

# BUDGET GRAPHICS OVERVIEW

## **Property Tax Rate and Taxable Value Data**

### **Tax Rate Summary and Taxable Value Data**

The **Tax Rate Summary** information compares the current fiscal year millage rates (operating millage rate and voted debt services tax rate) to the previous fiscal year. The Tax Rate Summary also includes the percentage increase (decrease) in Tax Rate compared to the Rolled Back Millage Rate (the tax rate, which produces the same amount of taxes as, levied in the prior year when calculated against the current year's tax base exclusive of new construction).

The Tax Base Data steps the reader through the prior fiscal year's final gross taxable value through to the current year's gross taxable value by breaking out each component of the tax base and showing its increase (decrease).

### **Gross Taxable Value Six Year Trend and Composition by Major Property Classification**

Both the table and the graph outline data that guides the reader to understand the individual makeup of the tax base. The table shows the City of Oviedo's gross taxable value net change and the composition by classification (residential, commercial, industrial, institutional & agricultural and personal property) for the current year and prior 5 years. The graph depicts the growth (contraction) in the tax base for each classification.

## **Proposed Millage Rates of Seminole County's Municipalities and Six Year Millage Trend**

The table outlines Seminole County's seven municipalities proposed millage rates including GOB voted debt. The bar chart provides a graphical representation of the total proposed millage rates by municipality from greatest to least.

The millage rate table depicts the millage rate trend for the current year and prior 5 years. Included in this table is the rolled back rate for the same time period, the percent of tax increase, the voted debt tax rate and the combined millage rate for each fiscal year.

## **Property Taxes as Percent of Total Seminole County Tax Bill for Oviedo Property Owners**

The data and accompanying pie chart shows the total tax rate that would be paid by a City of Oviedo taxpayer and provides the individual tax rates for each of four taxing agencies including the School Board, Seminole County, City Of Oviedo and the St. Johns Water Management District. The pie chart depicts the percentage of taxes attributed to each taxing agency.

## **Utility and Solid Waste Rate Comparison among Seminole County Cities**

The data table and accompanying bar chart compares/provides a breakdown of water, sewer, solid waste, and stormwater fee charges by each city in Seminole County and by Seminole County Government (for unincorporated area residents). Both the data table and bar graph provide the monthly total paid for all utility fees, combined in ascending order.

**SUMMARY OF PROPERTY TAX RATE AND TAXABLE VALUE DATA**

<b>TAX RATE SUMMARY</b>	<b>General Fund</b>	<b>2003 General Obligation Bond Sinking Fund</b>	<b>Combined City Tax Rate</b>
FY 2014-15 Proposed Millage Rate	4.8626	0.2546	5.1172
FY 2013-14 Rolled Back Millage Rate	4.6259	N/A	N/A
FY 2013-14 Adopted Millage Rate	4.8626	0.2741	5.1367

<b>City Property Tax</b>			
<b><u>\$146,000 Home with \$50K Homestead Exemption</u></b>			
FY 2014-15 **	477.46	25.00	502.46
FY 2013-14 **	466.81	26.31	493.12
<b>Increase (Decrease) over Prior Year</b>	<b>\$ 10.65</b>	<b>\$ (1.31)</b>	<b>\$ 9.33</b>

\*\* Includes a Save Our Homes inflation adjustment of 1.5%

**Summary of the change in gross taxable values: Years 2008 through 2014**

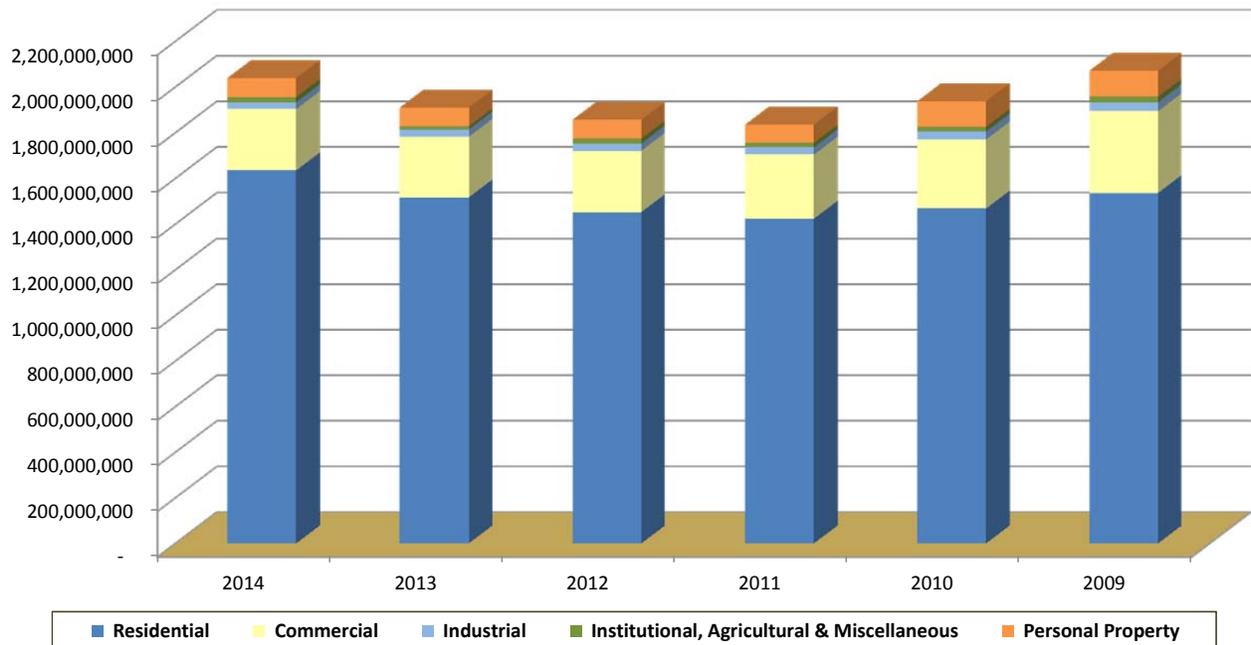
The Summary of Tax Base Data chart belows details the change in gross taxable value from Budget Year 2008/09 through 2014/15. The chart details increases in gross value due to new construction, as well as increases/decreases in value due to changes in re-assessments of personal property and personal property values. This chart is similar to that presented in the Transmittal Letter, however, instead of stating the value of personal property and then including it in the re-assessment of existing properties line, it shows the net change in personal property over the prior year.

