

City of Oviedo

Annual Budget

FY 2011-12





The City of Oviedo

CITY OF OVIEDO
ANNUAL BUDGET
FOR THE 2011-12 FISCAL YEAR
OCTOBER 1, 2011 THROUGH
SEPTEMBER 30, 2012



CITY COUNCIL

DOMINIC PERSAMPIERE

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STEVE HENKEN

DEPUTY MAYOR

KEITH BRITTON

COUNCIL MEMBER

STEPHEN W. SCHENCK

COUNCIL MEMBER

CINDY DRAGO

COUNCIL MEMBER

Richard Gestrich

City Manager

Robert Bentkofsky

Assistant City Manager

Kathryn Breazeale

Budget Officer

Gail A Bigelow

Management Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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City of Oviedo

Florida

For the Fiscal Year Beginning

October 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a distinguished **Budget Presentation** award to **City of Oviedo, Florida** for its annual budget for the fiscal year beginning **October 1, 2010**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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The City of Oviedo



400 Alexandria Boulevard * Oviedo, Florida 32765

October 1, 2011

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

I am pleased to provide you with the FY 2011-12 Annual Budget as adopted by City Council at the final budget hearing on September 19, 2011. 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 related property tax revenues coupled with continued reductions in other non-ad valorem revenues. Since March 2010 when Council was presented with the budget outlook for FY 11-12 and the projected \$700,000 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 *for the 4th consecutive year* will result in a citywide **tax decrease of 6.9% below the rolled back tax rate of 5.222 mills**. The recommended millage rate would produce tax savings for about two-thirds of the City's residential taxpayers. For the single family homeowner, the average reduction in City property taxes will be approximately \$50. The other one-third of residential taxpayers - who will see a 1.5% 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 2010 that increases by 1.5% less the \$50,000 homestead exemption, the increase in City property taxes will be approximately \$16 in 2011. *Virtually all other commercial and other non-residential property owners will pay less in City property taxes at the proposed tax rate.*

The General Fund budget of \$23,353,462 is \$362,000 or 1.5% less than the adopted FY 10-11 budget. As Council is aware, the lower budget and related budget reduction measures are in response to the projected \$700,000 budget shortfall that resulted from lower property tax revenue of \$443,000 coupled with declines in various non-ad valorem revenues of \$235,000. With the exception of modest increases projected for the Half Cent Sales Tax, State Revenue Sharing and EMS Transport Fees, virtually all other revenue sources are either flat or declining. Meanwhile, the budget must allow for higher fixed costs such as the required contributions to the Police and Fire pensions, Fire overtime and higher costs for fuel and electricity.

Based on the financial trends projections provided to City Council on March 14, 2011, the budget shortfall at that time was projected at \$700,000. Consequently, I required all Departments to submit "decreased or alternative service level" proposals that continued a process started in FY 08-09. This process resulted in the City "taking stock" of all existing services and to propose reductions, consolidation of services or positions and potential outsourcing of existing services. I believe the continuation of 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 or less" than the adopted FY 10-11 budget (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 \$131,000** (excluding the half-year payment for contract dispatch services of \$160,477) **in virtually all operating expense line items except for electricity and fuel.**

The alternative service level reduction measures listed below were presented to City Council and discussed as part of the June 27th and August 3rd budget workshops. With the exception of the Fire Department overtime and adding 3 full time firefighter “overhires” to control overtime costs, the other budget reduction measures summarized below have a total savings estimated at \$319,000:

Restructuring Crews in Streets and Stormwater Maintenance

The restructuring results in General Fund savings of approximately \$98,000 and would eliminate a Crew Leader in Streets (and a Heavy Equipment Operator in Stormwater) and also reallocate a portion of the time of 1 Crew Leader, 3 Maintenance Workers and 2 Heavy Equipment Operators to Stormwater Maintenance. The affected positions would be allocated 25% to Streets Maintenance and 75% to Stormwater Maintenance. The maintenance crews in both maintenance operations would be cross-trained as needed so all employees could perform both streets and stormwater maintenance tasks. The restructuring will result in the elimination of two (2) existing full time positions being eliminated from the work force (although one of the affected employees will be transferred to a vacant crew leader position).

Police Department - Restructuring of Lieutenants and Patrol Supervision

The restructuring affects supervision in the Patrol Division by relying on 3 Lieutenants overseeing Patrol and Traffic rather than 5 Lieutenants. More specifically, the reorganization eliminates one (1) vacant Lieutenant position and applies those savings to fill a Police Officer position in order to retain the current level of sworn officers. The remaining (existing) Lieutenant will be transferred to the Training Division. The other feature of the reorganization is to transition all Corporals to the rank of Sergeant, which is considered a more recognizable title as a supervisory rank in municipal police departments. The transitioning from the rank of Corporal to the rank of Sergeant will allow the Sergeant to be more identifiable as a level of supervision when dealing with the public, other agencies and within the Department.

Police Department - Consolidation of Dispatch Services

When the budget was adopted, City Council deferred its decision about dispatch consolidation with the Seminole County Sheriff. Nonetheless, the FY 11-12 adopted budget was based on the mid-year transfer of dispatch services to the Seminole County Sheriff. Consequently, for at least the first half of FY 11-12 (through March 31, 2012) the City's current in-house communications operation will continue (as of the writing of this transmittal letter, it appears that the mid-year consolidation will not occur). The annualized payment to the Sheriff for contracted services would be \$320,953 or \$160,477 if the contract became effective April 1, 2012. The proposed contract with the Sheriff would allow for the transfer of 8 of the City's 10 dispatchers to the Sheriff's Department without any reduction in pay or lapse in benefits or seniority (i.e. years of service with the City will be maintained). If approved, the proposed contract with the Sheriff would result in an annualized savings of approximately \$295,000 with any FY 11-12 savings dependent on if and when implementation occurs.

Fire Department - Firefighter “Overhires”

The FY 12 budget includes \$166,000 to hire 3 full time firefighter “overhires” in an effort to reduce overtime costs. If overhires were not utilized, total overtime would be budgeted at \$550,000 for FY 11-12 (of this amount approximately \$194,000 is mandatory overtime based on Fair Labor Standards requirements with the balance being discretionary overtime necessary to maintain staffing levels). The FY 11 overtime budget of \$317,000 was based on an "adaptive response" method that was not implemented following adoption of the budget last September. Consequently, FY 11 overtime costs are estimated at \$550,000 to \$575,000. By utilizing full time overhires, the total FY 12 overtime budget would be reduced by \$175,000 (from \$550,000 to \$375,000). Another benefit of using full time firefighters is the ability to place a 3rd rescue unit in service for approximately 20 more days or shifts, which will also generate additional transport revenue estimated at \$31,000. Net of the \$166,000 cost for the 3 full time firefighters, the combined savings and revenue impact is estimated at \$59,000.

The following “budget highlights” provides a concise summary of the FY 11-12 adopted budget:

- ❖ The General Fund property tax rate for FY 11-12 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 5.222 mills. The tax rate for the General Obligation Bond of .3071 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 11-12 is 5.1697 mills vs. 5.1536 mills in FY 10-11.
- ❖ For the single family homeowner, the average reduction in City property taxes will be approximately \$50. The property owner with a \$175,000 home adjusted for the 1.5% Save Our Homes inflation adjustment and the \$50,000 homestead exemption would pay approximately \$16 more in CITY property taxes. Approximately one-third of residential property owners fall into this category.
- ❖ Excluding new construction of \$30.2 million, the City’s tax base declined by \$133 million or 7%, which was due to the decline in market values. Some of this decrease was offset by the 1.5% Save Our Homes inflation adjustment for approximately half of all residential property owners.
- ❖ The total proposed General Fund budget is \$23,353,462, which is \$362,000 or 1.5% less than the FY 10-11 adopted budget of \$23,715,047.
- ❖ **General Fund operating revenues** (excluding transfers and fund balance) are **\$627,000 or 2.9% lower than FY 10-11**. Of this amount, \$443,000 is due to lower property tax revenue and \$184,000 is related to lower non-ad valorem revenues. Increased transfers from several funds that are used to offset General Fund costs are higher by \$272,000. The higher transfer amounts are found in the Water/Wastewater Operating Fund (+\$200,000), Building Services Fund (+\$28,000), Local Option Gas Tax Fund (+\$25,000) and the Solid Waste Fund (+\$30,000 - recycling revenue). The fund balance appropriation of \$193,000 is \$21,000 less than the amount appropriated in the FY 11 adopted budget.
- ❖ **General Fund expenditures are \$362,000 or 1.5% lower than FY 10-11**. *The major increases include* higher City contributions for the Police and Fire pensions, a 2% wage adjustment for General Employees effective April 1, 2012, the addition of a temporary Planner to rewrite the Land Development Code, higher Fire Department overtime (\$317,000 in FY 11 based on the adaptive response model vs. \$375,000 with the 3 full time firefighter “overhires”). *The major decreases include* the budget reduction measures outlined above, operating expense reductions of \$131,000, the 5% decrease in health insurance premiums and other personnel cost reductions such as the elimination of a vacant Fire Inspector position, recalculation of Police holiday pay and reallocation of engineering staff to the Stormwater Utility Fund.
- ❖ Excluding the impact of the Police Dispatch consolidation, the size of the City workforce for FY 11-12 with 266 authorized positions is essentially unchanged from the prior year. The workforce (both full time and seasonal) has been reduced by 70 positions since FY 06-07 and is at the same level for regular full time and part time positions as in FY 03-04.
- ❖ The FY 11-12 total payroll (salaries and benefits) for all operating funds of \$17,941,000 is \$248,000 or 1.4% less than the total adopted payroll for FY 10-11. The lower payroll includes the higher City contributions for the Police and Fire pensions and higher Fire Department overtime and *funding for a 2% wage increase for Police bargaining unit members and General Employees that would be granted at mid-year*.
- ❖ The total proposed budget for all City funds combined of \$64.2 million (exclusive of inter-fund transfers and internal service operations) is \$1.3 million or 2% less than the FY 10-11 total adopted budget. The decrease is due mainly to lower appropriations for capital improvements as projects reached completion in FY 10-11.

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 the City’s workforce and total payroll, the Water/Wastewater Operating Fund, the Capital Improvements Program and several other funds.

Tax Base Summary

Based on the Certification of Taxable Value provided by the Seminole County Property Appraiser on June 20, 2011, the City's tax base decreased by \$103 million or 5.3% compared to last year as shown in the graphic below.

Excluding \$30.2 million of new construction, the reassessment of existing real properties declined by \$133 million or 6.9% compared to the 2010 real property base. The 2011 gross taxable value of \$1,835,024,210 is only \$130 million higher than the GTV in tax year 2005 (FY 05-06).

The decline in values between 2010 and 2011 is reflected below for the major categories of real property. *Inclusive of new construction valued at \$30.2 million*, the total real property base declined \$70.7 million or 3.9%.

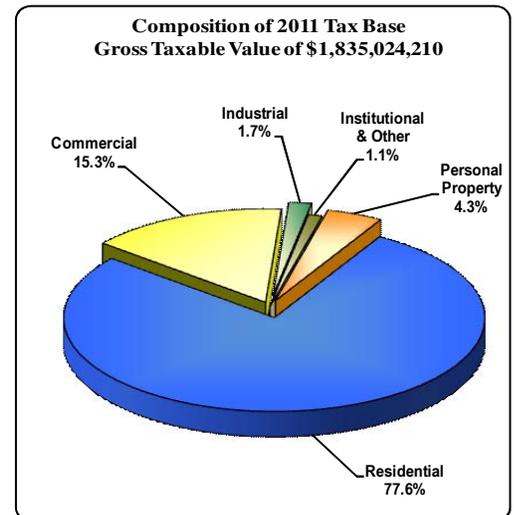
<u>Real Property Category</u>	<u>2011 Taxable Value</u>	<u>2010 Taxable Value</u>	<u>% Change</u>
Residential	1,423,788,263	1,468,288,711	-3.0%
Commercial	280,200,984	301,646,434	-7.1%
Industrial	31,955,769	32,215,660	-9.3%
Institutional/Other	<u>19,854,101</u>	<u>21,361,189</u>	-7.1%
TOTAL*	1,755,799,117	1,826,511,994	-3.9%

*excludes value of personal property

A summary of the changes in the entire tax base between 2011 and 2010 is depicted below:

SUMMARY OF TAX BASE DATA FOR 2011 (FY 2011-12)

2010 Final Gross Taxable Value	\$1,938,260,572	
	Change In	%
	<u>Taxable Value</u>	<u>Change</u>
New Construction	30,235,479	1.56%
Re-assessment of Existing Properties	(100,948,356)	-5.21%
Personal Property	(32,523,485)	-1.68%
Tax Base Net Decrease	(\$103,236,362)	-5.33%
2011 Gross Taxable Value	\$1,835,024,210	



Note: percent change in reassessment of existing properties is calculated against 2010 gross taxable value including both real and personal property.

GENERAL FUND REVENUES

Total General Fund revenues for FY 11-12 (excluding transfers and fund balance) declined \$627,000 or 2.9%. Of this amount, \$443,000 is due to lower property tax revenue and \$184,000 is due to lower non-ad valorem revenues. This decline was offset with higher transfer amounts from the Water/Wastewater Operating Fund (+\$200,000), Local Option Gas Tax Fund (+\$25,000) and the Solid Waste Fund (+\$30,000 from recycling revenue) and the Building Services Fund (+\$28,000). The net result of these changes is available revenue estimated at \$23,160,295 to support General Fund expenditures. Appropriated fund balance of \$193,167 that is less than 1% of the FY 12 budget is being appropriated to balance the total budget of \$23,353,462.

Property Taxes (General Fund)

At the recommended millage rate of 4.8626 mills, the City would budget \$8,566,069 in property taxes to support General Fund operations - a reduction in property tax revenue of \$432,992 compared to the FY 10-11 budget.

- FY 11-12 proposed budget: **\$8,566,069** - at 4.8626 millage rate
- FY 10-11 adopted budget: **\$8,999,061** - at 4.8626 millage rate

Non-Property Tax Revenues

Total non-ad valorem revenues of \$12.6 million reflect a net decrease of approximately \$184,000 or 1.4% measured against the FY 10-11 non ad valorem base of \$12.84 million. Leading the most significant declines are Electric Franchise Fees and Utility Taxes (-\$354,000) and Communications Utility Taxes (-\$181,000). These declines were partially offset with increased Water Utility Taxes (+\$134,000) that are tracking higher water and reclaimed revenues. The net reduction for all Utility Tax and Franchise Fee revenues is compared to the FY 11 adopted budget is \$428,000 or 5.7%. Other than Water Utility Taxes, the only significant revenue increases is State Revenue Sharing (+\$101,000), the State-Shared Half Cent Sales Tax (+\$39,000) and EMS Transport Fees (+\$123,000).

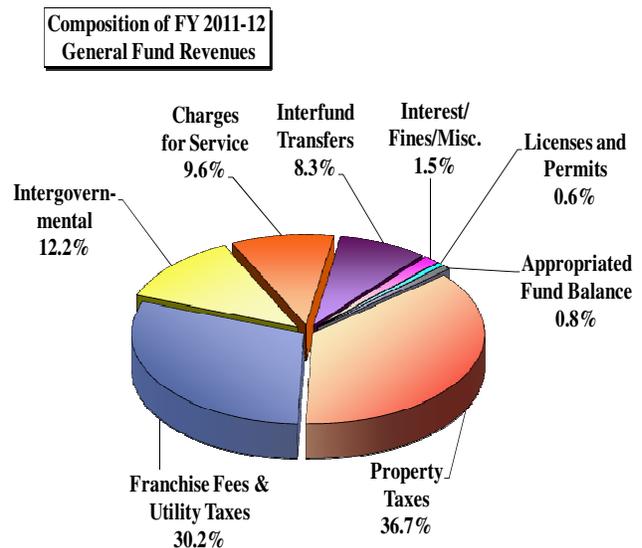
As reflected in the pie chart below, 2/3 or \$15.6 million of the \$23.35 million General Fund budget consists of property taxes, utility taxes and franchise fees.

Support from Other Funds (Transfers)

Support from other Funds is set at \$1.94 million or 8.3% of all General Fund revenues. This amount is up by \$286,000 of which \$200,000 is from the Water/Wastewater Operating Fund (total transfer amount of \$1,174,000). The transfer from the Building Services Fund is set at \$150,000, which represents the City’s 23% revenue share of Building Services revenues net of miscellaneous operating expenses.

Fund Balance Appropriation

There is a appropriation of fund balance in the amount of \$193,167 that supports recurring expenses and is equal to .08% of the General Fund budget. This appropriation is well within the 3% maximum set forth in financial policies.



GENERAL FUND EXPENDITURES

As previously discussed, the FY 11-12 proposed General Fund Budget of \$23,353,462 is approximately **\$362,000 or 1.5% less** than the FY 10-11 adopted budget. The net decrease is mostly related to lower payroll costs as the General Fund payroll (salaries and benefits) declined \$342,000 or 2.2%. A more detailed listing of the budget changes can be summarized as follows:

• Savings from Alternative Service Level Measures	\$ (319,000)
• Operating Expense Reductions (excludes \$160,477 for Dispatch contract)	(131,000)
• Transfer to Medical Insurance Fund	(88,000)
• Reallocation of Public Works staff to Stormwater Utility Fund	(83,000)
• 5% decrease in Health Insurance Premiums	(70,000)
• Elimination of Vacant Fire Inspector Position	(54,000)
• Recalculation of Police Holiday Pay	(51,000)
• Elimination of vacant Engineering Manager position	(45,000)
• Part Time and Seasonal Labor Costs	<u>(18,000)</u>
Sub-Total: Budget Reductions	\$(859,000)
• Fire Dept. Overtime and Firefighter “Overhires”	230,000
• City Contributions to Police & Fire Pensions	90,000
• 2% Wage Increase (Police & General Employees)	72,000
• Health Insurance Elections and Misc. Payroll Changes	38,000
• Transfer to Lease Financing & Debt Service Funds	40,000
• Temporary Planner for LDC Rewrite	<u>27,000</u>
Sub-Total: Budget Increases	\$ 497,000
 Net Expenditure Decrease	 \$(362,000)

A comparison of the FY 11-12 and FY 10-11 budgets by major expense category is depicted below:

	FY 2010-11	Percent of	FY 2011-12	Percent of
	Adopted	Total	Adopted	Total
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Personal Services	\$15,878,948	67.0%	\$15,536,620	66.53%
Operating Expenses	5,370,784	22.6%	5,402,958	23.14%
Vehicle Replacement Contribution	<u>330,172</u>	<u>1.4%</u>	<u>332,438</u>	<u>1.42%</u>
Sub-Total: Department Operations	\$21,579,904	91.0%	\$21,272,016	91.1%
 Debt Service (transfer to Sinking Funds)	\$1,408,137	5.9%	\$1,416,629	6.07%
Other Interfund Transfers*	714,006	3.0%	654,817	2.80%
Reserve for Contingency	0	0.0%	0	0.0%
Contributions (to non-profit & other agencies)	<u>13,000</u>	<u>0.1%</u>	<u>10,000</u>	<u>0.04%</u>
Sub-Total: Non-Departmental	\$2,135,143	9.0%	\$2,081,446	8.9%
 TOTAL EXPENDITURES	 \$23,715,047	 100.0%	 \$23,353,462	 100.0%

Note: FY 11-12 operating expenses include half-year payment of \$160,477 to Seminole County Sheriff for Police dispatch services.

*Other Interfund Transfers category includes transfers to Health Insurance, Lease Financing and Stormwater Utility Funds.

More detailed explanations of operating budget changes for each department and program can be found under the “budget highlights” section of each program’s Expenditure and Staffing Summary (within the operating budget detail section of the budget document).

Debt Service and Lease Financing Support

Debt service expenses are down by \$30,000 due to the lower principal amount for the 2011 equipment lease, which now excludes debt service for the jet-vacuum machine that was purchased in FY 10-11 from Stormwater Utility reserves. The General Fund share of debt service costs is approximately \$1,617,000 or 6.9% of the FY 11-12 proposed 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 \$1.6 million 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 \$2.32 million for FY 11-12.

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, 2010, the General Fund reserve was \$3,769,456 or approximately 15.9% of FY 10-11 General Fund budget. FY 10-11 year-end projections indicate that the undesignated fund balance will decline to 15% as expenses are projected to exceed revenues by approximately \$285,000. To the extent that year-end expenses exceed revenues by more than this amount, the ending fund balance will fall below 15%.

Changes in the City Workforce and Total Payroll

Excluding the staffing reduction associated with the proposed Police dispatching consolidation, the total number of authorized full and regular part time positions for FY 11-12 is set at 266, which is essentially the same as in FY 10-11. **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 70 positions or more than 20%.** Contributing to this reduction is the contracting of Building Services and Grounds/Right-of-Way Mowing that occurred last year. The seasonal workforce that is budgeted at 19 full time equivalent positions has also declined by 10 full time equivalents since FY 06-07.

The citywide payroll of \$18 million for all operating funds combined is down by \$228,000 or 1.25%. The decline reflects the workforce and other personnel reductions described herein including the proposal to contract with the Seminole County Sheriff for Police dispatch services at mid-year. The decrease is net of the 2% wage increase for Police bargaining unit members and General Employees (scheduled at mid-year), higher City contributions for the Police and Fire pensions and higher Fire Department overtime that has been contained by the addition of three (3) full time Firefighter "overhires".

Total Benefits (Payroll Matching Costs and Health Insurance)

- **Health Insurance:** Health insurance premiums established by the City through its self-insurance plan for all coverage types will decrease by 5% effective October 1, 2011. The cost of single (employee) coverage will decline from \$6,397 to \$6,077. This premium decrease coupled with proposed workforce reductions and changes based on the August open enrollment have lowered total FY 12 health insurance costs by \$112,000 to \$1,592,000 of which \$1,434,000 is the cost for single coverage paid by the City on behalf of City employees. The balance or \$158,000 reflects the City's 35% cost share for dependent health insurance costs based on the current mix of dependent coverages elected by City employees.
- **City Pension Contributions:** Total pension contributions budgeted by the City for FY 11-12 is set at \$1,361,000, an increase of \$100,000 compared to FY 10-11. The increase is being driven by higher City contributions to the Police and Fire pensions with the Police contribution increasing from 13.96% to 16.68% of payroll and Fire increasing from 17.1% to 17.6% of payroll.
- **Worker's Compensation:** The City will benefit from lower Worker's Compensation costs due to the City's continued low claims trend. Total workers' compensation costs based on the FY 11-12 insurance renewal through Public Risk Management is \$335,631 compared to \$354,533 for FY 10-11.

WATER AND WASTEWATER OPERATIONS

Revenues

The revenue outlook for FY 10-11, which serves as the basis for FY 11-12 budget estimates, reflects increased water production of almost 8% during the 12 month period of September through August compared to the same period of the prior year. Consequently, water revenues are projected at 7.5% above FY 11 budget estimates whereas sewer revenue for the current year is estimated at 3.7% above the FY 11 budget. The increased consumption and production is attributed to elimination of bottlenecks during peak demand periods that resulted from conversion of a raw water main to a potable main, thereby increasing service capacity from the Mitchell Hammock Plant. In addition, installation of radio read meters throughout most of the City's sewer service area has resulted in more accurate consumption readings. Reclaimed water revenues are also performing significantly better than projections as the impact of the reuse interconnect between the City's original reuse system and the Alafaya system were completed last year, which increased reuse availability. Coupled with the reuse irrigation schedule being increased to 3 days per week in January, average daily consumption has increased from 1.2 MGD (million gallons per day) to 1.6 MGD. These factors have driven FY 11 reclaimed water revenues to an estimated \$932,000.

Total operating revenues for FY 11-12 are estimated at \$13.15 million compared to the FY 11 budget level of \$12 million and the projection for the current fiscal year of \$13 million. Of the \$13.15 million in FY 12 operating revenues, \$12 million is comprised of water, sewer and reclaimed revenues that include a 2% increase over FY 11 revenue estimates. *If these projections materialize, FY 11-12 revenues would exceed expenditures by \$1,247,000.*

The FY 11-12 budget contains on no utility rate increase or indexing of rates for the change in the Consumer Price Index given the Utility's strong financial position at this time. The City's rate consultant, PRMG is currently under contract to conduct a rate analysis to review and update as necessary the prior financial analysis conducted during the Alafaya Utilities due diligence (acquisition) process to determine if rate adjustments are warranted in future years through 2015.

Expenditures

The total budget for Water and Wastewater operations (Water Production and Distribution, Wastewater and Reclaimed Water, Administration and Utility Billing/Customer Service) is set at \$5,743,000, which is \$119,000 or 2.1% higher than the FY 10-11 adopted budget. Other FY 12 budget changes can be summarized as follows:

- **Personnel costs** (i.e. salaries and benefits) of \$1,874,000 are up by \$55,000 or 3% compared to FY 10-11 due to the addition of a Financial Accountant who was hired in FY 11 to handle the City's utility billing lien program and related utility billing issues. Other personnel changes include elimination of a vacant Lead Plant Operator at the Alafaya Plant in favor of transferring the existing Lead Plant Operator from Water Production (this change was made at the start of FY 11) and adding a Utility Technician that will allow the City to assume transporting of sludge in place of contracting this function (a contractor will still be retained to dispose of sludge).
- **Operating costs** of \$3.76 million are \$59,000 or 1.6% higher than the FY 11 adopted budget due to several budget and operational changes. Higher costs for purchased sewer and reclaimed from Seminole County have been offset with lower electric utility and sludge hauling costs at the Alafaya Wastewater Plant as the City would assume transporting of sludge in place of contracting this function (a contractor will still be retained to dispose of sludge). The cost savings compared with the current contract for both transport and disposal services are estimated at \$21,000.

Transfers to the Utility Debt Service Fund are up by \$713,000 due to the higher debt service payments on the 2010 Utility Revenue Bonds (+\$435,000) and shifting payment for the 2007 Utility Revenue Bonds (+\$275,000) from the Water and Wastewater Impact Fee Funds. The transfer to the General Fund of \$1,174,193 was increased by \$200,000 and includes indirect costs of \$790,000, payment in lieu of taxes of \$104,000 and \$280,000 for the equivalent 6% sewer franchise fee that was paid to the City when the Alafaya Utility was privately owned. The transfer to the Utility Renewal and Replacement Fund was increased by \$218,000 (total transfer amount of \$615,453), which is equivalent to 5% of FY 11 projected revenues.

Cash Reserves (Utility Operating Fund)

Based on preliminary revenue and expenditure estimates, the projected cash position at September 30, 2011 is projected at \$4.17 million, which is equal to approximately 144 days of operating and debt service expenses or a 39% reserve. This cash reserve level compares favorably to the 90 day or 25% minimum requirement as required by City financial policy. Nonetheless, as reclaimed water becomes more prevalent in future years, potable water consumption and related revenues are expected to decrease. This circumstance will be evaluated as part of the updated rate analysis to determine the impact on cash reserves and debt service coverage in future years. At September 30, 2010, debt service coverage factor was 2.34 - in other words net utility revenues were more than twice the total debt service requirement, which compares favorably to the 1.1 minimum requirement.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

The 5 Year Capital Improvements Program was reviewed by City Council on June 27, 2011 and serves as a blueprint for future capital improvements over the next five year period. The total funding commitment appropriated for FY 11-12 from various dedicated funding sources for capital improvements is approximately \$14.4 million (including \$1.7 million to complete four carryover projects from FY 10-11). Of this amount, \$5 million is related to right of way acquisition for the SR426 realignment and intersection improvements at SR 434. Other significant projects scheduled for FY 11-12 include:

- ✓ Resurfacing 6.2 miles of City-maintained roads.
- ✓ Tank rehabilitation and reclaimed filtration at the Alafaya Wastewater Treatment Plant.
- ✓ Odor control improvements at the Alafaya Plant and completion of radio read meter installations.
- ✓ Site analysis and initial design of a new Police Headquarters facility.
- ✓ Construction a reclaimed water distribution system in Twin Rivers Phase I and Big Oaks.
- ✓ Construction of the Aulin Avenue and McKinnon Avenue south stormwater improvements.
- ✓ Construction of sidewalk and drainage improvements in the Washington Heights/Johnson Hill neighborhood (i.e. Jackson Heights Middle School vicinity).

OTHER FUNDS

Economic Development (\$340,188 total budget)

With most of the one-time tasks related to the ED Strategic Plan completed, the proposed \$67,000 contract with Land Design Innovations (LDI) will focus on working with the Oviedo-Winter Springs Business Advocacy Group, business recruitment and retention and development of Seminole Way. Other contractual expenses for FY 11-12 include \$250,000 that is set aside for economic development incentives and impact fee assistance and \$12,000 for grants research and preparing grant submissions.

Building Services (\$781,910 total budget)

FY 10-11 was 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 \$28,641 for FY 12. FY 11-12 revenues are based at the same level projected for the current fiscal year excluding revenues derived from the Covington Club multifamily project or \$781,910. The City's revenue share for FY 11-12 is estimated at \$175,000, which includes one-time revenue of \$2,000 per month or \$24,000 contributed by the contractor as a contract cost reduction. This will allow for a transfer to the General Fund of approximately \$150,000 if revenue estimates are accurate.

Stormwater Utility (\$2,801,787 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 11-12 budget will also be supported by \$1,230,000 of fund balance (appropriation of reserves), which is required to fund planned capital improvements.

Of the FY 12 total budget of \$2,802,000, approximately \$972,000 is dedicated to maintenance operations and street sweeping and \$153,000 is for administration and inspections. The balance of \$1,453,000 is dedicated to drainage capital improvements and \$223,000 is appropriated for transfers to the General Fund, Health Insurance Fund and Technology Improvements Fund.

Fund balance will decline to approximately \$100,000 by the end of FY 11-12 with the completion of the Aulin Avenue and McKinnon Avenue South drainage projects. Consequently, the pace of Master Plan improvements will slow unless adjustments to the stormwater utility fee are made.

Summary Comments

As adopted, I believe that the FY 2011-12 Budget addresses several important City Council goals and priorities:

- **Providing tax relief to most Oviedo taxpayers by maintaining the tax rate at 4.8626 mills or 7% below the rolled back tax rate of 5.222 mills.**
- **Maintaining public trust as measured by the 66% “excellent/good” rating received from citizens in response to the question regarding the value of services for the taxes paid to the City (2011 National Citizen Survey).**
- **Maintaining the City’s strong financial position as measured by the projected 15% reserve level in the General Fund and the projected 39% 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 the workforce reductions of the past three years.**
- **Continuing to make a substantial investment 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 3 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 continue to face similar - but hopefully less severe challenges in 2012 as the economy slowly improves.

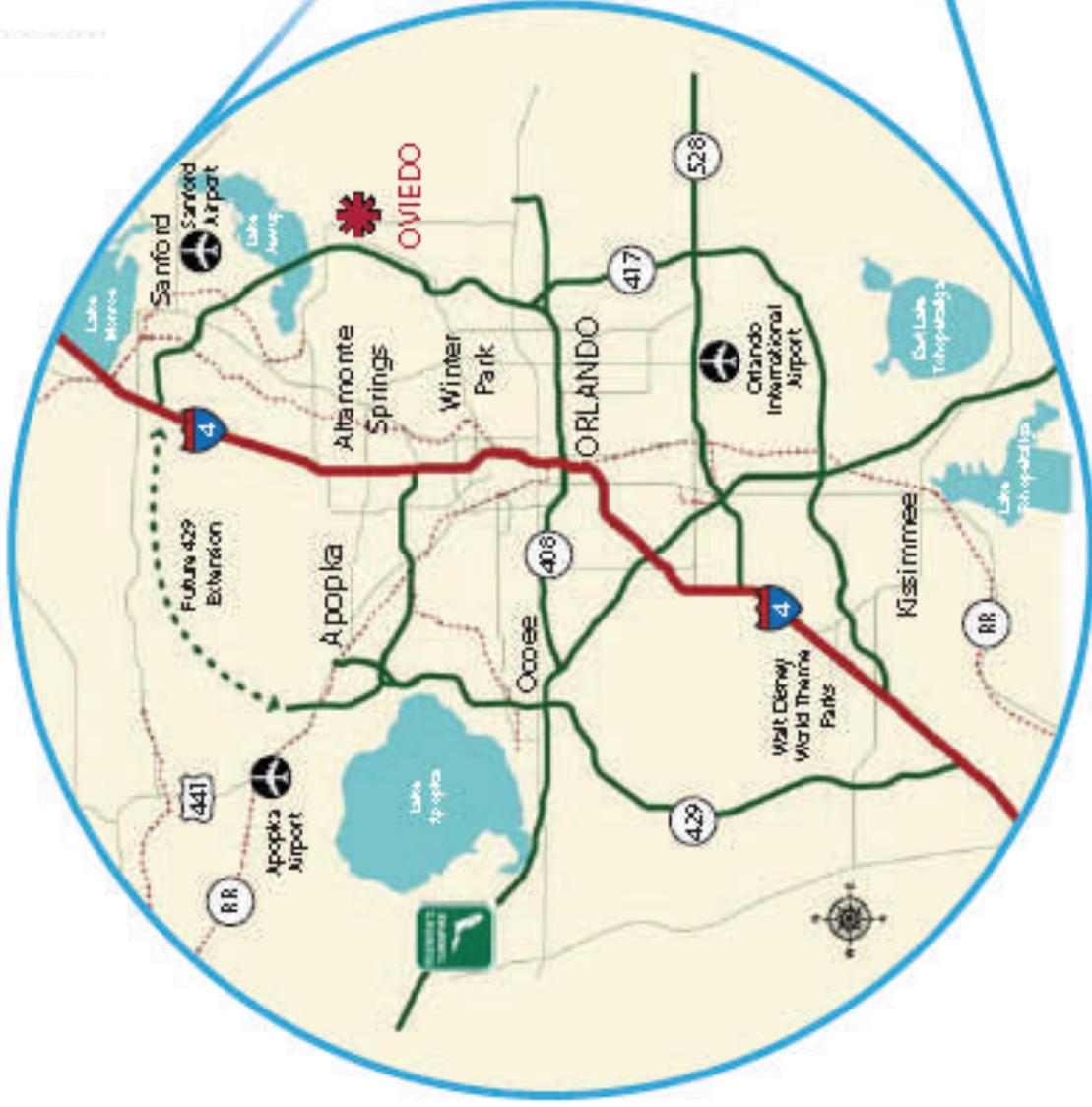
I would like to thank the City’s many valuable and quality employees whose daily work is the key ingredient to providing quality municipal services as reflected in the positive results from the 2011 National Citizen Survey. As well, I would like to thank the City’s Department Directors and staff for their efforts in preparing their respective budgets under difficult economic conditions. I would also like to recognize Bob Bentkofsky, Assistant City Manager, Kathryn Breazeale, Budget Officer and Gail Bigelow, Management Analyst for their untiring efforts in developing a quality budget document that was recently recognized for the sixth consecutive year by the Government Finance Officers Association (GFOA) for the Distinguished Budget Presentation Award (FY 2010-11 budget document).

Respectfully submitted



Richard Gestrich,
City Manager

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City of Oviedo



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



Frontier Town to BOOMTOWN!

Oviedo's history is the fascinating frontier history of Central Florida. During and after the Civil War period (1861-1869) settlers to the area homesteaded or bought land in the "Lake Jesup community". Oviedo was first settled mainly because of its accessibility to Lake Jesup via a landing at Solary's Wharf. The City received its name "Oviedo" in 1879 after the city in northern Spain, from the postmaster of the new post office, Andrew Aulin, a Swedish immigrant. The City began to grow its agricultural roots in the late 1800's with the establishment of citrus farms and flower nurseries. Notable horticulturists and agricultural businessmen having called Oviedo home include Theodore L. Mead (1886), namesake of Mead Gardens located in Winter Park, and Steen Nelson, founder of Nelson and Company, whose steel water-tower is still a local landmark in downtown Oviedo. A disastrous freeze in 1895 wiped out the citrus industry and prompted the development of the celery and vegetable industry. Celery grew well in Oviedo's mucky, rich topsoil and became Oviedo's primary crop and was shipped to all parts of the United States. Despite the uncertain climate, many citrus growers replanted their citrus groves. The popular Temple Orange was developed in Oviedo in the early 1900's. In 1914 a large fire caused by one of the gas-lit lamps that lined Broadway St. set ablaze all six of Oviedo's downtown buildings, destroying four of the six buildings. In 1925 the City of Oviedo was chartered by the Florida State Legislature and incorporated. During World War II, the citrus and celery industry in Oviedo flourished and contributed to an unprecedented growth and development in the area.

In 1963 nearby Florida Technological University was opened, now known as the University of Central Florida (UCF), the nation's fifth largest university (53,000+ students) and one of the country's top research universities. UCF is home to the Center for Research Optics and Lasers, (CREOL), the National Simulation Center (NSC) the Institute for Simulation and Training (IST) and the College of Film and Digital Media.

Seminole State College (SSC) of Florida, with four (4) Seminole County campuses is a full-service education provider, offering four-year degrees and two-year college-credit de-

grees. The Oviedo campus opened in January 2001, with a complement of college-credit, technical, continuing education and personal enrichment class offerings.

Also contributing to Oviedo's nascent technology clusters are the region's space related industries, missile and defense industries and the region's entertainment, computer simulation and digital media industries. Local technology-based employers of Oviedo residents include Florida's Space Coast's Kennedy Space Center and its related industries, Lockheed Martin, and the National Center for Simulation.

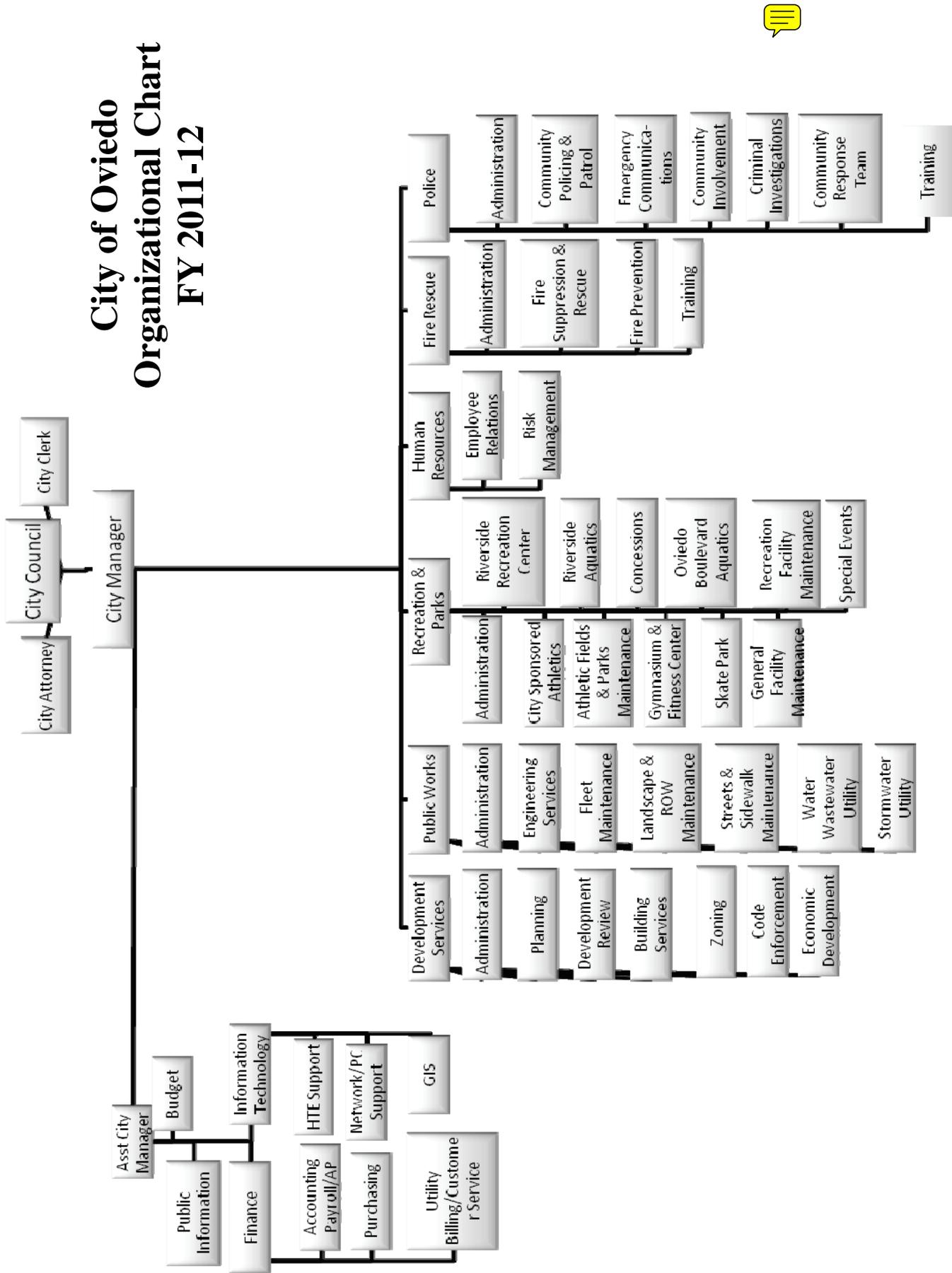
Located a stride Central Florida's newest high-technology corridor, SeminoleWAY, the City of Oviedo is positioned for dynamic business growth and success. SeminoleWay, a high-tech corridor along SR 417, is the northern portion of Orange County's Innovation Way, links both Orlando and Orlando-Sanford International Airports, the University of Central Florida, Orange County's new "Medical City" at Lake Nona, Seminole State College and the Kennedy Space Center. These key components contribute to the burgeoning simulation, digital media, medical sciences and photonic industry clusters growing in the Oviedo area. The demographics of the communities along SeminoleWAY show a region with the key components possessed by established technology centers. The SeminoleWay area already possesses similar concentrations of advanced degree residents and professionals, clusters of technology-oriented companies and the higher education and research facilities found in 'technology centers', such as Tempe, Arizona, San Diego, California and Austin, Texas.

Oviedo's more traditional business community includes robust retail, finance, real estate and insurance sectors. These provide additional employment opportunities and the daily services and products utilized by residents, businesses and visitors. Whether you are a Fortune 500 corporation, technology start-up or a "home-based" business, Oviedo is fertile-ground to start, relocate or grow your business.

Source: Oviedo Historical Society, 2009, www.oviedohs.com



City of Oviedo Organizational Chart FY 2011-12



Strategic Plan 2011 City of Oviedo



Mission

Provide a high quality of life to our community through accessible and sustainable services

Strategic Focus Area: Natural and Built Systems

End Result: Ensure that the natural and built environment of Oviedo is healthy and sustainable

Goals

- Sustain programs and efforts to conserve natural resources
- Ensure that the infrastructure meets the capacity needs of the City by:
 - Developing infrastructure that enables quality /smart growth
 - Eliminating existing infrastructure deficits
- Ensure that new development or redevelopment is done in a sustainable manner
- Maintain public health protections

Strategies & Objectives

- Optimize water conservation usage rates
- Maintain and enhance stormwater management
 - Maintain FEMA CRS rating
 - Develop programs to implement master plan
- Maintain highest water quality standards
 - Develop alternative water supply
 - Develop regional funding system
 - Develop distribution system
 - Enhance Oviedo H2O program, i.e. Florida Friendly landscaping
- Enhance sewer system distribution
 - Develop sewer access through-out the City
- Continue and strengthen environmental protection measures and programs
- Promote energy conservation practices
 - Construct or modify city facilities to sustainable standards as high as feasible
- Continue and enhance solid waste recycling
 - Expand recycling participation particularly in commercial and multi-family areas
 - Progress to single stream recycling
- Modify land development regulations to facilitate redevelopment
- Maintain river buffers and natural lands and conservation areas

Strategic Focus Area: Mobility and Transportation

End Result: A transportation system that will foster economic development, responsible energy use and environmental protection, and health and safety of residents while increasing the ability of people to move around the City.

Goals

- Continue implementing transportation master plan
- Promote connections to regional multi-modal systems with particular emphasis on:
 - Promotion and expansion of the Flex area (Pick-up line)

Strategies

- Widen SR 426
- Widen SR 419
- Widen SR 434
- Support construction of McCullough Bridge
- Increase walking and biking options
- Review development regulations to serve the goals of this SFA
- Continue to implement strategies identified in the Transportation Master Plan
- Continue to execute strategies to reduce traffic crashes
- Conduct public education on transportation alternatives
- Develop connectivity for all types of vehicles
- Enhance transit options
- Develop intelligent street system with traffic operation center to reprogram signals
- Support rail service for commuters

Strategic Focus Area: Economic Vitality and Development

End Result: A diverse and strong local economy that brings good jobs and profitable businesses while contributing to the economic health of the City.

Goals

- Promote diversification of the local economy
- Continue to execute the strategic economic development plan with continued emphasis on regional efforts
- Foster redevelopment of business and commercial areas

Strategies & Objectives

- Enhance partnerships with UCF/SSCF
- Promote and champion Seminole Way
- Support development of hospital and related health care/life sciences businesses
- Form partnerships with new management of Oviedo Mall
- Pursue development of Oviedo on the Park
- Foster redevelopment of historic downtown
- Continue to develop business friendly codes and practices
- Continue to enhance business relocation services

- Continue to participate in regional economic development organizations
- Focus on targeted industries as identified in the Economic Development Plan
 - Pursue primary (job producing) businesses
- Monitor and oversee improved permitting process
- Revise city codes to promote redevelopment
- Implement CRA plan and pursue financial participation by Seminole County
- Continuing on-going business retention efforts
- Pursue annexation where economically beneficial

Strategic Focus Area: Safety and Security

End Result: Oviedo will be one of Florida's safest cities

Goals

- Be one of the safest communities in the region
- Maintain fire and police response times at superior levels
- Ensure a high level of readiness to manage and recover from disasters

Strategies & Objectives

- Maintain up to date equipment and appropriate facilities with emphasis on:
 - Continue to fund a planned vehicle replacement program
 - Construction of a new police headquarters facility
 - Development of a mobile command center
 - Development of a new EOC
- Maintain traffic safety
- Maintain disaster preparedness readiness and disaster recovery plan
- Use and update technology for crime prevention
- Continue police participation in the ION Program and other neighborhood groups
- Maintain commitment to first response and other collaborative efforts are beneficial to the City
- Continue commitment to comparatively superior ISO and CRS ratings and performance measures
- Focus on crime prevention, community awareness and other community policing activities

Strategic Focus Area: Recreation, Arts and Culture

End Result: Oviedo offers a wide range of quality recreation, arts and culture activities which satisfy the expectations of residents while also serving to attract new residents and business.

Goals

- Execute and update the Recreation Master Plan
- Maintain the fiscal health and affordability of recreation programming
- Maintain the current ratio of park land to number of residents

Strategies

- Continue to develop more age diverse facilities and programs
- Consider a public referendum for facility construction and land acquisition if needed

- Continue to update recreation fees on an annual basis to maintain cost recovery at current levels and prevent further subsidy from the General Fund
- Consider public art effort
- Review development regulations to serve the goals of this SFA
- Continue to develop scholarships for recreation programs
- Attain national accreditation for Recreation and Parks
- Continue to deliver a diverse range of recreation programs and community events

Strategic Focus Area: Community Character

End Result: Foster and maintain a strong sense of community identity and of place

Goals

- Develop a more uniquely identifiable and attractive city
- Maintain and enhance neighborhood quality
- Support civic pride and community participation

Strategies & Objectives

- Promote “Historic” Downtown redevelopment
- Target Oviedo on the Park
- Undertake neighborhood improvements in mature areas
- Develop overall design plan including architectural standards to encourage a more urban feel to areas of the City
- Development of various districts, and “Green Impact Overlays” to encourage more distinctive development and redevelopment, and to promote broadly the goals and objectives of sustainability
- Adopt city-wide streetscaping standards
- Develop City plan to merge character of the historic downtown with the new town center
- Develop and execute branding effort
- Continue and enhance neighborhood ION strategy
- Develop resources and awareness of resources to support beautification efforts
 - Inventory properties
 - Educate owners
 - Code enforcement when needed

Strategic Focus Area: High Performance Government

End Result: A high level of community confidence and trust in city government

Goals

- Continue high levels of customer service, productivity, and efficiency while maintaining fiscal and organizational health
- Provide high quality, affordable services
- Provide leadership on critical local and regional issues
- Periodic review and updating of the strategic plan

Strategies & Objectives

- Continue to ensure financial health by tax base diversification and growth; adequate financial reserves, comprehensive contract management, health and liability insurance controls and prudent cost recovery practices
- Continue to pursue mutually beneficial strategies and partnership with other local governments and regional agencies
- Continue to develop a comprehensive approach to pursue Federal and State financial resources that is consistent with the strategic plan
- Continue to enhance organizational productivity and efficiency by improving organizational performance and customer satisfaction by continuous process improvement and process management
- Continue to enhance productivity and customer service by staff development
- Continue to expand e-government including on-line services, GIS and electronic records with an emphasis on:
 - Maintaining a robust IT infrastructure that encourages citizen participation
 - Expansion of GIS
- Continue to align organizational structure and practices with mission
- Maintain workforce diversity and opportunity
- Continue to develop performance management system to align individual work with strategic direction and provide feedback on performance
- Continue to implement comprehensive citizen engagement practices
- Maintain competitive wage and benefit structure
- Complete succession plans
- Develop mentoring effort to support succession plans
- Continue to build a culture of responsiveness and responsibility



Budget and Financial Policies

Purpose:

The City's financial and budget policies are intended to guide elected officials, the City Manager and staff in their on-going role as the financial stewards of the City. The policies will guide essential decisions affecting budget and financial matters to ensure that the City is financially prepared to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for financial planning, budget preparation, implementation, evaluation and internal financial management of the City, and may be amended from time to time.

