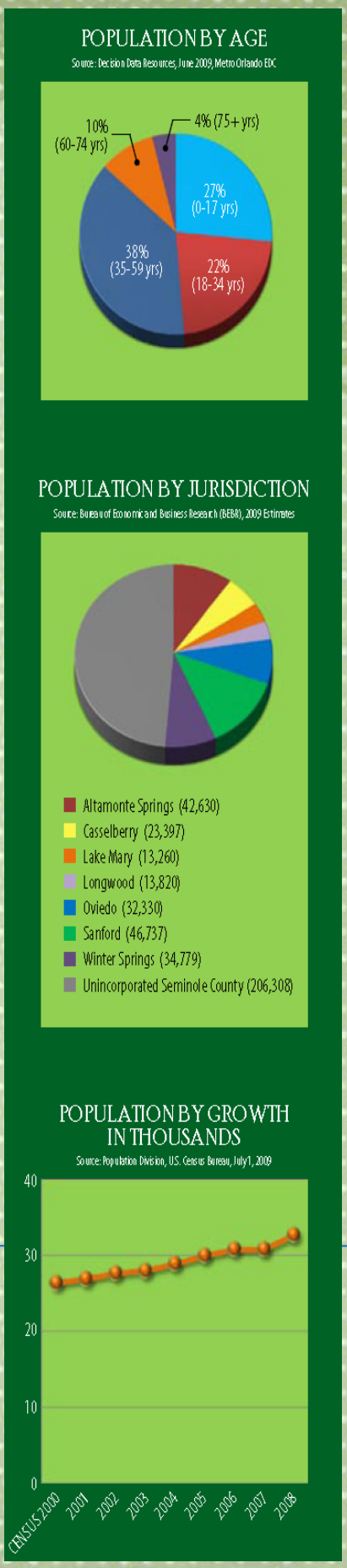

MEDIAN HOME VALUE OF OWNER-OCCUPIED UNITS
Source: US Census Bureau, 2006-2008 American Community Survey
$300,000
$200,000
$100,000
$0
$296,100
$248,300
$217,800
CITY OF OVIEDO
SEMINOLE COUNTY
STATE OF FLORIDA


MEDIAN HOUSEHOLD INCOME
Source: US Census Bureau, 2006-2008 American Community Survey
$80,000
$60,000
$40,000
$20,000
$0
$83,298
$59,317
$48,637
CITY OF OVIEDO
SEMINOLE COUNTY
STATE OF FLORIDA


COST OF LIVING
Source: Sterling's Best Places 2009
100
50
0
ALTAMONTE SPRINGS
CASSELBERRY
LAKE MARY
LONGWOOD
OVIEDO
SANFORD
WINTER SPRINGS


EDUCATIONAL ATTAINMENT
Source: US Census Bureau, 2006-2008 American Community Survey
STATE OF FLORIDA
26%
85%
SEMINOLE COUNTY
32%
90%
CITY OF OVIEDO
38%
94%
% High School Degree or Higher
% Bachelor Degree or Higher
20%
40%
60%
80%
100%


INDUSTRY DISTRIBUTION
Source: US Census Bureau, 2006-2008 American Community Survey
AGRICULTURE
CONSTRUCTION
MANUFACTURING
WHOLESALE TRADE
RETAIL TRADE
TRANSPORTATION, WAREHOUSING, UTILITIES
INFORMATION
FINANCE, REAL ESTATE, INSURANCE
PROFESSIONAL, SCIENTIFIC & MANAGEMENT
EDUCATION, HEALTHCARE, SOCIAL
ARTS, ENTERTAINMENT, RECREATION
OTHER SERVICES, EXCEPT PUBLIC ADMINISTRATION
PUBLIC ADMINISTRATION
0
1,000
2,000
3,000
4,000
Employed Population 16 yrs and Over


POPULATION BY AGE
Source: Decision Data Resources, June 2009, Metro Orlando EDC
10% (60-74 yrs)
4% (75+ yrs)
27% (0-17 yrs)
38% (35-59 yrs)
22% (18-34 yrs)
POPULATION BY JURISDICTION
Source: Bureau of Economic and Business Research (BEBR), 2009 Estimates
Altamonte Springs (42,630)
Casselberry (23,397)
Lake Mary (13,260)
Longwood (13,820)
Oviedo (32,330)
Sanford (46,737)
Winter Springs (34,779)
Unincorporated Seminole County (206,308)
POPULATION BY GROWTH IN THOUSANDS
Source: Population Division, U.S. Census Bureau, July 1, 2009
40
30
20
10
0
CENSUS 2000
2001
2002
2003
2004
2005
2006
2007
2008

The City of Oviedo

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