<b>SUMMARY OF TAX BASE DATA</b>							
<b>Budget Year</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>	<b>FY 2014-15</b>
	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
<b>Final Gross Taxable Value</b>	2,441,090,301	2,279,582,725	2,071,084,388	1,938,260,572	1,831,647,107	1,851,053,566	1,905,913,670
	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>New Construction</b>	75,050,854	41,764,994	23,840,308	30,235,479	31,259,986	24,450,953	35,381,461
<b>Annexations</b>	8,046,006	-	-	-	-	455,741	-
<b>Re-assessment of Existing Properties</b>	(223,611,052)	(249,357,956)	(145,198,572)	(100,391,264)	(9,342,482)	34,102,002	96,636,095
<b>Personal Property</b>	(14,383,475)	9,962,695	1,194,357	(33,080,577)	2,662,192	(106,250)	870,561
<b>Tax Base Net Inc (Dec)</b>	(154,897,667)	(197,630,267)	(120,163,907)	(103,236,362)	24,579,696	58,902,446	132,888,117
<b>Gross Taxable Value</b>	<b>2,286,192,634</b>	<b>2,081,952,458</b>	<b>1,950,920,481</b>	<b>1,835,024,210</b>	<b>1,856,226,803</b>	<b>1,909,956,012</b>	<b>2,038,801,787</b>
<b>% Inc (Dec) from Previous Year</b>	(6.32%)	(8.93%)	(6.29%)	(5.94%)	1.16%	2.89%	6.75%
<b>% Inc (Dec) from FY 2007-08</b>	<b>(6.32%)</b>	<b>(14.69%)</b>	<b>(20.06%)</b>	<b>(24.81%)</b>	<b>(23.94%)</b>	<b>(21.74%)</b>	<b>(16.46%)</b>
<b>Operating Millage</b>	4.8626	4.8626	4.8626	4.8626	4.8626	4.8626	4.8626
<b>Ad Valorem Revenues @ 96%</b>	<b>10,672,167</b>	<b>9,718,754</b>	<b>9,107,084</b>	<b>8,566,069</b>	<b>8,665,045</b>	<b>8,915,858</b>	<b>9,517,322</b>

**Gross Taxable Value  
Tax Year 2014 and Prior 5 Years  
Composition by Major Property Classification**

Tax Year	Gross Taxable Value	% Change from Prior Year	Residential	Commercial	Industrial	Institutional, Agricultural & Miscellaneous	Personal Property
2014	2,038,801,787	6.75%	1,635,033,720	267,896,290	30,508,154	22,712,027	82,651,596
			80.20%	13.14%	1.50%	1.11%	4.05%
2013	1,909,956,012	2.89%	1,517,277,697	264,646,969	31,903,572	14,346,739	81,781,035
			79.44%	13.86%	1.67%	0.75%	4.28%
2012	1,856,226,803	1.16%	1,452,699,978	268,125,715	32,143,164	21,370,661	81,887,285
			78.26%	14.44%	1.73%	1.15%	4.41%
2011	1,835,024,210	-5.33%	1,423,788,263	280,200,984	31,955,769	19,854,101	79,225,093
			77.59%	15.27%	1.74%	1.08%	4.32%
2010	1,938,260,572	-6.41%	1,468,288,711	301,646,434	35,215,660	21,361,189	111,748,578
			75.75%	15.56%	1.82%	1.10%	5.77%
2009	2,071,084,388	-9.15%	1,536,328,575	357,600,106	39,445,721	24,446,361	113,263,625
			74.18%	17.27%	1.90%	1.18%	5.47%