Objectives:

In order to achieve the purpose of the Comprehensive Financial and Budgetary Policies, the following are objectives for the city's fiscal performance.

- * To guide City Council and management policy decisions having significant fiscal impact.
- * To set forth operating principles to minimize the cost of government and financial risk.
- * To employ balanced and equitable revenue policies that provide adequate funding for desired programs.
- * To maintain appropriate financial capacity for present and future needs.
- * To promote sound financial management by providing accurate and timely information on the City's financial condition.
- * To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- * To ensure the legal use of financial resources through an effective system of internal controls.

Financial Planning and Trends Monitoring:

The City shall develop and maintain a 3 to 5 year financial trend model that forecasts revenues and expenditures based on a set of accepted assumptions. The financial trends forecast will be presented to the City Council to discuss long-term budget trends and implications of various budget scenarios. This will allow the City Council to es-

tablish budget policy and direction to the City Manager for the development of the upcoming annual operating and capital budgets.

Operating Policies:

The City will balance recurring operating expenditures with current or recurring revenues, and to the extent possible, not appropriate fund balance to meet recurring operating needs. The City will evaluate the fiscal impact of new proposals, operate as efficiently as possible, and constantly review City services for appropriateness and effectiveness.

Expenditures Shall be Within Current Revenue Projections:

Ongoing expenditures should be equal to or less than ongoing revenues. The City must identify ongoing resources that at least match expected ongoing annual expenditure requirements. One-time revenues and non-recurring revenues and ending fund balances will be applied to reserves or to fund one-time expenditures; they will not be used to fund ongoing programs.

Continual Improvement of Service Delivery:

The City will seek to optimize the efficiency and effectiveness of its services through strategic planning efforts, performance budgeting and measuring, and by evaluating service provisions by surveying citizens and customers and by comparing to other cities.

Budget Lapses at Year End:

All Operations and Maintenance (O&M) budget appropriations, except for capital project funds, shall expire at the end of a fiscal year. In accordance with Generally Accepted Accounting Principles (GAAP), purchases encumbered in the current year but not received until the following year will be paid from the budget of the following year. However, when necessary, City Council may authorize a re-appropriation to resolve unusual situations or hardships caused by this policy.

Fixed Asset Inventories:

Accurate inventories of all physical assets to include

their condition, life spans, and cost will be maintained to ensure proper stewardship of public property. The Finance Director will establish policies and appropriate procedures to manage fixed assets, including establishing the threshold dollar amount for which fixed asset records are maintained and how often physical inventories will be taken.

Accounting, Auditing and Financial Reporting Policies:

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that overall City goals and objectives are met.

1. Auditing:

The City's independent auditing firm will annually perform the City's financial and compliance audit. Their opinions will be contained in the City's Comprehensive Annual Financial Report (CAFR). Results of the annual audit shall be provided to the Council in a timely manner.

The independent auditing firm will be competitively selected in accordance with Florida Statutes and standards of the Governmental Finance Officers Association.

2. Accounting System:

Financial records will be maintained on a basis consistent with GAAP, and the Governmental Accounting Standards Board (GASB) and the standard practices of the Government Finance Officers Association of the United States and Canada (GFOA). In addition, the City will comply with rules of the Auditor General and Uniform Accounting System as required by the State of Florida.

3. Excellence in Financial Reporting:

As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The CAFR will be presented as a method of communicating with citizens about the financial affairs of the City.

Revenue Policies:

The City should be sensitive to the balance between the need for services and the City's ability to raise fees, charges for services, and taxes to support those services.

Revenue Diversification:

The City shall strive to maintain a diversified mix of revenues in order to balance the sources of revenue amongst taxpayers and to provide ongoing stability and predictability in order to handle fluctuations in revenues and better distribute the cost of providing services.

Charges for Services:

As much as is reasonably possible, City services that provide private benefit should be supported by fees and charges in order to provide maximum flexibility in use of general City taxes in meeting the cost of services of a broader public benefit.

1. Charges for services that benefit specific users should recover full costs, to the extent feasible, including all direct costs, and indirect costs, such as operating and maintenance costs, overhead, and charges to capital costs (depreciation and debt service).
2. When consistent with legal requirements and other City interests (such as remaining competitive within the region or meeting other City objectives), a subsidy of a portion of the costs for non-enterprise activities may be considered.
3. The City shall commit to obtaining or performing a cost of services study no less than once every three years, the result of which shall guide the development or revision of charges for services and the level of cost recovery. Impact Fees shall be reviewed at least every five (5) years as required by the Comprehensive Plan.
4. The City will set fees and user charges for each enterprise fund, such as Water/Wastewater and Stormwater, at a level that fully supports the total direct and indirect costs of operation including the cost of annual depreciation of capital costs.



Budget Document Format

Budget Message and Budget Introduction Information

The budget message reflects the City Manager's perspectives and analysis of key budget issues. Following the budget message is information related to the location, organization, history, strategic priorities and a general overview of the budget process.

Budget Graphics and Trends

The budget graphics section contains an overview of this section with graphs summarizing changes in the tax rate and composition of the city's tax base, total budget by fund, fund balance status by fund, position authorization summary and personnel related graphics, General Fund graphics and revenue trends for major operating revenue sources.

Revenue Detail and Expenditure Summaries by Fund

This section of the document provides revenue detail and expenditure summary information for each fund. The section is segregated by fund type. Each fund presents budgeted and actual revenues and expenses for two prior years, the adopted or amended budget for the current year, estimates for the current year, and the budget for upcoming year.

Operating Budgets by Department and Program

This section of the document includes the budget detail for each department and program of the City, consistent with the City's organizational structure. Each program budget displays the following two (2)

budget pages:

- * **Performance Profile** with program description, performance outcomes and trends and issues.
- * **Expenditure and Staffing Summary** with budgeted and actual/estimated expenses for the current and prior fiscal years and the upcoming budget.

Non-Departmental Expenses

This section includes debt service appropriations, future debt service requirements to maturity by bond issue, a summary of contributions to non-profit and other agencies and the 5 Year Capital Improvements Program.

Appendix

The appendix includes a summary of general liability and workers' compensation insurance costs, a glossary of budget terms, and miscellaneous statistical information.



Budget Process and Calendar

Budget Process Overview

The process for preparing and adopting the City's Annual Budget and levying a property tax rate is conducted in accordance with the provisions of Chapter 200 of the Florida Statutes and the City's Code of Ordinances. Chapter 200, Florida Statutes, outlines the budget process beginning with the certification of taxable value on or before July 1 by the County Property Appraiser. The setting of the millage rate and budget involves a formal process otherwise known as "TRIM" (Truth in Millage 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.

Budget Methodology

The development of the Annual Budget is comprised of three major (3) initiatives:

- *Strategic Planning and the Financial Trends Outlook
- *5 Year Capital Improvements Program (CIP) development
- *Operating Budget preparation

The budget entails a four step process including *preliminary planning and preparation, review, adoption and monitoring.*

Preliminary Planning

Before actual preparation of the operating budgets by City departments, the City Council meets in January/February to review/revise the City's strategic priorities. In March/April Council is provided with a financial trends outlook for the City's three operating funds. In a workshop setting, the

City Council reviews and discusses major budget trends and then provides policy direction for preparation of the upcoming fiscal year budget.

Budget Preparation

In January, the 5 Year CIP process is initiated with various Departments. The CIP for the upcoming fiscal year is the only year in which actual funding is appropriated. In this way, the 5 Year CIP also serves as the basis for prioritizing and recommending capital improvements and related funding in the upcoming fiscal year budget. The 5 Year CIP document is completed in May and normally distributed to the City Council one week before the CIP Workshop date. Following distribution of the document, the City Council holds a work session to review and discuss the recommended 5 Year CIP and provide policy direction regarding funding priorities.

Development of the Annual Operating Budget begins with a budget kickoff meeting in March to review instructions and distribute budget materials. City departments are tasked with three major budget development activities during an approximate 30 day period from mid-March to mid-April:

Preparing estimated expenses for the current fiscal year by program and line item and reporting on the status of Program Performance Outcomes.

Review and revision of the current performance profile and revising of Performance Outcomes for the new budget year.

Development of the operating budget request utilizes the City's on-line budget preparation system. Operating expenditure requests include expenditures necessary to continue the current level of service for a program with allowances for increases in

certain fixed/semi-fixed costs such as fuel, electricity, liability insurance and vehicle repairs.

Review and Public Participation

After review by the budget staff, each Department Director and Division Manager meets with the City Manager and Budget Director from late April to mid-May to discuss the budget request, related trends and issues and performance outcomes. Preliminary decisions are made regarding the department requests and the budgets are altered accordingly. The Budget Office and City Manager review any outstanding issues and determine if the proposed budget expenditures can be funded within projected revenues. If not, further budget adjustments may be required.

The proposed budget document is produced by the Budget Office from mid-May through mid-July and submitted to City Council prior to July 31. Individual meetings with City Council members and at least one work session are held to discuss the City Manager's recommended budget. The City Council then adopts the tentative millage rates prior to August 4 at either a regular or special meeting. The tentative millage rates are submitted to the Seminole County Property Appraiser for placement on the Truth In Millage (TRIM) notification that is mailed to all property owners in August.

In September, two required public hearings are held by the City Council to adopt the proposed millage rates and proposed budget. The new fiscal year starts on October 1 of each year.

Monitoring

All Departments are required to monitor their respective budgets utilizing the City's on-line

financial system. Budget status reports are also distributed on a quarterly basis to all Department Directors and Division Managers. These tools are used to ensure that the adopted budget is being adhered to. The Budget Office performs a more comprehensive monitoring of all budgets (revenues and expenses) on a monthly and quarterly basis to identify and explain significant variances.

FY 2011-12 Budget Preparation Schedule

February 14	Kickoff meeting and distribution of materials for preparation of Five Year Capital Improvements Program.
March 14	Strategic direction and review of financial trends with City Council.
March 18	Budget Kick-off meeting to review budget preparation guidelines with Department Directors and other staff.
May 9 - May 20	Budget review meetings with Departments and City Manager.
June 27	City Council workshop to review 5 Year Capital Improvements Program and status of General Fund Budget.
July 1	Certification of Taxable Value submitted to City by Property Appraiser.
Week of July 18 held.	Budget document provided to Council members and individual briefings held.
August 3	Budget workshop/special meeting with City Council and setting of the 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 8	First Public Hearing to adopt proposed millage rates and budget.
September 19	Second Public Hearing to adopt millage rates and budget.
October 1	Beginning of Fiscal Year



Budget Development Guidelines

Revenues:

1. The General Fund operating budget millage rate will be based on a 96% tax collection rate or a rate that is consistent with prior years' collection trends as computed against the Current Year Gross Taxable Value as shown on Form DR-420 provided to the City by the Seminole County Property Appraiser.
2. Revenue projections for all major non-ad valorem revenue sources will be based on prudent trend analysis that considers current and projected economic conditions. Budget projections for State-shared revenues will consider State of Florida estimates that are contained in the Local Government Financial Information Handbook as one of several factors for determining final revenue estimates.
3. The City should exercise caution with regard to entering into agreements for one-time revenues that may adversely affect the City's long-term interests or result in future obligations.
4. The use of revenues which have been pledged to bond holders will conform to bond covenants which commit those revenues.
5. In balancing the City's annual budget, the City will balance the General Fund operating budget against current income. If fund balance must be appropriated to balance the budget, no more than three percent (3%) of all General Fund revenue will be comprised of appropriated fund balance and will be targeted to the extent possible against funding one-time capital improvement projects.

Expenditures:

1. The City Council will adopt the annual budget at the fund level, whereas department managers will prepare their respective budgets at the department and program level and allocate appropriations to specific line items.
2. Personal services will be estimated based on collective bargaining provisions governing salary adjustments, whereas salary adjustments for non-bargaining unit employees are based on parameters defined by the City Manager and approved by the City Council.
3. Pension amounts are based on the defined level of funding as determined by the city's actuary and the parameters of the respective pension plans. Health insurance premiums and related benefit contributions to be paid on behalf of City employees will be estimated based on current market conditions that affect annual premium adjustments.

Reserves:

1. The General Fund unappropriated fund balance will be maintained at a minimum equal to fifteen percent (15%) of the annual General Fund budget. Should the undesignated fund balance fall below 15%, the City Council will take necessary steps to replenish the reserve to the 15% target level prior to the close of the following fiscal year.
2. If the ending undesignated fund balance in the General Fund is above 15% of General Fund expenditures at fiscal year end, the City Council may transfer the excess amount above 15% to the any of the non-

Water/Sewer Capital Project Funds. The City Manager will disclose the excess amount, if any, after completion of the financial audit and recommend transfer options for the subsequent fiscal year.

3. In order to provide the resources necessary to ensure continued operations of the City's Water/Wastewater programs should a natural disaster occur or significant changes in the weather pattern, the City shall establish a Working Capital reserve equal to a minimum of ninety (90) days of the Water/Wastewater operating budget less depreciation, annual debt service and capital expenditures.
4. The City shall maintain a minimum capital reserve balance in the Water/Wastewater Renewal and Replacement Fund equal to 50% of the prior year depreciation expense for plant and equipment.

Capital Improvements Planning:

1. The City Manager will annually prepare and update a 5 Year Capital Improvements Program (CIP) to reflect the capital investment needs of the City consistent with the Comprehensive Plan and other master plans approved by the City Council. The 5 Year CIP will focus on projects that have an identified funding source and consistent revenue stream.
2. Capital Improvement Projects will be prioritized for funding in accordance with the following criteria:
 - a. A prior multi-year commitment previously approved by the City Council;
 - b. Included in a previous Master Plan or conceptual plan previously endorsed or reviewed by City Council;
 - c. Involves necessary or planned maintenance, renovation or construction of

an existing facility, equipment or infrastructure;

- d. Enhances the use or appearance of an existing facility or City-maintained public area;
 - e. A project that the City Council has previously expressed an interest in completing based on an identified need that was supported by the general consensus of council members
3. To the extent that capital improvement projects will impact recurring operating expenses and revenues, the impacts will be projected in the 5 Year CIP and will be included as required in the proposed annual operating budget.
 4. As part of the 5 Year CIP, a vehicle replacement schedule will be developed and updated annually for a five year period. A separate vehicle replacement fund will be established for the General Fund (to include Stormwater vehicles) and the Water/Wastewater Enterprise Fund.
 5. To the extent possible, the City will develop and periodically update master plans for water/wastewater, stormwater, roads and sidewalks and recreational facility improvements. The master plans will serve as the planning tool that will determine CIP priorities and costs for the respective improvements.

Debt Management:

1. The City shall maintain a minimum Debt Service Coverage of 110 percent (110%) in the Water/Wastewater fund (income available for debt service divided by the maximum debt service requirement).
2. The City shall review its outstanding debt issues annually for the purpose of determining if the financial marketplace will

- afford the City the opportunity to refund an issue and lessen debt service costs.
3. The City will confine long term borrowing to capital improvements which have useful lives exceeding five years and cannot be financed from current revenues or fund equity.
 4. The City shall limit debt service on revenue bond debt to no more than ten percent (10%) of General Fund operating revenues.
 5. The City shall limit its long term debt (excluding revenue bonds) to no more than three percent (3%) of the gross taxable value of the City.
- d. Any increase or decrease in appropriated fund balance.
 - e. Any increase or decrease in the total approved appropriation of a fund.

Review and Revision:

The Budget Director and the Finance Director shall periodically review and recommend revisions to the comprehensive financial and budgetary policies as may be necessary to ensure ongoing legal compliance and/or to reflect actual or revised practices. The City Manager will recommend revisions to the City Council on a periodic basis as needed.

Budget Amendments:

1. Administrative Approval of Intra-departmental Budget Transfers

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

2. Council Approval of Budget Amendments

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

- a. Transfers of \$25,000 or more
- b. All interfund transfers regardless of the amount
- c. Recognition of non-budgeted and unanticipated grant revenues received during the fiscal year.



Significant Budget Assumptions Major Operating Revenues

PROPERTY TAXES

Description

Property taxes are levied by the City on the taxable value of real and personal property located within the City. Property taxes are the primary source of revenue (approximately 37% of all General Fund revenues) that support the traditional municipal services funded from the General Fund.

Significant Assumptions

Certification of the taxable value is received from the Seminole County Property Appraiser on or about July 1.

- * General Fund property tax revenue for the upcoming year is estimated based on the same millage rate that was adopted for the prior fiscal year or 4.8626 mills. The budget estimate for property tax revenue is as follows:

Prior Year Ad Valorem Proceeds/Adjusted Current year Taxable Value (excludes new construction) = Current Year Rolled Back Rate or $\$9,424,986/\$1,804,788,731 \times 1000 = 5.222$ mills.

- * The estimated property tax rate for the voted debt service millage levy is based on the principal and interest payment required for the fiscal year less projected interest earnings. The millage levy is calculated as follows: Debt service payment/Gross Taxable Value/.96.

UTILITY SERVICES TAX

Description

The Public Service Utility Tax is a local option tax currently set at the maximum rate of

10% on the purchases of electric, water and propane and a 5.56% telecommunication services tax that is passed on to the consumer as authorized by Section 166.231 of the Florida Statutes. All Utility Tax revenue is accounted for in the General Fund.

Significant Assumptions

Projected revenues for the upcoming fiscal year are based on historical trends and current year experience coupled with any proposed rate changes from the utility providers.

FRANCHISE FEES

Description

This category of revenue is comprised of a 6% Franchise Fee assessed against electric, natural gas, solid waste (residential and commercial), propane and sewer. The fee is passed on to the consumer and all Franchise Fee revenue is accounted for in the General Fund.

Significant Assumptions

Projected revenues for the current fiscal year are derived from historical trends and current year experience. Franchise Fee revenue forecasts also consider fuel adjustments increases approved for electric utility companies by the Public Service Commission (PSC) and any proposed rate changes.

LOCAL OPTION GAS TAX

Description

The City's share of the 6th Cent gasoline tax levied in Seminole County and shared between the County (63.6% fixed share) and the County's 7 municipalities is based on an

Interlocal agreement. Revenue is budgeted in the Transportation Improvements Fund to fund road resurfacing and other road and sidewalk improvements.

Significant Assumptions

Projected revenues are based on the county-wide Gas Tax revenue estimate multiplied by the City's allocation factor. The estimate is then adjusted for current revenue trends.

LICENSES AND PERMITS

Description

The primary source of revenue includes Occupational Licenses and Building Permit Fees. Building Permit fees are included in a Special Revenue Fund to account for the direct and indirect costs and related revenues related to the enforcement of the Florida Building Code. Occupational Licenses are remitted to the General Fund as in prior years.

Significant Assumptions

Building Permit revenue projections are based on a continuation of current year trends that is considered as "base" revenue. Added to the base amount are revenues from projects that are expected to reach the permitting and plans review stage next fiscal year. Occupational License revenue estimates assume no growth over the current year estimate.

INTERGOVERNMENTAL REVENUE

Description

Intergovernmental revenue consists primarily of State-shared revenues collected by the State of Florida and remitted back to local governments based on statutory or administratively determined formulas. This category of revenues also includes State and Federal grants.

The predominant source of revenue included in the intergovernmental category includes State Revenue Sharing and the State-Shared Half-Cent Sales Tax. Both revenue sources are used to support general government services funded from the General Fund.

Significant Assumptions

Projected revenues for the upcoming fiscal year for the Half Cent Sales Tax are based on a seasonality projection of the current year and seven prior years. State Revenue Sharing is based on the prior year estimate with 4% growth assumed. Internal estimates are then compared against the estimates prepared by the *Florida Legislative Committee on Intergovernmental Relations*.

CHARGES FOR SERVICE

Description

Charges for Service are locally generated revenues assessed against users of a particular program or service. The most significant charges for service in terms of revenue production include fees charged for recreation activities, emergency medical transport, school resource officer payments and development related plan review fees. Revenues are remitted to the General Fund and offset a portion of the costs associated with providing the service. Charges for service in the City's Enterprise Funds include Water and Wastewater fees and Stormwater Utility fees.

Significant Assumptions

Projected revenues for the current fiscal year for Development Application fees assume continuation of the downturn in the real estate market.

Projections for EMS Transport Fees are based on current year trends plus any fee increase.

Projections for Recreation Activity fees are

based on and estimate of prior year revenues that are adjusted for facility/program usage trends.

Projections for Water, Sewer and Reclaimed revenues include a 2% inflation adjustment against FY10-11 estimated revenue.

FINES AND FORFEITURES

Description

Court Fines levied for violations of City ordinances comprise the primary source of revenue in this category. The revenues are remitted back to local governments at varying percentages and deposited directly into the General Fund to offset the cost of Code Enforcement and Law Enforcement.

Significant Assumptions

Projected revenue for Court Fines assumes no growth over current year estimates.

INTEREST EARNINGS

Description

Interest earned on the City's pooled cash investments that are allocated to various funds based on the prorated share of cash that is invested from each fund.

Significant Assumptions

Revenue estimates consider current and projected yield trends coupled with projected changes in cash balances of each fund.

INTERFUND TRANSFERS (NONREVENUES)

Description

Interfund transfers are internal movements of revenue among funds that provide needed sources of financing or reimbursements for expenses (such as indirect costs) incurred on

behalf of another fund.

Transfers to the General Fund for indirect costs are based on the prior year amount. The indirect cost calculation is reviewed periodically to ensure reasonableness. Indirect costs are calculated for the Building Services, Transportation Improvements, Water Wastewater Operating and Stormwater Utility Funds.

Transfers to the Vehicle Replacement Fund from the General Fund are calculated for each department or program with assigned vehicles and/or heavy equipment. The transfers provide the revenue necessary to finance the replacement of vehicles in future years. The transfer calculation is currently based on 50% of the annual replacement cost of each vehicle (estimated replacement cost/estimated useful life x .50).

A similar transfer is made from the each program within the Water/Wastewater Operating Fund to the Water/Wastewater Vehicle Replacement Fund at 100% of the estimated annual replacement cost.

The annual transfer amount from the Water/Wastewater Operating Fund to the Water/Wastewater Renewal and Replacement (R&R) Fund is based on an amount equal to 5% of estimated water, wastewater and reclaimed revenues from the current year.



Significant Budget Assumptions Major Operating Expenditures

PERSONAL SERVICES

Description

Personnel costs include salaries, benefits and payroll matching costs for all authorized full and part time employees. Salaries include regular wages, overtime and special pays whereas payroll matching costs include FICA and workers compensation. Benefits funded directly in the budget include required pension contributions and payment of health, long term disability and life insurance premiums.

Significant Assumptions

The budget is predicated on the full (100%) funding of all current positions. The budget does not include a factor for turnover or lapse salaries. Wage adjustments and funding of benefits is based on the following factors:

- 2% wage adjustment for all non-union employees effective on April 1, 2012.
- 0% wage adjustment for all employees included in the Fire Department (IAFF) collective bargaining agreement.
- 2% wage increase for employees included in Police Department (PBA) collective bargaining units. 1% wage increase will be effective on April 1, 2012 and 1% effective on September 30, 2012, for an annualized effective wage increase of 0.50% for the year.
- On behalf of each City employee, the City budgets the full cost of Blue Cross/Blue Shield PPO health insurance plus life insurance and long term disability. The FY 11-12 budget includes a 5% decrease in health insurance premiums and a 35% subsidy for the cost of dependent health insurance costs.

- The budget includes the required City contribution based on an actuarial study to fund the Fire and Police defined benefit pension plans. The Police contribution increased from 13.96% to 16.68% for FY11-12 while the Fire contribution increased from 17.1% to 18.6%.
- The employer contribution to the 401(A) defined contribution plan for all other City employees is set at the actual matching amount depending on the employee contribution up to a maximum of 5%.
- The City does not budget for compensated absences.

OTHER OPERATING EXPENSES

Description

Includes recurring and one-time expenditures for purchasing goods and services (such as materials and supplies, utilities, telephone, building repairs, travel and training, fuel and vehicle repairs) that are not classified as personal services or capital outlay and are necessary for a City program to provide services to the public.

Significant Assumptions

Departments were required to develop their FY 11-12 budget at operating expense levels no greater than the current year FY 10-11 adopted budget amounts. Inflationary and/or market adjustments for fixed costs items such as fuel, electric, and liability insurance, were to be absorbed so that the total budget was no more than the current year adopted budget.

Fixed costs such as general liability insurance, fuel and electricity are adjusted based on market conditions whereas health insurance costs are based on current year trends

and experience for claims liability coupled with estimated renewal costs for reinsurance and administrative costs.

CAPITAL OUTLAY

Description

Those items with per/unit costs of more than \$5,000 such as office equipment or furniture and other equipment with a useful life of one year or more.

Significant Assumptions

Capital outlay items are requested and evaluated on a case by case basis to maintain current service levels or to provide a higher service level. During the budget development process, prior year appropriations are not considered, and therefore, all capital outlay is assumed to begin at a zero base. All capital outlay is included in the operating budget of a Department or program.

CAPITAL IMPROVEMENTS

Description

Capital Improvements are permanent additions to the City's fixed assets that include projects such as road improvements, recreation and general facility improvements, replacement and acquisition of vehicles and water/wastewater and storm water drainage improvements. Capital improvement projects generally have a total value of at least \$25,000 or more, have a minimum useful life of five years, and are included in a separate 5 Year Capital Improvements Program (CIP).

- The CIP serves as the companion to the Capital Improvements Element of the Comprehensive Plan, which outlines capital improvements that are required to maintain adopted levels of service and

keep pace with community growth. The 5 Year CIP also is a primary tool for implementing the City's Strategic Priorities.

Significant Assumptions

Projects included in the CIP are recommended for funding based on one or more of the following factors:

1. Involves necessary or planned maintenance, renovation or construction of an existing facility, equipment or infrastructure.
2. Reflects a prior multi-year commitment previously approved by the City Council.
3. Enhances the use or appearance of an existing facility or City-maintained public area.
4. Included in a previous Master Plan or conceptual plan previously considered and endorsed or reviewed by the City Council.
5. A project that City Council has previously expressed an interest in completing based on an identified need that was supported by general consensus of Council members.

DEBT SERVICE

Description

Debt Service Funds account for all financial resources that are restricted, committed, or assigned to expenditure for principal and interest on debt issued by the City. There are no statutory limitations on the amount of debt the City may issue; however, the City's charter requires voter approval for any bond issue or other form of indebtedness that exceeds \$5 million in a calendar year.

City financial policies limit revenue bond debt to no more than 10% of General Fund

operating revenues and General Obligation debt to no more than 3% of the gross taxable value of the City. The City is also required to maintain debt service coverage of at least 110% in the Water/Wastewater Fund.

Significant Assumptions

The annual debt service payments are budgeted in distinct debt service funds that record the required principal and interest payments. The debt service payments are supported by transfers from other funds (General Fund, Impact Fee Funds and Water Wastewater Operating Fund) or by a dedicated property tax levy in the case of the General Obligation Bond Issue.

In FY 11-12, the General Fund will transfer 68.6% of the current year principal and interest requirement to the Revenue Bond Debt Service Fund. The remaining 31.4% is transferred from several impact fee funds as follows for the FY 11-12 budget: Fire: 8.2%, Administrative Facilities: 6.9%, Transportation: 5.4%, Recreation: 6.7%, Police: 2.5%, and Water/Wastewater: 1.7%.



Basis of Governmental Finance and Fund Structure

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting also relates to the timing of the measurements made, regardless of the measurement focus. The term measurement in this definition relates to the accounting of revenues and expenditures and how they are grouped for reporting in the City's financial statements.

The City of Oviedo maintains accounting records on a budget basis as well as a GAAP (Generally Accepted Accounting Principles) basis. For financial reporting purposes (not budgeting itself), governmental funds rely on the modified accrual basis of accounting whereas proprietary funds use full accrual. Under the modified accrual basis revenues are recognized when they are both measurable and available and expenditures are recognized when incurred. Under full accrual method revenues are recorded when earned and expenses are recorded when the liability is incurred.

Basis of Budgeting

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles and the City uses a cash basis for budgeting governmental funds. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service and Enterprise Funds. All operating and capital expenditures and revenues are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year. A number of GAAP (generally accepted accounting principles) adjustments are made to reflect balance sheet requirements and their

effect on the budget. These include changes in designations and recognition of accrued liabilities. Amounts needed for such long term liabilities as future payoff of accumulated employee vacation and sick leave (i.e. compensated absences) are generally not budgeted but are adjusted or reported for the actual amounts incurred as a result of an employee resignation or retirement.

Internal Control Structure

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

Level of Budgetary Control

Legal budgetary control is maintained at the fund level and expenditures may not exceed budgeted appropriations at this level. Administrative budgetary control is exercised by the City Manager and Department Directors within funds. The City Manager may make transfers of appropriations for operational and personnel expenditures within and between departments in the same fund. Transfers of appropriations between funds and transfers exceeding \$25,000 require City Council approval. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

Fund Categories and Types

The City of Oviedo utilizes funds and account groups, each of which is considered a separate accounting entity, to report its financial position and the results of its operations. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

For budgeting purposes, all of the funds of the City can be divided into either governmental or proprietary and are summarized as follows:

GOVERNMENTAL

General Fund

The General Fund is the City's primary operating fund that accounts for all financial resources of the general government that fund except those required to be accounted for in another fund. The majority of current operating expenditures for the traditional municipal services of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds

Special Revenue Funds account for specific revenue sources that are restricted by law or internal administrative action for specific purposes. Special revenue funds include the various non-water/sewer Impact Fee Funds, Local Option Gas Tax Fund, State and Federal Law Enforcement Trust Funds, Grants Fund, Stormwater, and Solid Waste.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for and the payment of, principal and interest on certain long-term debt such as revenue bonds and General Obligation bonds.

Capital Project Funds

Capital Project Funds account for financial resources segregated for the acquisition or construction of major capital facilities. Capital projects funds include the Vehicle Replacement Fund, Local Option Sales Tax Construction Fund, Downtown Infrastructure Construction Fund, Technology Improvements Fund, General Facilities Improvements Fund, and the Recreational Facilities Improvements Fund.

PROPRIETARY

Enterprise Funds

The Water and Sewer Utility Fund is used to account for the City's water and sewer operations, including debt service, capital recovery (impact fees) and capital improvements (renewal and replacement).

Internal Service Funds

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

Fiduciary Funds

Fiduciary Funds are reported in the City's Comprehensive Annual Financial Report (CAFR) but are not adopted in the budget. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The accounting used for fiduciary funds is similar to proprietary funds. Fiduciary funds include pension trust funds for the Police Officers' Retirement Trust Fund and the Firefighters' Pension Trust Fund that accumulate resources for pension benefit payments to the respective qualified public safety employees.



The City of Oviedo

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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 storm water 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.

**PROPERTY TAX RATE
AND
TAXABLE VALUE DATA**

Summary of Property Tax Rate and
Taxable Value Data

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

Millage Rates of Seminole County's
Municipalities and Six 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

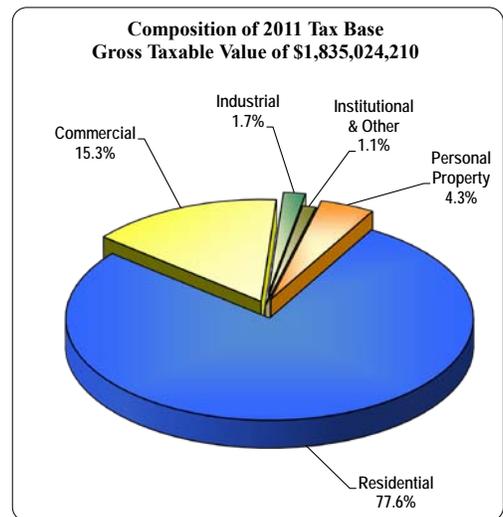
<u>TAX RATE SUMMARY</u>	<u>General Fund</u>	<u>2003 General Obligation Bond Sinking Fund</u>	<u>Combined City Tax Rate</u>
FY 2011-12 Adopted Millage Rate	4.8626	0.3071	5.1697
FY 2010-11 Rolled Back Millage Rate	5.2222	N/A	N/A
FY 2010-11 Adopted Millage Rate	4.8626	0.2910	5.1536
% Increase (Decrease) in Tax Rate Compared to Rolled Back Millage Rate	-6.89%	N/A	N/A
% Increase (Decrease) in Tax Rate Compared to FY 10-11 Adopted Millage Rate	0.00%	5.53%	0.31%

CITY Property Tax Payment: \$175,000 home with \$50K Homestead Exemption*			
- FY 2011-12	\$607.83	\$38.39	\$646.21
- FY 2010-11	\$607.83	\$36.38	\$644.20
INCREASE (DECREASE) OVER FY 2010-11	\$0.00	\$2.01	\$2.01

*Approximately 44% of homestead residential properties will see a 1.5% increase in their property values due to the statewide Save Our Homes inflation adjustment. This will result in a property tax increase of \$16 for a property with a taxable value of \$127,625 (\$175,000 x 1.5% - \$50,000 Homestead Exemption). For all other single family property owners the average reduction in City property taxes will be approximately \$50.

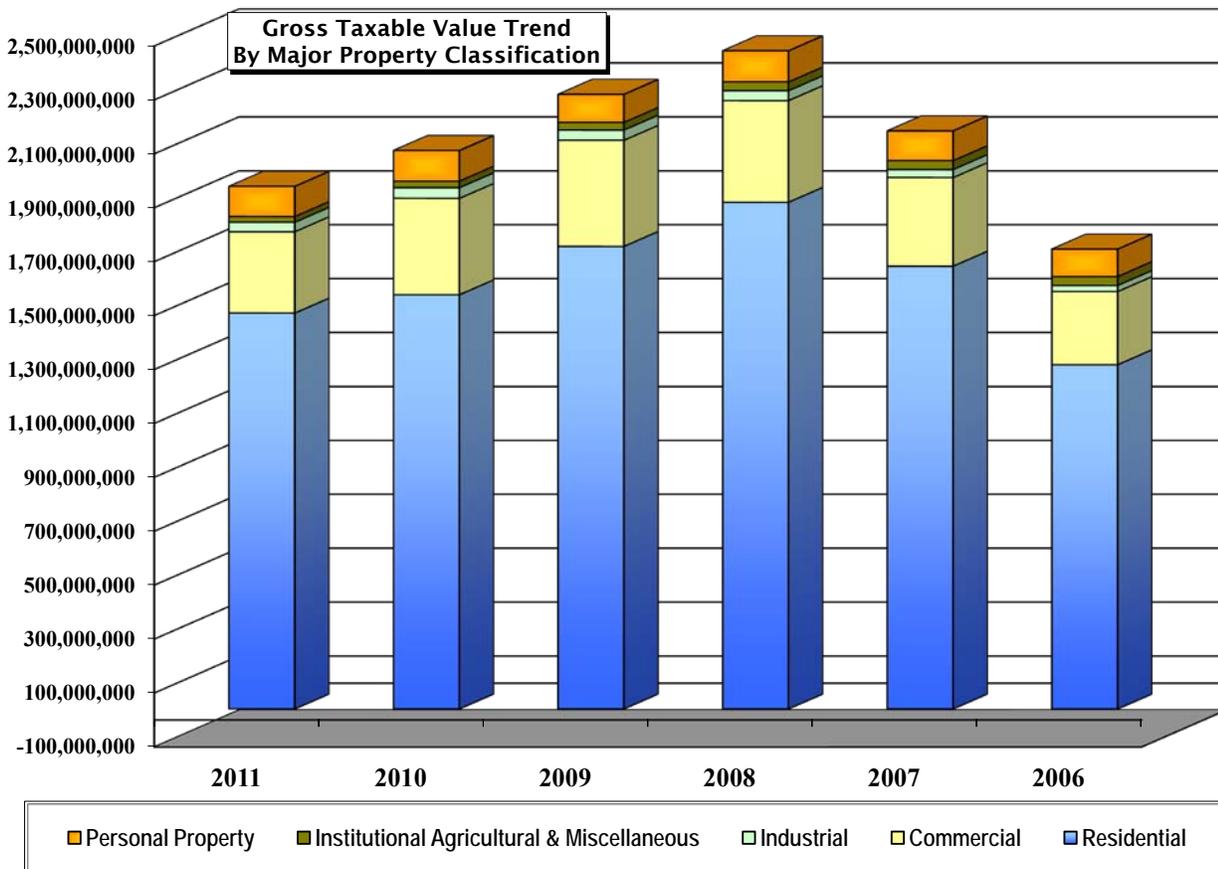
SUMMARY OF TAX BASE DATA FOR 2011 (FY 2011-12)

2010 Final Gross Taxable Value	\$1,938,260,572	
	Change In Taxable Value	% Change
New Construction	30,235,479	1.56%
Re-assessment of Existing Properties	(100,948,356)	-5.21%
Personal Property	(32,523,485)	-1.68%
Tax Base Net Decrease	(\$103,236,362)	-5.33%
2011 Gross Taxable Value	\$1,835,024,210	



Gross Taxable Value Tax Year 2011 and Prior 5 Years Composition by Major Property Classification

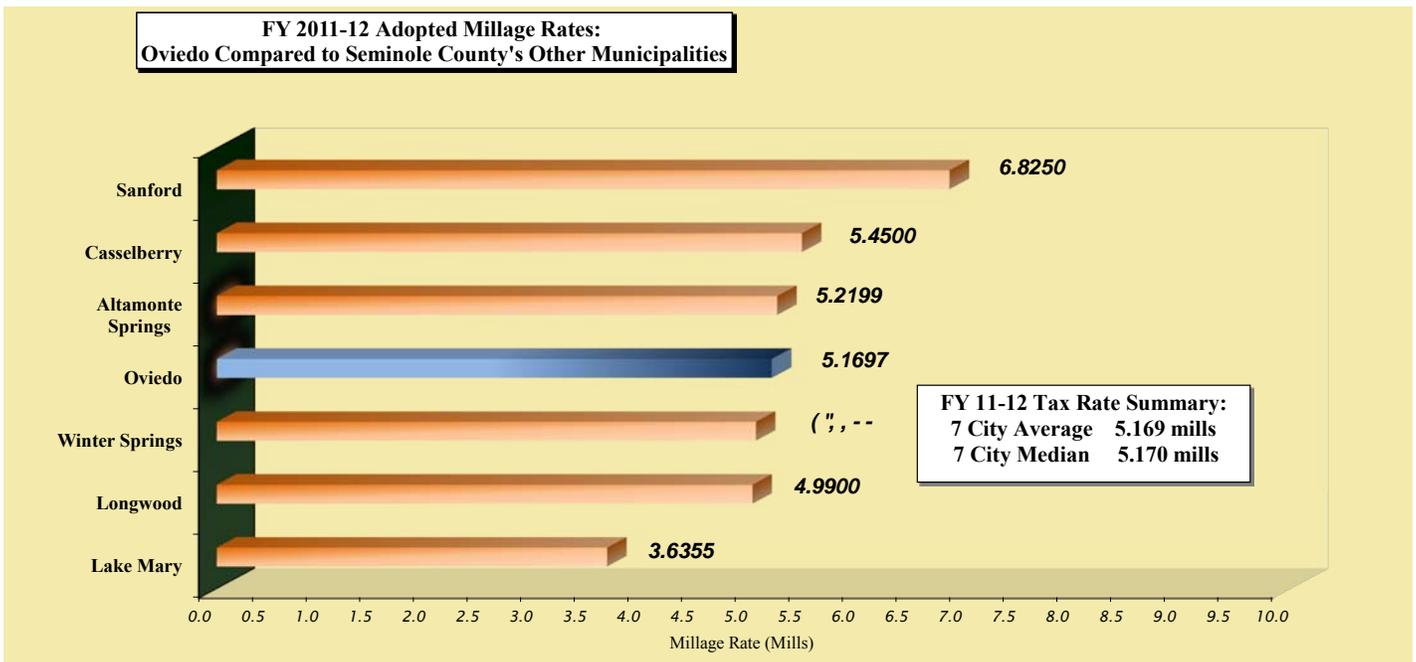
Tax Year	Gross Taxable Value	% Change From Prior Year	Residential	Commercial	Industrial	Institutional Agricultural & Miscellaneous	Personal Property
2011	1,835,024,210	-5.33%	1,423,788,263 77.6%	280,200,984 15.3%	31,955,769 1.7%	19,854,101 1.1%	79,225,093 4.3%
2010	1,938,260,572	-6.41%	1,468,288,711 75.8%	301,646,434 15.6%	35,215,660 1.8%	21,361,189 1.1%	111,748,578 5.8%
2009	2,071,084,388	-9.15%	1,536,328,575 74.2%	357,600,106 17.3%	39,445,721 1.9%	24,446,361 1.2%	113,263,625 5.5%
2008	2,279,582,725	-6.62%	1,715,689,947 75.3%	393,642,640 17.3%	37,760,278 1.7%	28,430,490 1.2%	104,059,370 4.6%
2007	2,441,090,301	13.86%	1,879,506,784 77.0%	377,203,965 15.5%	36,565,902 1.5%	32,281,557 1.3%	115,532,093 4.7%
2006	2,143,914,844	25.72%	1,642,434,917 76.6%	328,507,964 15.3%	29,753,071 1.4%	32,812,823 1.5%	110,406,069 5.1%



FY 2011-12 Adopted Millage Rates of Seminole County's Municipalities*

CITY	FY 11-12 Adopted Operating Millage Rate	FY 11-12 Rollback Rate	Tax Increase* (Decrease)	GOB Voted Debt	FY 11-12 Combined Adopted Millage Rate	FY 10-11 Combined Millage Rate
Sanford	6.8250	7.2713	-6.14%	0.0000	6.8250	6.8250
Casselberry	5.4500	5.8823	-7.35%	0.0000	5.4500	5.4500
Altamonte Springs (includes Fire MSTU)	5.2199	5.5499	-5.95%	0.0000	5.2199	5.2199
Oviedo	4.8626	5.2222	-6.90%	0.3071	5.1697	5.1536
Longwood	4.9900	5.3279	-6.34%	0.0000	4.9900	4.9900
Winter Springs (includes Fire MSTU)	4.7799	5.0829	-3.38%	0.1100	4.8899	4.9113
Lake Mary	3.6355	3.8546	-5.68%	0.0000	3.6355	3.6355
<i>Average</i>	<i>5.12;</i>			<i>Average</i>	<i>5.18;</i>	<i>5.169</i>
<i>Median</i>	<i>5.328</i>			<i>Median</i>	<i>5.170</i>	<i>5.154</i>

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



**City of Oviedo, Florida
Six Year Millage Rate Trend
FY 2006-07 through 2011-12**

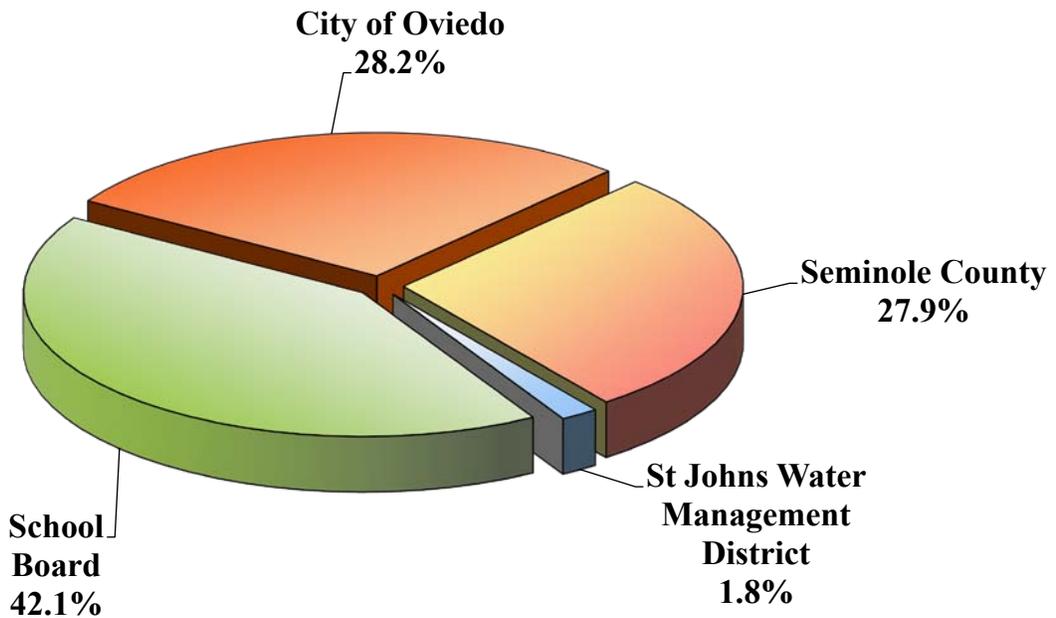
Fiscal Year	General Fund Operating Millage Rate	Rolled Back Rate	Tax Increase (Decrease) (over rolled back rate)	GOB Voted Debt	Combined Millage Rate
2006-07	5.3350	4.4445	20.04%	0.2543	5.5893
2007-08	4.6546	4.8995	-5.00%	0.2169	4.8715
2008-09	4.8626	5.1573	-5.71%	0.2316	5.0942
2009-10	4.8626	5.4332	-10.50%	0.2732	5.1358
2010-11	4.8626	5.2260	-6.95%	0.2910	5.1536
2011-12 (adopted)	4.8626	5.2222	-6.90%	0.3071	5.1697

FY 2011-12
City of Oviedo Property Taxes
as Percent of Total Seminole County Tax Bill
as Adopted by Each Taxing Authority

	<i>FY 10-11 Adopted Millage Rate*</i>	<i>FY 11-12 Adopted Millage Rate*</i>	<i>FY 11-12 Percent of Total County Tax Rate</i>
School Board	7.8010	7.7220	42.1%
City of Oviedo	5.1536	5.1697	28.2%
Seminole County	5.0451	5.1158	27.9%
St Johns Water Management District	<u>0.4158</u>	<u>0.3313</u>	<u>1.8%</u>
Total Property Tax Rate (mills)	18.4155	18.3388	100.0%

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

**2011 City of Oviedo
Property Taxes as Percent
of Total County Property Tax Bill
for Oviedo Property Owners**



**Utility and Solid Waste Rate Comparison
Oviedo vs. Seminole County's Municipalities
As of October 1, 2011**

<u>City</u>	Water (10K Gal.)	Sewer (10K Gal.)	Solid Waste	Stormwater	Monthly Total
Oviedo	25.74	61.36 *	20.05	7.00	114.15
Casselberry	26.68	54.51	18.42	7.00	106.61
Sanford	24.46	52.33	17.90	6.41	101.10
Altamonte Springs	24.64	44.17	19.25	6.75	94.81
Winter Springs	16.97	48.85	18.10	5.50	89.42
Longwood	20.30	37.51	19.11	6.00	82.92
Lake Mary	14.50	43.20	17.35	3.00	78.05
Seminole County	20.53	57.87	15.91	0.00	94.31

***Based on combined sewer rate for customers in the Alafaya and Oviedo service areas.**

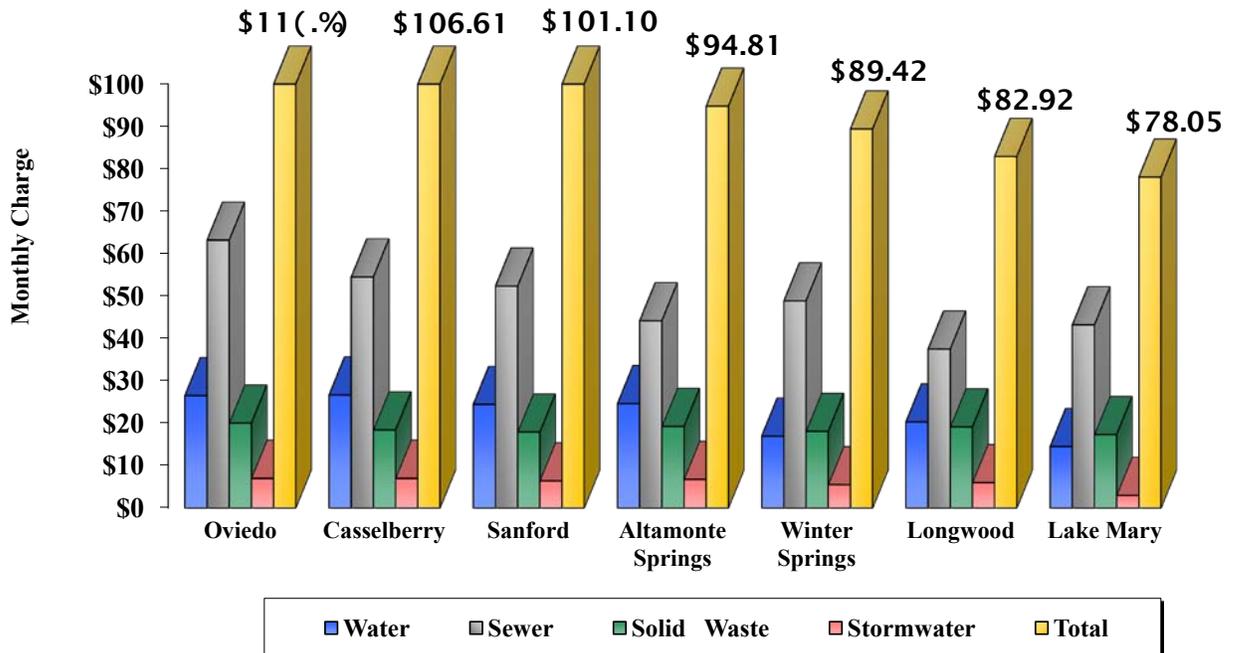
Water/Sewer survey based on inside-city rates for 10,000 gallons consumption.