**Gross Taxable Value Trend  
By Major Property Classification**



## BUDGET COMPARISON BY APPROPRIATED FUND: FY 2013-14 vs FY 2014-15

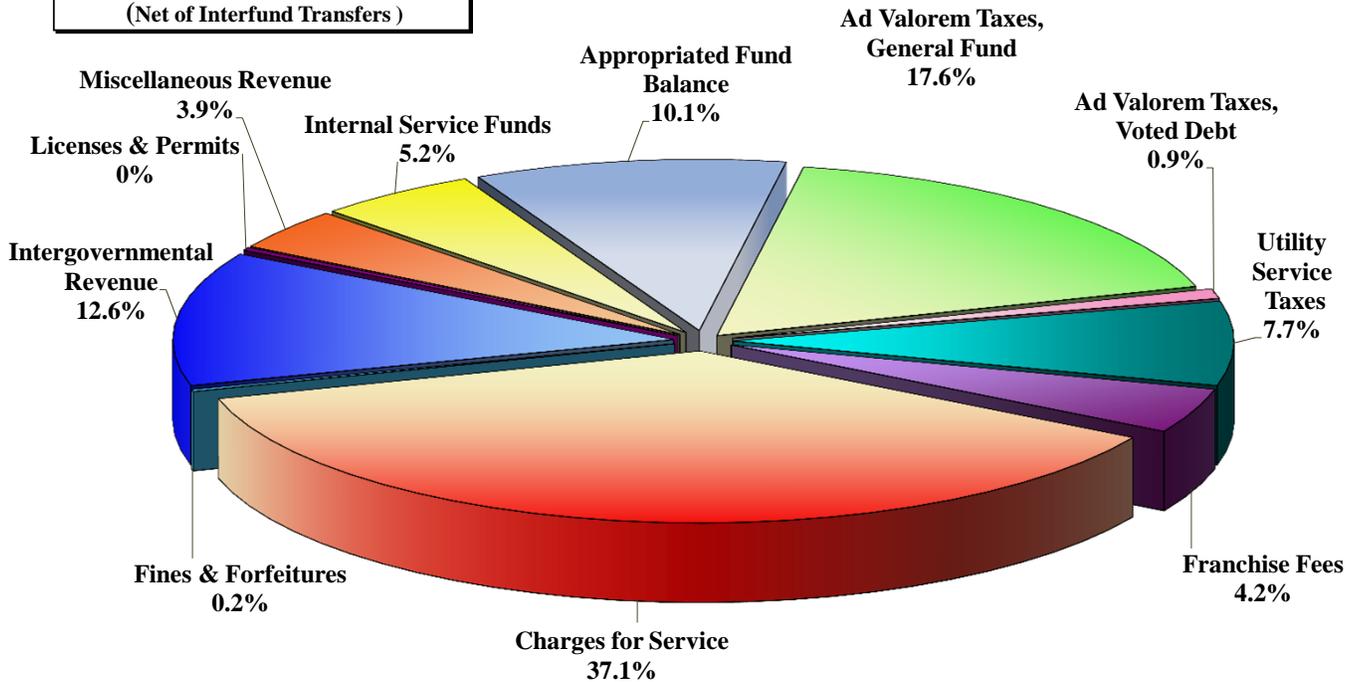
<u>FUND NAME</u>	<u>FY 11-12 Actuals</u>	<u>FY 12-13 Actuals</u>	<u>FY 13-14 Adopted</u>	<u>FY 14-15 Proposed</u>	<u>FY 13-14 Adopted vs FY 14-15 Proposed \$ Inc (Dec)</u>	<u>FY 13-14 Adopted vs FY 14- 15 Proposed % Inc (Dec)</u>
<b>GENERAL FUND (001)</b>	<b>23,491,613</b>	<b>23,151,730</b>	<b>23,721,858</b>	<b>24,720,151</b>	<b>998,293</b>	<b>4.21%</b>
<b>SPECIAL REVENUE FUNDS</b>						
Administrative Impact Fee Fund (101)	146,092	108,369	128,708	127,605	(1,103)	(0.86%)
Transportation Impact Fee Fund (102)	612,832	636,302	961,831	1,166,105	204,274	21.24%
State/Local Law Enforcement Trust Fund (103)	20,650	38,820	18,500	-	(18,500)	(100.00%)
Transportation Improvements Fund (105)	1,746,791	881,768	1,377,329	1,296,300	(81,029)	(5.88%)
Federal Law Enforcement Trust Fund (106)	2,918	23,084	109,650	1,800	(107,850)	(98.36%)
Police Impact Fee Fund (107)	50,603	122,932	146,847	49,427	(97,420)	(66.34%)
Fire Impact Fee Fund (108)	159,890	65,686	156,309	150,024	(6,285)	(4.02%)
Recreation Impact Fee Fund (109)	129,657	160,575	206,716	274,257	67,541	32.67%
Solid Waste Fund (115)	2,600,706	2,628,790	2,571,350	2,665,611	94,261	3.67%
Economic Development Fund (116)	-	-	-	-	-	0.00%
Building Services Fund (120)	719,470	943,675	864,089	664,303	(199,786)	(23.12%)
Law Enforcement Fund (125)	-	20,515	-	-	-	0.00%
Police Donations Fund (126)	-	18,934	-	-	-	0.00%
Second Dollar Education Fund (127)	-	8,343	-	-	-	0.00%
Stormwater Fund (138)	1,385,278	2,087,854	1,908,730	1,835,880	(72,850)	(3.82%)
<b>Sub-Total: Special Revenue Funds</b>	<b>7,574,887</b>	<b>7,745,647</b>	<b>8,450,059</b>	<b>8,231,312</b>	<b>(218,747)</b>	<b>(2.59%)</b>
<b>DEBT SERVICE FUNDS</b>						
Public Improvement Rev. Bond Sinking Fund (201)	18,532,455	1,641,479	1,934,650	2,000,744	66,094	3.42%
General Obligation Bond Sinking Fund (203)	553,831	6,446,046	505,128	498,755	(6,373)	(1.26%)
Lease Financing Fund (205)	439,594	303,160	383,945	375,656	(8,289)	(2.16%)
<b>Sub-Total: Debt Service Funds</b>	<b>19,525,880</b>	<b>8,390,685</b>	<b>2,823,723</b>	<b>2,875,155</b>	<b>51,432</b>	<b>1.82%</b>
<b>CAPITAL PROJECT FUNDS</b>						
Vehicle Replacement Fund (302)	591,036	319,483	701,723	2,258,277	1,556,554	221.82%
Evans St. Landfill Closure Fund (307)	16,195	15,518	11,400	-	(11,400)	(100.00%)
Local Option Sales Tax Construction Fund (309)	657,023	1,491,938	51,000	1,900,575	1,849,575	3626.62%
Downtown Improvement Construction Fund (318)	26,734	2,273,405	3,080,000	-	(3,080,000)	(100.00%)
Technology Improvement Fund (320)	170,557	93,365	144,925	74,600	(70,325)	(48.53%)
OSC Extension Landfill Closure Fund (327)	15,680	64,900	26,511	30,419	3,908	14.74%
General Facilities Improvements Fund (330)	43,917	196,024	2,316,000	62,170	(2,253,830)	(97.32%)
2008 Revenue Bond Construction Fund (335)	113,232	276,185	-	-	-	0.00%
Recreation Facilities Improvements Fund (340)	72,465	400,673	965,000	-	(965,000)	(100.00%)
Fire/Rescue Construction Fund (345)	-	28,750	2,239,050	-	(2,239,050)	(100.00%)
<b>Sub-Total: Capital Project Funds</b>	<b>1,706,839</b>	<b>5,160,241</b>	<b>9,535,609</b>	<b>4,326,041</b>	<b>(5,209,568)</b>	<b>(54.63%)</b>
<b>ENTERPRISE FUNDS</b>						
Water/Wastewater Utility Fund (401)	12,921,426	12,488,572	12,629,373	12,416,250	(213,123)	(1.69%)
Reclaimed Water Construction Fund (402)	138,559	192,319	-	-	-	0.00%
Utility Sinking Fund (403)	3,637,516	3,685,890	4,238,811	4,272,850	34,039	0.80%
Utility Renewal & Replacement Fund (406)	439,333	713,677	628,300	1,428,750	800,450	127.40%
Vehicle & Equipment Replacement Fund (407)	45,642	80,160	25,500	576,545	551,045	2160.96%
Water System Impact Fee Fund (408)	33,748	298,556	279,840	311,349	31,509	11.26%
Wastewater System Impact Fee Fund (409)	19,903	61,762	491,441	72,000	(419,441)	(85.35%)
2007 Utility Rev. Note Construction Fund (415)	219,187	222,060	700	83,236	82,536	11790.86%
2010A Utility Rev Bond Construction Fund (416)	186,944	215,386	4,000	369,189	365,189	9129.73%
2010B Utility Rev Bond Construction Fund (417)	1,063,712	1,215,577	400,250	892,026	491,776	122.87%
<b>Sub-Total: Enterprise Funds</b>	<b>18,705,970</b>	<b>19,173,959</b>	<b>18,698,215</b>	<b>20,422,195</b>	<b>1,723,980</b>	<b>9.22%</b>
<b>INTERNAL SERVICE FUNDS</b>						
Fleet Maintenance Fund (504)	-	-	-	566,096	566,096	0.00%
Medical Insurance Fund (510)	2,553,724	2,583,086	2,661,758	2,948,233	286,475	10.76%
<b>Sub-Total: Internal Service Funds</b>	<b>2,553,724</b>	<b>2,583,086</b>	<b>2,661,758</b>	<b>3,514,329</b>	<b>852,571</b>	<b>32.03%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 73,558,913</b>	<b>\$ 66,205,348</b>	<b>\$ 65,891,222</b>	<b>\$ 64,089,183</b>	<b>\$ (1,802,039)</b>	<b>(2.73%)</b>
<b>LESS:</b>						
Interfund Transfers (all funds)	10,227,614	9,883,199	11,907,192	9,888,650	(2,018,542)	(16.95%)
	<b>10,227,614</b>	<b>9,883,199</b>	<b>11,907,192</b>	<b>9,888,650</b>	<b>(2,018,542)</b>	<b>(16.95%)</b>
<b>TOTAL NET BUDGET</b>	<b>\$ 63,331,299</b>	<b>\$ 56,322,149</b>	<b>\$ 53,984,030</b>	<b>\$ 54,200,533</b>	<b>\$ 216,503</b>	<b>0.40%</b>

OVIEDO  
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**CITY OF OVIEDO, FLORIDA  
BUDGET SUMMARY  
FISCAL YEAR 2014 - 2015**