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.

**Utility and Solid Waste Rate Comparison
Among Cities in Seminole County**



TOTAL BUDGET SUMMARY AND GRAPHICS

Budget Comparison By Fund

Fund Balance Overview

Fund Balance Status by Fund

BUDGET COMPARISON BY APPROPRIATED FUND: FY 2010-11 vs. 2011-12

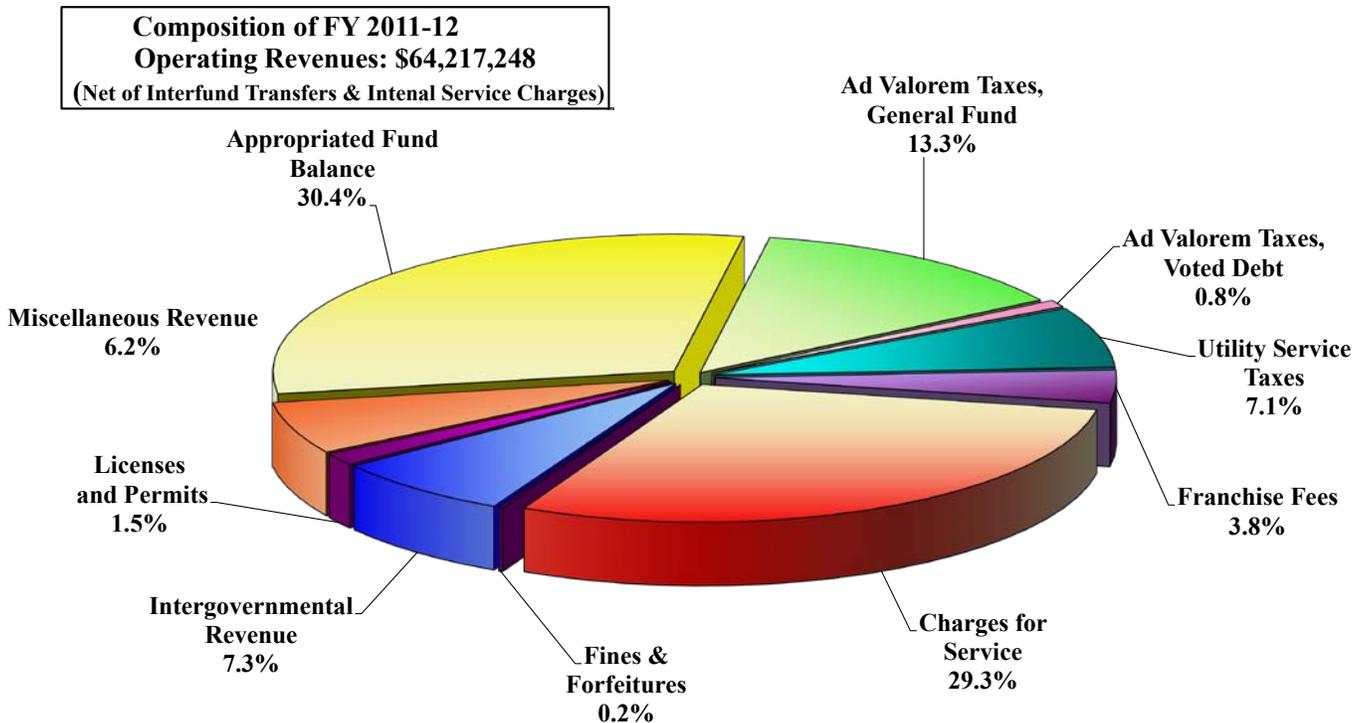
<u>FUND NAME</u>	<u>Adopted Budget FY 10-11</u>	<u>Adopted Budget FY 11-12</u>	<u>FY 10-11 vs. FY 11-12 \$ Incr./ (Decr.)</u>	<u>FY 10-11 vs. FY 11-12 % Incr./ (Decr.)</u>
General Fund (001)	23,715,047	23,353,462	(361,585)	-1.5%
<u>SPECIAL REVENUE FUNDS</u>				
Administrative Impact Fee Fund (101)	270,774	168,859	(101,915)	-37.6%
Transportation Impact Fee Fund (102)	569,031	1,380,849	811,818	142.7%
State/Local Law Enforcement Trust Fund (103)	42,443	23,000	(19,443)	-45.8%
Transportation Improvements Fund (105)	920,551	1,671,909	751,358	81.6%
Federal Law Enforcement Trust Fund (106)	35,000	8,500	(26,500)	-75.7%
Police Impact Fee Fund (107)	363,624	505,812	142,188	39.1%
Fire Impact Fee Fund (108)	168,751	194,886	26,135	15.5%
Recreation Impact Fee Fund (109)	136,853	172,881	36,028	26.3%
Solid Waste Fund (115)	2,407,460	2,580,209	172,749	7.2%
Economic Development Fund (116)	348,500	340,188	(8,312)	-2.4%
Building Services Fund (120)	748,600	781,910	33,310	4.4%
Stormwater Utility Fund (138)	<u>2,808,929</u>	<u>2,801,787</u>	<u>(7,142)</u>	<u>-0.3%</u>
Sub Total: Special Revenue Funds	8,820,516	10,630,790	1,810,274	20.5%
<u>DEBT SERVICE FUNDS</u>				
Public Improvement Rev. Bond Sinking Fund (201)	2,052,465	2,066,039	13,574	0.7%
General Obligation Bond Sinking Fund (203)	550,091	553,531	3,440	0.6%
Lease Financing Fund (205)	<u>513,044</u>	<u>436,703</u>	<u>(76,341)</u>	<u>-14.9%</u>
Sub Total: Debt Service Funds	3,115,600	3,056,273	(59,327)	-1.9%
<u>CAPITAL PROJECT FUNDS</u>				
Vehicle Replacement Fund (302)	395,155	733,400	338,245	85.6%
Evans St. Landfill Closure Fund (307)	12,100	12,600	500	4.1%
Local Option Sales Tax Construction Fund (309)	1,157,171	1,503,486	346,315	29.9%
Downtown Improvements Construction Fund (318)	8,110,577	8,125,000	14,423	0.2%
Technology Improvements Fund (320)	131,872	174,371	42,499	32.2%
OSC Extention Landfill Closure Fund (327)	29,354	28,406	(948)	-3.2%
General Facilities Improvements Fund (330)	1,153,928	177,289	(976,639)	-84.6%
2008 Revenue Bond Construction Fund (335)	1,388,104	445,611	(942,493)	-67.9%
Recreation Facilities Improvements Fund (340)	<u>178,438</u>	<u>0</u>	<u>(178,438)</u>	<u>-100.0%</u>
Sub Total: Capital Project Funds	12,556,699	11,200,163	(1,356,536)	-10.8%

BUDGET COMPARISON BY APPROPRIATED FUND: FY 2010-11 vs. 2011-12

<u>FUND NAME</u>	<u>Adopted Budget FY 10-11</u>	<u>Adopted Budget FY 11-12</u>	<u>FY 10-11 vs. FY 11-12 \$ Incr./ (Decr.)</u>	<u>FY 10-11 vs. FY 11-12 % Incr./ (Decr.)</u>
<u>ENTERPRISE FUNDS</u>				
Water/Sewer Utility Operating Fund (401)	11,989,983	13,150,282	1,160,299	9.7%
Reclaimed Water Construction Fund (402)	1,383,660	1,590,912	207,252	15.0%
Utility Sinking Fund (403)	3,793,958	4,233,560	439,602	11.6%
Utility Renewal & Replacement Fund (406)	1,134,796	1,535,254	400,458	35.3%
Vehicle and Equipment Replacement Fund (407)	108,553	207,700	99,147	91.3%
Water System Impact Fee Fund (408)	478,871	294,654	(184,217)	-38.5%
Wastewater System Impact Fee Fund (409)	90,878	135,104	44,226	48.7%
2007 Utility Rev. Note Construction Fund (415)	371,991	98,214	(273,777)	-73.6%
2010A Utility Rev. Bond Construction Fund (416)	911,014	958,628	47,614	5.2%
2010B Utility Rev. Bond Construction Fund (417)	<u>5,527,055</u>	<u>3,327,716</u>	<u>(2,199,339)</u>	<u>-39.8%</u>
Sub Total: Enterprise Funds	<u>25,790,759</u>	<u>25,532,024</u>	<u>(258,735)</u>	<u>-1.0%</u>
<u>INTERNAL SERVICE FUNDS</u>				
Medical Insurance Fund (510)	<u>3,109,356</u>	<u>2,625,310</u>	<u>(484,046)</u>	<u>-15.6%</u>
TOTAL BUDGET APPROPRIATION	<u>77,107,977</u>	<u>76,398,022</u>	<u>(709,955)</u>	<u>-0.9%</u>
Less:				
Interfund Transfers (all funds combined)	(9,794,731)	(10,476,795)	(682,064)	7.0%
Internal Service Charges (Medical Insurance Fund)	<u>(1,808,875)</u>	<u>(1,703,979)</u>	<u>104,896</u>	<u>-5.8%</u>
Sub Total	(11,603,606)	(12,180,774)	(577,168)	5.0%
TOTAL NET BUDGET	<u>65,504,371</u>	<u>64,217,248</u>	<u>(1,287,123)</u>	<u>-2.0%</u>

**CITY OF OVIEDO, FLORIDA
BUDGET SUMMARY
FISCAL YEAR 2011 - 2012**

	Millage Per \$1,000	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
<u>BUDGETED REVENUES</u>								
Ad Valorem Taxes, General Fund	4.8626	\$ 8,566,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,566,069
Ad Valorem Taxes, Voted Debt	0.3071	0	0	\$ 540,974	0	0	0	540,974
Utility Service Taxes		4,584,382	0	0	0	0	0	4,584,382
Franchise Fees		2,469,449	0	0	0	0	0	2,469,449
Charges for Service		2,233,381	4,049,895	0	0	12,270,717	292,576	18,846,569
Fines and Forfeitures		91,675	15,000	0	0	0	0	106,675
Intergovernmental Revenue		2,848,675	1,545,432	0	288,108	0	0	4,682,215
Licenses and Permits		160,116	781,910	0	0	0	0	942,026
Miscellaneous Revenue		265,207	650,415	6,000	395,710	2,592,045	52,000	3,961,377
	5.1697							
TOTAL OPERATING INCOME		\$ 21,218,954	\$ 7,042,652	\$ 546,974	\$ 683,818	\$ 14,862,762	\$ 344,576	\$ 44,699,736
Interfund Transfers		1,941,341	35,550	2,509,299	534,121	4,956,484	500,000	10,476,795
Internal Service Fund Charges		0	0	0	0	0	1,703,979	1,703,979
Appropriated Fund Balance		193,167	3,552,588	0	9,982,224	5,712,778	76,755	19,517,512
TOTAL NON-REVENUES		\$ 2,134,508	\$ 3,588,138	\$ 2,509,299	\$ 10,516,345	\$ 10,669,262	\$ 2,280,734	\$ 31,698,286
TOTAL BUDGETED REVENUES AND FUND BALANCES		\$ 23,353,462	\$ 10,630,790	\$ 3,056,273	\$ 11,200,163	\$ 25,532,024	\$ 2,625,310	\$ 76,398,022



Percentages are calculated against budget of \$64,217,248 which is net of interfund transfers and internal service charges.

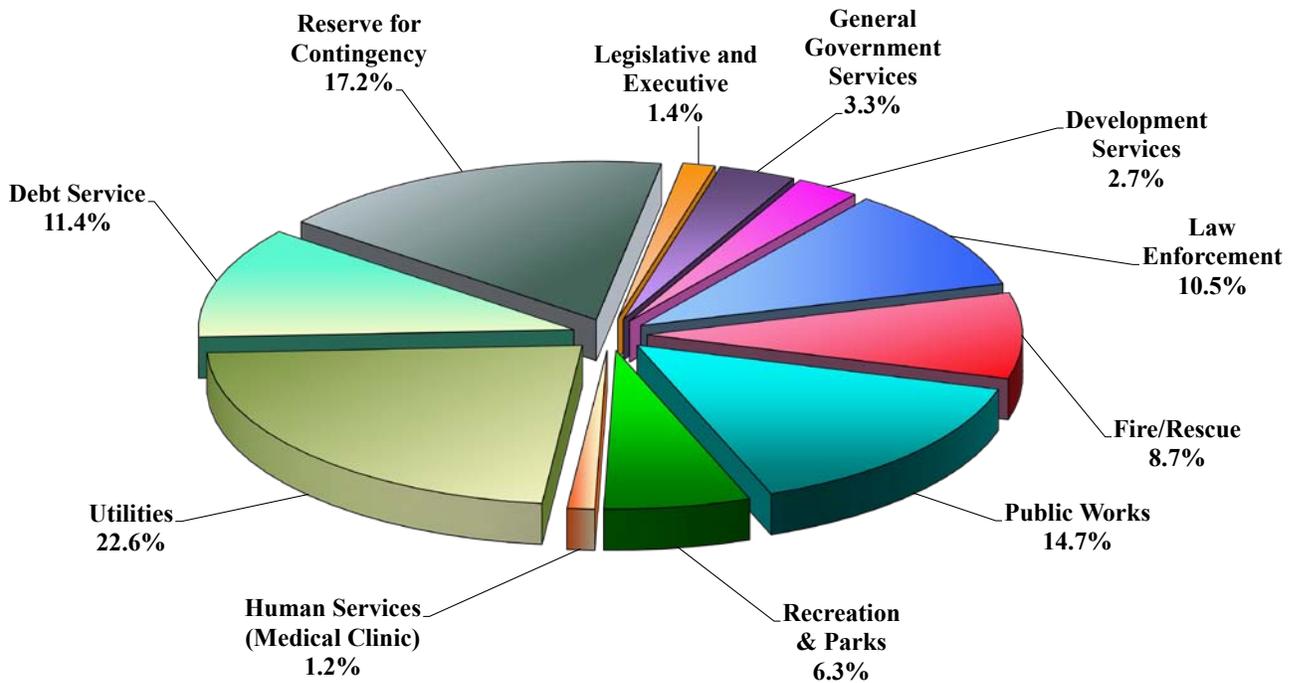
**CITY OF OVIEDO, FLORIDA
BUDGET SUMMARY
FISCAL YEAR 2011 - 2012**

Millage Per \$1,000	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
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BUDGETED EXPENDITURES

Legislative and Executive	\$ 900,266	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900,266
General Government Services	1,967,417	0	0	174,371	0	0	2,141,788
Development Services	797,483	946,900	0	19,495	0	0	1,763,878
Law Enforcement	6,036,996	510,500	0	180,810	0	0	6,728,306
Fire and Rescue	5,225,284	25,000	0	362,170	0	0	5,612,454
Public Works	2,356,644	5,124,407	0	1,979,371	0	0	9,460,422
Parks and Recreation	3,665,488	35,000	0	347,372	0	0	4,047,860
Human Services	0	0	0	0	0	764,563	764,563
Utilities	0	2,504,208	0	0	11,977,320	0	14,481,528
Debt Service	0	0	3,056,273	0	4,233,560	0	7,289,833
TOTAL OPERATING EXPENDITURES	\$ 20,949,578	\$ 9,146,015	\$ 3,056,273	\$ 3,063,589	\$ 16,210,880	\$ 764,563	\$ 53,190,898
Interfund Transfers	2,403,884	1,459,577	0	233,285	6,323,280	56,768	10,476,794
Internal Service Fund Expenses	0	0	0	0	0	1,703,979	1,703,979
Reserve for Contingency	0	25,198	0	7,903,289	2,997,864	100,000	11,026,351
TOTAL NON-EXPENDITURES	\$ 2,403,884	\$ 1,484,775	\$ 0	\$ 8,136,574	\$ 9,321,144	\$ 1,860,747	\$ 23,207,124
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 23,353,462	\$ 10,630,790	\$ 3,056,273	\$ 11,200,163	\$ 25,532,024	\$ 2,625,310	\$ 76,398,022

**Composition of FY 2011-12
Operating Expenditures: \$64,217,248
(Net of Interfund Transfers & Internal Service Charges)**



Percentages are calculated against budget of \$64,217,248 which is net of interfund transfers and internal services costs.



The City of Oviedo

FUND BALANCE OVERVIEW

Fund balance – otherwise known as fund equity – is the assets of a fund minus its liabilities. Generally in non-enterprise funds it represents the surplus of income over expenditures within a fund that is carried over from prior years and may be appropriated in the budget to support anticipated expenditures, although designated or restricted fund balance can only be appropriated for a specific use. The fund balance/retained earnings information on the following two pages presents a summary listing of the cash balance for each fund (exclusive of pension and trust funds) at September 30, 2010 and the estimated cash balance at September 30, 2011.

GENERAL FUND

The target reserve set by the City Council is to retain an undesignated fund balance equal to 15% of budgeted General Fund expenditures. The undesignated fund balance allows the City to withstand severe economic downturns, respond to emergencies and natural disasters and provide a measure of financial flexibility. At September 30, 2010, the undesignated “reserve” level was \$3.77 million or 15.9% of FY 10-11 budgeted expenditures. Based on year-end revenue and expense estimates for FY 10-11 that are subject to the final close-out of the fiscal year, expenses are projected to exceed revenues by approximately \$289,000. Given this estimate, the ending fund balance for economic uncertainties at September 30, 2011 would decline to 15% of FY 10-11 expenditures or \$3.48 million.

SPECIAL REVENUE FUNDS

There are no fund balance requirements for Special Revenue Funds. Because these funds account for the receipts from revenue sources that are in most cases legally restricted for specific activities, the fund balance is similarly restricted.

CAPITAL PROJECT FUNDS

There are no fund balance requirements for Capital Project Funds. The fund balance is normally appropriated to complete projects from the prior fiscal year, or if undesignated, to fund new capital improvement projects. In the case of the Vehicle Replacement Fund, the fund balance is needed to meet future vehicle replacement needs as identified in the vehicle replacement schedule.

DEBT SERVICE FUNDS

There is no bond covenant requiring a minimum reserve requirement as is found in water and sewer sinking funds. If fund balance does accumulate in any of the City’s General Obligation Bond sinking funds, it may be appropriated, thereby reducing the required tax rate necessary to retire debt.

ENTERPRISE FUNDS

The retained earnings in the *Water and Sewer Utility Funds* on the following pages represent cash and cash equivalents. In the Comprehensive Annual Financial Report (CAFR) the retained earnings is consolidated for all water and sewer funds in accordance with generally accepted accounting principles. In the budget, however, the water and sewer funds are presented separately on a cash basis.

The City’s financial policies require an operating fund reserve level, in the Water Utility, that provides 25% or 90 days of cash. This will allow the Utility to meet working capital needs, provide a reserve for unforeseen repairs to the system and to withstand any significant economic downturns or increases in operating costs. The unaudited cash position at September 30, 2011 is projected at \$4.1 million or approximately 141 days of operating and debt service expenses. This is equal to a reserve level of 38.6% reserve compared to the 25% minimum as required by City financial policies.

The retained earnings in the debt service and impact fee funds are legally restricted. The 1996 and 2003 Revenue Bond Sinking Fund must maintain a cash reserve of \$181,866 as required by bond covenants and \$279,277 is estimated at September 30, 2011.

Any reserve in the Impact Fee Funds is exclusively designated to fund the future expansion of the utility system.

The reserve in the Renewal and Replacement Fund is needed to fund current and future year’s (non-capacity expansion) capital improvements to adequately maintain the utility system.

FUND BALANCE STATUS BY FUND (Unaudited)

<u>Fund Category/Name</u>	<u>Beginning Fund Balance at 10/01/10</u>	<u>ESTIMATED FY 10-11 Revenues (Unaudited)</u>	<u>ESTIMATED FY 10-11 Expenses (Unaudited)</u>	<u>Increase (Decrease)</u>	<u>ESTIMATED Ending Fund Balance at 9/30/11 (Unaudited)</u>
<u>General Fund (001)</u>					
Undesignated	3,769,456	23,140,429	(23,425,536)	(285,107)	3,484,349
*includes amounts reserved at beginning of fiscal year for encumbrances and pre-paid items.					
<i><u>Designated or Reserved</u></i>					
Land Bank	22,647	0	0	0	22,647
Law Enforcement	15,686	18,723	(14,208)	4,515	20,201
Law Enforcement Donations	12,455	12,460	(6,374)	6,086	18,541
Law Enforcement Education	<u>34,402</u>	<u>9,254</u>	<u>0</u>	<u>9,254</u>	<u>43,656</u>
Sub Total: General Fund	3,854,646	23,180,866	(23,446,118)	(265,252)	3,589,394
<u>Special Revenue Funds</u>					
Administrative Impact Fee Fund (101)	23,941	290,818	(129,049)	161,769	185,710
Transportation Impact Fee Fund (102)	4,481,634	344,000	(279,711)	64,289	4,545,923
State Law Enforcement Trust Fund (103)	55,132	19,160	(34,422)	(15,262)	39,870
Transportation Improvements Fund (LOGT) (105)	156,432	890,443	(796,960)	93,483	249,915
Federal Law Enforcement Trust Fund (106)	260,741	8,264	(36,631)	(28,367)	232,374
Police Impact Fee Fund (107)	598,795	50,351	(50,791)	(440)	598,355
Fire Impact Fee Fund (108)	345,248	107,143	(168,751)	(61,608)	283,640
Recreation Impact Fee Fund (109)	265,552	170,108	(136,853)	33,255	298,807
Solid Waste Fund (115)	53,576	2,580,972	(2,444,350)	136,622	190,198
Economic Development Fund (116)	536,434	4,976	(107,199)	(102,223)	434,211
Building Services Fund (120)	6,239	872,452	(819,105)	53,347	59,586
Stormwater Fund (138)	<u>1,710,555</u>	<u>1,534,012</u>	<u>(1,928,856)</u>	<u>(394,844)</u>	<u>1,315,711</u>
Sub Total: Special Revenue Funds	8,494,279	6,872,699	(6,932,678)	(59,979)	8,434,300
<u>Debt Service Funds</u>					
Public Improvement Revenue Bonds (201)	716	2,015,367	(2,015,365)	2	718
General Obligation Bonds (203)	6,341	550,091	(550,091)	0	6,341
Lease Financing Fund (205)	<u>33</u>	<u>420,477</u>	<u>(420,477)</u>	<u>0</u>	<u>33</u>
Sub Total: Debt Service Funds	7,090	2,985,935	(2,985,933)	2	7,092
<u>Capital Project Funds</u>					
Vehicle/Equipment Replacement Fund (302)	131,004	763,218	(195,838)	567,380	698,384
Evans St. Landfill Closure Fund (307)	19,231	229	(15,200)	(14,971)	4,260
Local Option Sales Tax Construction Fund (309)	4,580,862	6,862,839	(10,238,323)	(3,375,484)	1,205,378
Downtown Improvements Construction Fund (318)	8,002,837	91,432	(25,000)	66,432	8,069,269
Technology Improvements Fund (320)	173,282	50,000	(142,897)	(92,897)	80,385
OSC Ext. Landfill Closure Fund (327)	34,972	47,490	(29,448)	18,042	53,014
General Facilities Improvements Fund (330)	1,240,419	0	(936,274)	(936,274)	304,145
2008 Revenue Bond Construction Fund (335)	943	1,309,936	(865,268)	444,668	445,611
Recreation Facilities Improvements Fund (340)	<u>239,906</u>	<u>0</u>	<u>(227,621)</u>	<u>(227,621)</u>	<u>12,285</u>
Sub Total: Capital Project Funds	14,423,456	9,125,144	(12,675,869)	(3,550,725)	10,872,731

continued on next page

FUND BALANCE STATUS BY FUND (Unaudited)

<u>Fund Category/Name</u>	<u>Beginning Fund Balance at 10/01/10</u>	<u>ESTIMATED FY 10-11 Revenues (Unaudited)</u>	<u>ESTIMATED FY 10-11 Expenses (Unaudited)</u>	<u>Increase (Decrease)</u>	<u>ESTIMATED Ending Fund Balance at 9/30/11 (Unaudited)</u>
<u>ENTERPRISE FUNDS</u>					
<u>Water/Wastewater Funds</u>					
Water/Wastewater Operating Fund (401)	1,846,643	12,949,370	(10,633,969)	2,315,401	4,162,044
Reuse Water System Expansion Fund (402)	440	294,094	(57,862)	236,232	236,672
Utility Revenue Bond Sinking Fund (403)	279,277	3,793,957	(3,793,957)	0	279,277
Renewal and Replacement Fund (406)	2,430,299	414,566	(1,314,373)	(899,807)	1,530,492
Vehicle and Equipment Replacement Fund (407)	285,812	110,010	0	110,010	395,822
Water System Impact Fee Fund (408)	1,037,819	32,386	(15,096)	17,290	1,055,109
Wastewater System Impact Fee Fund (409)	692,212	60,237	(32,156)	28,081	720,293
2007 Utility Revenue Bonds Construction Fund (415)	374,942	2,245	(278,973)	(276,728)	98,214
2010 Utility Revenue Bonds Construction Fund (416)	929,965	9,663	0	9,663	939,628
2010 Utility Revenue Bonds Construction Fund (417)	<u>5,542,812</u>	<u>50,143</u>	<u>(2,786,276)</u>	<u>(2,736,133)</u>	<u>2,806,679</u>
Sub-Total: Water/Wastewater Funds	13,420,221	17,716,671	(18,912,662)	(1,195,991)	12,224,230
Sub Total: Enterprise Funds	13,420,221	17,716,671	(18,912,662)	(1,195,991)	12,224,230
<u>Internal Service Funds</u>					
Medical Insurance Fund (510)	<u>927,273</u>	<u>2,668,792</u>	<u>(2,426,097)</u>	<u>242,695</u>	<u>1,169,968</u>
TOTAL FUND BALANCES	<u>41,126,965</u>	<u>62,550,107</u>	<u>(67,379,357)</u>	<u>(4,829,250)</u>	<u>36,297,715</u>



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 07-08 Through FY 11-12

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 10-11
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	vs.
						<u>FY 11-12</u>
<u>Legislative and Executive Services</u>						
City Manager	2.75	2.75	2.75	2.50	1.75	-0.75
City Clerk	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.63</u>	<u>2.63</u>	<u>0.00</u>
Total: Legislative and Exec. Services	5.75	5.75	5.75	5.13	4.38	-0.76
<u>Administrative and Support Services</u>						
Human Resources	5.00	6.00	4.38	3.75	3.75	0.00
Public Information	1.00	0.00	0.50	1.30	1.50	0.20
Finance	6.30	6.30	5.80	5.55	4.60	-0.95
Purchasing	1.00	1.00	1.00	1.00	1.00	0.00
Information Technology	6.00	6.00	5.72	5.66	6.00	0.34
Budget	<u>2.25</u>	<u>2.25</u>	<u>1.75</u>	<u>0.00</u>	<u>1.75</u>	<u>1.75</u>
Total: Admin. and Support Services	21.55	21.55	19.15	17.26	18.60	1.34
<u>Development Services</u>						
Administration	2.00	2.00	2.00	1.00	0.00	-1.00
Comprehensive Planning	5.50	3.50	2.50	2.00	2.50	0.50
Development Review	5.50	6.50	3.50	2.00	2.50	0.50
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Building Services	13.50	13.50	0.00	0.00	0.00	0.00
Zoning	2.50	2.50	2.00	2.00	2.00	0.00
Code Enforcement	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>0.00</u>
Total: Development Services	32.75	31.75	13.75	10.75	10.75	0.00
<u>Public Works Department</u>						
<u>Administration</u>						
Administration	3.50	2.00	3.50	3.50	3.00	-0.50
Engineering Services	9.00	8.00	6.75	4.75	3.50	-1.25
Stormwater Admin., Engineering, & Permitting	<u>0.00</u>	<u>1.00</u>	<u>1.25</u>	<u>1.25</u>	<u>2.25</u>	<u>1.00</u>
Sub-Total: Public Works Administration	12.50	11.00	11.50	9.50	8.75	-0.75
<u>Operations & Maintenance</u>						
Fleet Maintenance	5.00	4.50	3.00	3.00	3.00	0.00
Landscaping and Grounds Maintenance	8.00	10.00	9.00	1.00	0.50	-0.50
Streets and Sidewalk Maintenance	10.75	11.50	8.00	10.00	7.75	-2.25
Stormwater Maintenance	<u>9.00</u>	<u>9.50</u>	<u>9.00</u>	<u>9.00</u>	<u>9.50</u>	<u>0.50</u>
Sub-Total: Public Works Operations & Maint.	32.75	35.50	29.00	23.00	20.75	-2.25
<u>Water and Wastewater Utility</u>						
Administration	3.50	2.50	2.50	2.50	2.50	0.00
Water Conservation	0.00	1.00	1.00	1.00	1.00	0.00
Utility Billing and Customer Service	5.70	5.70	6.20	5.45	6.20	0.75
Water Production	10.00	9.00	7.00	6.00	5.50	-0.50
Water Distribution and Maintenance	7.00	6.00	6.00	6.00	6.00	0.00
Cross Connection and Control	3.00	3.00	2.00	2.00	2.00	0.00
Alafaya Wastewater and Reclaimed	0.00	0.00	0.00	5.00	4.50	-0.50
Wastewater Collection and Reuse Distribution	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
Sub-Total: Utilities	32.20	30.20	27.70	30.95	30.70	-0.25
Total: Public Works Department	77.45	76.70	68.20	63.45	60.20	-3.25

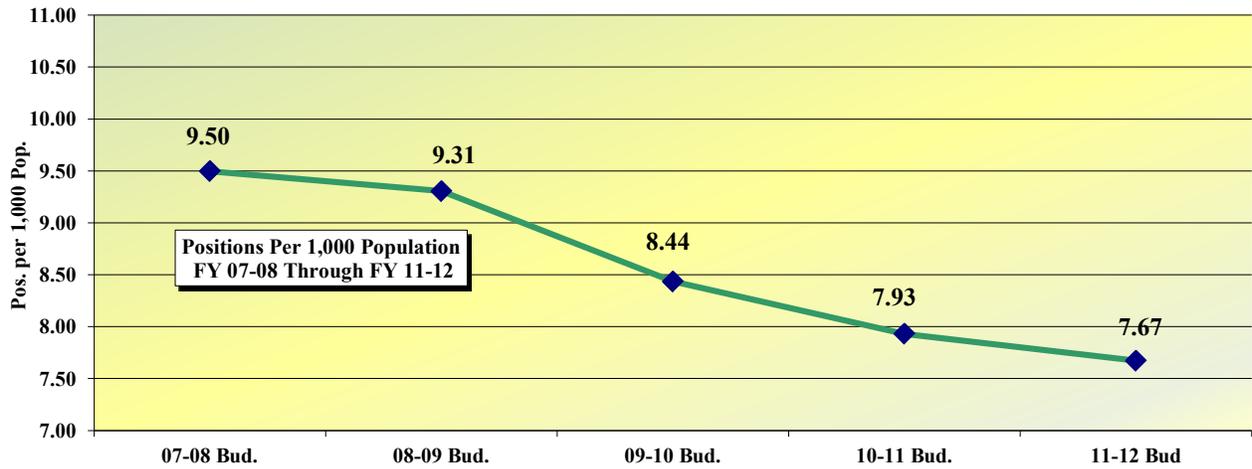
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POSITION AUTHORIZATION SUMMARY FY 07-08 Through FY 11-12

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 10-11 vs. FY 11-12
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
<u>Fire Department</u>						
Administration	2.00	2.00	2.00	1.80	1.80	0.00
Fire/Rescue	46.00	46.00	46.50	46.00	49.50	3.50
Fire Prevention	2.00	2.00	2.00	2.00	1.00	-1.00
Training	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>	<u>-0.50</u>
Total: Fire Department	51.00	51.00	51.50	50.80	52.80	2.00
<u>Police Department</u>						
Administration	5.00	5.00	4.00	3.80	3.80	0.00
Community Policing/Patrol	40.00	39.00	38.00	39.00	38.00	-1.00
Communications/Records*	14.00	14.00	13.00	12.75	7.25	-5.50
Community Relations	9.00	9.00	8.00	7.75	7.75	0.00
Criminal Investigations	6.50	6.50	7.50	7.75	7.75	0.00
Community Response Team	6.50	6.50	7.50	6.75	7.75	1.00
Training	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total: Police Department	83.00	82.00	80.00	78.80	73.30	-5.50
*FY 12 position count includes 10 Dispatchers and 1 Communications Supervisor for 1/2 the fiscal year based on a proposal to contract dispatch services with the Seminole County Sheriff effective April 1, 2012.						
<u>Recreation & Parks Department</u>						
<u>Administration and Maintenance</u>						
Administration/Special Events	3.00	4.00	3.00	3.00	3.00	0.00
Athletic Field Maintenance	18.00	12.00	13.30	13.30	13.30	0.00
Recreation Facility Maintenance	0.00	5.75	3.55	3.55	3.80	0.25
General Facility Maintenance	<u>5.25</u>	<u>5.50</u>	<u>5.50</u>	<u>3.50</u>	<u>3.25</u>	<u>-0.25</u>
Sub-Total: Rec. & Parks: Admin. & Maint.	26.25	27.25	25.35	23.35	23.35	0.00
<u>Recreation Programming</u>						
Riverside Recreational Programs	4.00	3.00	3.55	3.55	3.55	0.00
Athletic Programs (City Sponsored)	2.00	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	0.00	0.00	0.00	0.00
Concessions	1.00	1.00	1.00	1.00	1.00	0.00
Gymnasium and Fitness Center	6.25	3.50	5.00	5.00	5.00	0.00
Oviedo Blvd. Aquatics	2.25	2.25	1.25	1.25	1.25	0.00
Skateboard Park	1.00	1.00	2.50	2.50	2.50	0.00
Special Events	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sub-Total: Recreation Programming	19.75	16.00	17.55	17.55	17.55	0.00
Total: Recreation and Parks Department	46.00	43.25	42.90	40.90	40.90	0.00
Total: Full Time and Regular Part Time	317.50	312.00	281.25	267.09	260.93	-6.17
Other Seasonal and Temporary Employees	<u>27.10</u>	<u>21.18</u>	<u>19.29</u>	<u>18.89</u>	<u>18.91</u>	0.02
Total Positions	<u>344.60</u>	<u>333.18</u>	<u>300.54</u>	<u>285.98</u>	<u>279.84</u>	<u>-6.15</u>

POSITION AUTHORIZATION SUMMARY
FY 07-08 Through FY 11-12

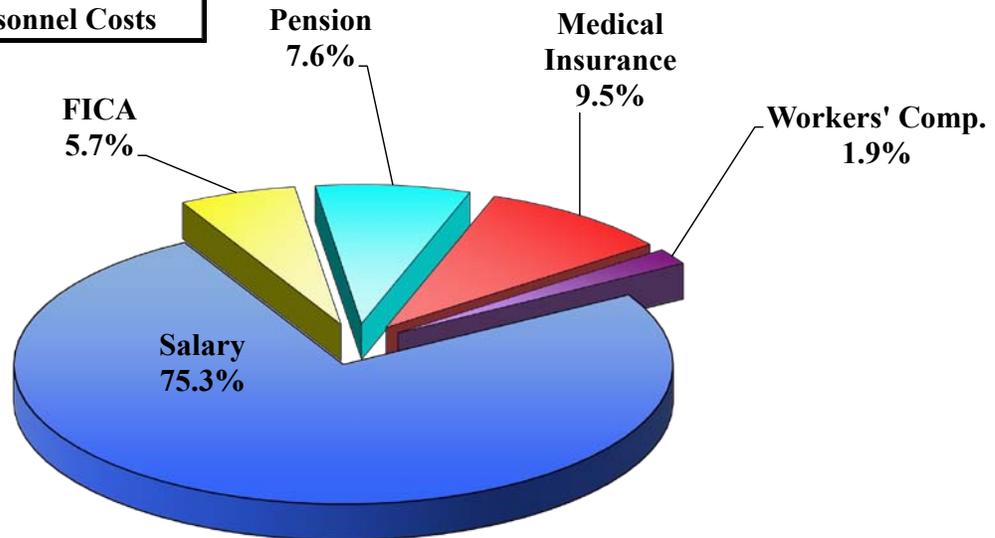
	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 10-11
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	vs.
						<u>FY 11-12</u>
TOTAL AUTHORIZED POSITIONS	317.50	312.00	281.25	267.09	260.93	-6.16
<i>Note: Number of authorized positions and positions per 1,000 population exclude seasonal and temporary employees.</i>						
Positions Per 1,000 Population	9.50	9.31	8.44	7.93	7.67	
Oviedo Population	33,431	33,529	33,342	33,675	34,012	



**Composition of Personnel Costs: FY 11-12 & 4 Prior Fiscal Years
(All Funds Combined)**

	<u>Salary</u>	<u>FICA</u>	<u>Pension</u>	<u>Medical Insurance</u>	<u>Workers' Comp.</u>	<u>Other Benefits</u>	<u>Total</u>
<u>FY 11-12 Adopted Budget</u>							
Cost	13,572,984	1,035,381	1,369,309	1,703,978	335,743	0	18,017,395
Cost Per \$100 of Salary		\$7.51	\$9.93	\$12.36	\$2.43	\$0.00	\$32.23
Percent of Total	75.3%	5.7%	7.6%	9.5%	1.9%	0.0%	100.0%
<u>FY 10-11 Adopted Budget</u>							
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%
<u>FY 09-10 Adopted Budget</u>							
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%
<u>FY 08-09 Adopted Budget</u>							
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%
<u>FY 07-08 Adopted Budget</u>							
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 2011-12
Salary and Benefits as % of
Total Personnel Costs**



GENERAL FUND

GRAPHICS

FY 2011-12 Revenue Composition

FY 2011-12 Expenditure Composition

FY 2011-12 Expenditures by Major
Account Category

GENERAL FUND GRAPHICS OVERVIEW

FY 2011-12 Revenue Summary

This summary and graph outlines anticipated revenue for the City with the largest contributor as Property Taxes and Franchise Fees/Utility Taxes. The summary depicts both the anticipated revenue and the percent of all anticipated revenue, while the graph shows only the percentage.

FY 2011-12 Expenditure Summary

Both the table and the graphs show the anticipated expenditures for the general departments, debt service, reserve and interfund transfers of the City. These are ranked from the largest to the smallest and are in terms of expenses and percentage.

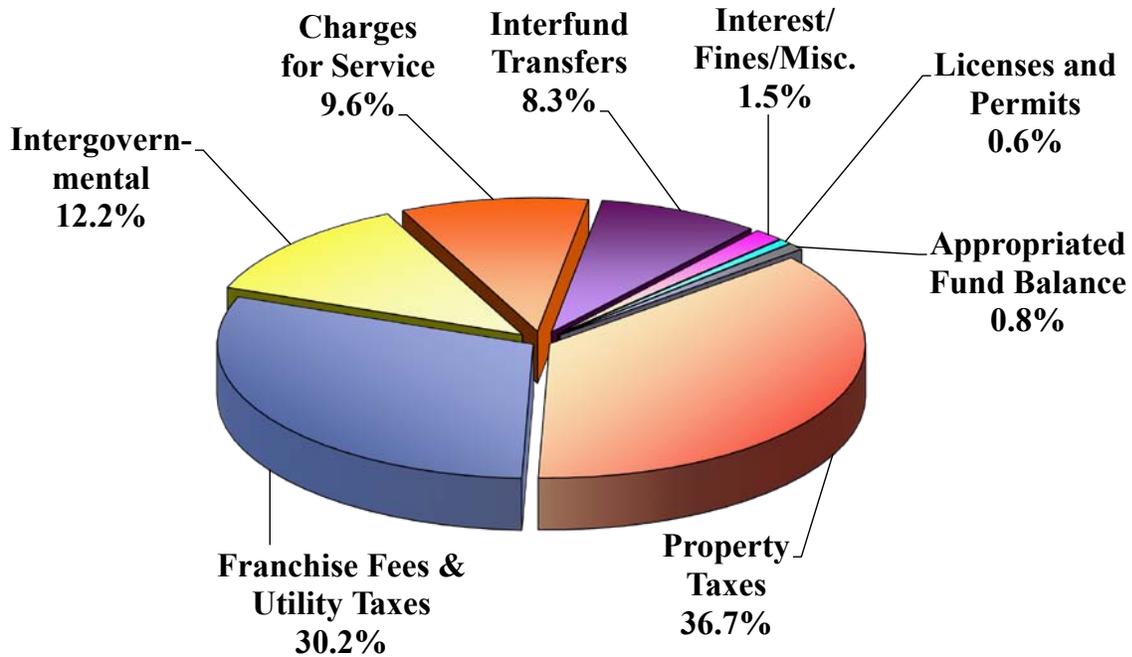
General Fund Expenditures by Major Account Category

As seen in this table for FY 2011-12, personnel services equal approximately 67% of the expenditures for the City, while operating, capital outlay and vehicle replacement equal approximately 25% and the remaining 9% is debt service, reserve and miscellaneous transfers. The graph depicts the percentage of each portion relating to the General Fund.

**REVENUE SUMMARY: GENERAL FUND
FY 11-12 with Comparison to FY 07-08**

	<u>FY 11-12</u>		<u>FY 07-08</u>	
Property Taxes	\$8,566,069	36.7%	\$10,929,661	42.3%
Franchise Fees/Utility Taxes	7,053,831	30.2%	6,974,090	27.0%
Intergovernmental	2,848,675	12.2%	3,553,161	13.7%
Charges for Service	2,244,881	9.6%	2,330,993	9.0%
Interfund Transfers	1,941,341	8.3%	919,515	3.6%
Interest/Fines/Misc.	355,882	1.5%	948,932	3.7%
Licenses and Permits	149,616	0.6%	119,250	0.5%
Appropriated Fund Balance	193,167	<u>0.8%</u>	<u>73,485</u>	<u>0.3%</u>
TOTAL REVENUE	<u>\$23,353,462</u>	100%	<u>\$25,849,087</u>	100%

**Composition of FY 2011-12
General Fund Revenues**



GENERAL FUND EXPENDITURE SUMMARY

FY 11-12 With Comparison to FY 07-08

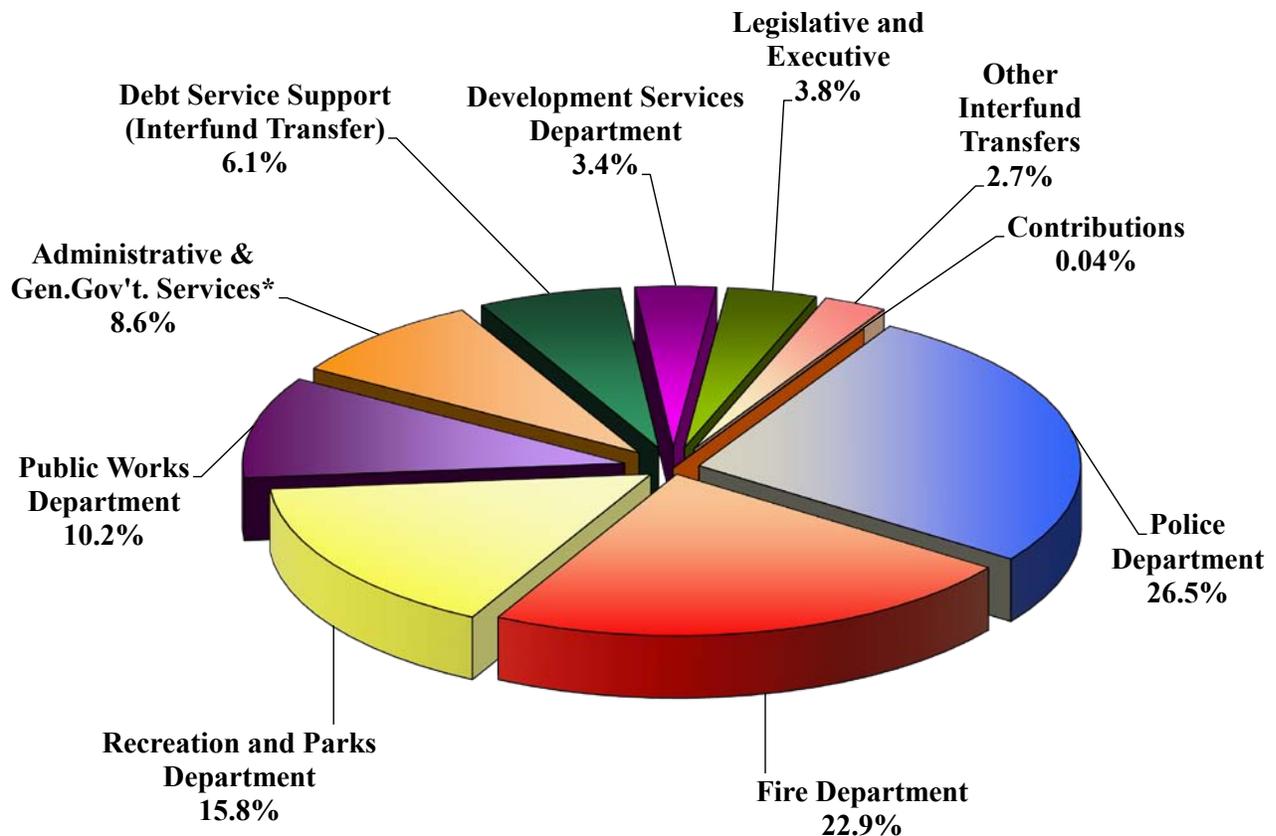
	<u>FY 11-12</u>		<u>FY 07-08</u>	
Police Department	\$6,186,670	26.5%	\$6,244,229	24.2%
Fire Department	5,346,135	22.9%	4,663,318	18.0%
Recreation and Parks Department	3,693,301	15.8%	3,999,774	15.5%
Public Works Department	2,388,550	10.2%	4,007,727	15.5%
Administrative & Gen.Gov't. Services*	1,999,706	8.6%	2,418,284	9.4%
Debt Service Support (interfund transfer)	1,416,629	6.1%	1,203,273	4.7%
Development Services Department	798,997	3.4%	1,493,254	5.8%
Legislative and Executive**	890,266	3.8%	1,086,020	4.2%
Other Interfund Transfers***	623,208	2.7%	702,208	2.7%
Contributions (non-profits/other agencies)	<u>10,000</u>	<u>0.04%</u>	<u>31,000</u>	<u>0.1%</u>
TOTAL EXPENDITURES	<u>\$23,353,462</u>	<u>100.0%</u>	<u>\$25,849,087</u>	<u>100.0%</u>

* 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 and Stormwater Utility Funds.

Composition of FY 2011-12 General Fund Expenditures



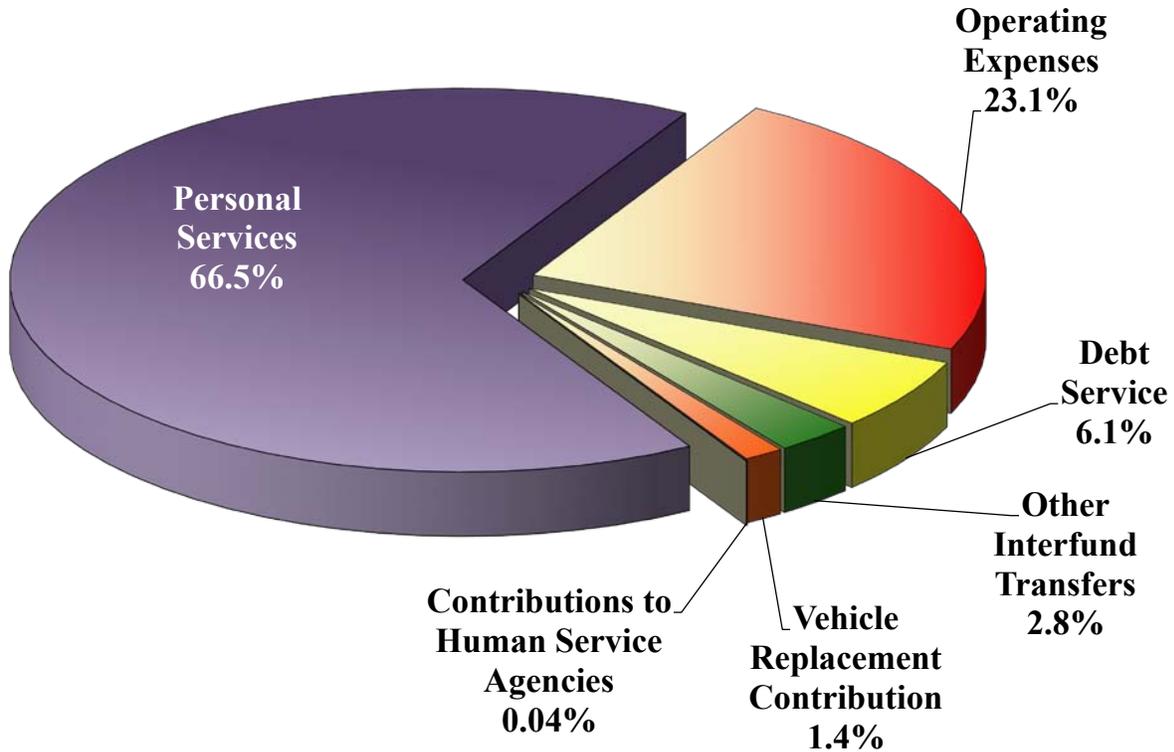
**GENERAL FUND EXPENDITURES
BY MAJOR ACCOUNT CATEGORY
FY 2011-12 vs. FY 2010-11**

	FY 2010-11 Adopted Budget	Percent of Total Budget	FY 2011-12 Adopted Budget	Percent of Total Budget
Personal Services	\$15,878,948	67.0%	\$15,536,620	66.5%
Operating Expenses	5,370,784	22.6%	5,402,958	23.1%
Vehicle Replacement Contribution	<u>330,172</u>	<u>1.4%</u>	<u>332,438</u>	<u>1.4%</u>
Sub-Total: Department Operations	\$21,579,904	91.0%	\$21,272,016	91.1%
Debt Service (transfer to Sinking Funds)	\$1,408,137	5.9%	\$1,416,629	6.1%
Other Interfund Transfers*	714,006	3.0%	654,817	2.8%
Contributions (to non-profit & other agencies)	<u>13,000</u>	<u>0.1%</u>	<u>10,000</u>	<u>0.04%</u>
Sub-Total: Non-Departmental	\$2,135,143	9.0%	\$2,081,446	8.9%
TOTAL EXPENDITURES	\$23,715,047	100.0%	\$23,353,462	100.0%

Note: FY 11-12 operating expenses include half-year payment of \$160,477 to Seminole County Sheriff for Police dispatch services.

*Other Interfund Transfers category includes transfers to Health Insurance, Lease Financing and Stormwater Utility Funds.

**FY 2011-12
General Fund Expenditure Summary
By Major Account Category**



REVENUE TRENDS OVERVIEW

Major Revenue Sources and Trends

This section includes graphics and a accompanying discussion of trends and issues of 12 major revenue sources for the 5 year period of FY 2007-08 through FY 2011-12.

The trend for each revenue source includes actual revenues received for FY 2008, FY 2009 and FY 2010, either actual or projected revenue for FY 2011, and budgeted revenue for FY 2012.

The following revenues are presented in graphic form with a concise analysis:

General Fund

- ❖ Property Taxes
- ❖ Communication Services Utility Tax
- ❖ Electric Utility Taxes
- ❖ Electric Franchise Fees
- ❖ State Revenue Sharing
- ❖ Half Cent State-Shared Sales Tax
- ❖ Recreation Activity Fees

The 7 General Fund revenue sources above comprise 90% of all current income (net of interfund transfers and fund balance) appropriated in the adopted FY 11-12 budget. Excluding property taxes, the other revenue sources comprise 82% of all non-ad valorem revenues in the adopted FY 11-12 budget.

Building Services Fund

- ❖ Building Permit Fees

Water Wastewater Utility Fund

- ❖ Water Sales
- ❖ Wastewater Sales

Stormwater Utility Fund

- ❖ Stormwater Utility Fees

Transportation Improvements Fund

- ❖ Local Option Gas Tax

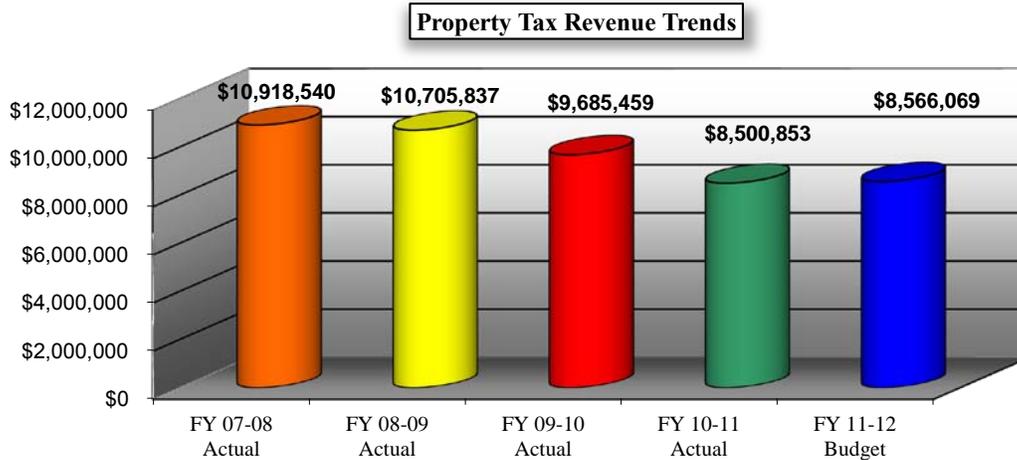
REVENUE TRENDS

MAJOR REVENUE SOURCES

Property taxes (exclusive of delinquent taxes paid each year) remain the predominant revenue source at 38% of all General Fund revenues in FY 11 compared to 45% in FY 07-08. The downward trend in property tax revenue that began in FY 07-08 has continued since property values continue to decline and the millage rate has remained constant over the past 5 years at 4.8626 mills. The decline in property tax revenue also reflects the 5 consecutive years of tax reductions ranging from a 5% reduction in FY 08 to a high of 10.5% in FY 10. The millage rate was set below the "rolled-back" or tax neutral rate, consequently we continue to see reductions remaining rather constant at 6.9% over the past two years.

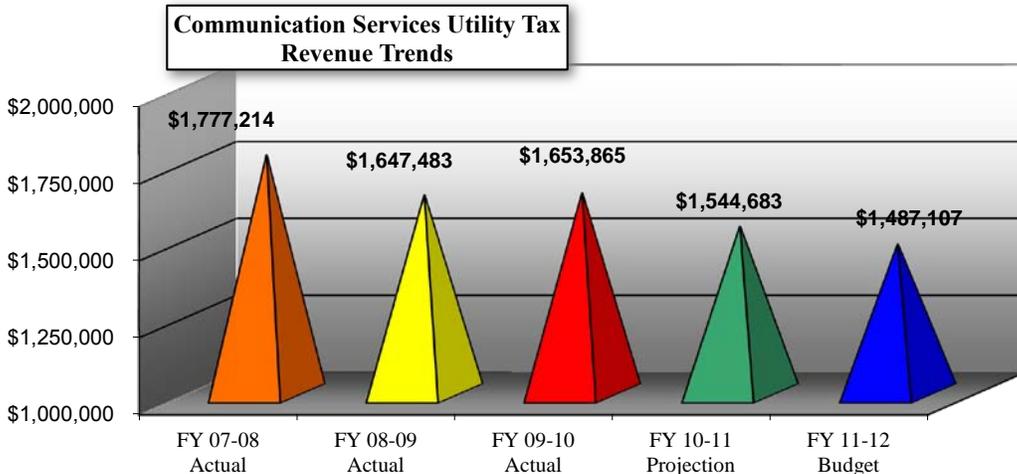
With respect to the tax base, the City's gross taxable value increased from \$1.34 billion in 2003 to \$2.44 billion in 2007, an annual compound growth rate of almost 13%. That trend was reversed in 2008 through 2011 due to the economic recession as the tax base declined by \$444 million to the current year value of \$1.83 billion.

Trend ↓



The Communications Utility Tax is imposed at a rate of 5.56% on retail sales of various types of communication services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Excluding a one-time payment of \$146,000 in FY 07-08 to correct an underpayment by the State of Florida in prior years, growth of this revenue source has been relatively flat between FY 07-08 and FY 10-11. To correct the under-payment of \$319,000 from prior years, the City received a lump sum payment in FY 08 of \$146,000 with the balance of \$173,000 being remitted over 36 months beginning in FY 08-09. When taking adjusting for the \$57,666 of "corrective payments" during the 3 year period (FY 09 through FY 11), there has been little growth in this revenue source with a downward trend since FY 08.

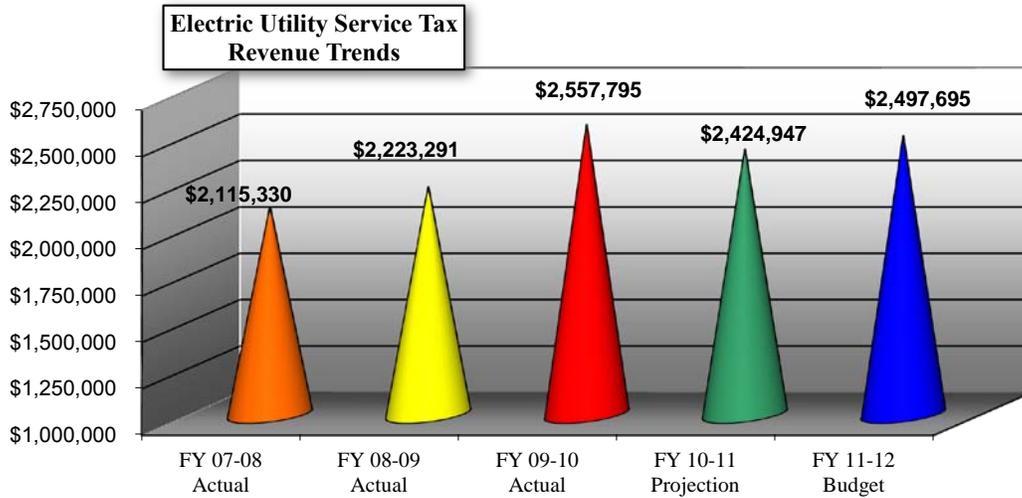
Trend ↓



REVENUE TRENDS MAJOR REVENUE SOURCES

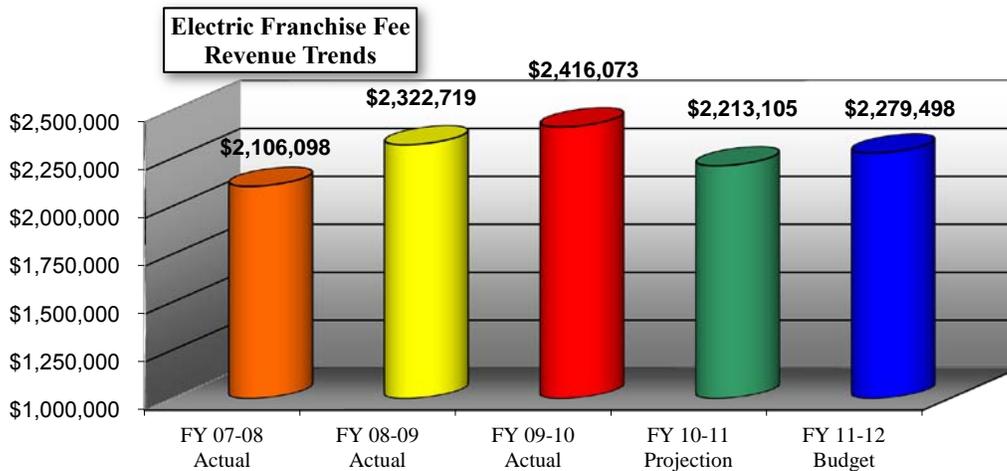
The Electric Service Utility Tax is a local option tax currently set at the maximum rate of 10% on the purchases of electricity within the City limits of Oviedo. Between FY 08 and FY 10 growth was fairly modest with an annual compound growth rate of 2.4%. The spike in FY 09-10 revenues was due to rate increases approved by the Public Service Commission for Progress Energy - the major electric utility provider in the City. As there is little new construction occurring at this time and there will be no further rate increases in 2011, FY 11-12 revenues assume a 3% increase for consumption factored against FY 11 projected revenues.

Trend



The Electric Franchise Fee is currently set at the maximum rate of 6% levied against the gross receipts generated within the City limits from Progress Energy and Florida Power and Light. Although there was no growth in this revenue source between FY 07 and FY 08 as consumption was tempered by the slowing of the economy. Revenues rebounded in FY 09 and FY 10 due to rate increases granted to Progress Energy on January 1, 2009 coupled with fuel adjustments that are included as a pass-through in the franchise fee calculation. As there is little new construction occurring at this time and there will be no further rate increases in 2011, FY 11-12 revenues assume a 3% increase for consumption and fuel adjustments factored against FY 11 projected revenues.

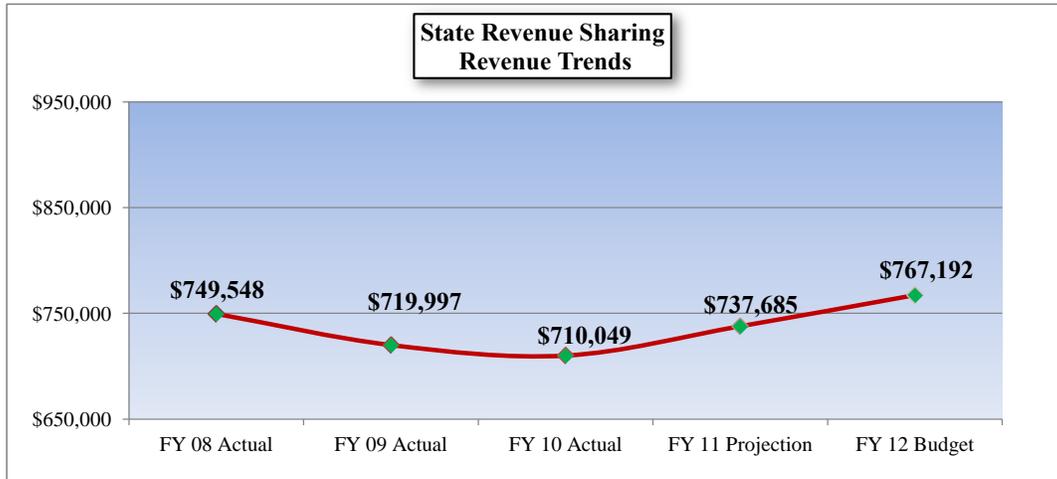
Trend



REVENUE TRENDS MAJOR REVENUE SOURCES

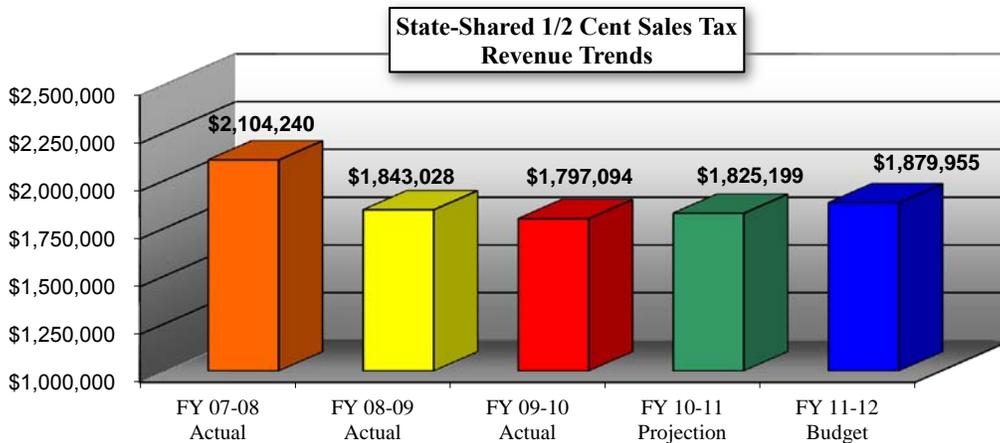
The State Revenue Sharing (SRS) pool for Florida municipalities is comprised of the One Cent Municipal Gas Tax (29%) and the State Sales Tax collections (71%). These funds are distributed back to municipalities based on a formula involving population, sales tax collections and the municipality's relative ability to raise revenue. Since the high watermark year in FY 07-08, SRS revenues have been declining commensurate with the recessionary economy. FY 09-10 revenues did surpass budget projections by \$57,219 or almost 9% as the City received an unexpected one-time true-up of revenues in August 2010. The FY 11 revenue projection of \$737,685 was based on the actual for FY 10 of \$710,749 plus 3.9%, which may be understated. The FY 11-12 State estimate for the City of Oviedo is \$767,192, which would reflect a reversal of the downward trend if the estimate materializes.

Trend



The Local Government Half-Cent Sales Tax generates the largest amount of revenue among the state-shared revenues. Half Cent Sales Tax revenues are distributed based on a population-based formula that returns estimated taxable sales within Seminole County back to the County and its 7 cities. Approximately 62% of estimated taxable sales are distributed to the County and the balance is remitted to the 7 municipalities. As reflected in the chart below, there has been a consistent decline in sales tax revenue that began in FY 06-07, which was commensurate with the start of the recession. The FY 11-12 budget estimate of \$1,879,955 is based on a 3% growth rate over the FY 11 projection.

Trend

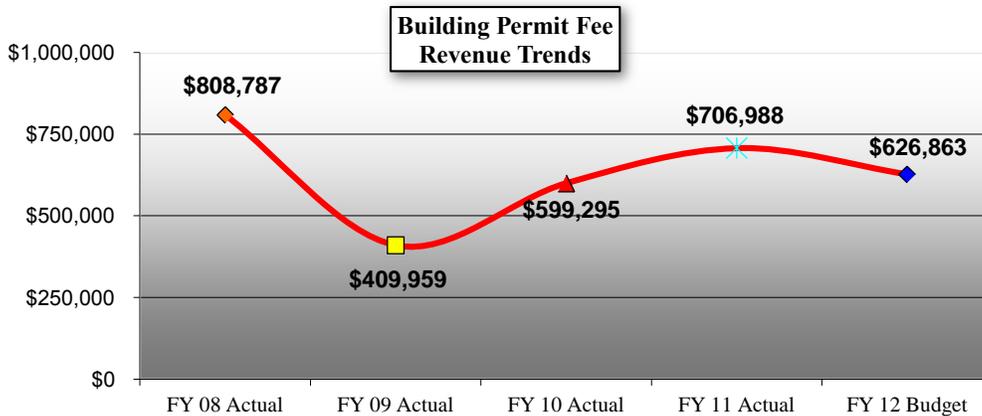


REVENUE TRENDS MAJOR REVENUE SOURCES

Building Permit fee revenues are derived mainly from a base fee of \$6.50 per \$1,000 valuation. Effective July 1, 2007, the base permit fee was increased for the first time since 1983 from \$5 to \$6.50. Revenues from the base permit fee coupled with a plans review fee equal to 25% of the permit fee amount and a re-inspection fees are intended to allow the Building Services Division to be a self supporting operation. Building Permit fees are elastic and therefore follow state and national economic trends. The decline in permit activity and related revenues began toward the end of FY 07-08 and declined sharply in FY 08-09 and remained low in FY 09-10 commensurate with the recession. Although FY 09-10 revenues recovered slightly and the expectation for FY 10-11 remains equally positive, the level of permit activity and valuations remain at historically low levels. FY 12 revenue projections assume a continuation of the current trend.

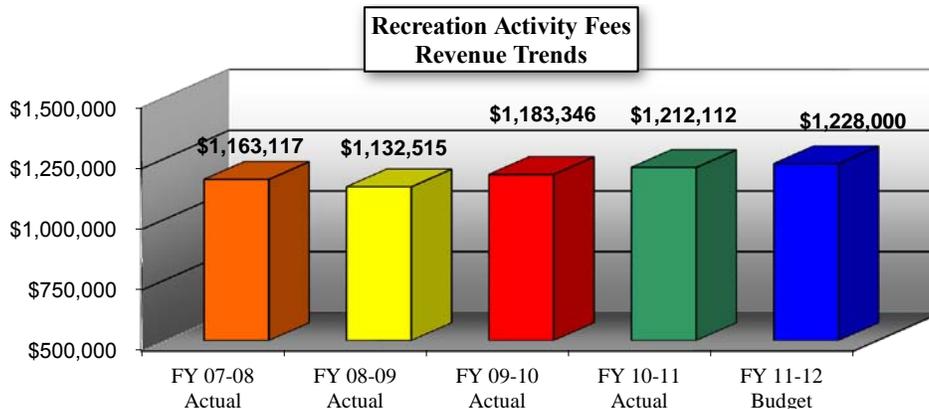
In FY 09, the City issued a low of 2,691 permits valued at \$65.5 million or \$24,326 per permit issued. The decline in permit activity was directly related to the recession and its impact on the real estate market. In FY 2010, the volume of permits issued increased to 2,852 with a total valuation of \$109.7 million and in FY2011 increased to 3058 with a total valuation of \$115 million. FY2011 shows an increase due to the building of multi family dwellings, however we do not expect the trend to continue in 2012.

Trend



Since FY 06-07, Recreation Activity fees have been declining as participation is down in most programs due mainly to general economic conditions coupled with program fees remaining essentially unchanged since non-resident fees were increased in 2007. Despite the revenue decline, the department-wide cost recovery rate remained constant between FY 07 and FY 09 at approximately 31% of direct program costs (excluding general facility maintenance) as expenses declined by 5% during the 3 year period due to citywide budget reductions. In FY 09-10, the cost recovery rate exceeded 33% as department-wide expenses (excluding general facility maintenance) declined by 4% over the previous year. The FY 09-10 revenue of \$1.18 million was a slight increase from the previous year with FY11 showing the same small increase. Consequently, the projection for FY 11-12 will likely be achieved as the budget is estimated at \$1,228,000.

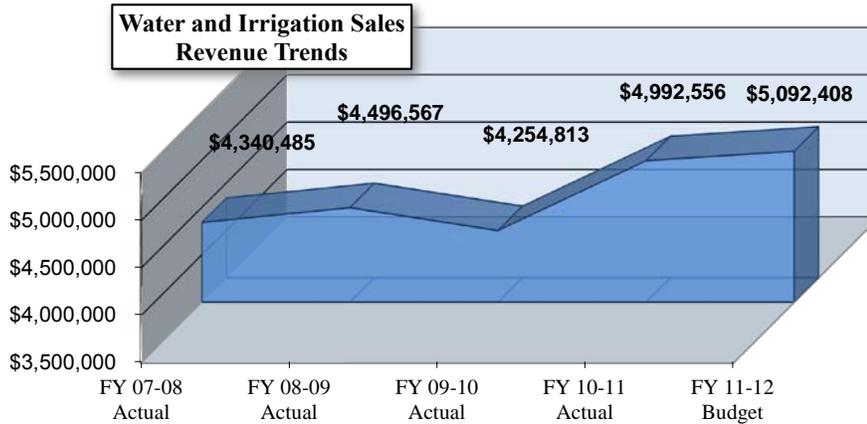
Trend



REVENUE TRENDS MAJOR REVENUE SOURCES

Annual water sales reflect the impact of changes in consumption and utility rates. On the consumption side, there has been a 5% decline in total consumption between FY 08 (1.45 mgd) and FY 11 (1.38 mgd) as the average usage per residential customer declined. This decline in consumption was attributed to an increase in reuse water for irrigation purposes, lack of community growth caused by the recession and more emphasis on water conservation measures. Despite the decline in consumption, revenues remained relatively stable during the 3 year period between FY 08 and FY 10 as rate increases and inflation adjustments compensated for the consumption decline. For the 5 year period in the chart below, the annualized rate increases were as follows: FY 07: 8.7%, FY 08: 2.5%, FY 09: 15.3%, FY 10: 0% and FY 11: 1.1%. The FY 12 budget estimate of \$5,092,408 was based on an inflation adjustment of 2% against FY 11 revenues of \$4.9 million.

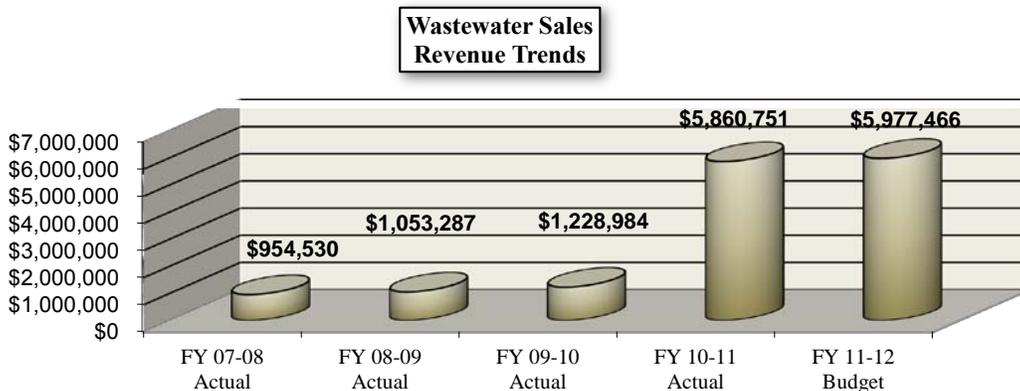
Trend ↑ ↔



Wastewater revenues increased modestly during the 3 year period between FY 08 and FY 10 as rate increases and growth in the customer base compensated for the slight consumption decline. For the 4 year period in the chart below, the annualized rate increases were as follows: FY 08: 2.5%, FY 09: 15.3%, FY 10: 0% and FY 11: 1.1%.

The spike in wastewater revenues for FY 11 represents the acquisition on September 15, 2010 of the former privately-owned Alafaya Utility system. Of the \$5.86 million revenue for FY 11, \$4.55 million is related to the Alafaya system that serves approximately 7,500 customers - all of whom are City water customers. Wastewater revenue for FY 11-12 shows a modest increase of 2% from actual sales in 2011.

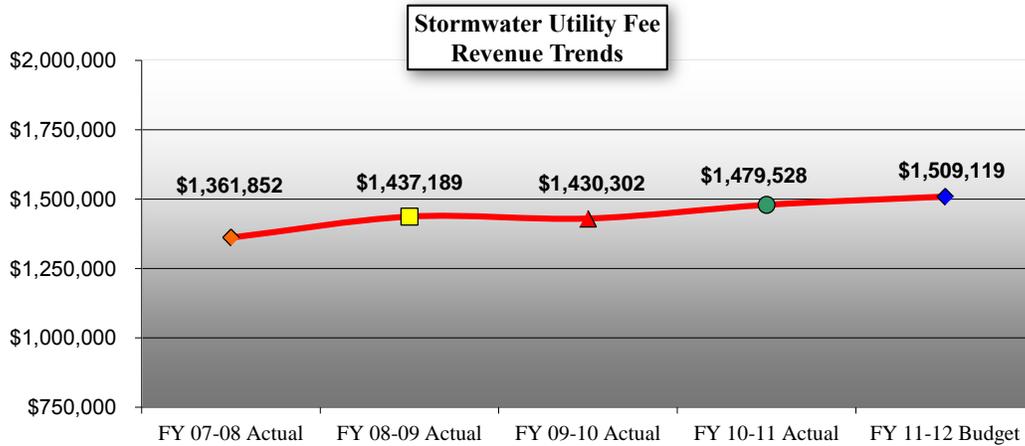
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REVENUE TRENDS MAJOR REVENUE SOURCES

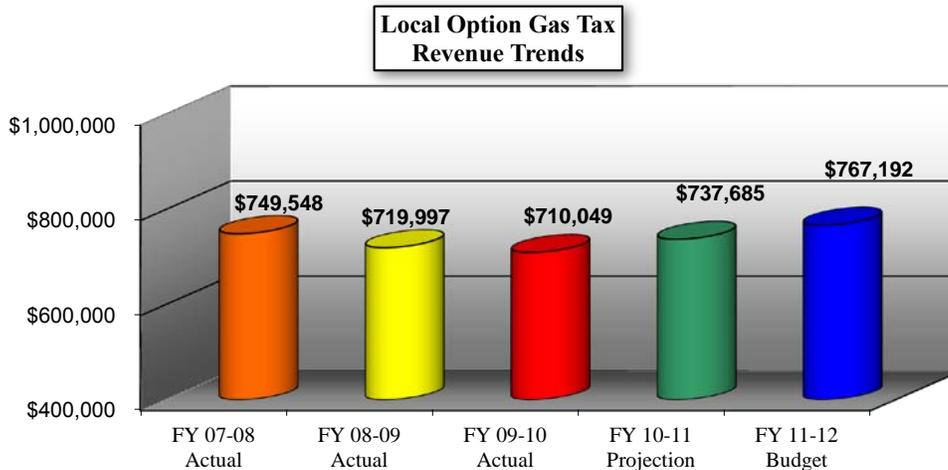
The current stormwater utility fee was increased from \$6 to \$7 per equivalent residential unit (ERU) on October 1, 2007 (FY 07-08) and is dedicated to funding both maintenance operations and a multi-year drainage capital improvements program. The ERU is predicated on the effective impervious surface of a single family residence and is equal to an average of 2,464 square feet of impervious surface. The associated ERU's assigned to all multi-family, commercial and other non-residential properties are based on this impervious surface relationship. Annual revenue increases have resulted from an average annual compound growth rate of 2.7% in equivalent residential units (ERU's) coupled with billing corrections that resulted in higher fees for certain commercial properties that were inadvertently charged at one ERU (i.e. the residential rate) in prior years. The FY 12 budget is based on a 2% increase over the FY 11 actual of \$1,479,528 as reflected in the chart below.

Trend



The City's share of the 6 Cent Local Option Gas Tax is based on an inter-local agreement with Seminole County whereby the County receives a fixed share of 63.6% of countywide gas tax proceeds and the 7 municipalities share the balance. The municipal share is based on actual transportation-related expenses from the prior 5 years as a percent of total transportation expenses for all municipalities. The City's gas tax revenue is budgeted in its Transportation Improvements Fund and is utilized to fund resurfacing and sidewalk improvements. On a calendar year basis, the City's distribution share increased resulting in higher revenue for the City despite a declining trend in countywide gas tax revenue. In FY 11-12, the City's budgeted share of gas tax revenues is \$767,192

Trend





The City of Oviedo

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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, except those required to be accounted for in another fund, such as the Water/Wastewater Utility.



The City of Oviedo

General Fund Revenues (001)

Beginning Fund Balance (Undesignated)	3,966,850	3,913,242	3,769,456	3,769,456	3,484,349
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUE CATEGORY	Actual	Actual	Budget	Projection	Budget
<u>TAXES</u>					
<u>Property Taxes</u>					
Current	10,705,837	9,685,459	8,999,061	8,944,167	8,566,069
Delinquent	<u>19,182</u>	<u>19,595</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
Sub-Total: Property Taxes	10,725,020	9,705,054	9,009,061	8,944,167	8,566,069
<u>Utility Service Taxes</u>					
Electricity	2,223,291	2,557,795	2,595,640	2,424,947	2,497,695
Water	435,013	435,875	418,360	551,370	552,000
Propane	51,066	51,187	55,490	47,580	47,580
Unified Communications Services	<u>1,647,483</u>	<u>1,653,865</u>	<u>1,668,050</u>	<u>1,544,683</u>	<u>1,487,107</u>
Sub-Total: Utility Service Taxes	4,356,853	4,698,722	4,737,540	4,568,579	4,584,382
<u>Franchise Fees</u>					
Electricity	2,322,719	2,416,073	2,535,370	2,213,105	2,279,498
Solid Waste - Commercial	41,903	40,873	42,380	43,799	43,799
Solid Waste - Residential	140,091	142,165	144,610	138,152	138,152
Propane	8,595	8,650	7,910	8,057	8,000
Sewer	<u>218,224</u>	<u>230,853</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Franchise Fees	2,731,533	2,838,614	2,730,270	2,403,112	2,469,449
Total: Taxes	17,813,406	17,242,390	16,476,871	15,915,859	15,619,900
<u>LICENSES AND PERMITS</u>					
<u>Other Licenses and Permits</u>					
City Business Tax Receipts (new and renewals)	137,474	145,834	139,680	141,654	141,654
Business Tax Receipts: Late Fee	2,086	2,222	3,640	2,214	2,000
County Business Tax Receipts	2,064	5,860	4,610	3,962	3,962
County Business Tax Receipts - Fees	0	60	0	0	0
Radon Inspections	242	492	490	1,544	1,000
Right of Way Permits	0	710	0	3,707	1,000
Burn Permits	0	50	0	50	0
Irrigation Permits	<u>0</u>	<u>675</u>	<u>0</u>	<u>150</u>	<u>0</u>
Sub-Total: Other Licenses and Permits	141,865	155,903	148,420	153,281	149,616
Total: Licenses and Permits	141,865	155,903	148,420	153,281	149,616
<u>INTERGOVERNMENTAL</u>					
<u>Federal Grants</u>					
DEA Overtime	16,329	13,938	17,495	8,420	31,702
HIDTA Overtime	0	0	0	3,616	0
OCEDTF Overtime	0	0	0	0	0
CCIB Overtime	13,849	9,942	0	3,067	5,000
MAGTF Overtime	0	4,920	0	784	0
Dept. of Justice Domestic Violence Grant	15,300	61,731	16,149	15,961	0
Dept. of Justice Domestic Violence Grant (training)	0	15,666	0	10,691	0
DOJ Vest Grant	8,663	7,067	0	0	0
DOJ Equipment Grant	<u>0</u>	<u>140,743</u>	<u>0</u>	<u>5,718</u>	<u>0</u>
Sub-Total: Federal Grants	54,140	254,007	33,644	48,256	36,702

General Fund (001)

<u>REVENUE CATEGORY</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
<u>INTERGOVERNMENTAL (continued)</u>					
<u>State and County Grants</u>					
State Byrne Grant	11,012	0	0	0	0
FDOT - Traffic signalization & lighting reimbursement	82,294	65,006	81,560	77,742	79,297
County G.R.E.A.T Grant and Other Local Grants	<u>500</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>0</u>
Sub-Total: State and County Grants	93,806	65,106	81,660	77,742	79,297
<u>State and County Shared Revenue</u>					
State Revenue Sharing	719,997	710,049	665,890	737,685	767,192
State Mobile Home Licenses	5,393	6,119	5,950	5,152	5,000
State Alcoholic Beverage Licenses	16,357	15,751	14,460	16,054	16,000
State Half-Cent Sales Tax	1,843,028	1,797,094	1,841,380	1,825,199	1,879,955
State Firefighters Supplemental Comp.	10,980	9,520	12,440	13,200	13,200
State Motor Fuel Tax Rebate	23,210	18,715	18,940	18,731	19,000
County Occupational Licenses	28,795	30,741	28,730	29,768	30,000
County Emergency Dispatch Reimbursement (First Response)	4,658	47,578	4,660	4,658	2,329
County Shared Revenue - Cent. Fla. Comm. Justice Coalition	<u>3,619</u>	<u>0</u>	<u>0</u>	<u>915</u>	<u>0</u>
Sub-Total: State/Co. Shared Revenue	2,656,036	2,635,567	2,592,450	2,651,362	2,732,676
Total: Intergovernmental	2,803,982	2,954,680	2,707,754	2,777,360	2,848,675
<u>CHARGES FOR SERVICES</u>					
<u>Development Services Fees</u>					
Plats and Addressing Fees	1,050	2,900	470	525	500
Development Application Fees	99,919	78,650	86,590	42,704	50,000
Comprehensive Plan Admendments	4,370	4,130	4,630	8,030	5,500
Subdivision Quality Control Inspection	45,595	7,177	12,490	35,469	16,572
Handling Fees (County impact fee collection)	12,048	26,380	25,120	28,785	28,000
Fire Inspection and Plan Review Fees	54,003	53,514	44,330	53,400	53,500
Zoning Variance/Appeals	<u>60</u>	<u>110</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Development Services Fees	217,045	172,861	173,630	168,913	154,072
<u>Other Charges for Services</u>					
Sale of Maps & Publications	134	233	320	149	150
Certification and Copies	2,630	3,315	2,250	2,717	3,000
Lien Searches	2,870	11,200	10,206	13,500	13,000
Police Reports	1,436	1,192	1,430	294	500
Fingerprints	3,850	3,205	3,300	2,413	2,400
School Resource Officer Payment (from School Board)	109,428	109,428	127,572	127,572	127,686
Rape Assault Defense Course	1,370	675	200	50	0
Police Off-Duty and OT Reimbursement	(7,737)	2,576	3,100	3,592	2,500
Lockout Service Fees	6,782	1,316	1,530	700	700
Emergency Medical Transport Fees	667,432	464,510	470,000	538,896	592,685
Lot Mowing	7,987	4,546	2,430	2,517	2,500
Solid Waste Administrative Handling Fee	101,776	103,393	104,140	104,642	105,688
Street Light Assessments (from developers)	11,084	3,752	5,130	652	1,000
Misc. Permits (Irrigation, Burn, ROW)	3,383	6,800	2,777	12,425	10,500
Miscellaneous	<u>194</u>	<u>1,705</u>	<u>1,870</u>	<u>451</u>	<u>500</u>
Sub-Total: Other Charges for Services	912,620	717,846	736,255	810,571	862,809

General Fund Revenues (001)

<u>REVENUE CATEGORY</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
<u>CHARGES FOR SERVICES (continued)</u>					
<u>Fleet Maintenance Charges</u>					
Fleet Labor Charges	307,040	249,644	228,670	214,175	244,524
Fleet Part Charges	106,084	101,340	90,900	88,774	105,000
Commercial Repair Charges	45,929	42,295	71,999	84,572	87,500
Fleet Fuel Charges	<u>323,879</u>	<u>366,512</u>	<u>384,327</u>	<u>407,922</u>	<u>445,697</u>
Sub-Total: Fleet Services	782,932	759,791	775,896	795,443	882,721
Recreation Activity Fees:					
Progran, Athletic and Facility Fees					
- Special Events	30,776	21,681	54,690	37,892	38,000
- Riverside Activity Fees	182,764	200,178	158,850	258,540	259,000
- City Sponsored Athletics	146,361	173,615	182,640	178,025	178,000
- Riverside Aquatic Facility	53,635	46,680	59,810	42,548	43,000
- Senior and Youth Activities	301	75	8,400	0	0
- Gymnasium and Fitness Center	265,866	281,674	294,950	294,836	310,000
- Oviedo Blvd. Aquatic Facility	227,785	215,213	247,920	175,959	176,000
- Skate Park	49,441	31,870	41,160	34,529	35,000
- Concessions	160,868	139,253	153,066	142,550	143,000
- Vending Machines	0	13	0	0	0
- Park Facility Rentals	15,066	72,645	34,500	44,764	44,000
- Miscellaneous and Refunds	(469)	(26)	(100)	2,469	2,000
Pass-Thru Registration Fees:					
- Master Swim Fee	0	0	0	0	0
- Adult Softball Association	<u>120</u>	<u>475</u>	<u>500</u>	<u>0</u>	<u>0</u>
Sub-Total: Recreation Activity Fees	1,132,515	1,183,346	1,236,386	1,212,112	1,228,000
Total: Charges for Services	3,045,112	2,833,844	2,922,167	2,987,038	3,127,602
<u>FINES AND FORFEITURES</u>					
Court Fines	88,677	60,246	58,820	69,345	70,000
Police Education	7,687	5,500	4,880	9,937	8,000
Improper Equipment	228	164	160	171	175
Investigative Funds	4,307	13,600	0	0	0
Violations of Local Ordinances	1,300	1,950	2,230	1,350	1,500
Code Enforcement	80,791	8,419	3,890	16,130	12,000
Miscellaneous Fines	<u>0</u>	<u>0</u>	<u>0</u>	<u>63</u>	<u>0</u>
Total: Fines and Forfeitures	182,990	89,879	69,980	96,996	91,675
<u>MISCELLANEOUS</u>					
Interest on Investments	308,097	191,330	146,510	106,455	125,200
Second Dollar Interest Earnings	1,434	820	0	0	0
Rentals and Leases:					
- Verizon at Oviedo Sports Complex	17,280	17,280	17,800	17,800	17,800
- Communications Tower Land Lease	83,311	57,662	54,540	57,922	63,094
Insurance Proceeds	14,194	8,572	5,000	7,865	0
Gain or Loss on Sale of Assets	37,926	20,287	30,070	51,966	36,613
Contributions & Donations	38,636	26,984	30,430	31,467	18,500
Other Miscellaneous	<u>98</u>	<u>75,640</u>	<u>11,983</u>	<u>51,813</u>	<u>3,000</u>
Total: Miscellaneous	500,977	398,575	296,333	325,288	264,207

General Fund Revenues (001)

<u>REVENUE CATEGORY</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
Total Current Income	24,488,330	23,675,271	22,621,525	22,255,822	22,101,675
Elimination of Fleet Internal Service Charges	(782,932)	(759,791)	(775,896)	(795,443)	(882,721)
Current Income (less Fleet Internal Service Charges)	23,705,399	22,915,480	21,845,629	21,460,379	21,218,954
<i>Total Non-Ad Valorem Revenue</i>	<i>12,980,379</i>	<i>13,210,426</i>	<i>12,836,568</i>	<i>12,516,212</i>	<i>12,652,885</i>
<u>NON-REVENUES</u>					
<u>Interfund Transfers (transfers from):</u>					
Transportation Improvements (LOGT) Fund (105)	104,910	108,060	211,300	236,300	236,300
State Law Enforcement Trust Fund (103)	15,491	16,240	16,943	16,943	0
Solid Waste Fund (115)	0	100,000	110,000	110,000	140,000
Building Services Fund (120)	0	30,000	121,659	121,659	150,000
Vehicle Replacement Fund (302)	0	100,000	0	0	0
Water and Wastewater Fund (401)	510,570	575,890	974,193	974,193	1,174,193
Water/Wastewater Renewal and Replacement Fund (406)	52,500	52,500	54,080	54,080	55,162
Stormwater Utility Fund (410)	119,135	122,710	126,390	126,390	128,918
Medical Insurance Fund (510)	<u>39,108</u>	<u>39,638</u>	<u>40,485</u>	<u>40,485</u>	<u>56,768</u>
Sub-Total: Interfund Transfers	847,761	1,145,038	1,655,050	1,680,050	1,941,341
<u>Appropriated Fund Balance</u>					
- Operating Budget Support			<u>214,368</u>		<u>193,167</u>
Total: Appropriated Fund Balance			214,368		193,167
Total: Non-Revenues	847,761	1,145,038	1,869,418	1,680,050	2,134,508
TOTAL REVENUES	24,553,159	24,060,518	23,715,047	23,140,429	23,353,462

General Fund Expenses (001)

<u>EXPENDITURE CATEGORY</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
City Council	270,308	222,176	224,324	232,158	228,523
City Attorney	238,891	230,468	240,550	192,427	220,400
<u>Office of City Manager</u>					
City Administration	344,862	329,744	350,730	353,120	263,391
City Clerk	209,882	194,009	181,430	180,555	177,952
Public Information	25,527	48,708	93,779	100,305	105,843
Management and Budget	<u>187,476</u>	<u>137,977</u>	0	<u>58,646</u>	<u>170,785</u>
Total: Office of City Manager	767,746	710,438	625,939	692,626	717,971
Information Technology	856,373	938,907	881,220	819,733	876,885
Human Resources	472,745	434,935	323,432	345,817	354,598
<u>Finance</u>					
Accounting and Payroll Services	491,307	428,620	493,232	402,672	421,618
Purchasing	<u>66,896</u>	<u>66,737</u>	<u>66,795</u>	<u>69,386</u>	<u>69,977</u>
Total: Finance Department	558,203	495,357	560,027	472,057	491,595
<u>Development Services</u>					
Administration	194,054	195,603	147,114	148,006	0
Comprehensive Planning	233,078	176,414	166,333	154,140	222,170
Development Review	378,898	260,649	158,416	155,691	252,880
Building Inspection/Plans Review & Permitting*	1,847	0	0	0	0
Zoning	128,007	109,200	103,119	98,175	97,896
Code Enforcement	<u>230,576</u>	<u>223,386</u>	<u>225,850</u>	<u>222,428</u>	<u>226,051</u>
Total: Development Services	1,166,460	965,252	800,832	778,438	798,997
*Beginning in FY 07-08, Building Services (Inspection, Plans Review and Permitting) was moved to a Special Revenue (120) Fund.					
<u>Public Works</u>					
Public Works Administration	202,100	262,360	266,154	268,782	253,132
Engineering Services	663,086	507,297	434,970	421,605	320,751
Fleet Maintenance	782,932	755,965	775,896	795,443	882,875
Landscaping and ROW Maintenance	778,985	772,851	393,916	384,609	333,857
Streets and Sidewalk Maintenance	843,876	729,920	766,848	793,925	699,198
Street Lighting Electrical & Maintenance Costs (Citywide)	<u>735,951</u>	<u>754,243</u>	<u>798,300</u>	<u>766,135</u>	<u>781,458</u>
Total: Public Works	4,006,929	3,782,636	3,436,084	3,430,499	3,271,271
<u>Police Department</u>					
Administration	516,697	487,150	440,534	431,747	454,851
Community Policing/Patrol	2,919,627	3,019,080	3,258,998	3,223,706	3,043,676
Emergency Communications and Records	739,291	738,873	726,062	743,914	574,929
Community Relations	722,839	639,655	656,480	643,538	659,832
Criminal Investigations	517,991	574,846	629,803	631,512	629,889
Community Response Team	461,857	556,898	605,357	588,865	687,508
Training	<u>176,821</u>	<u>178,645</u>	<u>106,052</u>	<u>123,229</u>	<u>135,985</u>
Total: Police Department	6,055,123	6,195,147	6,423,286	6,386,511	6,186,670