	Millage Per \$1,000	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
<b><u>BUDGETED REVENUES</u></b>								
Ad Valorem Taxes, General Fund	4.8626	\$ 9,527,322	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,527,322
Ad Valorem Taxes, Voted Debt	0.2546	\$ 0	\$ 0	\$ 498,316	\$ 0	\$ 0	\$ 0	\$ 498,316
Utility Service Taxes		\$ 4,286,246	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,286,246
Franchise Fees		\$ 2,290,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,290,900
Charges for Service		\$ 2,638,889	\$ 5,177,087	\$ 0	\$ 351,383	\$ 11,941,719	\$ 0	\$ 20,109,078
Fines and Forfeitures		\$ 92,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 92,600
Intergovernmental Revenue		\$ 3,456,254	\$ 1,135,857	\$ 0	\$ 1,750,575	\$ 500,000	\$ 0	\$ 6,842,686
Licenses and Permits		\$ 149,750	\$ 6,827	\$ 0	\$ 0	\$ 0	\$ 0	\$ 156,577
Miscellaneous Revenue		\$ 113,728	\$ 35,650	\$ 439	\$ 1,707,418	\$ 262,225	\$ 0	\$ 2,119,460
	5.1172							
<b>TOTAL OPERATING INCOME</b>		<b>\$ 22,555,689</b>	<b>\$ 6,355,421</b>	<b>\$ 498,755</b>	<b>\$ 3,809,376</b>	<b>\$ 12,703,944</b>	<b>\$ 0</b>	<b>\$ 45,923,185</b>
Interfund Transfers		\$ 1,919,318	\$ 47,279	\$ 2,376,400	\$ 86,600	\$ 4,792,009	\$ 667,044	\$ 9,888,650
Internal Service Fund								
- Fleet		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 566,096	\$ 566,096
- Medical		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,256,189	\$ 2,256,189
Appropriated Fund Balance		\$ 245,144	\$ 1,828,612	\$ 0	\$ 430,065	\$ 2,926,242	\$ 25,000	\$ 5,455,063
<b>TOTAL NON-REVENUES</b>		<b>\$ 2,164,462</b>	<b>\$ 1,875,891</b>	<b>\$ 2,376,400</b>	<b>\$ 516,665</b>	<b>\$ 7,718,251</b>	<b>\$ 3,514,329</b>	<b>\$ 18,165,998</b>
<b>TOTAL BUDGETED REVENUES AND FUND BALANCES</b>		<b>\$ 24,720,151</b>	<b>\$ 8,231,312</b>	<b>\$ 2,875,155</b>	<b>\$ 4,326,041</b>	<b>\$ 20,422,195</b>	<b>\$ 3,514,329</b>	<b>\$ 64,089,183</b>

**Composition of FY 2014-15  
Operating Revenues: \$54,200,533  
(Net of Interfund Transfers)**

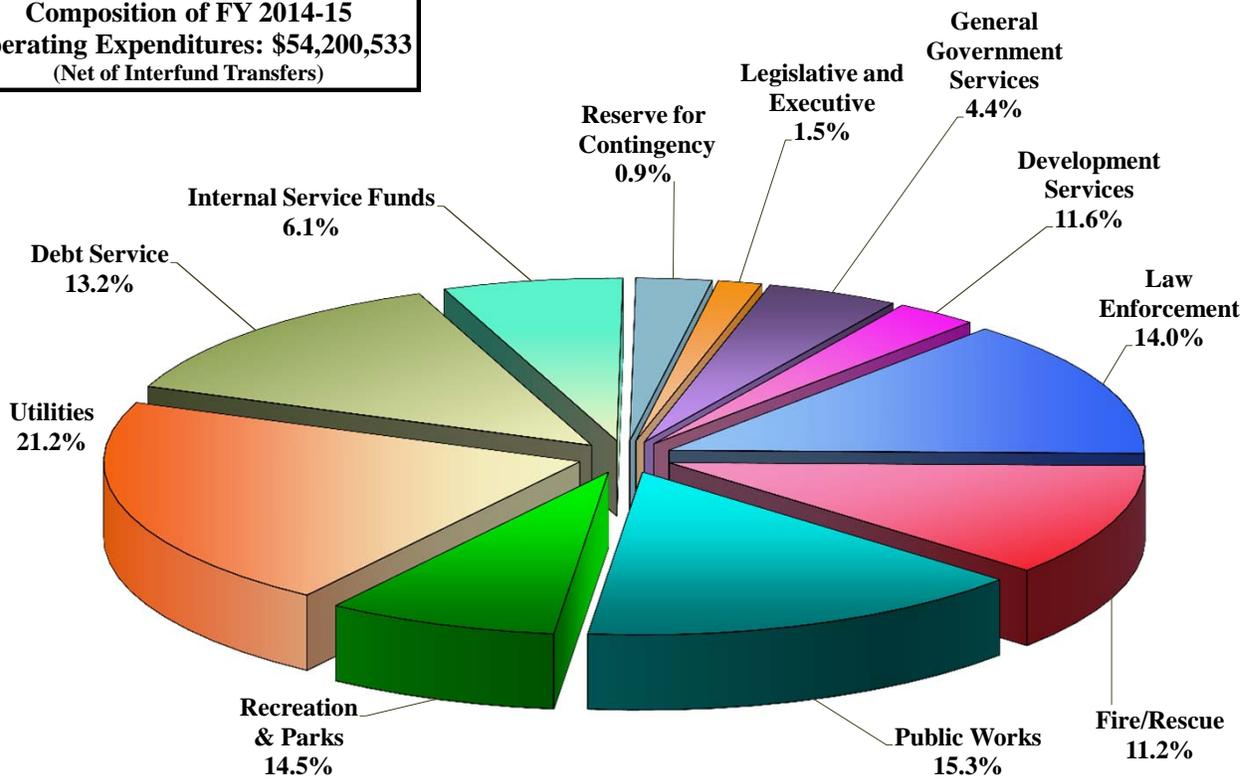


Percentages are calculated against budget of \$54,200,533 which is net of interfund transfers.

**CITY OF OVIEDO, FLORIDA  
BUDGET SUMMARY  
FISCAL YEAR 2014 - 2015**

Millage Per \$1,000	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
<b><u>BUDGETED EXPENDITURES</u></b>							
Legislative and Executive	\$ 804,483	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 804,483
General Government Services	\$ 2,326,271	\$ 41,312	\$ 0	\$ 74,600	\$ 0	\$ 0	2,442,183
Development Services	\$ 995,458	\$ 536,890	\$ 0	\$ 0	\$ 0	\$ 0	1,532,348
Law Enforcement	\$ 6,976,953	\$ 0	\$ 0	\$ 447,200	\$ 0	\$ 0	7,424,153
Fire and Rescue	\$ 5,264,092	\$ 0	\$ 0	\$ 807,818	\$ 0	\$ 0	6,071,910
Public Works	\$ 2,338,087	\$ 4,472,345	\$ 0	\$ 1,500,919	\$ 0	\$ 0	8,311,351
Recreation and Parks	\$ 3,921,055	\$ 27,250	\$ 0	\$ 314,526	\$ 0	\$ 0	4,262,831
Utilities	\$ 0	\$ 1,573,941	\$ 0	\$ 310,000	\$ 9,609,335	\$ 0	11,493,276
Debt Service	\$ 0	\$ 0	\$ 2,875,155	\$ 0	\$ 4,272,850	\$ 0	7,148,005
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 22,626,399</b>	<b>\$ 6,651,738</b>	<b>\$ 2,875,155</b>	<b>\$ 3,455,063</b>	<b>\$ 13,882,185</b>	<b>\$ 0</b>	<b>\$ 49,490,540</b>
Interfund Transfers	\$ 2,093,752	\$ 1,366,508	\$ 0	\$ 220,403	\$ 6,197,714	\$ 10,273	9,888,650
Internal Service Fund							
- Fleet	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 370,800	370,800
- Medical	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,943,233	2,943,233
Reserve for Contingency	\$ 0	\$ 213,066	\$ 0	\$ 650,575	\$ 342,296	\$ 190,023	1,395,960
<b>TOTAL NON-EXPENDITURES</b>	<b>\$ 2,093,752</b>	<b>\$ 1,579,574</b>	<b>\$ 0</b>	<b>\$ 870,978</b>	<b>\$ 6,540,010</b>	<b>\$ 3,514,329</b>	<b>\$ 14,598,643</b>
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$ 24,720,151</b>	<b>\$ 8,231,312</b>	<b>\$ 2,875,155</b>	<b>\$ 4,326,041</b>	<b>\$ 20,422,195</b>	<b>\$ 3,514,329</b>	<b>\$ 64,089,183</b>

**Composition of FY 2014-15  
Operating Expenditures: \$54,200,533  
(Net of Interfund Transfers)**



Percentages are calculated against budget of \$54,200,533 which is net of interfund transfers.