General Fund Expenses (001)

<u>EXPENDITURE CATEGORY</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2010-11</u> <u>Projection</u>	<u>2011-12</u> <u>Budget</u>
<u>Fire Department</u>					
Administration and Emergency Management	252,385	248,682	253,905	252,415	257,152
Fire/Rescue and Emergency Transport	4,402,083	4,620,942	4,570,830	4,676,901	4,893,958
Fire Prevention	155,934	154,625	161,561	161,598	106,871
Training	<u>141,223</u>	<u>146,006</u>	<u>147,143</u>	<u>147,558</u>	<u>88,154</u>
Total: Fire Department	4,951,625	5,170,255	5,133,439	5,238,472	5,346,135
<u>Parks and Recreation</u>					
Administration and Community Events	470,086	437,133	470,479	479,874	332,776
Community Events	0	0	0	0	146,039
Concessions	225,551	165,311	217,314	178,672	184,159
Athletic Fields and Parks Maintenance	903,284	927,148	923,754	916,080	929,164
General Facility Maintenance	387,780	368,380	323,174	303,554	293,500
Recreation Facility Maintenance*	<u>228,778</u>	<u>216,649</u>	<u>224,729</u>	<u>208,126</u>	<u>231,433</u>
Sub-Total: Administration and Maintenance	2,215,479	2,114,621	2,159,450	2,086,306	2,117,071
<u>Recreation Activities</u>					
- City-Sponsored Athletics	195,863	204,016	209,642	186,122	209,256
- Riverside Recreation Center	276,519	319,124	324,169	336,358	387,307
- Riverside Aquatic Facility	185,664	170,989	174,391	151,253	174,172
- Senior and Youth Activities *	71,725	0	0	0	0
- Gymnasium and Fitness Center	396,296	401,425	384,508	384,431	406,881
- Oviedo Blvd. Aquatic Facility	433,529	406,948	299,333	309,380	289,044
- Skateboard Park	<u>151,992</u>	<u>146,435</u>	<u>158,748</u>	<u>149,057</u>	<u>109,570</u>
Sub-Total: Recreation Activities	1,711,587	1,648,937	1,550,791	1,516,602	1,576,230
*In FY 09-10, senior and youth activities were moved from the Memorial Building to the Riverside Recreation Center.					
Total: Parks and Recreation	3,927,065	3,763,558	3,710,241	3,602,907	3,693,301
Total: All Departmental Expenses	23,271,468	22,909,129	22,359,374	22,191,647	22,186,346
Elimination of Fleet Internal Service Costs*	<u>(782,932)</u>	<u>(759,791)</u>	<u>(775,896)</u>	<u>(795,443)</u>	<u>(882,721)</u>
*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)	22,488,536	22,149,338	21,583,478	21,396,203	21,303,625
<u>Non-Departmental Expenditures</u>					
Contributions to Non-Profit and Other Local Agencies	<u>12,600</u>	<u>12,000</u>	<u>13,000</u>	<u>13,000</u>	<u>10,000</u>
Total: Non Departmental Expenses	12,600	12,000	13,000	13,000	10,000

General Fund Expenses (001)

<u>EXPENDITURE CATEGORY</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
<u>Non-Expenditure Disbursements: Interfund Transfers</u>					
<u>Interfund Transfers to Debt Service Fund (201)</u>					
2002A Revenue Bond (Gym, Aquatics, Skateboard Park, OSC Imp. & Shane Kelly Land Aquisition)	693,144	708,971	709,988	709,988	711,238
2002B Revenue Bond (W. Mitchell Hancock, N. Lockwood, City Hall and Public Safety Building)	218,227	220,678	215,091	215,091	219,418
2006 Revenue Note (Riverside Park)	152,921	156,456	155,084	155,084	157,721
2007 Revenue Note (Fire Station 48 & PW Admin. Bldg.)	226,706	192,976	193,147	193,147	193,332
2009A Bank Note (Martin Property/OSC Ext. Landfill)	0	68,687	68,163	68,163	68,141
2009B Bank Note (Public Works Complex)	<u>0</u>	<u>0</u>	<u>66,664</u>	<u>44,705</u>	<u>66,779</u>
Sub-total: Interfund Transfers for Debt Service	1,290,998	1,347,768	1,408,137	1,386,178	1,416,629
<u>Interfund Transfers To:</u>					
Transportation Improvements (LOGT) Fund (105)	0	100,000	0	0	0
Health Insurance Fund (510)	412,300	412,300	504,300	420,250	416,049
Building Services Fund (120)	325,000	0	0	0	0
Lease Financing Fund (205):					
- Telephone System	28,379	48,185	48,185	48,185	48,185
- General Facility Energy Improvement Measures (Siemens)	0	0	123,624	123,624	123,624
OSC Ext. Landfill Closure Fund (327)	19,000	0	0	0	0
General Facilities Improvements Fund (330)	0	100,000	0	0	0
2007 Revenue Note Construction Fund (335)	1,000	0	0	0	0
Stormwater Utility Fund (410)	<u>28,954</u>	<u>34,713</u>	<u>34,323</u>	<u>38,096</u>	<u>35,350</u>
Sub-total: Miscellaneous Interfund Transfers	814,633	695,198	710,432	630,155	623,208
Total: Interfund Transfers	2,105,631	2,042,966	2,118,569	2,016,333	2,039,837
<u>Reserve for Contingencies</u>					
Reserve for Unanticipated Expenditures			<u>0</u>		<u>0</u>
Sub Total: Reserve for Contingencies			0		0
TOTAL EXPENDITURES	24,606,767	24,204,304	23,715,047	23,425,536	23,353,462
Ending Fund Balance (Undesignated)	3,913,242	3,769,456	3,555,088	3,484,349	3,291,182

GENERAL FUND
Revenue/Expense Summary
By Major Account Category
FY 2012 Adopted Budget

	FY 2008-09 <u>Actual</u>	FY 2009-10 <u>Actual</u>	FY 2010-11 <u>Budget</u>	FY 2010-11 <u>Projection</u>	FY 2011-12 <u>Budget</u>	FY 12 vs FY 11 <u>Budget</u> <u>Variance</u>	FY 12 vs FY 11 <u>% Change</u>
Beginning Fund Balance (Undesignated)	3,966,850	3,913,242	3,769,456	3,769,456	3,484,350	3,291,183	
General Fund Revenues:							
Property Taxes	10,725,020	9,705,054	9,009,061	8,944,167	8,566,069	(442,992)	-4.9%
Utility Service Taxes	4,356,853	4,698,722	4,737,540	4,568,580	4,584,382	(153,158)	-3.2%
Intergovernmental	2,803,982	2,954,680	2,707,754	2,777,360	2,848,675	140,921	5.2%
Franchise Fees	2,731,533	2,838,614	2,730,270	2,403,112	2,469,449	(260,821)	-9.6%
Charges for Services	2,262,180	2,074,053	2,146,271	2,191,595	2,244,881	98,610	4.6%
Interest Income	308,097	191,330	146,510	106,455	125,200	(21,310)	-14.5%
Miscellaneous	192,879	207,245	149,823	218,833	139,007	(10,816)	-7.2%
Licenses and Permits	141,865	155,903	148,420	153,281	149,616	1,196	0.8%
Fines and Forfeitures	<u>182,990</u>	<u>89,879</u>	<u>69,980</u>	<u>96,996</u>	<u>91,675</u>	<u>21,695</u>	<u>31.0%</u>
Sub-Total: Operating Revenues	23,705,399	22,915,480	21,845,629	21,460,379	21,218,954	(626,675)	-2.9%
Interfund Transfers	847,761	1,145,038	1,655,050	1,680,050	1,941,341	286,291	17.3%
Appropriated Fund Balance			<u>214,368</u>		<u>193,167</u>	<u>(21,201)</u>	<u>-9.9%</u>
Sub- Total: Non-Operating Revenues	847,761	1,145,038	1,869,418	1,680,050	2,134,508	265,090	14.2%
Total Revenues	24,553,159	24,060,518	23,715,047	23,140,429	23,353,462	(361,585)	-1.5%
<u>Personal Services</u>							
Salaries & Wages	13,012,573	12,466,735	11,982,367	12,014,670	11,669,474	(312,893)	-2.6%
Benefits	<u>3,679,986</u>	<u>3,702,008</u>	<u>3,896,581</u>	<u>3,854,408</u>	<u>3,867,146</u>	<u>(29,435)</u>	<u>-0.8%</u>
Sub-Total: Personal Services	16,692,559	16,168,743	15,878,948	15,869,078	15,536,620	(342,328)	-2.2%
<u>Operating Expenses</u>							
Professional & Contractual Services	977,284	1,049,548	1,132,326	1,055,479	1,265,778	133,452	11.8%
Communications	237,025	237,609	228,208	206,303	190,107	(38,101)	-16.7%
Utilities	507,582	510,833	425,189	444,072	448,037	22,848	5.4%
Streetlighting	735,951	754,243	798,300	766,135	781,458	(16,842)	-2.1%
Rentals & Leases	206,549	172,077	219,465	170,272	191,186	(28,279)	-12.9%
Insurance	373,487	266,900	274,262	280,045	287,343	13,081	4.8%
Repair and Maintenance	803,765	1,026,606	800,211	856,737	741,704	(58,507)	-7.3%
Operating Supplies	989,485	934,542	859,152	804,707	840,447	(18,705)	-2.2%
Unleaded and Diesel Fuel	257,511	285,657	284,301	288,064	316,873	32,572	11.5%
Miscellaneous (Travel, Training, Dues, etc.)	<u>296,601</u>	<u>316,985</u>	<u>342,370</u>	<u>299,676</u>	<u>320,268</u>	<u>(22,102)</u>	<u>-6.5%</u>
Sub-Total: Operating Expenses	5,385,240	5,555,000	5,363,784	5,171,489	5,383,201	19,417	0.4%
Capital Outlay	20,215	34,787	20,000	34,885	29,757	9,757	48.8%
Total: Departmental Expenses	22,098,015	21,758,530	21,262,732	21,075,452	20,949,578	(313,154)	-1.5%
<u>Interfund Transfers & Reserves</u>							
Interfund Transfers - to Debt Service Funds	1,325,142	1,400,718	1,583,520	1,325,142	1,620,047	36,527	2.3%
Interfund Transfers - to Medical Insur. Fund	412,300	412,300	504,300	420,250	416,049	(88,251)	-17.5%
Interfund Transfers - to Vehicle Replace. Fund	398,357	398,043	330,172	330,177	332,438	2,266	0.7%
Interfund Transfers - to Other Funds	<u>372,954</u>	<u>234,713</u>	<u>34,323</u>	<u>274,515</u>	<u>35,350</u>	<u>1,027</u>	<u>3.0%</u>
Sub-Total: Transfers & Reserve	2,508,753	2,445,774	2,452,315	2,350,084	2,403,884	(48,431)	-2.0%
Total Expenses	24,606,768	24,204,304	23,715,047	23,425,536	23,353,462	(361,585)	-1.5%
Ending Fund Balance (Undesignated)	3,913,242	3,769,456	3,769,456	3,484,350	3,291,183	3,291,183	
Revenue Over/(Under) Expense	(53,609)	(143,786)	0	(285,107)	0	0	

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.

Impact Fee Funds:

Administrative Impact Fee Fund

Transportation Impact Fee Fund

Police Impact Fee Fund

Fire Impact Fee Fund

Recreation Impact Fee Fund

Other Special Revenue Funds:

State Law Enforcement Trust Fund

Federal Law Enforcement Trust Fund

Transportation Improvements Fund

Solid Waste Fund

Economic Development Fund

Building Services Fund

Stormwater Utility Fund



The City of Oviedo

Administrative Facilities Impact Fee Fund (101)
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Beginning Fund Balance	219,450	202,035	23,941	23,941	185,711
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Residential Impact Fees	38,587	81,469	61,841	73,224	75,000
Commercial Impact Fees	33,326	20,669	24,259	34,913	10,849
Interest Earnings	<u>9,413</u>	<u>863</u>	<u>4,000</u>	<u>742</u>	<u>2,500</u>
Sub-Total: Miscellaneous	81,326	103,001	90,099	108,879	88,349

*In FY 2008 Residential and Commercial Impacts Fee were not split out.

Non-Revenues

Transfer from 2007 Construction Fund	0	0	180,674	181,939	0
Appropriated Fund Balance			0		80,510

TOTAL REVENUES	81,326	103,001	270,774	290,818	168,859
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Capital Improvements Planning

Impact Fee Evaluation and Update	0	0	0	0	25,000
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Interfund Transfers (transfers to)

2007 Revenue Bond Construction Fun	0	181,939	0	0	0
Revenue Bond Sinking Fund (201)	<u>98,741</u>	<u>99,156</u>	<u>143,668</u>	<u>129,049</u>	<u>143,859</u>
Sub-Total: Interfund Transfers	98,741	281,095	143,668	129,049	143,859

*Transfer to 2007 Revenue Note Construction Fund in FY 09-10 was to provide temporary funding until new bank loan was issued for renovation of the Fleet maintenance building and other improvements at the Public Works complex.

Reserve for Contingencies			127,106		0
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TOTAL EXPENDITURES	98,741	281,095	270,774	129,049	168,859
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Ending Fund Balance	202,035	23,941	151,047	185,711	105,201
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Transportation Impact Fee Fund (102)

Beginning Fund Balance	4,024,651	4,235,671	4,481,634	4,481,634	4,545,923
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	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Residential Impact Fees	78,650	185,850	100,000	149,779	150,000
Commercial Impact Fees	126,161	111,186	100,000	150,842	68,122
Interest Earnings	<u>118,770</u>	<u>93,637</u>	<u>75,000</u>	<u>43,378</u>	<u>80,000</u>
Sub-Total: Miscellaneous	323,581	390,673	275,000	344,000	298,122

Non-Revenues

Appropriated Fund Balance			294,031		1,082,727
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TOTAL REVENUES	323,581	390,673	569,031	344,000	1,380,849
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	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Capital Improvements Planning

Transportation Master Plan	1,940	0	0	0	0
Impact Fee Evaluation and Update	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
Sub-Total: Capital Improvements Planning	1,940	0	0	0	40,000

Master Plan Capacity Improvements

East Bound Turn Lane @ MH Road and SR434	0	22,217	60,000	148,470	0
Evans St. Extension	0	0	0	22,210	734,000
Clonts Street	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Unpaved Road Construction	0	22,217	60,000	170,680	734,000

Intersection Improvements and Signalization

Kingsbridge/Lake Rogers Traffic Signal	0	0	0	0	495,625
W. Mitchell Hammock @ South Lake Jessup Ave .	0	0	250,000	0	0
Signalization @ WMH and S. Lake Jessup Ave.	<u>0</u>	<u>10,630</u>	<u>150,000</u>	<u>0</u>	<u>0</u>
Sub-Total: Intersection Improvements	0	10,630	400,000	0	495,625

Sub-Total: Capital Improvements	1,940	32,847	460,000	170,680	1,269,625
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Interfund Transfers (transfers to)

2002 Revenue Bond Sinking Fund (201)	<u>110,620</u>	<u>111,863</u>	<u>109,031</u>	<u>109,031</u>	<u>111,224</u>
Sub-Total: Interfund Transfers	110,620	111,863	109,031	109,031	111,224

Reserve for Contingencies			0		0
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TOTAL EXPENDITURES	112,560	144,710	569,031	279,711	1,380,849
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Ending Fund Balance	4,235,671	4,481,634	4,187,603	4,545,923	3,463,196
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Police Impact Fee Fund (107)

Beginning Fund Balance	598,156	594,051	598,795	598,795	598,355
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Residential Impact Fees	16,221	34,161	24,555	30,789	30,000
Commercial Impact Fees	17,319	8,511	13,318	13,135	3,077
Interest on Investments	<u>22,111</u>	<u>14,181</u>	<u>9,500</u>	<u>6,427</u>	<u>8,000</u>
Sub Total : Miscellaneous	55,651	56,853	47,373	50,351	41,077

Non-Revenues

Appropriated Fund Balance			316,251		464,735
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TOTAL REVENUES	55,651	56,853	363,624	50,351	505,812
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Capital Improvements Planning

Impact Fee Evaluation and Update	0	0	0	0	25,000
New Police Building - space analysis & bldg. size	<u>8,225</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	8,225	0	0	0	25,000

Capital Improvements

Police Building Design	0	0	0	0	0
- Preliminary engineering/site analysis	0	0	87,833	0	104,000
- Facility Engineering/Design	<u>0</u>	<u>0</u>	<u>225,000</u>	<u>0</u>	<u>325,000</u>
Sub-Total: Capital Improvements	0	0	312,833	0	429,000

Interfund Transfers (transfer to)

2002 Revenue Bond Debt Service Fund (201)	51,531	52,110	50,791	50,791	51,812
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Reserve for Contingency

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TOTAL EXPENDITURES	59,756	52,110	363,624	50,791	505,812
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Ending Fund Balance	594,051	598,795	282,544	598,355	133,620
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Fire Impact Fee Fund (108)

Beginning Fund Balance	487,568	411,643	345,248	345,248	283,641
	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Miscellaneous</u>					
Residential Impact Fees	34,796	77,526	54,516	69,874	70,000
Commercial Impact Fees	40,112	17,138	29,392	33,212	10,367
Interest on Investments	<u>18,064</u>	<u>8,907</u>	<u>4,960</u>	<u>4,058</u>	<u>4,500</u>
Sub Total : Miscellaneous	92,972	103,571	88,868	107,143	84,867
<u>Non-Revenues</u>					
Appropriated Fund Balance			79,883		110,019
TOTAL REVENUES	92,972	103,571	168,751	107,143	194,886
	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Capital Improvements Planning</u>					
Impact Fee Evaluation and Update	0	0	0	0	25,000
<u>Interfund Transfers (transfer to)</u>					
Revenue Bond Debt Service Fund (201):					
- 2002B Public Improvement Rev. Bond	51,560	52,137	50,818	50,818	51,840
- 2007 Revenue Note (Fire Station #48)	<u>117,337</u>	<u>117,829</u>	<u>117,933</u>	<u>117,933</u>	<u>118,046</u>
Sub-Total: Interfund Transfers	168,896	169,966	168,751	168,751	169,886
Reserve for Contingency			0		0
TOTAL EXPENDITURES	168,896	169,966	168,751	168,751	194,886
Ending Fund Balance	411,643	345,248	265,365	283,641	173,621

Recreational Impact Fee Fund (109)

Beginning Fund Balance	317,920	279,930	265,552	265,552	298,807
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Residential Impact Fees	88,972	187,266	129,853	110,542	100,000
Commercial (Multi-Family) Impact Fees	0	0	0	55,742	0
Interest on Investments	<u>9,546</u>	<u>6,554</u>	<u>7,000</u>	<u>3,824</u>	<u>5,000</u>
Sub Total : Miscellaneous	98,518	193,820	136,853	170,108	105,000

Non-Revenues

Appropriated Fund Balance			0		67,881
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TOTAL REVENUES	98,518	193,820	136,853	170,108	172,881
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Capital Improvements Planning

Impact Fee Evaluation and Update	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,000</u>
Sub-Total: Capital Improvements Planning	0	0	0	0	35,000

Interfund Transfers (transfers to)

2002 Revenue Bond Debt Service Fund (201)	136,508	137,572	136,853	136,853	137,881
Recreation Facilities Improvement Fund (340)	<u>0</u>	<u>70,625</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	136,508	208,197	136,853	136,853	137,881

Reserve for Contingency			0		0
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TOTAL EXPENDITURES	136,508	208,197	136,853	136,853	172,881
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Ending Fund Balance	279,930	265,552	265,552	298,807	230,926
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State Law Enforcement Trust Fund (103)

Beginning Fund Balance	78,958	45,012	55,132	55,132	39,870
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Fines and Forfeitures

State and Local Confiscated Funds	<u>14,529</u>	<u>52,315</u>	<u>20,000</u>	<u>18,262</u>	<u>15,000</u>
Sub-Total: Fines and Forfeitures	14,529	52,315	20,000	18,262	15,000

Miscellaneous

Interest Earnings	<u>2,575</u>	<u>1,185</u>	<u>1,000</u>	<u>898</u>	<u>1,000</u>
Sub-Total: Miscellaneous	2,575	1,185	1,000	898	1,000

Non-Revenues

Appropriated Fund Balance			21,443		7,000
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TOTAL REVENUES	17,104	53,500	42,443	19,160	23,000
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Personal Services

Overtime (Problem Oriented Policing Prog.)	293	7,126	7,500	2,762	7,500
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Operating Expenditures

Professional Services (legal costs)	0	1,131	1,000	0	1,000
Donations to Non-Profit Agencies	15,215	14,200	15,000	12,500	12,500
Promotional Expenses	1,200	0	1,000	1,200	1,000
Community on Patrol - Operating Expenses	1,231	652	1,000	1,018	1,000
Small Equipment	0	4,031	0	0	0
Training	275	0	0	0	0
Internal Affairs Database (Hardware)	<u>5,355</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Sub-Total: Operating Expenditures	23,276	20,014	18,000	14,718	15,500
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Capital Outlay

Internal Affairs Database (Hardware)	<u>11,991</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Capital Outlay	11,991	0	0	0	0

Interfund Transfers (transfer to):

General Fund (25% of DARE Officer)	15,491	16,240	16,943	16,943	0
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Reserve for Contingency			0		0
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TOTAL EXPENDITURES	51,051	43,380	42,443	34,422	23,000
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Ending Fund Balance	45,012	55,132	33,690	39,870	32,870
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Federal Law Enforcement Trust Fund (106)

Beginning Fund Balance	259,192	324,336	260,741	260,741	232,374
	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Miscellaneous</u>					
Interest Earnings	9,875	7,336	5,000	4,264	5,000
Miscellaneous	<u>(900)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	8,975	7,336	5,000	4,264	5,000
<u>Intergovernmental</u>					
Federal Confiscated Funds	<u>67,595</u>	<u>55,074</u>	<u>30,000</u>	<u>4,000</u>	<u>3,500</u>
Sub-Total: Intergovernmental	67,595	55,074	30,000	4,000	3,500
<u>Non-Revenues</u>					
Appropriated Fund Balance			0	20,972	0

TOTAL REVENUES	76,570	62,410	35,000	29,236	8,500
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Operating Expenses</u>					
Operating Supplies/Small Tools	0	15,272	5,000	1,229	5,000
Surveillance Equipment	0	0	0	7,995	0
Biometrics System	0	13,524	0	0	0
In-Car Video Cameras	0	84,543	0	0	0
Police Lieutenant Promotional Exam	0	3,390	0	2,890	0
Central Florida Crimeline	0	2,500	2,500	2,500	2,500
Command Central (subscription)	0	4,776	4,776	0	0
Automatic External Defibrillators	7,002	0	0	0	0
Uniforms	0	0	0	45	0
Investigative Funds	<u>1,510</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Sub-Total: Operating Expenses	11,426	126,005	13,276	15,659	8,500
<u>Building Improvements</u>					
Security Measures - Police Dept. Bldg.	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,972</u>	<u>0</u>
Sub-Total: Capital Outlay	0	0	0	20,972	0
Reserve for Contingency			21,724	0	0

TOTAL EXPENDITURES	11,426	126,005	35,000	36,631	8,500
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Ending Fund Balance	324,336	260,741	282,465	232,374	232,374
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Transportation Improvements Fund (105)

Beginning Fund Balance	284,668	100,488	156,432	156,432	223,624
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	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Intergovernmental

6th Cent Local Option Gas Tax	721,875	820,537	857,457	860,876	769,460
AARA Federal Stimulus Grant	0	1,252,155	0	0	0
State Revolving Loan Proceeds	0	0	0	0	0
FDOT Grant (Safe Routes to Schools)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>772,472</u>
Sub-Total: Intergovernmental	721,875	2,072,692	857,457	860,876	1,541,932

Miscellaneous

Interest Earnings	7,488	4,557	1,500	3,276	4,000
Red Light Camera Violations		0	61,594	0	0
Payments In Lieu of Sidewalk Construction	<u>5,160</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	12,648	4,557	63,094	3,276	4,000

Interfund Transfers (Transfer from):

General Fund (001)	0	100,000	0	0	0
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Appropriated Fund Balance			0		125,977
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TOTAL REVENUES	734,523	2,177,249	920,551	864,152	1,671,909
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EXPENDITURES

Public Transportation

Payment to Seminole County (Lynx Bus Service)*	76,231	25,606	76,231	0	0
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*includes ADA para-transit and fixed route contribution.

Design and Planning Services

Lockwood Blvd. - Eng./Design (CR419-SR426)	60,579	87,919	0	0	0
Lockwood Blvd - Audit Services	<u>5,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Design & Planning Services	66,079	87,919	0	0	0

Resurfacing and Surface Rehabilitation

Road Resurfacing and Reconstruction	572,000	554,419	493,893	511,003	483,879
Surface Rehabilitation (unpaved roads)	0	0	38,000	15,842	44,000
N. Lockwood Blvd. Reconstruction & Resurfacing	<u>0</u>	<u>1,270,302</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Resurfacing & Surface Rehab.	572,000	1,824,721	531,893	526,845	527,879

Transportation Improvements Fund (105)

<u>EXPENDITURES</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2010-11</u> <u>Projection</u>	<u>2011-12</u> <u>Budget</u>
<u>School Safety, Sidewalk & Traffic Calming</u>					
Sidewalk Repairs - Trip and Fall Hazards	75,000	74,999	50,000	25,000	25,000
Sidewalk Repairs and Connectivity	7,553	0	0	0	0
Lawton Elementary School Sidewalks	0	0	0	0	0
- Design	0	0	0	0	135,500
- Construction	0	0	0	0	0
- CEI Services	0	0	0	0	0
Washington Heights and Johnson Hill Sidewalks	0	0	0	0	0
- Construction	0	0	0	0	636,972
- Construction, Engineering & Inspection Svcs.	0	0	0	0	50,000
Lockwood Blvd. Sidewalk (Oviedo Forest)	0	0	0	0	0
School Zone Safety Improvements	6,568	0	10,000	0	0
Traffic Calming Improvements	0	0	0	0	0
Street Repair, Markings and Re-Striping	<u>10,361</u>	<u>0</u>	<u>0</u>	<u>8,814</u>	<u>60,258</u>
Sub-Total: School Safety, Sidewalk & Traffic Calming	99,483	74,999	60,000	33,814	907,730
Total: Transportation Improvements	737,562	1,987,639	591,894	560,660	1,435,609
<u>Interfund transfers (transfer to):</u>					
General Fund (street maintenance and streetlighting)	104,910	108,060	211,300	236,300	236,300
Reserve for Contingencies			41,125		0
TOTAL EXPENDITURES	918,703	2,121,305	920,551	796,960	1,671,909
Ending Fund Balance	100,488	156,432	197,558	223,624	97,647

Solid Waste Fund (115)

Beginning Fund Balance	7,690	66,645	53,576	53,576	233,227
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Charges for Services

Residential Customer Billings*	2,361,858	2,350,894	2,282,460	2,386,266	2,380,776
Recycling Fees	<u>21,500</u>	<u>113,108</u>	<u>120,000</u>	<u>193,531</u>	<u>160,000</u>
Sub-Total: Charges for Service	2,383,358	2,464,002	2,402,460	2,579,797	2,540,776

*Revenue from residential customer billings is net of the 6% Franchise Fee (equal to \$1.09 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 is currently set

Miscellaneous

Interest on Investments	<u>3,398</u>	<u>3,309</u>	<u>5,000</u>	<u>1,175</u>	<u>3,000</u>
Sub Total : Miscellaneous	3,398	3,309	5,000	1,175	3,000

Appropriated Fund Balance			0		36,433
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TOTAL REVENUES	2,386,755	2,467,312	2,407,460	2,580,972	2,580,209
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Operating Expenses

Payment to Solid Waste Contractor	2,325,942	2,366,403	2,282,460	2,302,348	2,416,173
Promotional Items	3,082	6	3,146	0	3,000
Legal Advertising	0	176	0	0	0
Informational Flyers	<u>(1,223)</u>	<u>0</u>	<u>(1,500)</u>	<u>0</u>	<u>0</u>
Sub-Total: Operating Expenses	2,327,801	2,366,585	2,284,106	2,302,348	2,419,173

Interfund Transfer (transfer to):

General Fund (001)	0	100,000	110,000	110,000	140,000
Evans Street Landfill Closure Fund (307)	0	0	0	0	8,340
OSC Landfill Closure Fund (327)	<u>0</u>	<u>13,796</u>	<u>13,354</u>	<u>32,002</u>	<u>12,696</u>
Sub-Total: Interfund Transfers	0	113,796	123,354	142,002	161,036

Reserves for Contingency			0		0
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TOTAL EXPENDITURES	2,327,801	2,480,381	2,407,460	2,444,350	2,580,209
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Ending Fund Balance	66,645	53,576	53,576	190,198	196,794
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Economic Development Fund (116)
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Beginning Fund Balance	698,889	681,712	536,434	536,434	434,211
	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Miscellaneous</u>					
Interest on Investments	25,459	13,955	10,000	4,976	5,000
Appropriated Fund Balance			338,500		335,188

TOTAL REVENUES	25,459	13,955	348,500	4,976	340,188
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Operating Expenses</u>					
Operating Expenses	1,524	2,670	2,000	443	2,000
Promotional Activities/Materials	0	5,395	3,000	3,018	3,000
Economic Development Memberships	0	6,500	6,500	6,610	6,500
Payment for Contracted Economic Development Services	0	141,168	70,000	83,628	66,688
Other Professional Services:					
- Grants Administration Services	0	0	12,000	8,500	12,000
- Transportation Exception Concurrency Area	<u>33,612</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Sub-Total: Operating Expenses	35,136	155,733	98,500	107,199	90,188
Impact Fee Assistance/ED Incentives	7,500	3,500	250,000	0	250,000

TOTAL EXPENDITURES	42,636	159,233	348,500	107,199	340,188
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Ending Fund Balance	681,712	536,434	197,934	434,211	99,023
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Building Services Fund (120)

Beginning Fund Balance	48,814	21,070	6,239	6,239	59,586
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Licenses and Permits

Base Building Permits	409,959	599,295	584,000	653,762	626,863
Plan Review Fees	77,167	142,061	141,000	131,943	130,047
Reinspections	18,350	10,150	8,000	11,125	10,000
Plan Review Resubmittal Fees	13,875	5,970	3,000	4,832	5,000
Right of Way Permits	<u>6,060</u>	<u>10,920</u>	<u>12,000</u>	<u>12,164</u>	<u>10,000</u>
Sub- Total: Licenses and Permits	525,411	768,396	748,000	813,826	781,910

Miscellaneous

Interest on Investments	106	4,388	600	2,232	0
Other Fees and Permits	<u>0</u>	<u>801</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	106	5,189	600	2,232	0

Interfund Transfers (transfer from):

General Fund (001)	325,000	0	0		0
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Non-Revenues

Appropriated Fund Balance			0		0
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TOTAL REVENUES	850,517	773,585	748,600	816,058	781,910
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Operating Expenses

Personal Services	800,187	320,007	0	9,810	0
Operating Expenses	51,432	28,250	23,981	26,348	28,641
Contractual Services	0	399,669	602,960	626,646	578,071
Transfer to Vehicle Replacement Fund (302)	<u>7,541</u>	<u>2,532</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Operating Expenses	859,161	750,458	626,941	662,804	606,712

Interfund Transfers (transfers to)

General Fund (001)	0	30,000	121,659	121,659	150,000
Medical Insurance Fund (510)	<u>19,100</u>	<u>7,958</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	19,100	37,958	121,659	121,659	150,000

Reserve for Contingency			0		25,198
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TOTAL EXPENDITURES	878,261	788,416	748,600	784,463	781,910
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Ending Fund Balance	21,070	6,239	6,239	37,834	84,785
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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	1,751,904	1,710,555	1,710,555	1,351,712
	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Charges for Service</u>					
Stormwater Utility Fee	<u>1,437,189</u>	<u>1,430,302</u>	<u>1,503,030</u>	<u>1,479,528</u>	<u>1,509,119</u>
Sub-Total: Charges for Service	1,437,189	1,430,302	1,503,030	1,479,528	1,509,119
<u>Miscellaneous</u>					
Interest on Investments	73,623	43,325	25,000	17,161	15,000
Refund of Prior Year Expenses	0	5,000	0	0	0
Insurance Proceeds	0	2,631	0	0	0
Sale of Surplus Property	<u>110</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	73,733	50,956	25,000	17,161	15,000
<u>Interfund Transfers (transfer from):</u>					
General Fund (001)	28,954	34,713	34,323	34,323	35,350
Stormwater Utility Fund (410)	2,003,261	0	0	0	0
Water/Wastewater Fund (401)	<u>77</u>	<u>7</u>	<u>190</u>	<u>0</u>	<u>200</u>
Sub-Total: Interfund Transfers	2,032,293	34,720	34,513	34,323	35,550
Appropriated Fund Balance			1,246,386		1,242,118
TOTAL REVENUES	3,543,215	1,515,978	2,808,929	1,531,012	2,801,787

	2008-09	2009-10	2010-11	2010-11	Revised
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Stormwater Administration/Inspections</u>					
Personal Services	84,711	100,917	88,438	80,529	128,037
Operating Expenses	75,884	18,738	24,618	25,308	20,870
Capital Outlay	0	0	0	0	0
Transfer to Vehicle Replacement Fund (302)	<u>3,262</u>	<u>0</u>	<u>4,335</u>	<u>4,335</u>	<u>4,313</u>
Sub-Total: Stormwater Administration	163,858	119,655	117,391	110,172	153,220
<u>Stormwater Maintenance</u>					
Personal Services	396,342	382,126	402,691	408,901	401,939
Operating Expenses	494,335	421,066	263,672	377,754	410,151
Capital Outlay*	0	271,642	65,000	129,763	90,000
Transfer to Vehicle Replacement Fund (302)	<u>32,723</u>	<u>53,565</u>	<u>60,648</u>	<u>60,648</u>	<u>70,028</u>
Sub-Total: Stormwater Maintenance	923,400	1,128,399	792,011	977,066	972,118
Total Departmental Expenses	1,087,258	1,248,054	909,402	1,087,238	1,125,338

*FY 10 equipment purchase was for a new Jet-Vac truck whereas the equipment purchase scheduled in FY 11 is for a new skid steer loader with mower attachment. FY12 equipment purchase is for a track dozer and transport trailer.

Stormwater Fund (138)

EXPENDITURES (continued)	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>Drainage Capital Improvements</u>					
Lake Jessup/426 Basin:					
- Construction	452,851	0	0	0	0
Pipe Lining Repairs (Mead Manor & other areas)	0	0	160,000	209,804	55,000
Stormwater Conveyance System - Engineering Analysis	0	25,401	125,000	99,469	0
Washington Heights/Johnson Hill Drainage Imp.	0	0	0	0	155,935
Aulin Ave. South	0	0		0	0
- Engineering/Design	34,021	25,290	0	54,266	0
- Land Acquisition and Related Costs	7,375	922	0	132,531	39,000
- Construction (including CEI)	0	0	993,634	0	845,225
Willa Lake Circle/Corbin Court	0	0	0	0	0
- Construction	0	0	332,364	125,660	0
- Design and Geotechnical	0	5,300	25,000	3,578	0
- Easement Acquisition (Corbin Ct.)	0	0	10,000	0	0
McKinnon Ave. North and South Outfalls	0	0	0	0	0
- Engineering/Design	38,667	12,034	0	27,120	12,000
- Construction	0	0	0	0	346,051
Meadows Stormwater Pond	0	65,618	0	0	0
Sub-Total: Capital Improvements	532,914	134,565	1,655,998	652,428	1,453,211

Interfund Transfers (transfers to):

General Fund (001):					
- for indirect costs	119,135	122,710	126,390	126,390	128,918
Health Insurance Fund (510)	19,100	19,100	23,800	23,800	22,438
Technology Improvements Fund (320)	0	0	0	0	71,882
Lease Financing Fund (205)*	32,904	32,898	93,339	0	0
Sub-Total: Interfund Transfers	171,139	174,708	243,529	150,190	223,238

*Principal and interest payments on streetsweeper and jet vac truck.

Reserve for Contingency			0		0
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TOTAL EXPENDITURES	1,791,311	1,557,327	2,808,929	1,889,856	2,801,787
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Ending Fund Balance	1,751,904	1,710,555	464,169	1,351,712	109,594
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DEBT SERVICE FUNDS

Debt Service Funds account for the financing of general long-term debt principal and interest.

Public Improvement Revenue Bond Sinking Fund

2003 General Obligation Bond Sinking Fund

Lease Financing Fund



The City of Oviedo

Public Improvement Revenue Bonds Debt Service Fund (201)*
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*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	2,213	716	716	718
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Miscellaneous					
Interest on Investments	<u>18,647</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	18,647	0	0	0	0
Interfund Transfers (from):					
General Fund (001)	1,290,998	1,347,768	1,408,137	1,386,178	1,416,629
Administrative Impact Fee Fund (101)	98,741	99,156	143,668	129,049	143,859
Transportation Impact Fee Fund (102)	110,620	111,863	109,031	109,031	111,224
Police Impact Fee Fund (107)	51,531	52,110	50,791	50,791	51,812
Fire Impact Fee Fund (108)	168,896	169,966	168,751	168,751	169,886
Recreation Impact Fee Fund (109)	136,508	137,572	136,853	136,853	137,881
Water/Wastewater Fund (401)	<u>0</u>	<u>34,683</u>	<u>34,714</u>	<u>34,714</u>	<u>34,748</u>
Sub-Total: Interfund Transfers	1,857,294	1,953,118	2,051,945	2,015,367	2,066,039
Appropriated Fund Balance			520		0

TOTAL REVENUES	1,875,941	1,953,118	2,052,465	2,015,367	2,066,039
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	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projection	Budget
2006 Capital Improvements Refunding Revenue Note					
Principal	128,000	137,000	141,000	141,000	150,000
Interest	75,894	70,915	65,780	65,780	60,295
Misc. Debt Service Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	203,894	207,915	206,780	206,780	210,295
2002A Public Improvement Revenue Bonds					
Principal	435,000	450,000	465,000	465,000	485,000
Interest	363,378	347,283	329,845	329,845	311,245
Misc. Debt Service Costs	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Sub-Total	798,678	797,583	795,145	795,145	796,545
2002B Public Improvement Revenue Bonds					
Principal	290,000	305,000	305,000	305,000	325,000
Interest	141,638	131,488	120,431	120,431	108,993
Misc. Debt Service Costs	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Sub-Total	431,938	436,788	425,731	425,731	434,293

Public Improvement Revenue Bonds Debt Service Fund (201)

EXPENDITURES (continued)	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>2009A Capital Improvement Revenue Note (Martin Property)</u>					
Principal	0	26,400	38,700	38,700	40,400
Interest	0	41,785	29,463	29,463	27,741
Misc. Debt Service Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	0	68,185	68,163	68,163	68,141
<u>2007 Capital Improvement Revenue Note:*</u>					
Principal	185,000	195,000	205,000	205,000	215,000
Interest	257,784	249,145	240,038	240,038	230,465
Misc. Debt Service Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	442,784	444,145	445,038	445,038	445,465
*\$5.7 million bank loan to construct new Fire Station, Fire Admin. Bldg. and Public Works Admin./Engineering facility.					
<u>2011 Capital Improvement Revenue Note:*</u>					
Principal	0	0	25,000	47,878	72,985
Interest	0	0	86,108	26,630	38,315
Misc. Debt Service Costs	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>
Sub-Total	0	0	111,608	74,508	111,300
*\$1.3 million bank loan to complete Public Works Complex.					
Sub-Total (Fire Station & PW Complex)	442,784	444,145	556,646	519,546	556,765
Total Debt Service Costs	1,877,293	1,954,615	2,052,465	2,015,365	2,066,039
Reserve for Future Debt Service			0		0
TOTAL EXPENDITURES	1,877,293	1,954,615	2,052,465	2,015,365	2,066,039
Ending Fund Balance	2,213	716	197	718	718

General Obligation Bond Debt Service Fund (203)*

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

Beginning Fund Balance	34,740	3,594	6,341	6,341	6,341
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Property Taxes					
Current*	510,445	544,375	538,626	539,117	540,974
Delinquent	947	1,133	0	0	0
Sub-Total: Taxes	511,392	545,508	538,626	539,117	540,974
Miscellaneous					
Interest on Investments	10,897	8,331	5,000	4,761	6,000
Sub-Total: Miscellaneous	10,897	8,331	5,000	4,761	6,000
Interfund Transfers (transfer from):					
Water/Wastewater Operating Fund (401)	0	0	6,465	6,213	6,557
Appropriated Fund Balance			0		0

*The FY 11-12 proposed millage rate is set at .3071 mills to fund required debt service payments. The FY 10-11 rate was .291.

TOTAL REVENUES	522,290	553,839	550,091	550,091	553,531
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	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projection	Budget
2003 Limited Ad Valorem Bonds					
Principal	195,000	200,000	205,000	205,000	215,000
Interest	355,861	350,791	344,791	344,791	338,231
Miscellaneous Debt Service Costs	300	300	300	300	300
Total: Debt Service	551,161	551,091	550,091	550,091	553,531
Reserve for Future Debt Service			0		0

TOTAL EXPENDITURES	551,161	551,091	550,091	550,091	553,531
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Ending Fund Balance	5,869	6,341	6,341	6,341	6,341
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Lease Financing Fund (205)

Beginning Fund Balance	19,228	14	33	33	33
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Miscellaneous</u>					
Interest on Investments	586	0	0	0	0
<u>Non-Revenues</u>					
<u>Interfund Transfers (transfers from):</u>					
General Fund (001)	33,144	52,950	175,383	175,383	203,417
Federal Law Enforcement Trust Fund (106)	0	0	0	0	0
Stormwater Utility Fund (138)	32,904	32,898	93,339	0	0
Vehicle Replacement Fund (302)	<u>169,940</u>	<u>162,439</u>	<u>244,322</u>	<u>195,319</u>	<u>233,286</u>
Sub Total: Interfund Transfers	235,988	248,285	513,044	370,701	436,703
Appropriated Fund Balance			0		0
TOTAL REVENUES	236,574	248,285	513,044	370,701	436,703

	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Debt Service Payments</u>					
<u>Fire/Rescue Vehicles:</u>					
2004 Pumper Vehicle:					
- Principal	52,440	0	0	0	0
- Interest	<u>763</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	53,203	0	0	0	0
2006 Pumper Vehicle:					
- Principal	68,026	70,640	73,356	73,356	18,776
- Interest	<u>7,788</u>	<u>5,173</u>	<u>2,458</u>	<u>2,458</u>	<u>178</u>
Sub-Total	75,814	75,813	75,814	75,814	18,954
2007 Pumper Vehicle:					
- Principal	35,702	36,720	38,131	38,131	39,597
- Interest	<u>5,222</u>	<u>4,204</u>	<u>2,793</u>	<u>2,793</u>	<u>1,327</u>
Sub-Total	40,923	40,924	40,924	40,924	40,924
2009/2010 Rescue/Transport Vehicles					
- Principal	0	39,690	80,778	39,690	94,708
- Interest	<u>0</u>	<u>5,992</u>	<u>13,853</u>	<u>5,992</u>	<u>7,870</u>
Sub-Total	0	45,682	94,631	45,682	102,578
Total Fire/Rescue Vehicles	169,940	162,419	211,369	162,420	162,456

Lease Financing Fund (205)

<u>EXPENDITURES</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2010-11</u> <u>Projection</u>	<u>2011-12</u> <u>Budget</u>
<u>2010 Equipment Lease/Purchase*</u>					
Principal	0	0	87,741	87,741	92,796
Interest	<u>0</u>	<u>0</u>	<u>35,883</u>	<u>35,883</u>	<u>30,827</u>
Sub-Total	0	0	123,624	123,624	123,623
*reflects principal & interest for <i>general facility</i> 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					
<u>Front End Loader</u>					
- Principal	0	0	27,227	0	36,249
- Interest	<u>0</u>	<u>0</u>	<u>5,726</u>	<u>0</u>	<u>1,682</u>
Sub-Total	0	0	32,953	0	37,931
<u>Street Sweeper</u>					
- Principal	27,884	29,186	30,549	30,549	31,976
- Interest	<u>5,014</u>	<u>3,712</u>	<u>2,349</u>	<u>2,349</u>	<u>923</u>
Sub-Total	32,898	32,898	32,898	32,898	32,899
<u>Stormwater Jet-Vac Truck</u>					
- Principal	0	0	49,938	0	0
- Interest	<u>0</u>	<u>0</u>	<u>10,503</u>	<u>0</u>	<u>0</u>
Sub-Total	0	0	60,441	0	0
<u>Telephone System Equipment</u>					
- Principal	40,841	42,748	44,744	44,744	46,834
- Interest	<u>7,344</u>	<u>5,437</u>	<u>3,441</u>	<u>3,441</u>	<u>1,351</u>
Sub-Total	48,184	48,184	48,185	48,185	48,185
<u>Copier (Finance Dept.)</u>					
- Principal	4,050	4,337	3,454	3,454	0
- Interest	<u>715</u>	<u>428</u>	<u>120</u>	<u>120</u>	<u>0</u>
Sub-Total	4,765	4,765	3,574	3,574	0
<u>Police Laptop Computers (Replacement)</u>					
- Principal	0	0	0	0	30,207
- Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,402</u>
Sub-Total	0	0	0	0	31,609
Reserve for Future Debt Service			0		0
TOTAL EXPENDITURES	255,787	248,267	513,044	370,701	436,703

Ending Fund Balance	14	33	33	33	33
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The City of Oviedo

CAPITAL PROJECT FUNDS

Capital Project Funds account for the improvements, repairs, and 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
Local Option Sales Tax Construction Fund
Downtown Infrastructure Construction Fund
Technology Improvements Fund
OSC Extension Landfill Closure Fund
General Facilities Improvements Fund
Public Works/Fire Station Construction Fund
Recreation Facilities Improvements Fund

Vehicle/Equipment Replacement Fund (302)

Beginning Fund Balance	770,558	418,633	131,004	131,004	698,383
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Interest on Investments

Fire Vehicle Lease Proceeds:

Street Sweeper Lease Proceeds	0	0	0	0	0
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- Emergency Rescue Vehicles (2)	0	209,687	0	219,955	245,000
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Heavy Equipment Lease Proceeds:

- Front End Loader	0	0	0	148,106	0
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- Jet Vac Truck (stormwater maintenance)	0	0	0	0	0
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Sale of Surplus Vehicles and Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Sub-Total: Miscellaneous	0	209,687	0	368,061	245,000
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Interfund Transfers (transfers from)

- General Fund (from Dept. operating budgets)	398,357	398,043	330,172	330,172	332,438
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- Building Services Fund (120)	7,541	2,532	0	0	0
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- Stormwater Fund (138)	<u>35,985</u>	<u>53,565</u>	<u>64,983</u>	<u>64,983</u>	<u>74,341</u>
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Sub-Total: Interfund Transfers	441,883	454,140	395,155	395,155	406,779
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Appropriated Fund Balance			0		81,621
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TOTAL REVENUES	441,883	663,827	395,155	763,216	733,400
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Vehicle Replacement and New Acquisitions

Police Department

- FY 08-09	181,663	0	0	0	0
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- FY 09-10	0	138,348	0	0	0
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- FY 10-11	0	0	0	520	0
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- FY 11-12	0	0	0	0	<u>180,810</u>
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Sub-Total: Police Department	181,663	138,348	0	520	180,810
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Public Works

- Streets and Sidewalk Maintenance	23,054	0	0	0	10,000
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- Landscaping & ROW Maintenance	79,080	76,831	0	0	0
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- Skid Steer Loader	0	0	0	0	0
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- Caterpillar Loader 928 (or similar)	0	148,106	0	0	0
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Sub-Total: Public Works	102,134	224,937	0	0	10,000
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Development Services

- Building Services:

- Pick-up Truck	<u>14,091</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Sub-Total: Development Services	14,091	0	0	0	0
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Vehicle/Equipment Replacement Fund (302)

<u>EXPENDITURES</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
<u>Fire Vehicle and Rescue Equipment Replacement:</u>					
- Defibrillator Replacements (3 units)	0	0	0	0	64,305
- Class A Pumper	0	0	0	0	0
- Emergency Rescue Vehicles	211,344	219,995	0	0	245,000
- Ford Explorer (Fire Prevention)	0	0	0	0	0
- Ford Explorer (command vehicle)	29,394	0	0	0	0
Sub-Total: Fire/Rescue	240,738	219,995	0	0	309,305
<u>Parks and Recreation</u>					
- Field Equipment	0	105,737	0	0	0
- Van (Facility Maintenance)	0	0	0	0	0
- Club Car w/ spray attachment	0	0	0	0	0
Sub-Total: Parks and Recreation	0	105,737	0	0	0
Sub-Total: Vehicle Replacement	538,626	689,017	0	520	500,115
<u>New Vehicles and Equipment (additions to fleet)</u>					
- Aerial Lift Vehicle (bucket truck)	85,242	0	0	0	0
- Jet Vac Truck	0	0	0	0	0
Sub-Total: New Acquisitions	85,242	0	0	0	0
Total: Vehicle Replacement & New Acquisitions	623,868	689,017	0	520	500,115
<u>Interfund Transfers</u>					
Transfer to Lease Financing Fund (Annual Lease Payments):					
- 2010 Cat Loader	0	0	32,954	0	37,931
- 2004 Fire Pumper	53,203	0	0	0	0
- 2006 Fire Pumper	75,814	75,814	75,814	75,814	18,954
- 2007 Streetsweeper	0	0	0	32,898	32,898
- 2007 Fire Pumper	40,923	40,924	40,924	40,924	40,924
- 2009 Rescue Unit	0	45,701	45,682	45,682	45,682
- 2010 Rescue Unit	0	0	48,949	0	56,896
Sub-Total: Interfund Transfers to Lease Financing Fu	169,940	162,439	244,323	195,318	233,285
Transfer to General Fund	0	100,000	0	0	0
Reserve for Contingency			150,832		0
TOTAL EXPENDITURES	793,808	951,456	395,155	195,838	733,400
Ending Fund Balance	418,633	131,004	281,837	698,383	616,762

Evans Street Landfill Closure Fund (307)

Beginning Fund Balance	44,142	37,521	19,231	19,231	4,260
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	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Interest on Investments	1,907	985	0	229	0
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Interfund Transfers (from):

Solid Waste Fund	0	0	0	0	8,340
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Appropriated Fund Balance			12,100		4,260
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TOTAL REVENUES	1,907	985	12,100	229	12,600
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	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2010-11</u>	<u>2011-12</u>
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Groundwater and Well Monitoring

- Evans Street Landfill	8,528	12,100	12,100	12,600	12,600
- Site Investigation (Police Bldg.)	0	7,175	0	0	0

Repair and Maintenance	0	0	0	2,600	0
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Reserve for Contingency			0		0
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TOTAL EXPENDITURES	8,528	19,275	12,100	15,200	12,600
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Ending Fund Balance	37,521	19,231	7,131	4,260	0
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Local Option Sales Tax Construction Fund (309)

Beginning Fund Balance	2,187,661	3,394,878	4,580,862	4,580,862	1,205,378
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Interest on Investments	<u>107,607</u>	<u>89,348</u>	<u>100,000</u>	<u>49,027</u>	<u>10,000</u>
Sub Total : Miscellaneous	107,607	89,348	100,000	49,027	10,000

Intergovernmental

ARRA Federal Stimulus Funds	0	0	157,340	183,978	0
Local Option Sales Tax:					
- Seminole County Share (Phase I Right-of-Way)				5,500,000	0
- City Share (2nd Generation)	<u>1,105,368</u>	<u>1,097,855</u>	<u>1,057,171</u>	<u>1,129,834</u>	<u>288,108</u>
Sub-Total: Intergovernmental	1,105,368	1,097,855	1,214,511	6,813,812	288,108

Appropriated Fund Balance			0		1,205,378
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TOTAL REVENUES	1,212,975	1,187,203	1,314,511	6,862,839	1,503,486
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

SR 426/CR 419 Roadway Improvements:

Phase 1 Improvements:

- Payment to FDOT for Right of Way Acquisition	0	0	0	10,000,000	1,503,486
- Right of Way Acquisition	0	0	425,000	0	0
- Construction	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: SR 426/CR 419 Roadway Improvements	0	0	425,000	10,000,000	1,503,486

Intersection Improvements

Engineering and Design	0	88	0	0	0
Construction/Resurfacing	0	661	162,908	188,169	0
Construction Engineering and Inspection	0	0	50,154	50,154	0
Katie Jean/Manigan - west bound turn lane	1,957	0	0	0	0
Mitchell Hammock @ Sharon Court	0	370	21,694	0	0
Mitchell Hammock Road (at Albertson's - west of SR434)	<u>3,800</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Intersection Improvements	5,757	1,219	234,756	238,323	0

Reserve for Contingency			654,755		0
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TOTAL EXPENDITURES	5,757	1,219	1,314,511	10,238,323	1,503,486
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Ending Fund Balance	3,394,878	4,580,862	5,235,618	1,205,378	0
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Downtown Infrastructure Construction Fund (318)
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Beginning Fund Balance	7,601,008	7,883,808	8,002,837	8,002,837	8,069,269
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Miscellaneous					
Interest Earnings	284,925	183,844	150,000	91,432	125,000
Sub-Total: Miscellaneous	284,925	183,844	150,000	91,432	125,000
Appropriated Fund Balance			7,960,577		8,000,000

TOTAL REVENUES	284,925	183,844	8,110,577	91,432	8,125,000
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	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projection	Budget
Bond Issuance Costs					
Bond Arbitrage Services	2,125	0	0	0	0
Downtown Development and Redevelopment					
Downtown Redevelopment Plan/CRA Feasibility Study Amphitheatre:					
- Engineering/Design	0	64,815	25,000	25,000	19,495
	0	0	0	0	347,372
Sub-Total: Downtown Dev. & Redevelopment	0	64,815	25,000	25,000	366,867
Reserve for Contingency:					
Future Downtown Infrastructure Improvements			8,085,577		7,758,133

TOTAL EXPENDITURES	2,125	64,815	8,110,577	25,000	8,125,000
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Ending Fund Balance	7,883,808	8,002,837	8,127,837	8,069,269	7,827,402
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Technology Improvements Fund (320)

Beginning Fund Balance	396,722	301,031	173,282	173,282	75,852
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Miscellaneous					
Lease/Purchase Proceeds (Police Computer Replacement)	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,696</u>	<u>0</u>
Sub-Total: Miscellaneous	0	0	0	122,696	
Interfund Transfers (transfers from)					
- Stormwater Utility Fund (138)	0	0	0	0	71,882
- Water/Wastewater Utility Fund (401)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>34,424</u>
Sub-Total: Interfund Transfers	50,000	50,000	50,000	50,000	106,306
Appropriated Fund Balance			81,872		68,065
TOTAL REVENUES	50,000	50,000	131,872	172,696	174,371

	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projected	Budget
Geographic Information System					
- Contract Technical Assistance (data base design)	15,000	59,440	0	0	37,458
- GIS Coordinator (contract employee)	0	38,055	48,732	42,460	68,848
- Creation of Data Layers and Address Points (contracted)	11,994	0	37,000	55,287	0
- Servers and GIS Positioning Equipment	9,268	8,484	0	0	0
- Software Maintenance	46,559	20,053	4,540	4,400	4,540
- Software Acquisition (ARC-GIS suite)	38,700	8,497	35,000	35,750	35,750
- Outside Training for City Users	<u>19,900</u>	<u>0</u>	<u>6,600</u>	<u>5,000</u>	<u>5,000</u>
Sub-Total: Geographic Information System	141,421	134,529	131,872	142,897	151,596
Computer Replacement					
Police Department				127,229	
Software Acquisition					
- Performance Evaluation Software	0	0	0	0	10,950
- Tornado Siren Warning System (upgrades and remote activation)	0	0	0	0	11,825
- Asset Management Upgrade and Bar Coding System	<u>0</u>	<u>12,050</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Software Acquisition	0	12,050	0	0	22,775
IP Telephony System (New Exchange Server & OS Upgrade)					
- Hardware/Software	0	18,319	0	0	0
- Call Manager License	<u>0</u>	<u>12,850</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: New Exchange Server	0	31,169	0	0	0
Communication and Web-Site Improvements					
Web-Site Re-design/Conversion	<u>4,270</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Communication & Web Site Improvements	4,270	0	0	0	0
Sub-Total: Technology Improvements	145,691	177,748	131,872	270,126	174,371
Reserve for Contingencies			0		0
TOTAL EXPENDITURES	145,691	177,748	131,872	270,126	174,371

Ending Fund Balance	301,031	173,282	91,410	75,852	7,787
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Oviedo Sport Complex Ext. Landfill Closure Fund (327)

Beginning Fund Balance 0 17,061 34,972 34,972 53,014

	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Interest on Investments	122	615	1,000	488	710
Rentals and Leases	<u>5,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Sub-Total: Miscellaneous	5,122	15,615	16,000	15,488	15,710

Interfund Transfers (transfers from):

Transfer from Solid Waste Fund (115)	0	0	13,354	13,354	12,696
Transfer from General Fund (001)	19,000	13,796	0	0	0

Appropriated Fund Balance

0 0

TOTAL REVENUES	24,122	29,411	29,354	28,842	28,406
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Groundwater and Well Monitoring					
- OSC Landfill	7,061	11,500	11,500	9,800	10,050

Repair and Maintenance					
- Miscellaneous	0	0	0	0	0
- Landfill Cover and Hydroseeding	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
Sub-Total: Repair and Maintenance	0	0	0	1,000	0

Reserve for Long-Term Care and Closure			17,854		18,356
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TOTAL EXPENDITURES	7,061	11,500	29,354	10,800	28,406
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Ending Fund Balance	17,061	34,972	52,826	53,014	71,370
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General Facilities Improvements Fund (330)

Beginning Fund Balance	183,176	317,073	1,240,419	1,240,419	433,647
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
<u>Miscellaneous</u>					
Bank Loan Proceeds:					
- Siemens Facility Improvement Measures	0	1,045,267	0	0	0
Interest Earnings	<u>0</u>	<u>586</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	0	1,045,853	0	0	0
<u>Interfund Transfers (transfers from):</u>					
General Fund (001)	0	100,000	0	0	0
Revenue Bond Construction Fund (335)	<u>140,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	140,992	100,000	0	0	0
Appropriated Fund Balance			1,153,928		177,289
TOTAL REVENUES	140,992	1,145,853	1,153,928	0	177,289

EXPENDITURES

Facility Improvement Measures (Siemens Energy Project)

Lighting Retrofit	0	22,014	287,141	265,126	0
Solar Window Film	0	9,808	0	0	516
Municipal Complex Controls	0	0	23,486	26,095	0
Riverside Controls	0	0	19,215	19,215	0
Gymnasium Controls	0	0	6,136	8,242	916
Pool Pump Variable Frequency Drives	0	1,385	18,066	16,681	0
Geothermal Pool Heating	0	27,467	304,530	330,804	0
Geothermal Gymnasium Facility Heating/Cooling	0	16,538	215,714	91,319	107,857
Pool Ionizations	0	72,240	72,240	0	0
Audit Costs	0	26,809	0	0	0
Bank Loan Issuance Costs (30%)	0	<u>2,234</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Facility Improvement Measures	0	178,496	946,528	757,481	109,289

Environmental Education Center (Shane Kelly)

Engineering/Foundation Work for Bldg. Relocation	0	0	0	20,000	14,000
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Security Measures

City Hall	0	0	0	8,975	0
City Hall Annex	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,645</u>	<u>0</u>
Sub-Total: Security Measures	0	0	0	17,620	0

General Facilities Improvements Fund (330)

<u>EXPENDITURES</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
<u>City Hall Plant and Equipment</u>					
City Hall (2nd floor) Office Renovation	0	0	0	0	4,000
Generator Replacement - Annex/EOC	0	0	175,000	0	0
AC Unit for IT Server Room	0	33,978	0	0	0
Chiller Unit Replacement	0	0	0	0	0
Air Handler Unit Replacement	<u>0</u>	<u>0</u>	<u>32,400</u>	<u>11,670</u>	<u>0</u>
Sub-Total: City Hall Plant and Equipment	0	33,978	207,400	11,670	4,000
<u>Lawton House</u>					
Renovations and Code Compliance	0	10,034	0	0	0
Reserve for Contingencies			0		50,000
TOTAL EXPENDITURES	7,095	222,507	1,153,928	806,771	177,289
Ending Fund Balance	317,073	1,240,419	86,491	433,647	306,358

Public Works/Fire Station Construction Fund (335)
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Beginning Fund Balance	2,856,496	49	943	943	445,611
	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Miscellaneous</u>					
Interest on Investments	51,665	0	0	9,936	0
Insurance Proceeds	47,229	1,000	0	0	0
Revenue Bond Proceeds:					
- 2010 Bank Loan (Public Works Complex)	<u>0</u>	<u>0</u>	<u>1,388,104</u>	<u>1,300,000</u>	<u>0</u>
Sub Total : Miscellaneous	98,894	1,000	1,388,104	1,309,936	0
<u>Interfund Transfers (transfers from):</u>					
Administrative Facilities Impact Fee Fund (101)	0	181,939	0	0	0
General Fund (001)	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	1,000	181,939	0	0	0
Appropriated Fund Balance			0		445,611
TOTAL REVENUES	99,894	182,939	1,388,104	1,309,936	445,611

	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Bond Issuance Costs</u>					
Series 2007 Revenue Note	0	0	0	0	0
2010 Bank Loan (PW Complex)	0	0	40,430	40,430	0
<u>Fire Station #48 and Fire Administration Building</u>					
Site Work and Construction	1,344,988	880	0	0	0
Furnishings, Supplies and Signage	75,291	1,064	0	0	0
Fiber Optic and Traffic Control Device	107,580	0	0	0	0
Engineering Services	29,118	0	0	0	0
Construction Management Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Fire Station #48	1,556,978	1,944	0	0	0

Public Works/Fire Station Construction Fund (335)
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<u>EXPENDITURES</u>	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Projection</u>	2011-12 <u>Budget</u>
<u>Public Works Complex</u>					
Engineering/Design	28,057	0	0	57,630	0
Impact Fees/Electrical Svcs./Miscellaneous	3,464	65,190	0	0	0
Land Acquisition and Related Costs	0	0	0	0	0
Admin./Engineering Building	1,142,933	110,801	0	0	0
Fleet Maintenance Bldg. Renovation	0	4,110	700,000	544,269	0
Automated Vehicle Wash System	0	0	120,000	0	71,268
Allowance for Building Renovations	0	0	65,000	0	71,678
Equipment and Material Storage Bays	0	0	200,000	0	173,000
Furniture, Fixtures and Equipment:					
- PWA Bldg.	83,918	0	0	0	0
- Fleet Maintenance Bldg.	<u>0</u>	<u>0</u>	<u>82,000</u>	<u>41,000</u>	<u>52,865</u>
Sub-Total: PW Complex	1,258,372	180,101	1,167,000	642,899	368,811
<u>Interfund Transfers (transfers to):</u>					
Administrative Facilities Impact Fee Fund (101)	0	0	180,674	181,939	0
General Facilities Improvements Fund (330)	<u>140,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	140,992	0	180,674	181,939	0
Reserve for Contingency			0		76,800
TOTAL EXPENDITURES	2,956,342	182,045	1,388,104	865,268	445,611
Ending Fund Balance	49	943	943	445,611	76,800

Recreation Facilities Improvements Fund (340)
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Beginning Fund Balance	499,175	281,693	239,906	239,906	12,285
	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Intergovernmental (State Grants)</u>					
<u>FRDAP Grants:</u>					
- Friendship Park	0	126,088	0	0	0
Sub-Total: Intergovernmental (State Grants)	0	126,088	0	0	0
<u>Miscellaneous</u>					
Bond Proceeds (Martin Property)	688,500	0	0	0	0
<u>Interfund Transfers (transfers from)</u>					
- Recreation Impact Fee Fund (109)	0	70,625	0	0	0
Sub-Total: Interfund Transfers	0	70,625	0	0	0
Appropriated Fund Balance			178,438		0
TOTAL REVENUES	688,500	196,713	178,438	0	0

	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Perimeter Fencing</u>					
Long Lake Park	0	0	0	13,570	0
Shane Kelly Park	0	0	28,000	0	0
Sub-Total: Perimeter Fencing	0	0	28,000	13,570	0
Lightning Prediction System (8 Parks)	70,699	0	0	0	0
<u>Solar Heating Improvements</u>					
Gym and Aquatic Center	325	0	0	0	0
Sub-Total: Solar Heating Improvements	325	0	0	0	0
<u>Community Park (Master Plan) Improvements</u>					
Practice Fields - Shane Kelly Park	36,121	2,979	150,438	198,957	0
Engineering/Design and Miscellaneous:					
- Master Plan Projects	28,600	0	0	0	0
Sub-Total: Community Park Improvements	64,721	2,979	150,438	198,957	0
<u>Sweetwater Park</u>					
Pavilion Replacement	11,405	0	0	0	0

Recreation Facilities Improvements Fund (340)
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Friendship Park Improvements</u>					
- Engineering/Design and Surveying/Misc.	0	11,228	0	50	0
- Playground Equipment & Playground Surface	0	149,916	0	13,662	0
- Pavilion and Shade Structure	0	55,850	0	550	0
- Site Work, Landscaping, Paving & Hardscaping	0	5,822	0	0	0
- Irrigation, Fencing, Signage, Electrical & Misc.	<u>0</u>	<u>12,704</u>	<u>0</u>	<u>832</u>	<u>0</u>
Sub-Total: Friendship Park Improvements	0	235,520	0	15,094	0
<u>Riverside Park</u>					
- Community Center Roof Repair	42,542	0	0	0	0
<u>Martin Property Acquisition</u>					
- Land Acquisition and Appraisal	<u>679,050</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Recreation Facility Improvements	868,742	238,499	178,438	227,621	0
Bank Loan Issuance Costs	<u>37,240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Bank Loan Issuance Costs	37,240	0	0	0	0
Reserve for Contingency			0		0
TOTAL EXPENDITURES					
	905,982	238,499	178,438	227,621	0
Ending Fund Balance	281,693	239,906	61,468	12,285	12,285

ENTERPRISE FUNDS

Enterprise Funds account for operations financed and operated in a manner similar to private business enterprises.

Water and Wastewater Utility Funds

Water/Wastewater Operating Fund (401)
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Beginning Cash and Cash Equivalents	887,706	1,212,315	1,846,643	1,846,643	4,173,844
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	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Charges for Service

Water and Irrigation Sales	4,496,567	4,254,822	4,642,673	4,992,556	5,092,408
Sewer Service Fees	1,054,508	1,230,159	5,651,086	5,861,326	5,977,966
Reclaim Water/Alternative Water Sales	167,668	245,295	675,748	937,387	950,343
Meter Installation Fees (parts and labor)	64,021	72,082	66,480	149,713	150,000
Meter Re-Connection Charges	106,591	119,472	118,920	95,447	100,000
Temporary Service - Utility Charges	0	0	0	1,027	0
Dual Check Replacement Fee	66	5	0	92	0
Backflow Maintenance/Testing	(17)	44	0	121	0
Miscellaneous Charges for Service	<u>(6,260)</u>	<u>739</u>	<u>542</u>	<u>485</u>	<u>0</u>
Sub Total: Charges for Service	5,883,143	5,922,618	11,155,449	12,038,154	12,270,717

Miscellaneous

Interest Earnings	35,026	60,619	45,010	49,779	50,000
Refund of Prior Year Expenses	0	216	0	0	0
Federal Direct Payment Subsidy*	0	0	652,324	652,324	624,565
Late Payment Charges	100,869	117,022	129,420	190,875	200,000
Returned Check Charges	7,399	4,151	4,280	4,849	5,000
Insurance Proceeds	0	606	0	0	0
Miscellaneous	(363)	1,576	3,500	0	0
Sale of Assets	<u>4,673</u>	<u>1,400</u>	<u>0</u>	<u>25,188</u>	<u>0</u>
Sub Total: Miscellaneous	147,605	185,590	834,534	923,015	879,565

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

Non-Revenues

Interfund Transfers (transfer from):

Reuse Construction Fund (402)*	0	807,000	0	0	0
Renewal and Replacement Fund (406)*	<u>0</u>	<u>444,753</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	0	1,251,753	0	0	0

*For Accounting correction to prior year (2007)

Appropriated Retained Earnings			0		0
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TOTAL REVENUES	6,030,749	7,359,961	11,989,983	12,961,169	13,150,282
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Water/Wastewater Operating Fund (401)

EXPENDITURES	2008-09	2009-10	2010-11	2010-11	2011-12
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>
<u>Utility Administration</u>					
Personal Services	194,227	195,983	190,830	190,301	192,857
Operating Expenses*	150,348	522,934	63,124	39,956	95,619
Transfer to Vehicle Replacement Fund (407)	<u>7,080</u>	<u>8,827</u>	<u>20,897</u>	<u>20,897</u>	<u>22,388</u>
Sub-Total: Utility Administration	351,655	727,744	274,851	251,154	310,864
*FY 09-10 actual expenses include legal costs of \$478,625 related to the Masci litigation settlement.					
<u>Utility Billing and Customer Service</u>					
Personal Services	265,099	290,629	276,260	312,984	335,993
Operating Expenses	165,582	172,425	196,186	225,291	254,265
Transfer to Vehicle Replacement Fund (407)	<u>3,766</u>	<u>1,582</u>	<u>2,303</u>	2,303	2,524
Sub-Total: Utility Billing & Customer Service	434,447	464,636	474,749	540,578	592,782
<u>Water Production</u>					
Personal Services	468,181	462,964	397,668	368,704	365,520
Operating Expenses	1,046,244	1,014,336	1,084,783	1,023,851	1,047,862
Transfer to Vehicle Replacement Fund (407)	<u>20,467</u>	<u>7,995</u>	<u>12,929</u>	<u>12,929</u>	<u>12,041</u>
Sub Total: Water Production	1,534,892	1,485,295	1,495,380	1,405,484	1,425,423
<u>Water Distribution and Maintenance</u>					
Personal Services	302,427	307,413	305,062	315,140	310,711
Operating Expenses	171,012	86,848	109,023	138,490	154,160
Transfer to Vehicle Replacement Fund (407)	<u>21,828</u>	<u>25,775</u>	<u>24,132</u>	<u>24,132</u>	<u>24,389</u>
Sub Total: Water Distribution	495,267	420,036	438,217	477,762	489,260
Total: Water Production and Distribution	2,030,159	1,905,331	1,933,597	1,883,246	1,914,683
<u>Cross Connection Control</u>					
Personal Services	177,366	127,474	126,899	133,067	127,582
Operating Expenses	33,419	29,664	36,783	31,084	34,929
Transfer to Vehicle Replacement Fund (407)	<u>7,151</u>	<u>5,317</u>	<u>3,589</u>	<u>5,317</u>	<u>4,423</u>
Sub Total: Cross Connection and Control	217,936	162,455	167,271	169,468	166,934
<u>Wastewater Collection and Reuse Distribution</u>					
Personal Services	140,334	143,141	150,126	151,656	154,337
Operating Expenses	634,764	579,216	742,299	702,856	776,377
Transfer to Vehicle Replacement Fund (407)	<u>3,045</u>	<u>10,492</u>	<u>31,021</u>	<u>31,021</u>	<u>35,833</u>
Sub Total: Wastewater Operations	778,143	732,849	923,446	885,533	966,547

Water/Wastewater Operating Fund (401)

EXPENDITURES	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Projection</u>	2011-12 <u>Budget</u>
<u>Alafaya Wastewater and Reclaimed Services</u>					
Personal Services	0	7,828	321,058	292,391	336,055
Operating Expenses	0	42,369	1,335,302	1,026,800	1,167,033
Transfer to Vehicle Replacement Fund (407)	<u>0</u>	<u>0</u>	<u>6,208</u>	<u>6,208</u>	<u>3,633</u>
Sub Total: Alafaya Wastewater/Reclaimed	0	50,197	1,662,568	1,325,399	1,506,721
<u>Reclaimed Water and Conservation</u>					
Personal Services	49,499	50,218	51,321	51,819	51,396
Operating Expenses	104,892	131,845	134,433	196,118	230,825
Transfer to Vehicle Replacement Fund (407)	<u>1,781</u>	<u>2,152</u>	<u>2,174</u>	<u>2,174</u>	<u>2,239</u>
Sub Total: Reclaimed Water	156,172	184,215	187,928	250,111	284,460
Total: Water/Wastewater Utility Operations	3,968,511	4,227,427	5,624,410	5,305,489	5,742,991
<u>Non-Expenditure Disbursements</u>					
<u>Interfund Transfers (transfer to):</u>					
General Fund (001)	510,570	575,890	974,193	974,193	1,174,193
Revenue Bond Sinking Fund (201)*	0	34,683	34,714	34,714	34,748
General Obligation Debt Service Fund (203)	0	0	6,465	6,213	6,557
Technology Improvements Fund (320)	50,000	50,000	50,000	50,000	34,424
Renewal and Replacement Fund (406)	125,000	301,690	397,320	397,320	615,453
Stormwater Utility Fund (410)	77	7	190	182	200
Health Insurance Fund (510)	<u>49,500</u>	<u>49,500</u>	<u>71,900</u>	<u>71,900</u>	<u>61,513</u>
Sub Total: Transfer to Misc. Interfund Transfers	735,147	1,011,770	1,534,782	1,534,522	1,927,088
*for share of debt service payment to finance Public Works Complex					
<u>Transfer to Sinking Fund (403)</u>					
2010A and 2010B Utility Revenue Bonds	0	0	1,987,875	1,987,875	2,423,285
2010 Equipment Lease (radio read meter replacement)	0	0	291,397	291,397	291,396
2007 Utility Revenue Bonds	0	0	0	274,352	274,794
2003 Utility Revenue Bonds	505,118	450,769	511,269	511,269	506,619
2004 Refunding of 1996 Utility Revenue Bonds	404,972	404,910	398,310	398,310	406,710
For Accounting Correction from 2007	0	300,000	0	0	0
SRF Loan #1 - Reclaimed Water System	0	237,547	237,545	237,545	237,546
Generator Lease (Mitchell Hammock Water Plant)	<u>92,391</u>	<u>93,210</u>	<u>93,210</u>	<u>93,210</u>	<u>93,210</u>
Sub Total: Transfer to Sinking Fund (403)	1,002,481	1,486,436	3,519,606	3,793,958	4,233,560
Total: Interfund Transfers	1,737,628	2,498,206	5,054,388	5,328,480	6,160,648
Reserve for Contingencies			1,311,185		1,246,643
TOTAL EXPENDITURES	5,706,139	6,725,633	11,989,983	10,633,969	13,150,282

Ending Cash and Cash Equivalents	1,212,315	1,846,643	3,157,828	4,173,844	5,420,487
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**Water/Wastewater Operating (401) Fund
Revenue and Expense Summary
By Major Account Category
FY 2012 Proposed Budget**

	FY 2008-09 <u>Actual</u>	FY 2009-10 <u>Actual</u>	FY 2010-11 <u>Budget</u>	FY 2010-11 <u>Projection</u>	FY 2011-12 <u>Budget</u>	FY 12 vs FY 11 <u>Budget</u> <u>Variance</u>	FY 12 vs FY 11 <u>% Change</u>
Beginning Cash and Cash Equivalents	887,706	1,212,316	1,846,644	1,846,644	4,173,844		
Water/Wastewater Fund Revenues:							
Water and Irrigation Sales	4,496,567	4,254,822	4,642,673	4,992,556	5,092,408	449,735	9.69%
Sewer Service Fees	1,054,508	1,230,159	5,651,086	5,861,326	5,977,966	326,880	5.78%
Reclaim Water/Alternative Water Sales	167,668	245,295	675,748	937,387	950,343	274,595	40.64%
Meter Installation Fees (parts and labor)	64,021	72,082	66,480	149,713	150,000	83,520	125.63%
Meter Re-Connection Charges	106,591	119,472	118,920	95,447	100,000	(18,920)	-15.91%
Other Charges for Service	(6,211)	788	542	1,725	0	(542)	-100.00%
Federal Direct Payment Subsidy	0	0	652,324	652,324	624,565	(27,759)	-4.26%
Interest Income	35,026	60,619	45,010	49,779	50,000	4,990	11.09%
Miscellaneous	<u>112,579</u>	<u>124,971</u>	<u>137,200</u>	<u>220,912</u>	<u>205,000</u>	<u>67,800</u>	<u>49.42%</u>
Sub-Total Operating Revenues	6,030,749	6,108,208	11,989,983	12,961,169	13,150,282	1,160,299	9.68%
Interfund Transfers	0	1,251,753	0	0	0	0	0.00%
Appropriated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Sub-Total Non-Operating Revenues	0	1,251,753	0	0	0	0	0.00%
Total Revenues	<u>6,030,749</u>	<u>7,359,961</u>	<u>11,989,983</u>	<u>12,961,169</u>	<u>13,150,282</u>	<u>1,160,299</u>	<u>9.68%</u>
Water/Wastewater Fund Expenses:							
Salaries & Wages	1,236,118	1,221,827	1,391,363	1,395,459	1,445,376	54,013	3.88%
Benefits	<u>361,015</u>	<u>363,823</u>	<u>427,861</u>	<u>420,603</u>	<u>429,075</u>	<u>1,214</u>	<u>0.28%</u>
Sub-Total Personal Services	1,597,133	1,585,650	1,819,224	1,816,062	1,874,451	55,227	3.04%
Professional & Contractual Services	783,998	1,186,347	1,006,878	1,048,513	1,144,887	138,009	13.71%
Communications	22,362	24,502	35,362	32,931	34,716	(646)	-1.83%
Utilities	350,439	355,282	792,361	665,600	702,658	(89,703)	-11.32%
Rentals & Leases	39,449	21,289	269,163	167,164	175,908	(93,255)	-34.65%
Insurance	186,514	169,558	269,887	200,047	241,944	(27,943)	-10.35%
Repair and Maintenance	335,481	348,380	537,286	479,385	462,537	(74,749)	-13.91%
Operating Supplies	441,848	320,652	575,627	563,635	661,825	86,198	14.97%
Unleaded and Diesel Fuel	49,354	55,440	77,743	77,043	90,477	12,734	16.38%
Miscellaneous (Travel, Training, Dues, etc.)	<u>96,815</u>	<u>98,187</u>	<u>137,626</u>	<u>150,128</u>	<u>246,118</u>	<u>108,492</u>	<u>78.83%</u>
Sub-Total Operating Expenses	2,306,261	2,579,637	3,701,933	3,384,446	3,761,070	59,137	1.60%
Sub-Total Departmental Expenses	3,903,393	4,165,287	5,521,157	5,200,508	5,635,521	114,364	2.07%
Interfund Transfers (transfers to);							
Utility Debt Service Fund	1,002,481	1,486,436	3,519,606	3,793,958	4,233,560	713,954	20.29%
General Fund	510,570	575,890	974,193	974,193	1,174,193	200,000	20.53%
Renewal & Replacement Fund	125,000	301,690	397,320	397,320	615,453	218,133	54.90%
Medical Insurance Fund	49,500	49,500	71,900	71,900	61,513	(10,387)	-14.45%
Vehicle Replacement Fund	65,118	62,140	103,253	104,981	107,470	4,217	4.08%
Technology and Other Funds	50,077	84,690	91,369	91,109	75,929	(15,440)	-16.90%
Reserve for Contingency	<u>0</u>	<u>0</u>	<u>1,311,185</u>	<u>0</u>	<u>1,246,643</u>	<u>(64,542)</u>	<u>-4.92%</u>
Sub-Total Transfers and Contingency	1,802,746	2,560,346	6,468,826	5,433,461	7,514,761	1,045,935	16.17%
Total Expenses	<u>5,706,139</u>	<u>6,725,633</u>	<u>11,989,983</u>	<u>10,633,969</u>	<u>13,150,282</u>	<u>1,160,299</u>	<u>9.68%</u>
Revenue Over/(Under) Expense	324,610	634,328	0	2,327,200	0	0	
Ending Cash and Cash Equivalents	1,212,316	1,846,644	3,157,829	4,173,844	5,420,487		

Reclaimed Water System Construction Fund (402)

Beginning Cash and Cash Equivalents	(306,991)	(665,173)	440	440	236,672
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Intergovernmental					
Reimbursement from Seminole County	<u>0</u>	<u>662,370</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Intergovernmental	0	662,370	0	0	0
Miscellaneous					
Interest on Investments	(29,676)	(6,891)	0	0	0
Refund of Prior Year Expense*	0	0	0	0	0
Debt Proceeds: SRF Loan #2	<u>0</u>	<u>0</u>	<u>1,383,660</u>	<u>294,094</u>	<u>1,504,980</u>
Sub-Total: Miscellaneous	(29,676)	(6,891)	1,383,660	294,094	1,504,980
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	<u>0</u>	<u>845,636</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	0	845,636	0	0	0
Appropriated Retained Earnings			0		85,932
TOTAL REVENUES	(29,676)	1,501,115	1,383,660	294,094	1,590,912

	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projection	Budget
Professional Services/Other Professional	0	0	0	0	0
Tech. Assistance for SRF Loan Reimbursement & Reporting	<u>7,386</u>	<u>0</u>	<u>0</u>	<u>1,111</u>	<u>0</u>
Sub-Total: Professional Services	7,386	0	0	1,111	0
Reuse Distribution System Expansion					
Engineering/Design and Survey:					
- Twin Rivers Phase I/Big Oaks	5,582	0	0	39,620	0
- Alafaya Woods (Sect.17/18) Retrofit	<u>29,095</u>	<u>0</u>	<u>0</u>	<u>17,131</u>	<u>0</u>
Sub-Total: Engineering and Design	34,678	0	0	56,751	0
Reclaimed Distribution System Improvements:					
- Kingsbridge West Meters and Services	286,442	28,502	0	0	0
- Kingsbridge West Road Restoration (resurfacing)	0	0	0	0	85,932
- Twin Rivers Phase I and Big Oaks Retrofit	<u>0</u>	<u>0</u>	<u>1,383,660</u>	<u>0</u>	<u>1,504,980</u>
Sub-Total: Construction	286,442	28,502	1,383,660	0	1,590,912
Sub-Total: Reuse System Expansion	328,506	28,502	1,383,660	57,862	1,590,912

Reclaimed Water System Construction Fund (402)

<u>EXPENDITURES</u>	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Budget</u>	2010-11 <u>Budget</u>
<u>Interfund Transfers (transfers to):</u>					
- Utility Operating Fund (401)	<u>0</u>	<u>807,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	0	807,000	0	0	0
<u>Reserve for Contingencies</u>					
Reserve for Contingency			0		0
TOTAL EXPENDITURES	328,506	835,502	1,383,660	57,862	1,590,912
Ending Cash and Cash Equivalents	(665,173)	440	440	236,672	150,740

Utility Revenue Bond/SRF Loan Sinking Fund (403)

Beginning Cash and Cash Equivalents	877,095	922,711	279,277	279,277	279,277
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Miscellaneous					
Interest on Investments	<u>50,010</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	50,010	0	0	0	0
Interfund Transfers (transfers from):					
From Water/Sewer Operating Fund (401):					
- for 1996 Utility Revenue Bonds	0	0	0	0	0
- for 2010A and 2010B Utility Revenue Bonds	0	0	1,987,875	1,987,875	2,423,285
- for 2003 Utility Revenue Bonds	505,118	450,769	511,269	511,269	506,619
- for 2004 Utility Refunding (1996) Rev. Bonds	404,972	404,910	398,310	398,310	406,710
- for 2007 Utility Revenue Bonds	0	0	0	274,352	274,794
- for Accounting Correction to 2007	0	300,000	0	0	0
- for Water Plant Generator Lease	92,391	93,210	93,210	93,210	93,210
- for 2010 Siemens Bank Loan	0	0	291,397	291,396	291,396
- for SRF Loan #1 - Reclaimed Water System	0	237,547	237,545	237,545	237,546
From Water Impact Fee Fund (408):					
- for 2007 Utility Revenue Bonds	234,497	234,123	233,474	0	0
- for SRF Loan #1 - Reclaimed Water System	244,228	0	0	0	0
From Wastewater Impact Fee Fund (409):					
- for 2007 Utility Revenue Bonds	<u>40,953</u>	<u>40,895</u>	<u>40,878</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	1,522,159	1,761,454	3,793,958	3,793,957	4,233,560
Appropriated Retained Earnings			0		0
TOTAL REVENUES	1,572,169	1,761,454	3,793,958	3,793,957	4,233,560

EXPENDITURES

2003 Utility Revenue Bonds (Water Plant construction)

Principal	145,000	150,000	155,000	155,000	155,000
Interest	364,094	360,469	355,969	355,969	351,319
Other Costs	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Sub-Total	509,394	510,769	511,269	511,269	506,619

2004 Utility Revenue Refunding Bonds

Principal	215,000	220,000	220,000	220,000	235,000
Interest	191,060	184,610	178,010	178,010	171,410
Other Costs	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Sub-Total	406,360	404,910	398,310	398,310	406,710

2007 Utility Revenue Note

Principal	134,000	139,000	144,000	144,000	150,000
Interest	140,890	135,718	130,352	130,352	124,794
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	274,890	274,718	274,352	274,352	274,794

State Revolving Fund Loan #1 (Reclaimed Water System)

Principal	155,039	151,337	155,465	155,465	159,707
Interest	87,660	124,309	82,080	82,080	77,839
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	242,699	275,646	237,545	237,545	237,546

Utility Revenue Bond/SRF Loan Sinking Fund (403)

EXPENDITURES	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>Water Plant Generator Lease</u>					
Principal	72,299	75,072	77,952	77,952	80,942
Interest	<u>20,911</u>	<u>18,138</u>	<u>15,258</u>	<u>15,258</u>	<u>12,268</u>
Sub-Total	93,210	93,210	93,210	93,210	93,210
<u>2010 Bank Loan (Radio Read Meter Replacement)</u>					
Principal	0	0	206,816	201,760	218,732
Interest	<u>0</u>	<u>0</u>	<u>84,581</u>	<u>89,636</u>	<u>72,664</u>
Sub-Total	0	0	291,397	291,396	291,396
<u>2010A Utility Revenue Bonds</u>					
Principal	0	0	0	0	520,000
Interest	0	0	124,093	124,093	118,813
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	0	0	124,093	124,093	638,813
<u>2010B Utility Revenue Bonds (Taxable Build America Bonds)</u>					
Principal	0	0	0	0	0
Interest	0	0	1,863,782	1,863,782	1,784,472
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	0	0	1,863,782	1,863,782	1,784,472
Total Debt Service Costs	1,526,553	1,559,252	3,793,958	3,793,957	4,233,560
<u>Interfund Transfers (transfer to):</u>					
Reuse Construction (402) Fund *	<u>0</u>	<u>845,636</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	0	845,636	0	0	0
*For Accounting correction to prior year (2007)					
Reserve for Contingencies			0		0
TOTAL EXPENDITURES	1,526,553	2,404,888	3,793,958	3,793,957	4,233,560

Ending Cash and Cash Equivalents*	922,711	279,277	279,277	279,277	279,277
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*(minimum required reserve per bond covenants is \$181,866).

Water/Wastewater Renewal and Replacement Fund (406)
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Beginning Cash and Cash Equivalents	1,539,739	1,435,754	2,430,299	2,430,299	2,610,945
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Interest on Investments	54,676	39,053	34,000	17,246	33,000
Bank Loan Proceeds (Siemens Meter Conversion)	0	2,463,840	0	0	0
FDOT Interest Reimbursement (SR 434 util line relocate)	0	247,569	0	0	0
Refund of Prior Year Expenses (FDOT Reimbursement)	<u>0</u>	<u>197,184</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	54,676	2,947,647	34,000	17,246	33,000

Interfund Transfers (transfer from):

Water/Wastewater Utility Fund (401)	<u>125,000</u>	<u>301,690</u>	<u>397,320</u>	<u>397,320</u>	<u>615,453</u>
Sub-Total: Interfund Transfers	125,000	301,690	397,320	397,320	615,453

Appropriated Retained Earnings			703,476		886,801
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TOTAL REVENUES	179,676	3,249,337	1,134,796	414,566	1,535,254
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EXPENDITURES

Utility Planning and Permitting

Consumptive Use Permit - Revision and Evaluation	47,974	11,226	0	0	0
Alafaya Utilities - Due Diligence & Engineering Analysis:					
- Engineering Analysis (CPH and Ardaman)	29,575	0	0	2,910	0
- Financial Feasibility Report and Debt Anal. (PRMG)	26,168	0	0	0	0
- Legal Analysis, Contract Negotiations and Misc.	<u>33,719</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Planning and Permitting	137,436	11,226	0	2,910	0

Water System Improvements

Water Main Interconnect	10,400	0	0	0	0
Water Tank Rehab.	0	0	0	0	0
Miscellaneous Water Improvements	<u>0</u>	<u>18,205</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Water System Improvements	10,400	18,205	0	0	0

Water Treatment Plant Improvements

General System Maintenance (hydrants, valves, etc.)	<u>21,931</u>	<u>0</u>	<u>52,800</u>	<u>26,400</u>	<u>52,800</u>
Sub-Total: Water Treatment Plant Improvements	21,931	0	52,800	26,400	52,800

2010 Bank Loan Issuance Costs	0	5,266	0	0	0
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Water/Wastewater Renewal and Replacement Fund (406)
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<u>Expenditures (continued)</u>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Projection</u>	<u>2011-12 Budget</u>
<u>Meter Replacement</u>					
- Radio Read Meters (in-house conversion program)	129,550	230,221	0	0	0
- Direct Read Meters	975	0	0	0	0
- Remaining Converts to Radio Read Meters(Alafaya)	0	0	0	150,530	0
- Radio Read Conversion Program (meters and labor)	<u>0</u>	<u>1,492,620</u>	<u>927,916</u>	<u>0</u>	<u>1,080,453</u>
Sub-Total Meter Replacement	130,525	1,722,841	927,916	150,530	1,080,453
Plant and Lift Station Security Improvements	20,332	0	0	0	0
<u>Wastewater Utility System</u>					
Lift Station Rehab:					
- Master Lift Station	0	0	0	0	24,900
- Twin Rivers	0	0	0	0	71,285
- Ekana Green	0	0	0	0	51,654
Alafaya SCADA Upgrades (for lift stations)	0	0	0	0	99,000
Alafaya Odor Control (for lift stations)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Wastewater Utility System	0	0	0	0	246,839
Total: Capital Improvements	320,623	1,757,538	980,716	179,840	1,380,092
<u>Interfund Transfers (transfer to):</u>					
General Fund (001)	52,500	52,500	54,080	54,080	55,162
Utility Operating Fund (401)	<u>0</u>	<u>444,753</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	52,500	497,253	54,080	54,080	55,162
Reserve for Contingency			100,000		100,000
TOTAL EXPENDITURES	373,123	2,254,791	1,134,796	233,920	1,535,254
Ending Cash and Cash Equivalents	1,435,754	2,430,299	1,826,823	2,610,945	1,824,144

Vehicle and Equipment Replacement Fund (407)

Beginning Cash and Cash Equivalents 180,892 236,237 285,812 285,812 395,822

	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous
 Interest on Investments 7,441 6,092 5,300 5,029 6,000
Sub-Total: Miscellaneous 7,441 6,092 5,300 5,029 6,000

Non Revenues

Interfund Transfers (transfers from):

Water/Wastewater Utility Fund 65,118 62,140 103,253 104,981 107,471

Appropriated Retained Earnings 0 94,229

TOTAL REVENUES	72,559	68,232	108,553	110,010	207,700
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Vehicle Replacement and New Acquisitions:

Water Operations: Production

- Vehicles 17,214 0 0 0 0
 - Heavy Equipment 0 0 0 0 0
Sub-Total: Production 17,214 0 0 0 0

Water Operations: Distribution

- Vehicles 0 0 0 0 24,500
 - Heavy Equipment 0 0 0 0 75,000
Sub-Total: Distribution 0 0 0 0 99,500

Water Operations: Cross Connection Control

- Vehicles 0 0 0 0 0
 - Heavy Equipment 0 0 0 0 0
Sub-Total: Cross Connection Control 0 0 0 0 0

Wastewater Operations:

- Vehicles 0 0 0 0 18,200
 - Heavy Equipment 0 18,657 0 0 90,000
Sub-Total: Wastewater Operations 0 18,657 0 0 108,200

*FY 10 expenses was for residual payment for new mini excavator.

Total 17,214 18,657 0 0 207,700

Reserve for Contingency 108,553 0

TOTAL EXPENDITURES	17,214	18,657	108,553	0	207,700
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Ending Cash and Cash Equivalents 236,237 285,812 394,365 395,822 301,593

Water System Impact Fee Fund (408)

Beginning Cash and Cash Equivalents	4,911,297	1,655,030	1,037,819	1,037,819	1,055,109
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Interest on Investments	79,683	36,764	20,000	9,894	19,000
Residential Impact Fees	178,720	29,331	75,000	15,340	20,000
Commercial Impact Fees	<u>89,023</u>	<u>59,301</u>	<u>75,000</u>	<u>7,152</u>	<u>10,000</u>
Sub-Total: Miscellaneous	347,426	125,396	170,000	32,386	49,000

Appropriated Retained Earnings			308,871		245,654
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TOTAL REVENUES	347,426	125,396	478,871	32,386	294,654
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Bond Issuance Costs

Series 2007 Utility Revenue Bond	0		0	0	0
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Capital Improvements Planning

Impact Fee Evaluation and Update	0	0	0	0	7,404
Walker Elementary Potable Water Feasibility Study	5,367	0	0	0	0
Alternative Water Planning (City cost share)	<u>0</u>	<u>0</u>	<u>40,397</u>	<u>0</u>	<u>0</u>
Sub-Total: CIP Planning	5,367	0	40,397	0	7,404

- Carib and Tomoka 6" water main upgrade	0	2,157	48,000	0	40,000
- SR 426 Widening:					
- 12" Water Main - SR 434 to Franklin (design)	0	0	0	0	50,000
- Riverwoods Park: 8" Interconnect Segment	0	0	0	0	197,250
- Eyrie Dr. 8" Water Main	0	3,578	53,000	0	0
- Sharon and Vicki Court 6" Water Main	0	16,060	35,000	15,096	0
- Emergency Interconnect: Oviedo/Winter Springs	<u>2,700</u>	<u>2,272</u>	<u>69,000</u>	<u>0</u>	<u>0</u>
Sub-Total: Water System Expansion Projects	2,700	24,067	205,000	15,096	287,250

Reuse Expansion Projects

Lockwood Transmission Main*	0	484,417	0	0	0
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*final payment to Masci Construction for project costs incurred in 2006/2007.

Interfund Transfers (transfer to):

Utility Revenue Bond Sinking (403) Fund:					
- Series 2007 Revenue Bonds	234,497	234,123	233,474	0	0
- SRF Loan #1 - Reclaimed Water System	244,228	0	0	0	0
Sewer Impact Fee Fund (409)	201,312	0	0	0	0
Series 2007 Utility Construction Fund (415)*	<u>2,915,589</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	3,595,626	234,123	233,474	0	0

*Transfer to 415 Fund established Construction Fund for projects funded by the 2007 Utility Revenue Bond proceeds.