**CITY OF OVIEDO**  
**FUND BALANCE BY FUND**  
**GOVERNMENTAL FUNDS & INTERNAL SERVICE FUNDS**

	Budgeted FY 13-14 Fund Balance at 9/30/13	Budgeted FY 13-14 Revenues (Unaudited)	Budgeted FY 13-14 Expenses (Unaudited)	Inc/(Dec) in Fund Balance FY 13-14	Estimated Fund Balance 9/30/2014	Budgeted FY 14-15 Revenues (Unaudited)	Budgeted FY 14-15 Expenses (Unaudited)	Inc/(Dec) in Fund Balance FY 14-15	Estimated Fund Balance 9/30/2015
<b><u>GOVERNMENTAL FUNDS</u></b>									
<b><u>General Fund (001)</u></b>									
Undesignated	3,172,787	23,737,422	23,080,877	701,545	3,914,472	24,475,007	24,720,151	(245,144)	3,669,328
<i>Designated or Reserved</i>									
Nonspendable	116,086	-	-	-	74,575	-	-	-	74,575
Assigned	99,855	-	-	-	101,055	-	-	-	101,055
Restricted	25,807	-	-	-	25,978	-	-	-	25,978
Total Designated or Reserved	241,748	-	-	-	201,608	-	-	-	201,608
<b>Total General Fund</b>	<b>3,414,535</b>	<b>23,737,422</b>	<b>23,080,877</b>	<b>701,545</b>	<b>4,116,080</b>	<b>24,475,007</b>	<b>24,720,151</b>	<b>(245,144)</b>	<b>3,870,936</b>
<b>Estimated Fund Balance as a percentage of Budgeted Expenditures</b>									<b>15.00%</b>
<b><u>Special Revenue Funds</u></b>									
Administrative Impact Fee Fund (101)	208,952	121,000	85,649	35,351	244,303	60,500	127,605	(67,105)	177,198
Transportation Impact Fee Fund (102)	3,469,965	569,000	2,152,899	(1,583,899)	1,886,066	168,000	1,066,105	(898,105)	987,961
State Law Enforcement Trust Fund (103)	17,547	10,549	18,500	(7,951)	9,596	-	-	-	9,596
Transportation Imprv. Fund (Gas Tax) (105)	248,804	1,330,909	1,407,864	(76,955)	171,849	1,137,057	1,271,300	(134,243)	37,606
Federal Law Enforcement Trust Fund (106)	408,835	28,508	219,116	(190,608)	218,227	1,800	-	1,800	220,027
Police Impact Fee Fund (107)	551,433	52,800	161,201	(108,401)	443,032	26,400	49,427	(23,027)	420,005
Fire Impact Fee Fund (108)	325,148	110,500	101,957	8,543	333,691	41,000	150,024	(109,024)	224,667
Recreation Impact Fee Fund (109)	402,687	182,250	271,963	(89,713)	312,974	77,750	274,257	(196,507)	116,467
Solid Waste Fund (115)	63,514	2,461,500	2,571,350	(109,850)	(46,336)	2,665,611	2,629,345	36,266	(10,070)
Economic Development Fund (116)	-	-	-	-	-	-	-	-	-
Building Services Fund (120)	(1,572)	864,089	864,089	-	(1,572)	664,303	664,303	-	(1,572)
Law Enforcement (125)	23,543	26,404	16,112	10,293	33,836	-	-	-	33,836
Police Donations (126)	14,507	7,677	9,932	(2,255)	12,252	-	-	-	12,252
Second Dollar Education (127)	29,850	3,637	4,603	(966)	28,884	-	-	-	28,884
Stormwater Fund (138)	906,525	1,557,279	1,915,450	(358,171)	548,354	1,560,279	1,785,880	(225,601)	322,753
<b>Total Special Revenue Funds</b>	<b>6,669,738</b>	<b>7,326,102</b>	<b>9,800,684</b>	<b>(2,474,582)</b>	<b>4,195,155</b>	<b>6,402,700</b>	<b>8,018,246</b>	<b>(1,615,546)</b>	<b>2,579,609</b>
<b><u>Debt Service Funds</u></b>									
Public Improvement Revenue Bonds (201)	(746)	502,606	502,606	-	(746)	2,000,744	2,000,744	-	(746)
General Obligation Bonds (203)	11,973	505,128	505,128	-	11,973	498,755	498,755	-	11,973
Lease Financing Fund (205)	-	383,945	383,945	-	-	375,656	375,656	-	-
<b>Total Debt Service Funds</b>	<b>11,227</b>	<b>1,391,679</b>	<b>1,391,679</b>	<b>-</b>	<b>11,227</b>	<b>2,875,155</b>	<b>2,875,155</b>	<b>-</b>	<b>11,227</b>
<b><u>Capital Project Funds</u></b>									
Vehicle/Equipment Replacement Fund (302)	677,145	1,470,722	1,910,210	(439,488)	237,657	2,043,401	2,258,277	(214,876)	22,781
Evans St. Landfill Closure Fund (307)	(7,268)	11,400	19,403	(8,003)	(15,271)	-	-	-	(15,271)
Local Option Sales Tax Construction Fund (309)	4,001,883	12,524	146,000	(133,476)	3,868,407	1,750,575	1,250,000	500,575	4,368,982
Downtown Improvement Construction Fund (318)	5,874,155	20,000	5,983,101	(5,963,101)	(88,946)	-	-	-	(88,946)
Technology Improvements Fund (320)	25,399	144,925	178,000	(33,075)	(7,676)	74,600	74,600	-	(7,676)
OSC Ext. Landfill Closure Fund (327)	32,938	24,130	26,511	(2,381)	30,557	27,400	30,419	(3,019)	27,538
General Facilities Improvements Fund (330)	264,317	10	241,357	(241,347)	22,970	-	62,170	(62,170)	(39,200)
2008 Revenue Bond Construction Fund (335)	12,265	53	-	53	12,318	-	-	-	12,318
Recreation Facilities Improvement Fund (340)	(53,306)	194,565	1,311,612	(1,117,047)	(1,170,353)	-	-	-	(1,170,353)
Fire Rescue Construction Fund (345)	1,582,300	3,007,550	3,007,550	-	1,582,300	-	-	-	1,582,300
Veterans Memorial (360)	716	8,093	-	8,093	8,809	-	-	-	8,809
<b>Total Capital Project Funds</b>	<b>12,410,544</b>	<b>4,893,973</b>	<b>12,823,744</b>	<b>(7,929,771)</b>	<b>4,480,773</b>	<b>3,895,976</b>	<b>3,675,466</b>	<b>220,510</b>	<b>4,701,283</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 22,506,044</b>	<b>\$ 37,349,175</b>	<b>\$ 47,096,984</b>	<b>\$ (9,702,809)</b>	<b>\$ 12,803,235</b>	<b>\$ 37,648,838</b>	<b>\$ 39,289,018</b>	<b>\$ (1,640,180)</b>	<b>\$ 11,163,055</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>									
<b><u>Internal Service Funds</u></b>									
Fleet Maintenance Fund (504)	-	-	-	-	-	566,096	381,073	185,023	185,023
Medical Insurance Fund (510)	574,284	2,661,758	2,646,597	15,161	589,445	2,923,233	2,943,233	(20,000)	569,445
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 574,284</b>	<b>\$ 2,661,758</b>	<b>\$ 2,646,597</b>	<b>\$ 15,161</b>	<b>\$ 589,445</b>	<b>\$ 3,489,329</b>	<b>\$ 3,324,306</b>	<b>\$ 165,023</b>	<b>\$ 754,468</b>