Reserve for Contingency			0		0
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TOTAL EXPENDITURES	3,603,693	742,607	478,871	15,096	294,654
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Ending Cash and Cash Equivalents	1,655,030	1,037,819	728,948	1,055,109	809,455
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Wastewater System Impact Fee Fund (409)

Beginning Cash and Cash Equivalents	404,402	700,066	692,212	692,212	720,293
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Miscellaneous					
Interest on Investments	19,038	16,921	9,000	7,670	14,000
Residential Impact Fees*	107,160	38,433	50,000	50,160	50,000
Commercial Impact Fees	<u>19,730</u>	<u>2,360</u>	<u>20,000</u>	<u>2,407</u>	<u>2,500</u>
Sub-Total: Miscellaneous	145,928	57,714	79,000	60,237	66,500
Interfund Transfers (transfer from):					
Water Impact Fee Fund (408)	201,312	0	0	0	0
Appropriated Retained Earnings			11,878		68,604
TOTAL REVENUES	347,240	57,714	90,878	60,237	135,104
	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projection	Budget
Capital Improvements Planning					
Impact Fee Evaluation and Update	0	0	0	0	7,404
Wastewater Treatment Facility - Rate Analysis	<u>973</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Capital Improvements Planning	973	0	0	0	7,404
Capital Improvements (Master Plan Projects)					
Wastewater System Interconnect	0	0	0	0	0
Clark Street Force Main Extension	0	0	0	0	114,200
Lift Station 2010 (Riverside) Force Main to Lift Station 550 (Twin Rivers) Force Main	0	0	0	0	13,500
Master Lift Station Rehabilitation and Pump Upgrades	9,650	8,003			
Downtown Lift Station Reroute to Oviedo Blvd.	<u>0</u>	<u>16,670</u>	<u>50,000</u>	<u>32,156</u>	<u>0</u>
Sub-Total: Capital Improvements	9,650	24,673	50,000	32,156	127,700
Interfund Transfers (transfer to):					
Utility Revenue Bond Sinking Fund (Series 2007)	<u>40,953</u>	<u>40,895</u>	<u>40,878</u>	<u>0</u>	<u>0</u>
Sub-Total: Interfund Transfers	40,953	40,895	40,878	0	0
Reserve for Contingency			0		0
TOTAL EXPENDITURES	51,576	65,568	90,878	32,156	135,104
Ending Cash and Cash Equivalents	700,066	692,212	680,334	720,293	651,689

Series 2007 Utility Construction Fund (415)
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Beginning Cash and Cash Equivalents	0	2,911,111	374,942	374,942	98,214
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	2008-09	2009-10	2010-11	2010-11	2011-12
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Miscellaneous

Interest on Investments	<u>111,876</u>	<u>44,053</u>	<u>7,000</u>	<u>2,245</u>	<u>0</u>
Sub-Total: Miscellaneous	111,876	44,053	7,000	2,245	0

Interfund Transfers (transfer from):

Water Impact Fee Fund (408)*	2,915,589	0	0	0	0
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*balance of Series 2007 bond proceeds

Appropriated Retained Earnings			364,991		98,214
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TOTAL REVENUES	3,027,465	44,053	371,991	2,245	98,214
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	2008-09	2009-10	2010-11	2010-11	2010-11
<u>EXPENDITURES</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Budget</u>

Water System Expansion Projects (Master Plan Projects)

Mitchell Hammock 20" Raw Water Main Conversion:

- Design and Construction Management	5,050	25,402	80,203	71,624	0
- Construction		865,705	250,296	207,348	0
AM Jones Plant Conversion to Storage & Pumping	59,244	1,689,115	41,492	0	0
SR 426 Road Widening & Water/Sewer Main Relocation					
- Construction Management - Water	28,377	0	0	0	0
- Construction Management - Sewer	<u>23,683</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Water System Expansion	116,354	2,580,222	371,991	278,973	0

Total Capital Improvements	116,354	2,580,222	371,991	278,973	0
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Reserve for Future Capital Projects			0		98,214
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TOTAL EXPENDITURES	116,354	2,580,222	371,991	278,973	98,214
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Ending Cash and Cash Equivalents	2,911,111	374,942	9,951	98,214	98,214
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Series 2010A Utility Revenue Bonds Construction Fund (416)

Beginning Cash and Cash Equivalents	0	929,965	929,965	939,628
	2008-09	2009-10	2010-11	2010-11
REVENUES	Actual	Actual	Budget	Projection
Miscellaneous				
Revenue Bond Proceeds	5,176,341	0	0	0
Interest on Investments	671	0	9,663	19,000
Sub-Total: Miscellaneous	5,177,012	0	9,663	19,000
Appropriated Retained Earnings			911,014	939,628
TOTAL REVENUES	0	5,177,012	911,014	958,628

	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projection	Budget
Bond Issuance Costs					
Cost of Issuance	66,204	0	0	0	0
Legal and Other Costs	112,598	0	0	0	0
Sub-Total: Bond Issuance Costs			0	0	0
		178,802	0	0	0
Alafaya Utility System Acquisition					
Share of Acquisition Cost (see Series 2010B for balance of acquisition cost)	4,068,245	0	0	0	0
Capital Improvements					
Odor Control Improvements*	0	610,000	0	0	0
Alafaya-City Wastewater System Interconnect:					
- Engineering/Design	0	0	0	0	0
- Construction	0	0	0	0	0
Sub-Total: Capital Improvements	0	610,000	0	0	0
Reserve for Future Capital Projects		0	301,014		958,628
TOTAL EXPENDITURES	0	4,247,047	911,014	0	958,628

Ending Cash and Cash Equivalents	0	929,965	319,965	939,628	958,628
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Series 2010B Utility Revenue Bonds Construction Fund (417)

Beginning Cash and Cash Equivalents	0	0	5,542,812	5,542,812	3,293,716
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Miscellaneous					
Revenue Bond Proceeds	0	30,820,000	0	0	0
Interest on Investments	0	3,646	0	50,143	34,000
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Miscellaneous	0	30,823,646	0	50,143	34,000
Interfund Transfer (transfer from)					
Transfer from Wastewater Impact Fee Fund (409)	0	0	0	0	0
Appropriated Retained Earnings			5,527,055		3,293,716
TOTAL REVENUES	0	30,823,646	5,527,055	50,143	3,327,716
EXPENDITURES					
Bond Issuance Costs					
Cost of Issuance	0	451,486	0	0	0
Legal and Other Costs	<u>0</u>	<u>123,953</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Bond Issuance Costs	0	575,439	0	0	0
Alafava Utility System Acquisition					
Share of Acquisition Cost (see Series 2010A for balance of acquisition cost)	0	24,693,755	0	0	0
Master Planning					
Wastewater	0	0	0	62,372	0
Reclaimed	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,527</u>	<u>0</u>
Sub-Total: Master Planning	0	0	0	88,899	0
Capital Improvements					
Headworks and Odor Control:					
- Construction	0	0	1,919,371	1,958,824	487,037
- Engineering/Design : Odor Control Improvements	0	0	0	19,840	0
- Construction Engineering & Inspection	0	0	100,000	106,446	0
- Permit Fees, Bond and Miscellaneous	0	0	51,369	0	0
Sub-Total: Headworks	0	0	2,070,740	2,085,110	487,037
Sludge Processing Unit	0	0	46,650	46,650	0
Chlorine Regulator	0	0	15,000	19,100	0
Reclaimed System Interconnect	0	11,640	50,000	59,480	0
Radio Read Meters - Little Creek and others as needed	0	0	112,500	0	112,500
Reclaimed Distribution Tie-In (Little Creek)	0	0	100,000	0	100,000
Additional Reclaimed Filtration	0	0	464,000	0	464,000
Tank Rehabilitation	0	0	500,000	0	500,000
Alafaya-City Wastewater System Interconnect:					
- Engineering/Design	0	0	150,000	0	150,400
- Construction	0	0	<u>0</u>	<u>0</u>	<u>919,400</u>
Sub-Total: Capital Improvements	0	11,640	3,508,890	2,210,340	2,733,337
Reserve for Future Capital Projects			2,018,165		594,379
TOTAL EXPENDITURES	0	25,280,834	5,527,055	2,299,239	3,327,716
Ending Cash and Cash Equivalents	0	5,542,812	2,033,922	3,293,716	594,379



The City of Oviedo

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	975,569	927,273	927,273	912,545
	2008-09	2009-10	2010-11	2010-11	2011-12
REVENUES	Actual	Actual	Budget	Projection	Budget
Internal Service Charges					
City Contribution for Employee Health Insurance	1,582,143	1,475,531	1,526,015	1,472,487	1,434,229
City Contribution for Dependent Health Insurance	180,142	171,828	177,930	181,096	157,540
Employee Contribution for Dependent Coverage	367,151	349,073	361,251	336,321	292,576
City Contribution for Employee Life Insurance	39,273	36,785	34,504	34,565	32,824
City Contribution for Employee LT Disability	<u>69,164</u>	<u>64,075</u>	<u>70,426</u>	<u>60,142</u>	<u>79,386</u>
Sub-Total: Internal Service Charges	2,237,874	2,097,292	2,170,126	2,084,610	1,996,555
Miscellaneous					
Interest on Investments	45,525	32,530	17,000	10,665	20,000
Stop Loss Reimbursement					
- Over \$150K Claims (\$100K stop loss in FY 11)	169,148	139,478	100,000	28,807	0
- Over \$600K - for Shock Claim	0	215,809	0	0	0
Pharmaceutical Rebates	30,863	10,954	15,000	6,591	10,000
Cobra Payments	(967)	18,527	11,220	16,395	12,000
Cobra Subsidy Tax Rebate	0	10,124	0	14,806	0
Retiree Payments	<u>10,859</u>	<u>15,122</u>	<u>11,342</u>	<u>16,561</u>	<u>10,000</u>
Sub-Total: Miscellaneous	255,427	442,544	154,562	93,826	52,000
Interfund Transfers (transfer from):					
General Fund (001)	412,300	412,300	504,300	420,250	416,049
Building Services Fund (120)	19,100	7,958	0	0	0
Water/Wastewater Fund (401)	49,500	49,500	71,900	59,917	61,513
Stormwater Fund (410)	<u>19,100</u>	<u>19,100</u>	<u>23,800</u>	<u>19,833</u>	<u>22,438</u>
Sub-Total: Interfund Transfers	500,000	488,858	600,000	500,000	500,000
Appropriated Fund Balance			184,668		76,755
TOTAL REVENUES	2,993,301	3,028,694	3,109,356	2,678,436	2,625,310
EXPENDITURES					
Administrative Costs					
Claims Processing and Administration	196,351	204,154	181,580	171,606	157,300
Auditing Services	0	0	10,210	9,211	0
Actuarial Services	500	0	1,040	500	500
Employee Assistance Program Fee*	0	8,550	8,550	8,550	4,515
Wellness Program Operating Supplies	0	0	0	100	1,000
Health Risk Assessments (non-BCBS participants)	0	0	0	1,512	5,544
Flex Spending Debit Card/125 Admin. Fee	<u>15</u>	<u>1,575</u>	<u>1,610</u>	<u>1,260</u>	<u>1,260</u>
Sub-Total: Operating Expenses	196,866	214,279	202,990	192,739	170,119
*Charged to Human Resources budget in prior to FY 09-10.					
Claims Expenses/Liabilities					
Blue Cross/Blue Shield Payments - Employees	746,100	595,396	684,000	592,744	486,870
Blue Cross/Blue Shield Payments - Dependents	557,242	389,232	361,000	310,599	323,020
Blue Cross/Blue Shield Payments - Shock Claim	547,264	455,312	600,000	490,746	500,000
Blue Cross/Blue Shield Payments - Cobra	10,486	19,790	20,000	21,983	22,860
Blue Cross/Blue Shield Payments - Retirees	<u>134,762</u>	<u>132,629</u>	<u>100,000</u>	<u>100,000</u>	<u>150,000</u>
Sub-Total: Blue Cross/Blue Shield Claims	1,995,855	1,592,359	1,765,000	1,516,071	1,482,750

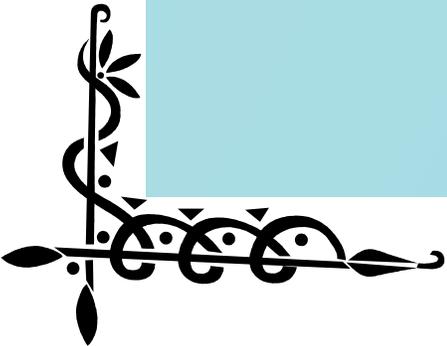
Medical Insurance Fund (510)					
	2008-09	2009-10	2010-11	2010-11	2011-12
EXPENDITURES	Actual	Actual	Budget	Projection	Budget
Stop Loss Reimbursable Claims (in excess of \$100K)					
Blue Cross/Blue Shield Payments - Employees	38,289	124,560	100,000	0	0
Blue Cross/Blue Shield Payments - Shock Claim	0	215,809	0	0	0
Blue Cross/Blue Shield Payments - Dependents	131,324	0	0	0	0
Blue Cross/Blue Shield Payments - Cobra	(465)	0	0	0	0
Blue Cross/Blue Shield Payments - Retirees	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,837</u>	<u>0</u>
Sub-Total: Stop Loss Reimbursable Claims	169,148	340,369	100,000	21,837	0
Total Claims Expenses - excluding shock claim	1,617,739	1,477,416	1,265,000	1,047,163	982,750
Health Reimbursement Account (HRA) Expenses	<u>50,757</u>	<u>39,283</u>	<u>42,000</u>	<u>44,972</u>	<u>45,000</u>
Total: Claims Expenses	2,215,760	1,972,011	1,907,000	1,582,880	1,527,750
*includes payments for employees, retirees and cobra					
Insurance Premiums					
Individual Excess Loss & Aggregate	322,860	425,662	496,467	513,460	352,252
Life Insurance	38,960	33,249	34,504	34,183	32,824
Long Term Disability	<u>57,135</u>	<u>57,172</u>	<u>70,426</u>	<u>66,989</u>	<u>79,386</u>
Sub-Total: Insurance Premiums	418,954	516,083	601,397	614,632	464,462
Employee Medical Clinic					
Modular Bldg. Renovations & Furnishings/Equip.	0	66,376	0	0	0
Utilities	0	3,705	5,412	4,587	6,765
Telephone/Postage/Miscellaneous	0	1,774	1,849	6,670	6,700
Initial Set-Up Fee (inventory and supplies)	0	17,658	0	169	0
Lab and Supplies	0	10,269	12,000	24,682	31,250
Drug Formulary (prescription costs)	0	7,051	10,000	25,845	31,250
Medical Staffing Costs	0	86,975	149,448	134,296	167,870
Monthly Service Fee	<u>0</u>	<u>39,654</u>	<u>61,548</u>	<u>66,179</u>	<u>62,376</u>
Sub-Total: Employee Medical Clinic	0	233,462	240,257	262,428	306,211
Capital Outlay					
Treadmill and Audiometer	0	24,087	0	0	0
Digital X-Ray Machine	<u>0</u>	<u>77,429</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total: Capital Outlay	0	101,516	0	0	0
Debt Service (x-ray machine)					
Principal	0	0	14,234	0	0
Interest	<u>0</u>	<u>0</u>	<u>2,994</u>	<u>0</u>	<u>0</u>
Sub-Total: Debt Service	0	0	17,228	0	0
Interfund Transfers (transfer to):					
General Fund (for HR staff support)	<u>39,108</u>	<u>39,639</u>	<u>40,484</u>	<u>40,484</u>	<u>56,768</u>
Sub-Total: Interfund Transfers	39,108	39,639	40,484	40,484	56,768
Reserve for Contingency			100,000		100,000
TOTAL EXPENDITURES	2,870,689	3,076,990	3,109,356	2,693,164	2,625,310
Ending Fund Balance	975,569	927,273	842,606	912,545	935,790



The City of Oviedo



City of Oviedo



Legislative & Executive





The City of Oviedo

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PERFORMANCE PROFILE

Department

Program

City Council

Legislation and Policy

Program Description

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

All City Council members and the Mayor, who presides over Council meetings, serve two (2) year terms, are elected “at large” and must reside within the City to be an elected representative.

Strategic Priorities

Strategic Focus Area: Natural and Built Systems

End Result: Ensure that the natural and built environment of Oviedo is healthy and sustainable.

Strategic Focus Area: Mobility and Transportation

End Result: A transportation system that will foster economic development, responsible energy use and environmental protection, and the health and safety of residents while increasing the ability of people to move around the City.

Strategic Focus Area: Economic Vitality and Development

End Result: A diverse and strong local economy that brings good jobs and profitable businesses while contributing to the economic health of the City.

Strategic Focus Area: Safety and Security

End Result: Oviedo will be one of Florida’s safest cities

Strategic Focus Area: Recreation, Arts and Cultural Activities

End Result: Oviedo offers a wide range of quality recreation, arts and cultural activities which satisfy the expectations of residents while also serving to attract new residents and business.

Strategic Focus Area: Community character

End Result: Foster and maintain a strong sense of community identity and of place

Strategic Focus Area: High Performance Government

End Result: A high level of community confidence and trust in city government

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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City Council

Legislation and Policy

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	56,238	54,976	56,238	56,854	56,800
Benefits	<u>0</u>	<u>0</u>	<u>129</u>	<u>4,349</u>	<u>13,299</u>
Total: Personal Services	<u>56,238</u>	<u>54,976</u>	<u>56,367</u>	<u>61,204</u>	<u>70,099</u>
Professional & Contractual Services	145,807	109,246	111,200	103,886	111,700
Communications	5,066	6,302	6,136	6,372	7,769
Utilities	10,572	11,468	4,448	11,434	4,624
Rentals & Leases	13,814	12,989	14,136	12,948	9,498
Insurance	6,583	4,524	5,310	6,202	5,146
Repair & Maintenance	641	500	650	530	500
Operating Supplies	1,562	1,639	1,150	2,819	1,025
Miscellaneous (Travel, Training, Dues, etc.)	<u>30,026</u>	<u>20,532</u>	<u>24,927</u>	<u>26,764</u>	<u>18,162</u>
Total: Operating Expenses	<u>214,070</u>	<u>167,200</u>	<u>167,957</u>	<u>170,955</u>	<u>158,424</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: City Council	<u>270,308</u>	<u>222,176</u>	<u>224,324</u>	<u>232,158</u>	<u>228,523</u>

Budget Highlights

The FY 11-12 budget has declined \$6,043 or 2.7% due to reductions in various operating expenses accounts with the most significant change being a reduction advertisements and memberships. The promotional article in the Excellence in Seminole magazine has been moved to the Public Information budget and the \$750 membership to the Florida Leagues of Mayors has been eliminated. Other reductions include minor decreases in the copier rental costs and other operating supplies to be more in line with actual expense trends.

Benefit payments have increased to comply with a recent a tax attorney and IRS ruling regarding the City's obligation to make FICA (i.e. social security and Medicare) contributions on behalf of all Council members.

The two most significant operating expense items in the City Council's budget are two separate contracts for Federal (\$60,250) and State (\$43,750) lobbying/advocacy services totaling \$104,000.

The Council budget also includes funding for the following items:

\$4,200 for videography services to televise Council meetings.

\$5,890 for storage rental of historical society artifacts.

\$7,100 for 3 Council members to attend the Florida League of Cities annual conference, 2 Council members to advocate on behalf of the City in Washington, DC and three to advocate on behalf of the City in Tallahassee.

PERFORMANCE PROFILE

Department

Program

City Attorney

Legal Counsel

Program Description

The Office of City Attorney is a contracted service responsible for providing legal advice and recommendations to City Council, City staff and to the various advisory and quasi-judicial boards. In addition the City Attorney's office is responsible for all litigation brought against or on behalf of the city. The office communicates the City's position on various legislative matters to State legislative bodies and participates in the land code development process.

The City Attorney is guided by the following principles and goals:

1. Provide legal opinions and support to City Council and staff in a timely manner.
2. Keep city laws and policies in compliance with current law.
3. Keep City Council and management staff apprised of new developments in statutory, regulatory and decisional law.
4. Assist City Council and management staff in avoiding litigation and claims to the maximum extent possible.
5. Successfully defend/prosecute litigation involving the City in a cost effective manner.

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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City Attorney	Legal Counsel
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Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	0	0	0	0	0
Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Personal Services	0	0	0	0	0
Professional & Contractual Services	238,241	230,468	239,900	192,427	220,400
Miscellaneous (Travel, Training, Dues, etc.)	<u>650</u>	<u>0</u>	<u>650</u>	<u>0</u>	<u>0</u>
Total: Operating Expenses	238,891	230,468	240,550	192,427	220,400
Total: City Attorney	<u>238,891</u>	<u>230,468</u>	<u>240,550</u>	<u>192,427</u>	<u>220,400</u>

Budget Highlights

The FY 11-12 budget reflect a decrease of \$20,150 or 8.3%, which is more in line with FY 11 expense trends and hours of legal work being performed on a contract basis on behalf of the City. Legal costs for the City's Labor Attorney are reflected in the Human Resource budget.

The City Attorney's budget is based on approximately 1,342 hours of contracted legal service at a billable rate of \$155 per hour. The budget also includes a retainer of \$2,400 and \$10,000 to review capital leases.

PERFORMANCE PROFILE

Department

Program

Office of City Manager

City Administration

Program Description

The City Manager is the chief executive officer of the city who leads the organization and provides executive leadership necessary to carry out the mission, goals, and policies established by the City Council.

The City Manager's Office is responsible for the effective and efficient provision of all City services and enforcement of all laws pursuant to the City Charter, including human resource and financial management, preparation and recommendation of an annual operating budget and five-year capital improvements program. The City Manager is also responsible for keeping the City Council informed as to the financial condition and future needs of the City, signing contracts on behalf of the city, and implementing and administering the policy directives of the City Council within the parameters of the City Charter.

Performance Outcomes

1. Provide the necessary staff support and administrative leadership to implement the strategic goals endorsed by the City Council.
2. Establish management and performance based systems to ensure implementation and accomplishment of strategic goals and Departmental performance outcomes.
3. Implement the strategies from the City's Economic Development Business Plan (and related policy directives of the City Council and the ED Task Force) to enhance business recruitment and retention.
4. Ensure that approved capital improvement projects are completed on time and within acceptable budget limits and in accordance with the priorities set by the City Council through the 5 Year Capital Improvements Program (CIP).

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Office of City Manager

City Administration

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	262,677	259,747	271,430	272,789	205,246
Benefits	<u>56,893</u>	<u>45,687</u>	<u>51,618</u>	<u>51,446</u>	<u>37,256</u>
Total: Personal Services	319,570	305,434	323,048	324,235	242,502
Communications	3,194	3,060	3,021	2,924	4,045
Utilities	4,858	5,270	2,043	5,073	2,150
Rentals & Leases	5,543	5,563	6,608	6,724	1,544
Insurance	1,500	1,142	1,380	1,380	1,043
Repair & Maintenance	489	0	500	0	0
Operating Supplies	982	905	1,130	1,050	830
Miscellaneous (Travel, Training, Dues, etc.)	<u>8,724</u>	<u>8,370</u>	<u>13,000</u>	<u>11,734</u>	<u>11,277</u>
Total: Operating Expenses	25,291	24,310	27,682	28,885	20,889
Total: City Manager	<u>344,862</u>	<u>329,744</u>	<u>350,730</u>	<u>353,120</u>	<u>263,391</u>

Budget Highlights

The FY 11-12 budget decrease of \$89,732 is due almost entirely to the reallocation of existing employees to other Divisions. The changes include: 1) allocating the Management Analyst 25% to this program rather than 50% and 2) allocating 50% of the Assistant City Manager to this program rather than 100%. The Administrative Assistant is still allocated 100% to Public Information as the primary role of this position will be staffing the receptionist desk in City Hall.

Operating expenses have decreased \$6,793 with the most significant reductions being lower copier rental charges and a reduction in training expenses that now reflects only one person attending the Florida City/County Manager conference.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect a citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Office of City Manager

City Clerk - Records Management

Program Description

The City Clerk is a position contained in the City Charter that is appointed by the City Council but works under the direction and supervision of the City Manager. The City Clerk is responsible for recording and maintaining the minutes of the City Council; recording and maintaining ordinances and resolutions of the City Council; and maintaining contracts, deeds and other legal documents of the City. The City Clerk monitors terms of Board, Committee and Council members; is the chief election official; places legal advertisements and posts all official notices; maintains and edits the “character generator” that provides informational items on the City’s cable television channel; and serves as the City’s records management officer.

Performance Outcomes

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	209,882	194,009	181,430	172,138	177,952
Total FTE's	3.0	2.0	2.6	2.5	2.5
Pages of old documents (to be scanned)	167,407	156,054	156,054	134,818	126,818
<u>Workload/Output</u>					
# pages of synopsis minutes produced	190	154	200	116	145
# pages of old documents scanned	12,331	9,586	5,000	12,500	8,000
new documents scanned (pages)	2,373	3,556	2,500	6,000	6,000
<u>Effectiveness/Service Quality</u>					
% final draft minutes within 3 days of	99%	95%	95%	96%	96%
% of old documents scanned (perm. records)	98%	92%	89%	65%	59%
% of Council agendas completed on time	100%	100%	100%	100%	100%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Office of City Manager

City Clerk

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	130,651	108,919	112,747	113,047	113,482
Benefits	<u>38,792</u>	<u>30,577</u>	<u>30,847</u>	<u>30,323</u>	<u>30,243</u>
Total: Personal Services	169,443	139,496	143,594	143,370	143,725
Professional & Contractual Services	557	470	850	500	650
Communications	2,254	1,707	2,133	1,440	1,547
Utilities	6,267	6,798	2,390	6,609	2,865
Rentals & Leases	11,630	10,758	10,462	7,536	5,227
Insurance	1,608	1,219	1,300	1,222	1,473
Repair & Maintenance	289	14	150	150	150
Operating Supplies	2,112	2,836	2,750	2,322	2,550
Miscellaneous (Travel, Training, Dues, etc.)	<u>15,723</u>	<u>30,711</u>	<u>17,801</u>	<u>17,406</u>	<u>19,765</u>
Total: Operating Expenses	40,439	54,513	37,836	37,185	34,227
Total: City Clerk	<u>209,882</u>	<u>194,009</u>	<u>181,430</u>	<u>180,555</u>	<u>177,952</u>

Budget Highlights

The FY 11-12 budget increase of \$8,189 or 4.5% is due almost entirely to the cost of the election to be held in November 2011 with an estimated cost of \$16,000 (i.e. Miscellaneous account category). Some of this increase is offset by reductions in various items including overtime, miscellaneous supplies, and reduced copier rental costs.

The majority of the operating expenses in the Clerk's budget remain largely unchanged from year to year as the budget includes ongoing activities of recording or liens, postage machine rental, payment to Municipal Code Corporation for updates and codification of ordinances and staff training to retain certifications.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect a citywide 5% reduction.



The City of Oviedo

**LEGISLATIVE AND
EXECUTIVE SERVICES
CONSOLIDATED EXPENDITURE
AND
STAFFING SUMMARY**

**CONSOLIDATED
EXPENDITURE AND STAFFING SUMMARY**

Department	Program
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Legislative and Executive

City Council, City Attorney
City Manager, City Clerk

Staffing Detail	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
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City Council

Mayor	1.00	1.00	1.00	1.00	1.00
Council Members	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
TOTAL	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

City Clerk

City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Records Specialist	<u>1.00</u>	<u>0.63</u>	<u>0.63</u>	<u>0.63</u>	<u>0.63</u>
TOTAL	<u>3.00</u>	<u>2.63</u>	<u>2.63</u>	<u>2.63</u>	<u>2.63</u>

City Attorney

No City Staff - Contracted Service	0.00	0.00	0.00	0.00	0.00
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City Manager

City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager/Budget Director*	0.75	0.75	1.00	1.00	0.50
Mgt. Analyst/Public Information Specialist*	0.00	0.00	0.50	0.50	0.25
Admin. Assistant to City Manager**	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total: Full Time	<u>2.75</u>	<u>2.75</u>	<u>2.50</u>	<u>2.50</u>	<u>1.75</u>

*Balance of the Assistant City Manager position is allocated to the Budget Office.

**Balance of Mangement Analyst is allocated to the Budget Office and Public Information.

***Beginning in FY 10-11, position was budgeted in Public Information.

Full Time Staff	10.75	10.38	10.13	10.13	9.38
Seasonal and Part Time Staff	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CONSOLIDATED TOTAL	<u>10.75</u>	<u>10.38</u>	<u>10.13</u>	<u>10.13</u>	<u>9.38</u>

CONSOLIDATED EXPENDITURE DETAIL

Department	Program
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Legislative and Executive

**City Council, City Attorney
City Manager, City Clerk**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	449,566	423,642	440,415	442,690	375,528
Benefits	<u>95,685</u>	<u>76,264</u>	<u>82,594</u>	<u>86,118</u>	<u>80,798</u>
Total: Personal Services	545,252	499,906	523,009	528,809	456,326
Professional & Contractual Services	384,605	340,184	351,950	296,813	332,750
Communications	10,514	11,069	11,290	10,736	13,361
Utilities	21,697	23,536	8,881	23,116	9,639
Rentals & Leases	30,987	29,310	31,206	27,208	16,269
Insurance	9,690	6,885	7,990	8,804	7,662
Repair & Maintenance	1,419	514	1,300	680	650
Operating Supplies	4,656	5,380	5,030	6,191	4,405
Miscellaneous (Travel, Training, Dues, etc.)	<u>55,123</u>	<u>59,613</u>	<u>56,378</u>	<u>55,904</u>	<u>49,204</u>
Total: Operating Expenses	518,691	476,491	474,025	429,452	433,940
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Legislative and Executive	<u>1,063,943</u>	<u>976,397</u>	<u>997,034</u>	<u>958,260</u>	<u>890,266</u>



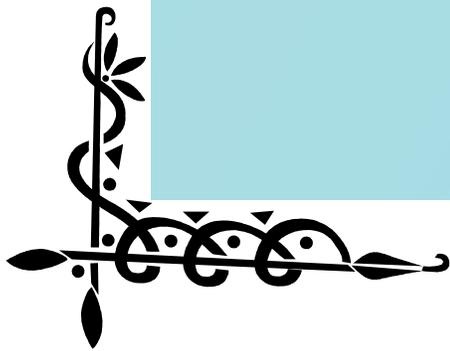
The City of Oviedo



City of Oviedo



General Government Services





The City of Oviedo

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PERFORMANCE PROFILE

Department	Program
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Human Resources

**Employee Relations and
Risk Management**

Program Description

Human Resources provides administrative and technical support services to assist in the management of the City's workforce. The core services provided by Human Resources include: recruitment, selection and processing of new employees, maintenance of the pay and classification system, maintenance of employee personnel records, administration of the City's compensation and benefit program, coordination of employee and organizational development, participation and administration of collective bargaining agreements and coordination of city-wide employee events.

Human Resources is also responsible for coordinating the City's Risk Management program through the efforts of a full time Risk/Benefits Coordinator. This program includes: tracking and administration of the City's Health and Liability insurances as well as the coordination of quarterly Safety Committee Meetings, on-site facility inspections, safety and risk prevention training, the recommendation of loss control measures and conducting investigations for workers' compensation injuries, vehicle accidents and general liability claims.

Performance Outcomes

Employee Recruitment/Relations	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Expenses	448,679	434,935	323,432	330,257	354,598
Training Expenses (citywide-outside trainer)	1,344	8,457	9,000	9,000	9,000
FTE's	6	4	4	4	4
City Employees	376	347	282	323	323
<u>Workload/Output Measures</u>					
# of employment apps received/processed	638	851	1,200	1,200	1,200
# of job recruitments	14	35	45	45	45
# of new hires processed	85	69	75	70	70
# of training hours provided	107	107	100	100	90
# employees trained	1,254	1,118	1,100	1,100	1,000
<u>Effectiveness/Service Quality</u>					
% satisfied or better with City employment	80.00%	N/A	85.00%	85.00%	85.00%
Turnover rate (full time employees only)	8.50%	7.70%	8.00%	8.00%	8.00%
% new FT hires who remain on job 1 year	70.60%	86.80%	85.00%	90.00%	90.00%
% Compliance training completed on time	87.70%	100.00%	100.00%	0.00%	0.00%
<u>Efficiency</u>					
HR cost per employee	1,193.30	1,179.00	1,220.00	1,023.00	1,033.00

Performance Profile (continued)

Risk Management - Health Insurance

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand Information</u>					
Claims Liability	1,912,862	2,152,782	2,265,174	2,865,174	2,351,225
Fixed Costs	512,919	527,006	717,363	717,363	723,454
<u>Workload/Output</u>					
Paid Claims (Incl Shock/HRA)	1,951,801	1,837,911	1,978,626	1,645,590	1,968,703
Overall Renewal Rate (City's change from prior yr)	17.00%	14.00%	7.00%	7.00%	-14.00%
Medical Trending (National change from prior yr)	10.70%	10.70%	10.70%	10.70%	11.50%
<u>Efficiency</u>					
Claims Ratio	102.0%	85.4%	87.3%	57.4%	83.7%
Clinic Utilization	-	-	82%	85%	90%

Performance Profile (continued)

Risk Management / Liability Insurance
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<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
General Liability Premium	97,084	133,852	99,026	77,332	158,323
Auto Premium	83,215	114,732	84,866	66,274	94,994
Property Premium	319,482	402,812	373,357	201,148	336,726
Workers Compensation Premium	366,067	490,912	334,914	336,088	380,605
<u>Workload/Output</u>					
# GL claims	8	18	16	16	13
# Auto claims	11	12	13	25	25
# Property claims	5	5	7	7	8
# Workers Compensation claims	38	35	36	46	46
<u>Effectiveness/Service Quality</u>					
GL claims ratio	246.5%	13.0%	10.1%	19.4%	9.5%
Auto claims ratio	7.4%	5.2%	8.2%	10.6%	7.4%
Property claims ratio	1.8%	0.7%	1.6%	3.0%	1.8%
Workers' Comp. claims ratio	10.4%	45.1%	29.9%	29.8%	23.6%
<u>Efficiency</u>					
\$ value of GL claims paid	239,338	17,349	10,000	15,000	15,000
\$ value of Auto claims paid	5,505	5,937	7,000	7,000	7,000
\$ value of property claims paid	5,849	2,630	6,000	6,000	6,000
\$ value of Workers Comp claims paid	38,262	221,332	100,000	100,000	90,000
Lost work days (from WC claims)	175	69	70	100	75

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Human Resources

**Employee Relations and
Risk Management**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	296,286	250,966	203,722	223,141	214,095
Benefits	<u>79,866</u>	<u>54,632</u>	<u>38,748</u>	<u>38,112</u>	<u>39,108</u>
Total: Personal Services	<u>376,152</u>	<u>305,598</u>	<u>242,470</u>	<u>261,253</u>	<u>253,203</u>
Professional & Contractual Services	54,309	86,215	40,859	40,921	64,466
Communications	3,990	3,463	3,828	2,363	2,565
Utilities	9,699	10,520	3,785	8,991	4,397
Rentals & Leases	5,004	3,801	3,801	3,801	5,904
Insurance	2,874	2,009	1,760	1,760	2,025
Repair & Maintenance	0	0	100	100	100
Operating Supplies	5,529	4,872	4,432	4,232	3,432
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>15,187</u>	<u>18,457</u>	<u>22,397</u>	<u>22,396</u>	<u>18,506</u>
Total: Operating Expenses	<u>96,593</u>	<u>129,337</u>	<u>80,962</u>	<u>84,564</u>	<u>101,395</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Administration	<u>472,745</u>	<u>434,935</u>	<u>323,432</u>	<u>345,817</u>	<u>354,598</u>

Budget Highlights

The **FY 11-12 budget** has increased by \$27,298 or 8.4% due primarily to additional legal expenses anticipated with the City's labor attorney for the 2012 Fire and Police collective bargaining contract negotiations. Labor attorney expenses are budgeted at \$49,250 or an increase of \$29,570 over FY 11.

The \$6,750 increase in salaries and wages is due to turnover in the HR Analyst position that occurred in FY 11 and the change in salary compared with the previous incumbent.

Not including the legal expenses, the total of all other operating expenses are down with the most significant reductions found in training and employee service awards. In FY 12 mandatory compliance training will be done through on-line presentations in an effort to reduce costs. Service awards for employee recognition have been reduced by \$3,000 in favor of alternative methods of employee recognition.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department	Program
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Office of City Manager

Management and Budget

Program Description

The Management and Budget Office is a support service of City government responsible for coordinating and directing the development of the City's Annual Operating Budget and Five-Year Capital Improvements Program (CIP). In addition, the Budget Office monitors revenues and expenditures, coordinates the on-going implementation of the City's Performance Outcome System, including evaluation of performance results of all city programs. The Budget Office also provides technical assistance to the City Manager, elected officials and city staff.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	187,476	137,977	3,840	61,139	170,785
Total FTE's	2.25	1.75	-	1.75	1.75
General Fund Budget	24,606,797	24,204,304	23,715,047	23,500,670	23,296,644
City-Wide Budget	43,183,233	41,958,560	65,504,371	63,539,240	65,000,000
<u>Workload/Output</u>					
# of programs (cost centers)	60	62	53	53	53
# of funds	27	34	36	36	36
<u>Effectiveness/Service Quality</u>					
Estimating accuracy rate (projection vs. actual)					
- General Fund revenues	97%	94%	97%	97%	97%
- Water/Wastewater revenues	97%	113%	97%	97%	97%
Received GFOA budget award? (Y/N)	3.00	4.00	5.00	5.00	6.00
General Fund undesignated fund balance as % of GF expenditures	17.80%	17.00%	15.00%	15.00%	15.00%
General Fund debt service as % of total GF revenues	10.91%	11.21%	13.14%	13.26%	13.37%
GO debt as % of gross taxable value of the City	0.23%	0.26%	0.26%	0.26%	0.26%
<u>Efficiency</u>					
Budget office cost as % Total City Budget	0.23%	0.00	0.00	0.10%	0.26%
City FTE's per Budget Office FTE	138.67	160.71	-	152.62	151.43
City-Wide FTE's per 1,000 population	9.31	8.44	7.93	7.85	7.79

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Office of the City Manager

Management and Budget

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	141,882	104,819	0	48,084	129,496
Benefits	<u>33,490</u>	<u>22,361</u>	<u>0</u>	<u>6,845</u>	<u>22,512</u>
Total: Personal Services	<u>175,372</u>	<u>127,180</u>	<u>0</u>	<u>54,929</u>	<u>152,008</u>
Professional & Contractual Services	0	0	0	0	0
Communications	948	634	0	0	450
Utilities	1,872	2,064	0	327	1,655
Rentals & Leases	2,150	2,092	0	710	1,544
Insurance	2,164	1,648	0	0	358
Repair & Maintenance	135	0	0	0	0
Operating Supplies	902	255	0	500	10,100
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>3,933</u>	<u>4,104</u>	<u>0</u>	<u>2,180</u>	<u>4,670</u>
Total: Operating Expenses	<u>12,104</u>	<u>10,797</u>	<u>0</u>	<u>3,717</u>	<u>18,777</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Administration	<u>187,476</u>	<u>137,977</u>	<u>0</u>	<u>58,646</u>	<u>170,785</u>

Budget Highlights

The FY 11-12 budget reflects transferring of the Budget Officer position from the Finance Department to a separate Budget Office, which has been the structure since 2004. The FY 10-11 budget was based on the idea of combining the Budget Manager and Chief Accountant positions into 1 position within the Finance Department. When recruitment of this combined position with the requisite skill set proved unsuccessful, the separate Budget Officer position was retained - but moved back to the distinct program or cost center that has been in place since 2004.

Besides the Budget Officer position, this budget also includes 50% of the Assistant City Manager and 25% the Management Analyst. *Overall, there is no increase in staffing associated with reinstating the Budget Office program.*

All miscellaneous operating expenses budgeted in the Finance Department for FY 11 have been reallocated to the Budget Office. Except for \$9,500 to purchase financial forecasting software and citywide access to utilize new performance measurement software (rather than relying on the ad-hoc system using EXCEL), operating expenses are lower than actual expenses incurred for this office in FY 09 and FY 10. The budget also includes \$1,500 to reinstate the City's membership (and participation) with the Florida Benchmarking Consortium.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department	Program
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Office of City Manager

Public Information

Program Description

The Public Information Officer (PIO) is responsible for disseminating news and informational items to the public, preparing the City's quarterly "stand-alone" newsletter known as CROSSROADS, maintains the content of the City's web site and coordinates "town meetings" and similar events that are held by City Council.

The PIO also assists the City Manager, City Council members and City Clerk with developing presentations to the public and other outside organizations.

Performance Outcomes

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Measure</u>					
<u>Input/Demand</u>					
Total Budget/Expenses	25,526	48,708	93,779	100,178	105,843
Total FTE's	-	0.5	1.5	1.5	1.5
<u>Workload/Output</u>					
# of Crossroads publications produced	4	2	2	4	4
# of press releases produced	-	7	20	12	15
# of other publications/literature produced	-	2	10	9	10
# unique visitors to City website **	186,462	-	125,000	130,000	135,000
<u>Effectiveness/Service Quality</u>					
Avg # releases generating 1 or more media results	0	4	10	7	8
Citizen Satisfaction Rating (% rating good or excellent)	60%	60%	65%	65%	65%
<u>Efficiency</u>					
Cost per Crossroads newsletter	0.41	0.44	0.47	0.50	1.14

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Office of City Manager

Public Information

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	0	24,008	57,014	57,014	65,933
Benefits	<u>0</u>	<u>6,297</u>	<u>10,982</u>	<u>10,982</u>	<u>12,180</u>
Total: Personal Services	0	30,305	67,996	67,996	78,113
Professional & Contractual Services	0	0	11,000	11,000	0
Communications	9,951	7,715	3,858	6,310	2,561
Utilities	0	0	787	1,372	818
Rentals & Leases	0	0	1,046	1,138	1,232
Insurance	763	0	630	636	823
Repair & Maintenance	0	0	150	50	100
Operating Supplies	0	0	750	300	450
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>14,812</u>	<u>10,688</u>	<u>7,562</u>	<u>11,503</u>	<u>21,746</u>
Total: Operating Expenses	25,527	18,403	25,783	32,309	27,730
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Administration	<u>25,527</u>	<u>48,708</u>	<u>93,779</u>	<u>100,305</u>	<u>105,843</u>

Budget Highlights

The FY 11-12 budget for Public Information is down by \$11,200 or 12% as funding for the National Citizen Survey will not be required since the survey was conducted in FY 10-11.

FY 12 operating expenses are based on the production of the Crossroads Newsletter printed and mailed approximately 11,000 residents and businesses 3 times per year at an annual cost of approximately \$13,000. Although the FY 11 budget was based on electronic distribution, the Newsletter continues to be printed and mailed to all residents unless they have specifically requested electronic distribution only.

In FY 11-12, the newsletter will be posted on the City's web site and emailed to any resident who requests the email service. A QR code that can be scanned by a cell phone or iPhone will be placed in the local newspaper and on the City web site. The budget also includes funding to print approximately 2,500 newsletters per issue that will be placed at various City facilities and other strategic locations.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department	Program
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Finance

Accounting & Fiscal Services

Program Description

Accounting and Fiscal Services is responsible for maintaining the City's financial system which includes the collection and disbursement of all City funds, accounts payable services, bi-weekly payroll processing, debt administration and oversight of the City's investment portfolio.

This program is also responsible for the coordination of the financial statement audit and preparation of the City's Comprehensive Annual Financial Report, grant compliance, and the preparation of special and quarterly reports and other mandated/required reports to City departments and other governmental agencies.

Performance Outcomes

	FY 08-09	FY 09-10	FY 10-11	FY 10-11	FY 11-12
<u>Measure</u>	Actual	Actual	Budget	Projection	Budget
<u>Input/Demand</u>					
Total Budget / Expenses (gross)	486,542	428,619	489,392	402,717	421,618
Total FTE's	6.30	4.50	4.55	4.55	4.55
Average portfolio balance	40,112,916	39,446,146	35,000,000	40,000,000	38,000,000
<u>Workload/Output</u>					
# invoices paid	13,521	15,465	13,250	20,422	20,626
# pcard transactions	5,871	5,568	6,200	5,612	5,668
# payroll checks issued	11,732	9,685	11,200	1,384	1,398
Total # transactions posted	177,685	186,569	173,000	168,272	169,955
<u>Effectiveness/Service Quality</u>					
closeout	87.00	92.00	45.00	45.00	45.00
% invoices paid after 30 days	7.80%	9.02%	10.00%	10.00%	10.00%
Average # days to process invoices	19.30	18.73	17.00	25.00	25.00
% of manual checks	0.15%	0.17%	0.50%	1.80%	1.80%
<u>Efficiency</u>					
Annualized rate of return on investments	3.22%	2.10%	2.30%	1.50%	1.50%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Finance

Accounting and Fiscal Services

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	306,450	264,223	297,911	225,149	243,311
Benefits	<u>69,910</u>	<u>56,087</u>	<u>71,905</u>	<u>55,587</u>	<u>62,639</u>
Total: Personal Services	<u>376,360</u>	<u>320,310</u>	<u>369,816</u>	<u>280,736</u>	<u>305,950</u>
Professional & Contractual Services	53,671	55,435	67,100	64,052	66,500
Communications	8,226	7,202	8,472	8,817	7,255
Utilities	9,159	10,401	4,235	10,439	4,525
Rentals & Leases	7,636	1,342	787	791	798
Insurance	3,871	2,936	3,370	3,372	3,655
Repair & Maintenance	986	1,382	1,384	1,422	1,440
Operating Supplies	6,847	5,455	6,169	4,230	3,067
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>19,786</u>	<u>19,392</u>	<u>28,325</u>	<u>25,239</u>	<u>28,428</u>
Total: Operating Expenses	<u>110,182</u>	<u>103,545</u>	<u>119,842</u>	<u>118,362</u>	<u>115,668</u>
Capital Outlay	0	0	0	0	0
Transfer to Lease Financing Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Administration	<u>486,542</u>	<u>423,855</u>	<u>489,658</u>	<u>399,098</u>	<u>421,618</u>

Budget Highlights

The FY 11-12 budget decrease of \$80,622, is due mainly to transferring the Budget Officer position from the Finance Department to a separate Budget Office, which has been the structure since 2004. The FY 10-11 budget was based on the idea of combining the Budget Manager and Chief Accountant positions into 1 position. When recruitment of this combined position with the requisite skill set proved unsuccessful, the separate Budget Officer position was retained - but moved back to the distinct program or cost center that has been in place since 2004.

Other position changes that occurred in FY 11 included elimination of the vacant Chief Accountant position in favor of a Financial Accountant at a lower pay grade and elimination of the part time Accounting Clerk position who assumed the position of Accounts Payable Specialist.

Operating expenses (including the transfer to the Lease Financing Fund) declined by \$7,748 or 6.3% due to the operating expenses associated with the Budget Officer position and the pay-off in FY 11 for the copy machine lease. The most significant operating expense item includes \$52,000 for the annual audit (i.e. professional services account)

As is the case for all general employees, funding is included in the FY 12 budget for a 2 % wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Finance

**Utility Billing/Customer Service &
Meter Reading**

Program Description

The Utility Billing and Customer Service administers the City's utility billing system, which includes meter reading, billing and collection and customer service support. Approximately 139,000 bills are produced annually for City water and sewer, stormwater, and solid waste collection services and two (2) Meter Readers read more than 11,000 meters every month for billing purposes.

In addition, this program assists customers in applying for and discontinuing utility service, accepts utility payments, responds to customer inquiries and resolves questions regarding customer accounts.