**CITY OF OVIEDO**  
**FUND BALANCE BY FUND - ENTERPRISE FUNDS**

	Cash Balance at 9/30/13 Including Reserves	Reserve Policies FY 13-14	Budgeted FY 13-14 Revenues (Unaudited)	Budgeted FY 13-14 Expenses (Unaudited)	Estimated Cash Balance at 9/30/2014	Reserve Policies FY 14-15	Budgeted FY 14-15 Revenues (Unaudited)	Budgeted FY 14-15 Expenses (Unaudited)	Estimated Cash Balance at 9/30/2015
<b><u>ENTERPRISE FUNDS</u></b>									
<b><u>Water/Wastewater Funds</u></b>									
Water/Wastewater Operating Fund (401)	6,538,087	1,953,197	12,629,373	10,351,703	6,862,560	1,951,195	12,416,250	12,178,243	5,149,372
Reuse Water System Expansion Fund (402)	(14,154)		98,610	1,627,355	(1,542,899)		-	-	(1,542,899)
Utility Revenue Bond Sinking Fund (403)	308,012		1,961,257	1,961,257	308,012		4,272,850	4,272,850	308,012
Renewal and Replacement Fund (406)	2,387,105	181,565	628,300	1,084,788	1,749,051		418,790	1,378,750	789,091
Vehicle and Equipment Replacement Fund (407)	357,679		45,928	25,500	378,107		198,438	553,750	22,795
Water System Impact Fee Fund (408)	584,042		126,000	320,349	389,693		115,000	311,349	193,344
Wastewater System Impact Fee Fund (409)	670,952		107,000	440,471	337,481		72,000	40,506	368,975
2007 Utility Rev Bonds Construction Fund (415)	83,111		700	-	83,811		125	83,236	700
2010 Utility Rev Bonds Construction Fund (416)	368,689		4,000	-	372,689		500	369,189	4,000
2010 Utility Rev Bonds Construction Fund (417)	1,672,608		20,000	802,582	890,026		2,000	892,026	(0)
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 12,956,130</b>	<b>\$ 2,134,762</b>	<b>\$ 15,621,168</b>	<b>\$ 16,614,005</b>	<b>\$ 9,828,531</b>	<b>\$ 1,951,195</b>	<b>\$ 17,495,953</b>	<b>\$ 20,079,899</b>	<b>\$ 5,293,390</b>

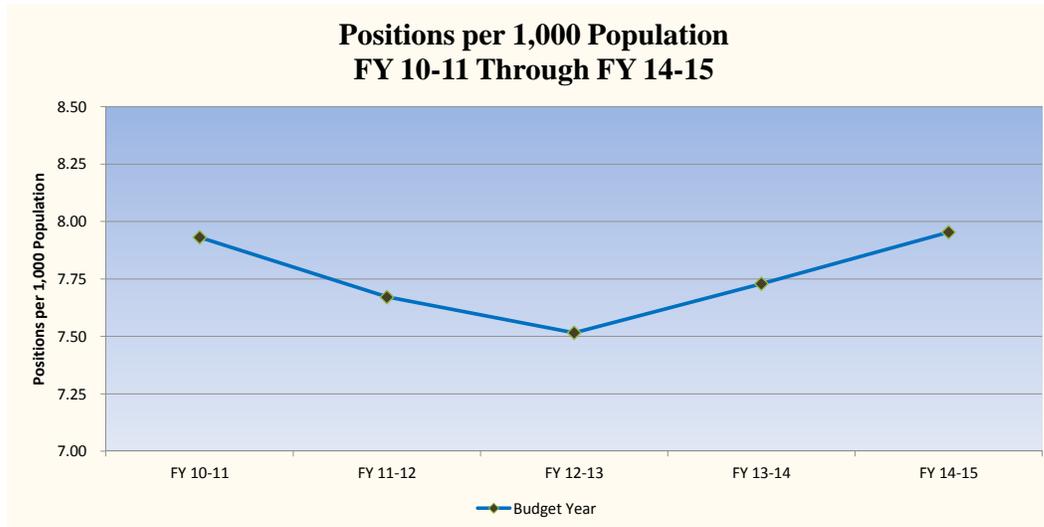
**Position Authorization Summary**  
**FY 10-11 Through FY 2014-15**

		<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 13-14 vs.</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FY 14-15</u>	
<b>Administration and General Government</b>								
<b><u>Legislative and Executive Services</u></b>								
1100	City Council	0.00	0.00	0.00	0.00	0.00	0.00	a
1400	City Attorney	0.00	0.00	0.00	0.00	0.00	0.00	b
1200	City Manager	2.50	1.75	2.00	2.00	1.00	-1.00	c
1202	City Clerk	2.63	2.63	2.75	2.75	2.75	0.00	
<b>Total: Legislative and Executive Services</b>		<u>5.13</u>	<u>4.38</u>	<u>4.75</u>	<u>4.75</u>	<u>3.75</u>	<u>-1.00</u>	
<b><u>Human Resources</u></b>								
1201	Human Resources	3.75	3.75	3.75	4.75	4.75	0.00	
<b><u>Finance</u></b>								
1301	Finance	5.55	4.60	4.96	5.26	5.47	0.21	d
1302	Purchasing	1.00	1.00	1.00	1.00	1.00	0.00	
1303	Information Technology	5.66	6.00	5.16	6.66	6.66	0.00	
<b>Total: Finance</b>		<u>12.21</u>	<u>11.60</u>	<u>11.12</u>	<u>12.92</u>	<u>13.13</u>	<u>0.21</u>	
<b><u>Management Services</u></b>								
1205	Public Information	1.30	1.50	3.00	3.00	1.75	-1.25	e
1305	Budget	0.00	1.75	1.00	1.00	1.00	0.00	
<b>Total: Management Services</b>		<u>1.30</u>	<u>3.25</u>	<u>4.00</u>	<u>4.00</u>	<u>2.75</u>	<u>-1.25</u>	
<b><u>Development Services</u></b>								
1500	Administration	1.00	0.00	0.00	0.00	2.00	2.00	f
1501	Comprehensive Planning	2.00	2.50	3.00	3.00	2.00	-1.00	g
1502	Development Review	2.00	2.50	2.00	2.00	3.00	1.00	h
2402	Zoning	2.00	2.00	2.00	2.00	0.00	-2.00	i
2403	Code Enforcement	3.75	3.75	3.75	3.75	4.00	0.25	j
<b>Total: Development Services</b>		<u>10.75</u>	<u>10.75</u>	<u>10.75</u>	<u>10.75</u>	<u>11.00</u>	<u>0.25</u>	
<b>Total: Administration and General Gov.</b>		<u>33.14</u>	<u>33.73</u>	<u>34.37</u>	<u>37.17</u>	<u>35.38</u>	<u>-1.79</u>	
<b>Public Works Department</b>								
<b><u>Administration</u></b>								
4100	Administration	3.50	3.00	3.00	3.00	3.00	0.00	
1901	Engineering Services	4.75	3.50	2.25	2.25	2.25	0.00	
3800	Stormwater Admin, Engineering and Permitting	1.25	2.25	2.50	2.25	2.25	0.00	
<b>Total: Administration</b>		<u>9.50</u>	<u>8.75</u>	<u>7.75</u>	<u>7.50</u>	<u>7.50</u>	<u>0.00</u>	
<b><u>Fleet Maintenance</u></b>								
5104	Fleet Maintenance	0.00	0.00	0.00	0.00	4.00	4.00	k
<b>Total: Fleet Maintenance</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4.00</u>	<u>4.00</u>	
<b><u>Operations and Maintenance</u></b>								
4104	Fleet Maintenance	3.00	3.00	3.00	3.00	0.00	-3.00	l
4106	Landscaping and Grounds Maintenance	1.00	0.50	0.50	0.50	1.00	0.50	m
4107	Streets and Sidewalk Maintenance	10.00	7.75	10.00	9.25	9.00	-0.25	n
3802	Stormwater Maintenance	9.00	9.50	7.25	8.25	9.00	0.75	o
<b>Total: Operations and Maintenance</b>		<u>23.00</u>	<u>20.75</u>	<u>20.75</u>	<u>21.00</u>	<u>19.00</u>	<u>-2.00</u>	
<b><u>Water and Wastewater Utility</u></b>								
3300	Administration	2.50	2.50	3.50	4.50	4.50	0.00	
3306	Water Conservation	1.00	1.00	1.00	1.00	1.00	0.00	
3301	Utility Billing and Customer Service	5.45	6.20	5.36	5.56	6.57	1.01	p
3302	Water Production	6.00	5.50	5.50	4.50	4.50	0.00	
3303	Water Distribution and Maintenance	6.00	6.00	7.50	7.00	8.00	1.00	q
3308	Cross Connection and Control	2.00	2.00	1.00	1.00	1.00	0.00	
3503	Alafaya Wastewater and Reclaimed	5.00	4.50	5.50	5.50	4.50	-1.00	r
3501	Wastewater Collection and Reuse Distribution	3.00	3.00	3.00	3.00	6.00	3.00	s
<b>Total: Water and Wastewater Utility</b>		<u>30.95</u>	<u>30.70</u>	<u>32.36</u>	<u>32.06</u>	<u>36.07</u>	<u>4.01</u>	
<b>Total: Public Works Department</b>		<u>63.45</u>	<u>60.20</u>	<u>60.86</u>	<u>60.56</u>	<u>66.57</u>	<u>6.01</u>	

## Position Authorization Summary, cont'd

	FY 10-11 Budget	FY 11-12 Budget	FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 13-14 vs. FY 14-15	
<b>Fire Department</b>							
2200 Administration	1.80	1.80	1.80	1.80	1.80	0.00	
2201 Fire/Rescue	46.00	49.50	49.00	49.00	49.00	0.00	
2202 Fire Prevention	2.00	1.00	1.00	2.00	2.00	0.00	
2203 Training	1.00	0.50	1.00	1.00	1.00	0.00	
<b>Total: Fire Department</b>	<b>50.80</b>	<b>52.80</b>	<b>52.80</b>	<b>53.80</b>	<b>53.80</b>	<b>0.00</b>	
<b>Police Department</b>							
2100 Administration	3.80	3.80	5.80	6.80	6.80	0.00	
2101 Community Policing/Patrol	39.00	38.00	38.00	40.00	40.00	0.00	
2103 Communications/Records *	12.75	7.25	4.25	1.00	1.00	0.00	
2104 Community Relations	7.75	7.75	8.00	8.00	8.00	0.00	
2105 Criminal Investigations	7.75	7.75	7.25	8.00	8.00	0.00	
2106 Community Response Team	6.75	7.75	7.25	8.00	8.00	0.00	
2107 Training	1.00	1.00	1.00	1.00	1.00	0.00	
<b>Total: Police Department</b>	<b>78.80</b>	<b>73.30</b>	<b>71.55</b>	<b>72.80</b>	<b>72.80</b>	<b>0.00</b>	
* FY12-13 position count includes 10 Dispatchers and 1 Communications Supervisor for 1/4 of the fiscal year based on a proposal to contract dispatch services to the Seminole County Sheriff's Office effective January 8, 2013.							
<b>Recreation and Parks Department</b>							
<b><u>Administration and Maintenance</u></b>							
7200 Administration/Special Events	3.00	3.00	3.00	3.00	2.00	-1.00	<b>t</b>
7204 Athletic Field Maintenance	13.30	13.30	12.30	13.00	13.00	0.00	
7210 Recreation Facility Maintenance	3.55	3.80	2.80	3.88	4.00	0.12	<b>u</b>
1910 General Facility Maintenance	3.50	3.25	5.30	3.67	4.00	0.33	<b>v</b>
<b>Total: Administration and Maintenance</b>	<b>23.35</b>	<b>23.35</b>	<b>23.40</b>	<b>23.55</b>	<b>23.00</b>	<b>-0.55</b>	
<b><u>Recreation Programming</u></b>							
7201 Riverside Recreational Programs	3.55	3.55	3.55	4.30	5.55	1.25	<b>w</b>
7202 Athletic Programs (City Sponsored)	2.00	2.00	2.00	2.00	6.50	4.50	<b>x</b>
7203 Riverside Aquatics	2.25	2.25	2.25	0.00	0.00	0.00	
7206 Concessions	1.00	1.00	0.00	2.00	3.00	1.00	<b>y</b>
7207 Gymnasium and Fitness Center	5.00	5.00	5.30	5.30	0.00	-5.30	<b>z</b>
7208 Oviedo Boulevard Aquatics	1.25	1.25	1.25	4.00	4.50	0.50	<b>aa</b>
7209 Skateboard Park	2.50	2.50	2.50	1.75	0.00	-1.75	<b>bb</b>
7211 Special Events	0.00	0.00	0.00	0.00	2.00	2.00	<b>cc</b>
7212 Community Center	0.00	0.00	0.00	0.00	5.00	5.00	<b>dd</b>
<b>Total: Recreation Programming</b>	<b>17.55</b>	<b>17.55</b>	<b>16.85</b>	<b>19.35</b>	<b>26.55</b>	<b>7.20</b>	
<b>Total: Recreation and Parks Department</b>	<b>40.90</b>	<b>40.90</b>	<b>40.25</b>	<b>42.90</b>	<b>49.55</b>	<b>6.65</b>	
<b>Total: Full Time and Regular Part Time</b>	<b>267.09</b>	<b>260.93</b>	<b>259.83</b>	<b>267.23</b>	<b>278.10</b>	<b>10.87</b>	
<i>Other: Seasonal and Temporary Employees</i>	18.89	18.91	19.20	17.69	17.69	0.00	
<b>Total Positions</b>	<b>285.98</b>	<b>279.84</b>	<b>279.03</b>	<b>284.92</b>	<b>295.79</b>	<b>10.87</b>	
<b>Positions per 1,000 Population **</b>	<b>7.93</b>	<b>7.67</b>	<b>7.52</b>	<b>7.73</b>	<b>7.95</b>		
** Number of positions per 1,000 population excludes seasonal and temporary employees.							
<b>Oviedo Population</b>	<b>33,675</b>	<b>34,012</b>	<b>34,573</b>	<b>34,573</b>	<b>34,965</b>		

## Position Authorization Summary, cont'd



### FY 2014-15 Position Authorization Summary Details

- a. The City does not equate City Council members to FTE positions.
- b. The City Attorney is a contracted service and does not equate to an FTE position.
- c. Removed Assistant City Manager (-1 FTE)
- d. Increased Financial services manager by .01 so total FTE = 1. Increased a part time financial accountant by .2 FTE.
- e. Transferred .25 FTE of a Code Enforcement Specialist who worked PT at City Hall front desk back to Code Enforcement. Removed Community Relations Manager (-1 FTE)
- f. Realigned employees within the Development Services Department (2.0 FTE)
- g. Realigned employees within the Development Services Department (-1.0 FTE).
- h. Realigned employees within the Development Services Department (1 FTE).
- i. Realigned employees within the Development Services Department (-2.0 FTE).
- j. Added back .25 FTE for Code Enforcement Specialist who worked PT at City Hall front desk back to Code Enforcement (.25 FTE)
- k. Fleet maintenance moved from General Fund to Fund 504, an Internal Service Fund (3 FTE). Employees moved to dept/div 5104. Added a new Fleet Maintenance Mechanic (1 FTE).
- l. Fleet maintenance moved from General Fund to Fund 504, an Internal Service Fund. Employees moved to dept/div 5104 (-3 FTE).
- m. Realigned employees within the Public Works Department (.50 FTE)
- n. Realigned employees within the Public Works Department (-.25 FTE)
- o. Realigned employees within the Public Works Department (-.25 FTE). Added a Stormwater System Technician position (1 FTE).
- p. Increased Financial services manager (.01 FTE) so total FTE = 1. Add a new Customer Service Rep position (1 FTE).
- q. Added a Utility Technician position (1 FTE)
- r. Realigned employees within the Public Works Department (-1 FTE)
- s. Realigned employees within the Public Works Department (1 FTE). Added 2 new positions, Utility Equipment Operator and Maintenance Worker II (2 FTE).
- t. Realigned employees within the Recreation and Parks Department (-1 FTE)
- u. Part time Staff Assistant changed from 30 hours/week to full time. Staff Assistant is split 50% with 1910 (.12 FTE).
- v. Part time Building Custodian changed from 32 hours/week to full time (.20 FTE). Also increased Staff Assistant from 30 hours/week to full time. Staff Assistant is split 50% with 7210 (.13 FTE).
- w. Realigned employees within the Recreation and Parks Department (1.25 FTE).
- x. Realigned employees within the Recreation and Parks Department (4.3 FTE). 3 Recreation Aide Specialists changed from 30 hours/week to full time (.75 FTE). Used open position of .55 FTE to increase part time employees to full time (-.55 FTE).
- y. Realigned employees within the Recreation and Parks Department (.50 FTE). 2 Concession Coordinators changed from 30 hours/week to full time (.50 FTE).
- z. Division closed. FTE's were moved to other divisions within the Recreation and Parks Department (-5.3 FTE).
- aa. 2 Head Lifeguards changed from 30 hours/week to full time (.50 FTE).
- bb. Division closed. FTE's were moved to other divisions within the Recreation and Parks Department (-1.75 FTE).
- cc. Realigned employees within the Recreation and Parks Department (2.0 FTE)
- dd. Add 5 new positions for Oviedo on the Park (3 Maintenance Worker I, 1 Pool Maintenance Tech and 1 Building Custodian) (5 FTE).

**Composition of Personnel Costs: FY 2014-15 and 4 Prior Fiscal Years  
(All Funds Combined)**

	<u>Salary</u>	<u>FICA</u>	<u>Retirement/ Pension</u>	<u>Medical Insurance</u>	<u>Workers' Comp</u>	<u>Other Benefits</u>	<u>Total</u>
<b>FY 14-15 Proposed Budget</b>							
Cost	14,375,179	1,026,418	1,220,512	1,787,196	380,875	2,250	<b>\$ 18,792,430</b>
Cost per \$100 of Salary		7.14	8.49	12.43	2.65	0.02	30.73
Percent of Total	76.49%	5.46%	6.49%	9.51%	2.03%	0.01%	100.00%
Increase (Decrease) from PY	3.92%	6.84%	-8.82%	5.30%	10.80%	0.00%	
<b>FY 13-14 Adopted Budget</b>							
Cost	13,832,277	960,715	1,338,595	1,697,207	343,762	2,250	<b>\$ 18,174,806</b>
Cost per \$100 of Salary		6.95	9.68	12.27	2.49	0.02	31.39
Percent of Total	76.11%	5.29%	7.37%	9.34%	1.89%	0.01%	100.00%
<b>FY 12-13 Adopted Budget</b>							
Cost	13,831,144	905,860	1,294,231	1,689,411	301,620	12,150	<b>\$ 18,034,416</b>
Cost per \$100 of Salary		6.55	9.36	12.21	2.18	0.09	30.39
Percent of Total	76.69%	5.02%	7.18%	9.37%	1.67%	0.07%	100.00%
<b>FY 11-12 Adopted Budget</b>							
Cost	13,503,713	1,002,666	1,372,378	1,679,181	336,087	71,034	<b>\$ 17,965,059</b>
Cost per \$100 of Salary		7.43	10.16	12.43	2.49	0.53	33.04
Percent of Total	75.17%	5.58%	7.64%	9.35%	1.87%	0.40%	100.00%
<b>FY 10-11 Adopted Budget</b>							
Cost	13,820,635	1,014,777	1,255,811	1,737,750	289,610	95,565	<b>\$ 18,214,148</b>
Cost per \$100 of Salary		7.34	9.09	12.57	2.10	0.69	31.79
Percent of Total	75.88%	5.57%	6.89%	9.54%	1.59%	0.52%	100.00%

**FY 2014-15: Salary and Benefits as a % of Total Personnel Costs**