Performance Outcomes

Utility Billing and Customer Service

<u>Measure</u>	FY 08-09 Actuals	FY 09-10 Actuals	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	308,816	358,783	401,946	491,274	592,782
Total FTE's:	6	6	5	6	6
- Utility Billing / Customer Service	4	4	4	4	5
- Meter Reading	2	2	1	2	1
# of Utility accounts (monthly average)	11,926	12,111	12,239	12,363	12,754
<u>Workload/Output</u>					
Total # of utility bills processed	143,957	145,337	146,868	149,098	153,813
Total # of bank draft payments	12,003	12,559	13,100	12,900	13,545
Total # of credit card payments	22,416	28,502	28,384	32,525	35,778
Total # of walk up customers served	29,410	27,232	27,905	29,628	29,924
# delinquent accounts (cut offs for nonpayment)	2,630	2,530	2,600	2,700	2,727
<u>Effectiveness/Service Quality</u>					
% of payments from bank drafting	8.3%	8.6%	8.9%	8.7%	8.8%
% payments from credit card transactions	15.6%	19.6%	19.3%	21.8%	23.3%
% payments from walk up customers	20.4%	18.7%	19.0%	19.9%	19.5%
Delinquent accounts as % of total	1.8%	1.7%	1.8%	1.8%	1.8%
<u>Efficiency</u>					
Cost per bill processed	2.15	2.47	2.74	3.29	3.85

Department	Program
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Finance

**Utility Billing/Customer Service &
Meter Reading**

Performance Outcomes (continued)

Meter Reading

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actuals	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses (3301)	110,225	104,270	72,803	86,826	115,561
Total FTE's	2	2	1	2	1
Total Productive Hours	3,819	3,642	2,621	3,185	1,820
# available hours (meter readers)	4,160	4,160	2,621	3,640	2,080
# radio read meters (system wide) *	7,027	7,931	11,239	15,127	15,332
# direct read meters (system wide)	4,899	4,180	1,000	0	0
<u>Workload/Output</u>					
# meters read	143,000	145,337	146,868	181,524	183,984
# service orders for disconnections - finalized accounts	2,203	2,223	2,000	2,000	2,040
# service orders for disconnections - nonpayment	2,802	2,530	2,600	2,989	3,138
# meters read per meter reader/day**	286	288	291	570	1,011
<u>Effectiveness/Service Quality</u>					
Total % service disconnects - finalized accounts	1.54%	1.53%	1.36%	1.1%	1.1%
<u>Efficiency</u>					
Meter Reader Productivity Rate	89.5%	87.5%	100.0%	87.5%	87.5%
Cost per meter read	0.86	0.72	0.50	0.48	0.48

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Finance

**Utility Billing/Customer Service
& Meter Reading**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	200,328	221,821	213,050	237,672	260,156
Benefits	<u>64,770</u>	<u>68,808</u>	<u>63,210</u>	<u>75,312</u>	<u>75,837</u>
Total: Personal Services	<u>265,099</u>	<u>290,629</u>	<u>276,260</u>	<u>312,984</u>	<u>335,993</u>
Professional & Contractual Services	85,172	85,975	93,300	93,535	84,216
Communications	2,469	2,270	2,805	2,257	1,724
Utilities	2,150	2,798	2,162	2,667	2,273
Rentals & Leases	3,561	1,524	1,339	1,445	1,595
Insurance	7,481	5,477	8,300	8,304	7,746
Repair & Maintenance	7,489	6,982	7,324	9,776	10,538
Operating Supplies	2,457	1,710	1,488	1,607	3,409
Fuel	5,201	5,321	5,670	5,254	6,113
Miscellaneous (Travel, Training, Dues, etc.)	<u>49,602</u>	<u>60,368</u>	<u>73,798</u>	<u>100,446</u>	<u>136,651</u>
Total: Operating Expenses	<u>165,582</u>	<u>172,425</u>	<u>196,186</u>	<u>225,291</u>	<u>254,265</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>3,766</u>	<u>1,582</u>	<u>2,303</u>	<u>2,303</u>	<u>2,524</u>
Total: Utility Billing/Customer Service	<u>434,446</u>	<u>464,636</u>	<u>474,749</u>	<u>540,578</u>	<u>592,782</u>

Budget Highlights

The **FY 11-12 budget** increase of \$118,033 is attributed to: 1) the addition of a Financial Accountant who was hired in FY 11 to handle the City's utility billing lien program and related utility billing issues, and 2) higher costs for merchant fees that are charged to the City for credit card transactions that have increased with the acquisition of Alafaya Utilities (+\$52,000 over the FY 11 budget or \$122,000). The escalation of credit card fees may serve as the impetus to consider a "convenience fee" as has been done in other cities to offset the cost of merchant fees rather than having the fees included as part of utility rates.

With the completion of the installation of radio read meters in the Alafaya service area, only 1 full time meter reader will be needed to read the radio meters as efficiencies in meter reading will result and the amount of time to read meters will decline. This was envisioned as part of the Siemens' analysis and is the costs savings feature of the radio read initiative.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

FY 10-11 expenses are expected to exceed budget due to higher than expected costs for merchant fees and the unanticipated hiring of a Financial Accountant to handle the City's utility billing lien program and related utility billing issues.

PERFORMANCE PROFILE

Department	Program
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Finance

Purchasing

Program Description

Purchasing is responsible for overseeing a decentralized purchasing system that reviews and processes the City's automated purchase order system for commodities and services that exceed \$750. The Purchasing Office is also responsible for coordinating and developing formal bids and requests for proposals to ensure competitive bidding and to ensure compliance with the City's Purchasing Ordinance and accepted industry standards. In addition, Purchasing also is responsible for maintaining the City's fixed asset inventory and coordinates disposal of surplus equipment.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand Measures</u>					
Total Budget / Expenses (Purchasing)	66,731	66,737	66,795	68,146	69,977
Total FTE's	1	1	1	1	1
\$ value of purchase orders issued	7,880,418	8,775,245	10,000,000	12,000,000	15,000,000
<u>Workload/Output Measures</u>					
# purchase orders processed	560	469	750	600	600
# RFP's and bids	19	18	25	24	25
# requisitions returned before completion	123	58	80	90	90
\$ value of fixed assets (city wide inventory)	13,136,071	13,659,276	13,800,000	14,100,000	14,500,000
<u>Effectiveness/Service Quality Measure</u>					
Average number of responses to bids and RFP's	7.25	9.68	8.00	8.00	8.00
Average processing time to produce PO (in days)	3.78	4.23	4.00	5.00	5.00
% requisitions returned before completion	22.00%	15.00%	15.00%	17.00%	17.00%
<u>Efficiency Measure</u>					
Unaccounted loss of fixed assets	0%	0%	0%	0%	0%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Finance

Purchasing

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	46,604	47,236	47,059	48,505	48,733
Benefits	<u>13,028</u>	<u>12,580</u>	<u>12,855</u>	<u>13,146</u>	<u>12,823</u>
Total: Personal Services	<u>59,632</u>	<u>59,816</u>	<u>59,914</u>	<u>61,651</u>	<u>61,556</u>
Professional & Contractual Services	0	0	0	0	0
Communications	367	270	462	376	464
Utilities	1,381	1,500	580	1,504	615
Rentals & Leases	804	787	787	792	797
Insurance	1,634	1,253	1,500	1,500	1,398
Repair & Maintenance	0	0	0	0	0
Operating Supplies	827	266	200	200	200
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>2,250</u>	<u>2,845</u>	<u>3,352</u>	<u>3,363</u>	<u>4,947</u>
Total: Operating Expenses	<u>7,264</u>	<u>6,921</u>	<u>6,881</u>	<u>7,735</u>	<u>8,421</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Administration	<u>66,896</u>	<u>66,737</u>	<u>66,795</u>	<u>69,386</u>	<u>69,977</u>

Budget Highlights

The FY 11-12 budget for Purchasing is essentially unchanged from FY 10-11 except for an operating expense increase in legal advertising due to local newspaper rate increases. The increase in salary and wages is due to a 2.6% market adjustment for the Purchasing Coordinator position that occurred in November 2010.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Information Technology

HTE and Network/PC Support

Program Description

Information Technology is a support service that oversees all computer and automation activities of City government, including system enhancements, technical support, upgrades, and repairs to all City computer systems. IT is responsible for support and administration of the Wide Area Network (WAN/VPN) and Local Area Network (LAN) consisting of 10 Windows based servers, over 249 desktop and laptop computers and various network routers, network switches, printers and other peripherals.

In addition, IT provides support for all SunGard HTE software applications including but not limited to: Building Permits, Cash Receipts, Customer Information System, Fixed Assets, Accounting/Budgeting, Land Management, Occupational Licenses, Purchasing/Inventory Payroll/Personnel and Fleet Management.

Performance Outcomes

IT Citywide Support

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projected	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses over department	787,793	938,907	881,220	881,097	876,885
Total FTE's	6	5	5	5	5
# overall users	325	325	275	275	275
City Employees	380	360	285	285	285
<u>Workload/Output</u>					
# total work orders	3,935	2,300	2,800	2,300	2,800
<u>Effectiveness/Service Quality</u>					
% work orders completed within 3 days	97.0%	98.0%	99.0%	98.0%	99.0%
% customer rating good or better on support	95.0%	95.0%	99.0%	95.0%	99.0%
<u>Efficiency Measure</u>					
Cost per user	2,424	2,889	3,204	3,204	3,164
Cost per City Employee (FTE)	2,073	2,608	3,092	3,092	3,053

Department	Program
Information Technology	HTE and Network/PC Support
Performance Outcomes (continued)	

HTE Support

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projected	FY 11-12 Budget
Measure					
<u>Input/Demand</u>					
Total Budget / Expenses (HTE support)	235,427	396,546	365,676	335,780	340,835
Total FTE's	2	2	2	2	2
# of PC users	337	380	275	270	270
<u>Workload/Output</u>					
# of work orders processed	904	700	700	700	700
# of software applications maintained	31	30	30	30	30
# of new software applications implemented	1	4	4	4	-
# of users with access to HTE applications	259	252	275	224	224
<u>Effectiveness/Service Quality</u>					
% work orders completed within 2 hours	100%	98%	99%	99%	99%
% internal customer satisfaction rating (good or better)	100%	98%	99%	99%	99%
System Availability (i.e. uptime)	95%	98%	99%	99%	99%
System Availability (3rd party applications)	100%	100%	99%	99%	99%
<u>Efficiency</u>					
Cost per HTE user	683	757	1,321	-	-

Network / PC Support

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projected	FY 11-12 Budget
Measure					
<u>Input/Demand</u>					
Total Budget / Expenses	295,422	439,008	360,000	444,704	451,399
Total FTE's	2	2	2	2	2
# PC users	380	360	275	270	270
# handset phones	395	395	225	174	177
# cell phones	270	270	135	135	135
<u>Workload/Output</u>					
Total # of work orders processed:	1,560	1,570	1,610	1,610	1,400
# of PC's maintained	730	750	750	750	700
# servers and other devices maintained	630	630	650	650	600
<u>Effectiveness/Service Quality</u>					
% work orders completed within 3 days	80%	80%	99%	99%	99%
System Availability (i.e. uptime)	97%	97%	99%	99%	99%
<u>Efficiency</u>					
Cost per PC user	777	1,219	1,309	1,647	1,672

Geographic Information Systems

	FY 08-09	FY 09-10	FY 10-11	FY 10-11	FY 11-12
Measure	Actual	Actual	Budget	Projected	Budget
<u>Input/Demand</u>					
Total Budget / Expenses (GIS support)	295,422	103,351	155,544	100,613	102,128
Total FTE's	2	1	2	1	1
# of PC users	380	380	275	270	270
<u>Workload/Output</u>					
# of work orders processed	345	700	200	200	250
- Maps produced	36	30	50	50	100
- Information/Other	25	640	120	120	120
- Training	22	30	30	30	50
# of independent software applications maintained	3	3	3	4	4
# of users with access to GIS applications	99	350	275	270	270
<u>Effectiveness/Service Quality</u>					
% work orders completed within 2 hours	90%	97%	99%	99%	99%
% work orders completed within 4 days	90%	97%	99%	99%	99%
% internal cust. satisfaction rating (good or better)	90%	97%	99%	99%	99%
System Availability (i.e. uptime)	90%	97%	99%	99%	99%
System Availability (3rd party applications)	90%	97%	99%	99%	99%
<u>Efficiency</u>					
Cost per GIS user	2984	295	566	373	378

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Information Technology

HTE and Network/PC Support

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	352,615	271,615	298,825	283,040	294,227
Benefits	<u>83,392</u>	<u>57,385</u>	<u>63,741</u>	<u>58,096</u>	<u>61,907</u>
Total: Personal Services	<u>436,006</u>	<u>329,000</u>	<u>362,566</u>	<u>341,135</u>	<u>356,134</u>
Professional & Contractual Services	1,754	77,881	10,800	16,363	1,600
Communications	52,465	82,225	68,605	59,834	44,353
Utilities	7,481	8,083	2,495	8,052	3,263
Rentals & Leases	25,455	25,422	74,293	36,219	62,134
Insurance	4,266	3,210	3,560	3,560	3,561
Repair & Maintenance	284,748	374,475	344,264	341,670	324,640
Operating Supplies	41,997	35,689	9,747	9,747	46,677
Fuel	353	261	347	347	560
Miscellaneous (Travel, Training, Dues, etc.)	<u>779</u>	<u>1,698</u>	<u>3,720</u>	<u>1,978</u>	<u>1,674</u>
Total: Operating Expenses	<u>419,297</u>	<u>608,944</u>	<u>517,831</u>	<u>477,770</u>	<u>488,462</u>
Capital Outlay	0	0	0	0	0
Transfer to Lease Financing Fund	0	0	0	0	31,609
Vehicle Replacement Transfer	<u>1,069</u>	<u>963</u>	<u>823</u>	<u>828</u>	<u>680</u>
Total: Administration	<u>856,373</u>	<u>938,907</u>	<u>881,220</u>	<u>819,733</u>	<u>876,885</u>

Budget Highlights

The FY 11-12 budget decrease of \$11,000 is due to lower personnel costs of \$9,900 and operating expenses that remained unchanged due to several cost saving measures. The lower personnel costs is attributed to turnover in the Network Administrator and GIS Analyst positions that were re-filled in FY 10-11 at lower salaries than the previous incumbents.

While operating expenses show little change, this was a result of the following budget changes: 1) elimination of AT&T mail security (SPAM) services (-\$9,761), 2) elimination of contract staff "back-up" services (-\$10,800), 3) restructuring of the Application Service Provider Agreement with SunGard HTE that will lower the FY 12 payment from \$185,000 to \$165,000 with a "phasing-up" of the contract in years 3 through 5. 4)\$22,500 reduction in the pricing for the 10MB Metro-E internet service that reflects a lower pricing tier negotiated with AT&T, 5) lower lease financing costs for replacement of 63 Police Department computers that occurred in FY 10-11. These decreases were offset with increases to allow the City to keep pace with necessary software upgrades for Adobe Acrobat, Questys (i.e. records management and agenda preparation) and Kronos timekeeping software, as well as the addition of a virtual server.

The major expenses items for this program that comprise almost 90% of all operating costs include: 1) internet connection to all City facilities (\$37,373), 2) FY 12 and prior years' rental and lease financing costs for replacement computers (\$89,000), 3) the Application Service Provider agreement with SunGard HTE (\$165,000), 4) the required Microsoft Enterprise Agreement for all city computers (\$58,000), 5) hardware and software maintenance agreements (\$63,000), 6) software upgrades for existing applications (\$31,000) and 7) payment to Seminole County for fiber optics (\$20,617).

IT staffing includes the City's GIS (Geographic Information System) Coordinator; however, that position is funded from the Technology Improvements Fund that includes the final year of GIS development. The GIS Coordinator position and other fixed costs for GIS will be funded from the General Fund beginning in FY 12-13.

As is the case for all general employees, funding is included in the FY 12 budget for a 2 % wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

**GENERAL GOVERNMENT SERVICES
CONSOLIDATED EXPENDITURE
AND
STAFFING SUMMARY**



The City of Oviedo

CONSOLIDATED EXPENDITURE AND STAFFING SUMMARY
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Department	Departments/Programs
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Administrative Services

**Human Resources, Public Information
Finance/Budget, Purchasing and
Information Technology**

Note: Water Utility Billing and Customer Service is included in the Water/Wastewater consolidated total.

Staffing Detail	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
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Human Resources

Human Resources Director	1.00	1.00	1.00	1.00	1.00
Sr. HR Analyst*	1.00	1.00	1.00	1.00	1.00
Risk/Benefits Coordinator	1.00	1.00	0.00	0.00	0.00
HR Specialist	1.00	0.00	0.00	0.00	0.00
HR Analyst	1.00	1.00	1.00	1.00	1.00
HR Technician	0.00	0.00	0.75	0.75	0.75
Receptionist/Support Specialist	<u>1.00</u>	<u>0.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>6.00</u>	<u>4.38</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

*Beginning in FY 10-11, the Sr. HR Analyst consists of 2-20 hour per week

Public Information

Management Analyst/Public Information *	0.00	0.50	0.50	0.50	0.50
Sr. Administrative Assistant*	<u>0.00</u>	<u>0.00</u>	<u>0.80</u>	<u>0.80</u>	<u>1.00</u>
TOTAL	<u>0.00</u>	<u>0.50</u>	<u>1.30</u>	<u>1.30</u>	<u>1.50</u>

*Balance of Mgt. Analyst is allocated to the Budget Office and City Manager's Office. Prior to FY 11, the Sr. AA was allocated 100% to the City Manager's Office.

Finance

Director of Finance	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director**	1.00	0.50	0.50	0.50	0.50
Budget/Accounting Manager	0.00	0.00	1.00	0.00	0.00
Financial Accountant	0.00	0.00	1.00	1.00	1.00
Chief Accountant	1.00	1.00	0.00	0.00	0.00
Purchasing Agent	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	0.00	0.80	0.80
Accounts Payable/Payroll Specialist	0.00	0.00	1.00	0.00	0.00
Accounts Payable Specialist	0.00	0.00	0.00	1.00	1.00
Accounting Technician	1.00	1.00	0.00	0.00	0.00
CSR/Billing Clerk*	0.10	0.10	0.10	0.10	0.10
Customer Service Representative*	0.20	0.20	0.20	0.20	0.20
Accounting Clerk	<u>1.00</u>	<u>1.00</u>	<u>0.75</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>7.30</u>	<u>6.80</u>	<u>6.55</u>	<u>5.60</u>	<u>5.60</u>

*The remaining portion of the above positions are allocated to the Utility Billing/Customer Service program in the Water/Sewer Fund.

** Beginning in FY 09-10, 50% of the Assistant Finance Director's position was allocated to Utility Billing.

Staffing Detail (continued)	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>Budget</u>					
Assistant City Manager/Budget Director*	0.25	0.25	0.00	0.00	0.50
Budget Manager/Officer	1.00	1.00	0.00	1.00	1.00
Management Analyst	<u>1.00</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>
TOTAL	<u>2.25</u>	<u>2.25</u>	<u>0.00</u>	<u>1.00</u>	<u>1.75</u>
*Balance of Assistant City Manager is allocated to the City Manager's Budget and balance of Budget Analyst is allocated to Public Information and the City Manager's Office.					
<u>Information Technology</u>					
Information Technology Director	1.00	1.00	1.00	1.00	1.00
Systems Analyst	1.00	1.00	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00
GIS Coordinator*	<u>1.00</u>	<u>0.72</u>	<u>0.66</u>	<u>1.00</u>	<u>1.00</u>
Total: Full Time	<u>6.00</u>	<u>5.72</u>	<u>5.66</u>	<u>6.00</u>	<u>6.00</u>
*In FY 11-12, the GIS Coordinator was converted from a contract employee to a regular full time employee that is funded from the Technology Improvements Fund.					
TOTAL	<u>6.00</u>	<u>5.72</u>	<u>5.66</u>	<u>6.00</u>	<u>6.00</u>
Full Time Staff	21.55	19.65	17.26	17.65	18.60
Seasonal and Part Time Staff	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CONSOLIDATED TOTAL	<u>21.55</u>	<u>19.65</u>	<u>17.26</u>	<u>17.65</u>	<u>18.60</u>

Note: Water Utility Billing and Customer Service is included in the Water/Wastewater consolidated total.

CONSOLIDATED EXPENDITURE DETAIL

Department	Program
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Administrative Services

Human Resources
Public Information
Finance and Purchasing
Budget
Information Technology

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	1,143,837	962,867	904,531	884,933	995,795
Benefits	<u>279,685</u>	<u>209,342</u>	<u>198,231</u>	<u>182,767</u>	<u>211,169</u>
Total: Personal Services	1,423,522	1,172,209	1,102,762	1,067,700	1,206,964
Professional & Contractual Services	109,733	219,531	129,759	132,336	132,566
Communications	75,948	101,509	85,225	77,699	57,648
Utilities	29,592	32,568	11,882	30,685	15,273
Rentals & Leases	41,049	33,444	80,714	43,451	72,409
Insurance	15,572	11,056	10,820	10,828	11,820
Repair & Maintenance	285,870	375,857	345,898	343,242	326,280
Operating Supplies	56,102	46,537	21,298	19,209	63,926
Fuel	353	261	347	347	560
Miscellaneous (Travel, Training, Dues, etc.)	<u>56,747</u>	<u>57,184</u>	<u>65,356</u>	<u>66,659</u>	<u>79,971</u>
Total: Operating Expenses	670,967	877,947	751,299	724,457	760,453
Capital Outlay	0	0	0	0	0
Transfer to Lease Financing (205)	0	0	0	0	28,308
Vehicle Replacement Transfer	<u>5,834</u>	<u>5,728</u>	<u>4,397</u>	<u>4,402</u>	<u>680</u>
Total: Administrative Services	<u>2,100,323</u>	<u>2,055,884</u>	<u>1,858,458</u>	<u>1,796,559</u>	<u>1,996,405</u>

Note: Water Utility Billing and Customer Service is included in the Water/Wastewater consolidated total.



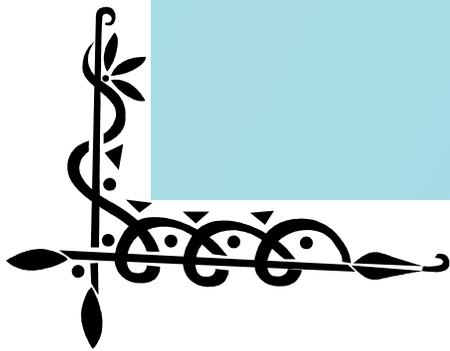
The City of Oviedo



City of Oviedo



Development Services





The City of Oviedo

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PERFORMANCE PROFILE

Department

Program

Development Services

Administration

Program Description

Under the direction of the Development Services Director, Administration is responsible for overseeing and providing managerial support for the Comprehensive Planning, Development Review, Code Enforcement, and Building Services Divisions. The Director also serves as liaison to the Planning, Zoning and Appeals Board (PZA), is a board member of the Development Review Committee (DRC) and interprets the provisions of the Land Development Code (LDC).

The Director also is the staff liaison with the City's economic development consultant to ensure that the tasks assigned to the consultant relating to the implementation of the Economic Development Strategic Plan, business retention and recruitment and the creation of a Community Redevelopment Area (CRA) are completed in accordance with approved work plans and contracts.

In addition to work program development and administration, the Administrative staff represents the City at community meetings, serves as liaison with Seminole County, the School Board and other cities and participates in various regional, State, and legislative committees.

FY 2010-11 Performance Outcomes

1. Ensure implementation and accomplishment of all performance outcomes of the Development Services Department.
2. Ensure that all tasks assigned to the economic development consultant are completed in accordance with the task order between the City and the consultant.
3. Ensure that the contract between the City and the Building Services contractor are completed in accordance with the approved contract with respect to timeliness and customer service standards.

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Development Services

Administration

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	144,916	147,798	101,794	102,034	0
Benefits	<u>34,631</u>	<u>35,563</u>	<u>25,616</u>	<u>29,295</u>	<u>0</u>
Total: Personal Services	<u>179,546</u>	<u>183,361</u>	<u>127,410</u>	<u>131,329</u>	<u>0</u>
Professional & Contractual Services	0	0	0	0	0
Communications	2,656	2,533	1,838	1,099	0
Utilities	1,776	1,457	1,473	1,029	0
Rentals & Leases	1,915	1,892	1,892	1,892	0
Insurance	1,491	1,064	880	876	0
Repair & Maintenance	3,571	924	2,070	2,017	0
Operating Supplies	1,781	1,531	4,340	2,652	0
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,318</u>	<u>1,505</u>	<u>4,805</u>	<u>4,706</u>	<u>0</u>
Total: Operating Expenses	<u>14,508</u>	<u>10,906</u>	<u>17,298</u>	<u>14,271</u>	<u>0</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>1,336</u>	<u>2,406</u>	<u>2,406</u>	<u>0</u>
Total: Administration	<u>194,054</u>	<u>195,603</u>	<u>147,114</u>	<u>148,006</u>	<u>0</u>

Budget Highlights

Beginning in FY 11-12, the Administration budget has been eliminated as there Development Services Director was the only position remaining in that program. The Director's salary and benefits have been allocated 50% each to the Comprehensive Planning and Development Review budgets whereas operating expenses are allocated primarily to Development Review.

PERFORMANCE PROFILE

Department	Program
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Development Services

Comprehensive Planning

Program Description

Comprehensive Planning is responsible for monitoring compliance with and administering the City's Comprehensive Plan in accordance with Chapter 163, Florida Statutes, and Chapter 9J-5, Florida Administrative Code.

The primary services provided by this program include: 1) review of Comprehensive Plan amendments, 2) coordination with various regional and State agencies, 3) review for consistency with the City's zoning map, Land Development Code and Comprehensive Plan; 4) ensure that adequate infrastructure and basic services are available to support new development; 5) assist developers and citizens in complying with the City's Comprehensive Plan and Land Development Code.

Planning staff processes applications for future land use map amendments, changes of zoning, annexations, special exceptions, variances, and other applications. In addition, Planning provides technical data and recommendations for land development proposals to the City Council, Planning, Zoning and Appeals (PZA) Board.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 2011-12 Budget
<u>Input/Demand</u>					
Total Budget/Expenses (exclude FY 07 EAR)	233,076	176,414	166,333	107,328	222,170
Total FTE's	3.5	2.2	2.0	2.0	2.0
<u>Workload/Output</u>					
# of Large scale Comp Plan apps. adopted	5	-	2	2	2
# of small scale Comp Plan apps. adopted	5	-	-	-	-
# of Rezoning applications adopted	7	-	1	1	2
# of Annexation applications adopted	-	-	-	-	-
# of Deviation applications adopted	2	1	5	6	6
# of Special event applications adopted	40	67	50	50	50
<u>Effectiveness/Service Quality</u>					
Avg # days to process applications:					
- Large Scale CPA	400	120	400	400	400
- Small Scale CPA	338	-	200	200	200
- Rezoning application	297	-	200	200	200
- Annexation application	400	-	350	350	350
- Deviation application	37	4	40	40	40
- Special event application	16	19	60	60	60
<u>Efficiency</u>					
Average cost per application processed	4,265	1,157	1,615	1,042	2,013

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Development Services

Comprehensive Planning

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	159,133	105,109	102,641	101,007	154,081
Benefits	<u>30,547</u>	<u>24,896</u>	<u>19,947</u>	<u>20,372</u>	<u>32,529</u>
Total: Personal Services	189,679	130,005	122,588	121,379	186,610
Professional & Contractual Services	20,241	23,598	13,000	12,521	13,000
Communications	2,210	1,041	3,387	3,387	1,720
Utilities	2,569	2,293	2,136	2,136	1,167
Rentals & Leases	969	937	1,737	1,737	1,484
Insurance	3,062	1,914	1,300	1,300	2,007
Repair & Maintenance	1,039	8,063	1,005	1,005	1,112
Operating Supplies	1,423	1,287	2,700	2,700	2,700
Fuel	243	279	210	210	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>10,133</u>	<u>5,297</u>	<u>18,270</u>	<u>7,765</u>	<u>12,370</u>
Total: Operating Expenses	41,890	44,709	43,745	32,761	35,560
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,509</u>	<u>1,700</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Comprehensive Planning	<u>233,078</u>	<u>176,414</u>	<u>166,333</u>	<u>154,140</u>	<u>222,170</u>

Budget Highlights

The FY 11-12 budget reflects a net increase of \$53,000 due to reallocating 50% of the Development Service Director's salary and benefits from Administration and the 2% wage increase effective April 1, 2012.

Operating expenses decreased by \$8,185 or 18.7% due to a \$5,000 reduction in legal advertising for comprehensive plan amendments and lower postage and communications costs. Other than legal advertising, the other major expenses item is \$13,000 outside technical assistance to conduct traffic studies and environmental reviews.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect a citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Development Services

Development Review

Program Description

The Development Review program is responsible for site and site construction plan review and the permitting of development applications through a coordinated review process. The process ensures compliance with the City's Comprehensive Plan, Land Development Code, and related ordinances.

The Program also coordinates pre-application conferences, schedules and provides technical data and recommendations for land development code changes to the City Council and the Planning, Zoning and Appeals Board (PZA) and acts as liaison to the Development Review Committee.

Performance Outcomes

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Measure</u>					
<u>Input/Demand</u>					
Total Budget / Expenses	376,749	260,649	158,416	101,894	252,880
Total FTE's	6	3	2	2	2
<u>Workload/Output</u>					
No. of Applications Received:					
- Sufficiency	15	16	25	25	25
- Compliance reviews	39	38	60	60	60
- Consultant review	1	0	0	0	0
- In house compliance	38	38	38	50	38
# of applications returned:					
- Sufficiency	6	0	10	10	10
- Compliance reviews	25	25	30	20	30
- Consultant review	0	0	0	0	0
<u>Effectiveness/Service Quality</u>					
- Sufficiency (8 day turnaround req.)	4	6	8	8	8
- Compliance reviews (28 day turn around)	26	24	28	28	28
- Consultant review (21 day turn around)	21	-	21	21	21
- In house compliance (28 day turn around)	26	24	28	28	28
% applications returned:					
- Sufficiency	40.0%	0.0%	40.0%	40.0%	40.0%
- Compliance reviews	100%	59%	90%	50%	60%
Customer satisfaction rating:	-	-	100%	100%	100%
(% rating service/process good or better)					

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Development Services

Development Review

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	267,957	189,164	83,655	87,648	159,846
Benefits	<u>66,961</u>	<u>52,768</u>	<u>24,800</u>	<u>37,506</u>	<u>37,911</u>
Total: Personal Services	334,917	241,932	108,455	125,154	197,757
Professional & Contractual Services	25,708	6,916	32,500	13,300	27,500
Communications	2,572	1,546	1,907	1,907	3,865
Utilities	3,017	2,694	2,424	2,200	2,757
Rentals & Leases	969	937	1,600	1,600	5,952
Insurance	4,436	1,854	1,300	1,300	1,911
Repair & Maintenance	1,430	0	0	0	280
Operating Supplies	1,545	1,223	2,250	2,250	3,513
Fuel	1,808	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>349</u>	<u>3,547</u>	<u>7,980</u>	<u>7,980</u>	<u>9,345</u>
Total: Operating Expenses	41,832	18,717	49,961	30,537	55,123
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>2,148</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Development Review	<u>378,898</u>	<u>260,649</u>	<u>158,416</u>	<u>155,691</u>	<u>252,880</u>

Budget Highlights

The FY 11-12 budget increase of \$92,000 is due to reallocating 50% of the Development Service Director's salary and benefits from Administration and to the addition of a temporary Planner position that would begin on January 1, 2012 to assist with the rewrite of the Land Development Code. This temporary 32-hour per week position will be in place for approximately 24 months and is a lower cost alternative to using an outside consultant at an estimated cost of \$120,000.

Operating expenditures have increased by \$5,162 due adding miscellaneous operating costs for the Development Services Director coupled with a \$5,000 decrease for outside technical assistance to conduct transportation studies and transportation concurrency reviews and legal advertising for development review applications. The increase in the Rentals and Leases account reflects updated costs for a new copier that was replaced in FY 11 and the allocated share of the copier from Administration.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect a citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Development Services

Building Services-Inspection, Plans Review, Permitting

Program Description

The Building Services Division is responsible for review of all building construction plans and specifications to ensure compliance with the Florida Building Code and other applicable codes and regulations. The Division reviews approximately 2,000 building plans annually and conducts approximately 12,000 inspections in a normal year to ensure compliance with Florida building codes and regulations.

Performance Outcomes

Measure	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	613,079	750,459	626,941	609,523	606,712
Building Inspector FTE's	4.60	2.60	2.50	2.50	2.50
Plans Examiner FTE's	2.30	1.60	2.00	2.00	2.00
Administrative & Permitting FTE's	4.60	3.00	0.00	2.50	2.50
<u>Workload/Output</u>					
# Inspections completed	8,364	10,378	8,534	8,534	8,784
# Re-inspections required	2,029	1,629	1,684	1,684	1,534
# Plans reviewed	1,648	1,730	1,532	1,532	1,676
# Plans reviewed requiring corrections	486	475	411	411	416
Total revenue generated/processed	850,517	773,585	748,600	872,452	781,910
<u>Effectiveness/Service Quality</u>					
% Inspections requiring re-inspection	24.3%	15.7%	19.7%	19.7%	16.4%
% Plans requiring corrections	29.5%	27.5%	26.8%	26.8%	23.5%
Avg. # days for all plan review	4.65	5.40	5.68	5.70	5.90
<u>Efficiency</u>					
Cost recovery %	138.7%	103.1%	119.4%	93.3%	95.7%
# Inspections completed/day/inspector	12.20	16.00	13.80	13.80	14.50
# Plans reviewed/day/examiner	3.80	4.90	5.80	5.80	5.40

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Development Services

**Building Services
(Building Inspection, Plans Review and Permitting)**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	616,676	222,420	0	0	0
Benefits	<u>183,511</u>	<u>97,587</u>	<u>0</u>	<u>9,810</u>	<u>0</u>
Total: Personal Services	800,187	320,007	0	9,810	0
Professional & Contractual Services	0	399,669	602,960	671,788	578,071
Communications	4,930	4,172	5,560	3,233	4,811
Utilities	8,431	8,282	8,553	5,903	1,260
Rentals & Leases	11,083	4,031	2,846	2,846	2,913
Insurance	9,825	6,138	700	696	578
Repair & Maintenance	6,587	910	1,425	206	10,500
Operating Supplies	1,828	915	3,094	1,810	3,094
Fuel	4,899	1,874	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>3,577</u>	<u>1,829</u>	<u>1,803</u>	<u>1,154</u>	<u>5,485</u>
Total: Operating Expenses	51,159	427,820	626,941	687,636	606,712
Transfer to Health Insurance Fund	19,100	7,958	0	0	0
Transfer to General Fund	0	30,000	121,659	121,659	150,000
Vehicle Replacement Transfer	<u>7,541</u>	<u>2,532</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Building Services	877,987	788,317	748,600	819,105	756,712

Budget Highlights

The FY 11-12 budget reflects the second full year of outsourcing Building Services to a private company that started in February 2010. Consequently, there are no City staff or related personnel costs for this program.

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 \$18,641 plus a one-time cost of \$10,500 for carpet replacement on the first floor of the Annex building.

Other than the miscellaneous operating expenses shown above, the FY 12 budget reflects the equivalent contractual cost based on the contractor's 77% revenue share less \$24,000 that the contractor has agreed to forego in FY 12, which will result in additional revenue to the City. Based on FY 12 estimated revenues of \$781,910, the contractual equivalent cost is calculated at \$578,070 (\$781,910 x 77% less \$24,000).

FY 12 revenues are based at the same level projected for the current fiscal year of \$872,000 less \$90,000 attributed to the Covington Club multi-family project. Of the \$782,000 of projected revenue, \$627,000 is estimated from permit fees and \$130,000 from plan review fees (the balance is derived from resubmittal, reinspection and right of way fees).

The City's revenue share for FY 11-12 is estimated at \$175,200 net of the miscellaneous operating expenses and one-time carpet replacement cost. This would allow for a transfer to the General Fund of \$150,000 to cover indirect costs provided by various Departments that support Building Services operations.

PERFORMANCE PROFILE

Department	Program
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Development Services

Zoning Services

Program Description

Zoning and Permit Processing (a part of the Building Services Division), is responsible for assisting customers in complying with the City's Land Development Code and Florida Building Code. The Division currently processes and issues approximately 3,000 permits and 300+ Certificates of Occupancy annually.

In addition, the Zoning staff processes approximately 1,000 new City of Oviedo occupational licenses and 4,500 occupational license renewals annually.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	128,007	109,200	103,119	62,511	97,896
Zoning Tech FTE's	2	2	2	2	2
Administrative FTE's	1	0	0	0	0
<u>Workload/Output</u>					
# Business Tax Receipt applications (new & trans)	794	886	850	850	850
# Business Tax Receipt renewals:					
- Online	270	323	180	120	120
- In-Office	-	-	847	1,200	1,000
<u>Effectiveness/Service Quality</u>					
% Plan reviews requiring corrections	17%	14%	21%	21%	21%
Avg. # days for plan review	2.00	1.60	3.00	3.00	3.00
<u>Efficiency</u>					
Cost per plan/survey review & BTR processed	24.68	26.55	25.00	19.84	32.95

EXPENDITURE AND STAFFING SUMMARY

Department	Program				
Development Services	Zoning				
Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	87,945	75,970	64,556	64,726	65,111
Benefits	<u>27,298</u>	<u>23,527</u>	<u>21,671</u>	<u>21,721</u>	<u>21,182</u>
Total: Personal Services	115,244	99,497	86,227	86,448	86,293
Professional & Contractual Services	0	0	100	100	100
Communications	3,065	1,724	3,287	1,887	1,887
Utilities	2,682	1,920	1,893	1,893	1,880
Rentals & Leases	967	937	937	937	972
Insurance	2,057	1,451	1,530	1,530	1,559
Repair & Maintenance	96	0	500	100	0
Operating Supplies	443	761	2,705	1,440	1,440
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>3,455</u>	<u>2,910</u>	<u>5,940</u>	<u>3,840</u>	<u>3,765</u>
Total: Operating Expenses	12,763	9,703	16,892	11,727	11,603
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Zoning	<u>128,007</u>	<u>109,200</u>	<u>103,119</u>	<u>98,175</u>	<u>97,896</u>
Budget Highlights					

The FY 11-12 budget has declined by \$5,921 or 5.7% due mainly to reductions in operating expenses that are more in line with actual expense trends. The majority of the reductions occurred in postage, operating supplies and printing costs. The Miscellaneous line item account includes \$1,500 for credit card merchant fees related to online payments and for training and recertification of the 2 Zoning Technicians assigned to this program.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect a citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Development Services

Code Enforcement

Program Description

Code Enforcement conducts inspections and/or investigations to determine whether a violation of the City Land Development Code or Code of Ordinances exists through complaints or self initiated field observation. Besides initial inspections and subsequent re-inspections, services include researching property data and ownership, researching business licensing and ownership information, Code interpretation, identifying appropriate corrective actions needed to resolve complaints; generating appropriate notices, both formal and informal; communicating information to complainants, violators, citizens and staff; and preparing and presenting cases to the City's Code Enforcement Board.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	230,576	223,386	225,850	205,043	226,051
Total FTE's	3.9	4.0	4.0	4.0	4.0
- CE field officers	2.0	2.0	2.0	2.0	2.0
<u>Workload/Output</u>					
# self initiated complaints/violations	1,895	2,151	2,100	2,300	2,400
# all other complaints/violations initiated	579	594	690	800	850
# cases sent to CE Board (CEB)	27	14	20	10	10
<u>Effectiveness/Service Quality</u>					
% of all complaints resolved without CEB	99%	99%	99%	100%	100%
% self initiated complaints/violations	69%	72%	67%	65%	65%
% rating service as good or excellent	49%	49%	50%	53%	53%
<u>Efficiency</u>					
Cost per complaint	121.68	103.85	107.55	89.15	94.18

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Development Services

Code Enforcement

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	161,204	158,912	161,447	160,351	162,566
Benefits	<u>43,412</u>	<u>43,819</u>	<u>42,689</u>	<u>44,471</u>	<u>42,077</u>
Total: Personal Services	<u>204,615</u>	<u>202,731</u>	<u>204,136</u>	<u>204,822</u>	<u>204,643</u>
Professional & Contractual Services	0	0	0	0	0
Communications	7,327	6,055	5,834	3,740	4,498
Utilities	1,119	1,007	926	802	810
Rentals & Leases	0	0	0	0	1,984
Insurance	4,311	3,039	3,190	3,192	2,920
Repair & Maintenance	2,678	1,535	1,007	1,296	1,289
Operating Supplies	2,206	1,459	2,275	2,006	1,560
Fuel	4,344	4,022	4,609	3,726	4,553
Miscellaneous (Travel, Training, Dues, etc.)	<u>731</u>	<u>1,027</u>	<u>2,200</u>	<u>1,171</u>	<u>2,280</u>
Total: Operating Expenses	<u>22,717</u>	<u>18,144</u>	<u>20,041</u>	<u>15,933</u>	<u>19,894</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>3,244</u>	<u>2,511</u>	<u>1,673</u>	<u>1,673</u>	<u>1,514</u>
Total: Code Enforcement	<u>230,576</u>	<u>223,386</u>	<u>225,850</u>	<u>222,428</u>	<u>226,051</u>

Budget Highlights

FY 11-12 budget remains essentially the same as the FY 10-11 adopted budget. The most significant changes occurred with a reduction in certified mailings due to the fact that code enforcement officers are working more with violators one-on-one in order to gain compliance. This decrease is offset, however, by an increase in the copier machine rental charges which are now more accurately reflected in this division.

In addition to the Code Enforcement Manager and 2 Code Officers, the budget includes a regular 30-hour per week Staff Assistant position and 624 weekend hours for 2 part time workers to remove illegal signs from the roadways.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect a citywide 5% reduction.

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Office of City Manager

Economic Development

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	0	0	0	0	0
Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Personal Services	0	0	0	0	0
ED Incentives & Impact Fee Assistance	7,500	3,500	250,000	0	250,000
Professional & Contractual Services	33,612	141,168	87,000	97,128	78,688
Communications	0	1,761	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>524</u>	<u>6,305</u>	<u>3,000</u>	<u>3,461</u>	<u>11,500</u>
Total: Operating Expenses	<u>41,636</u>	<u>152,734</u>	<u>340,000</u>	<u>100,589</u>	<u>340,188</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Economic Development	<u>41,636</u>	<u>152,734</u>	<u>340,000</u>	<u>100,589</u>	<u>340,188</u>

Budget Highlights

The FY 11-12 budget for Economic Development is \$188 higher than FY 11 due to increased miscellaneous costs related to the City's ED consultant and elimination of the carryover expense for responding to DCA comments for the Transportation Concurrency Exception Area (TCEA) related to the new and old downtown.

The FY 12 budget includes a contract amount of \$66,688 with Land Design Innovations (LDI) with the focus being on business recruitment and retention and working to attract targeted industries as outlined in the ED Strategic Plan to Oviedo. Other contractual expenses for FY 11-12 include \$12,000 for grants research and preparation.

The ED budget also includes an appropriation of \$250,000 that is set aside for economic development incentives and impact fee assistance.

**DEVELOPMENT SERVICES
CONSOLIDATED EXPENDITURE
AND
STAFFING SUMMARY**

**CONSOLIDATED
EXPENDITURE AND STAFFING SUMMARY**

Department	Program
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Development Services

**Administration
Development Review & Comp. Planning
Building Services
Zoning and Code Enforcement**

Staffing Detail	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Budget	2011-12 Budget
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Development Services Administration

Development Services Director	1.00	1.00	1.00	1.00	0.00
Sr. Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>

Comprehensive Planning

Development Services Director	0.00	0.00	0.00	0.00	0.50
Planning Manager	1.00	1.00	0.50	0.50	0.50
Senior Planner	1.00	1.00	1.00	1.00	1.00
Staff/Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Planning Technician	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>3.50</u>	<u>2.50</u>	<u>2.00</u>	<u>2.00</u>	<u>2.50</u>

Development Review

Development Services Director	0.00	0.00	0.00	0.00	0.50
Planning Manager	0.00	0.00	0.50	0.50	0.50
Development Review Manager	1.00	0.00	0.00	0.00	0.00
Development Review Specialist	1.00	1.00	1.00	1.00	1.00
Staff/Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Planner (temporary position)*	0.00	0.00	0.00	0.00	0.60
Engineer II	1.00	1.00	0.00	0.00	0.00
Planner II	1.00	1.00	0.00	0.00	0.00
Engineering Inspector	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>6.50</u>	<u>3.50</u>	<u>2.00</u>	<u>2.00</u>	<u>3.10</u>

*32 hour per week position for 3/4 of the fiscal year (starting at beginning of calendar year 2012).

Code Enforcement

Code Enforcement Manager	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00
Secretary (regular part-time)	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total: Full Time	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

Part Time

Temporary Workers (624 hours)	<u>0.40</u>	<u>0.40</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
TOTAL (Code Enforcement)	<u>4.15</u>	<u>4.15</u>	<u>4.05</u>	<u>4.05</u>	<u>4.05</u>

Staffing detail continued on next page

Staffing Detail (continued)	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Budget	2011-12 Budget
<u>Zoning</u>					
Building Services Manager	0.25	0.00	0.00	0.00	0.00
Permit Technician (I & II)	0.00	0.00	0.00	0.00	0.00
Zoning Technician (I & II)*	2.00	1.50	2.00	2.00	2.00
Administrative Assistant*	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>2.50</u>	<u>1.50</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
*At the start of FY 09-10, a portion (.50 FTE) of a Zoning Tech. was allocated to Buildings Services.					
<u>Building Services*</u>					
Building Services Manager	0.75	0.00	0.00	0.00	0.00
Chief Building Official	1.00	0.00	0.00	0.00	0.00
Plans Examiner	3.00	0.00	0.00	0.00	0.00
Sr. Building Inspector	2.00	0.00	0.00	0.00	0.00
Building Inspector (I & II)	3.00	0.00	0.00	0.00	0.00
Permit Technician (I & II)	3.00	0.00	0.00	0.00	0.00
Administrative Assistant	<u>0.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>13.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*No in-house City staff beginning in March 2010 as Building Services was outsourced to a private company.					
Full Time Positions	31.75	13.25	10.75	10.75	10.75
Seasonal and Part Time Positions	<u>0.40</u>	<u>0.40</u>	<u>0.30</u>	<u>0.30</u>	<u>0.90</u>
CONSOLIDATED TOTAL	32.15	13.65	11.05	11.05	11.65

CONSOLIDATED EXPENDITURE DETAIL

Department	Program
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Development Services

Administration
Comprehensive Planning
Development Review
Building Services,
Zoning
Code Enforcement

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	1,437,830	899,373	514,093	515,767	541,604
Benefits	<u>386,359</u>	<u>278,160</u>	<u>134,723</u>	<u>163,174</u>	<u>133,699</u>
Total: Personal Services	<u>1,824,189</u>	<u>1,177,533</u>	<u>648,816</u>	<u>678,941</u>	<u>675,303</u>
Professional & Contractual Services	45,949	430,183	648,560	697,709	618,671
Communications	24,607	17,029	21,813	15,238	16,781
Utilities	11,162	9,371	8,852	8,060	6,614
Rentals & Leases	4,819	4,703	6,166	6,166	10,392
Insurance	15,357	9,322	8,200	8,198	8,397
Repair & Maintenance	8,814	10,522	4,582	4,418	2,681
Operating Supplies	7,398	6,261	14,270	11,048	9,213
Fuel	6,395	4,301	4,819	3,936	4,553
Miscellaneous (Travel, Training, Dues, etc.)	<u>16,030</u>	<u>14,303</u>	<u>39,195</u>	<u>25,462</u>	<u>27,760</u>
Total: Operating Expenses	<u>140,530</u>	<u>505,995</u>	<u>756,457</u>	<u>780,234</u>	<u>705,062</u>
Capital Outlay	0	0	0	0	0
Transfer to Health Insurance Fund	19,100	7,958	0	0	0
Transfer to General Fund	0	30,000	121,659	121,659	150,000
Vehicle Replacement Transfer	<u>6,901</u>	<u>5,547</u>	<u>4,079</u>	<u>4,079</u>	<u>1,514</u>
Total: Development Services	<u>1,990,721</u>	<u>1,727,033</u>	<u>1,531,011</u>	<u>1,584,913</u>	<u>1,531,879</u>

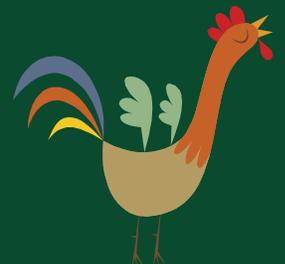
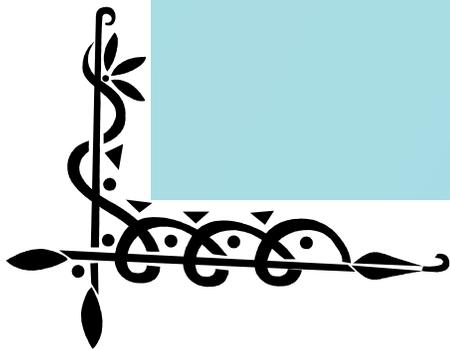
Note: The consolidated expenditures totals above exclude Economic Development in order to present operational costs for Development Services functions only.



City of Oviedo



Law Enforcement





The City of Oviedo

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PERFORMANCE PROFILE

Department

Program

Police

Administration

Program Description

Administration provides the managerial support as well as command, control and guidance to the Department's six program areas of Community Policing/Patrol, Emergency Communications and Records, Community Relations/Outreach and Criminal Investigations, Community Response Team and Training. Administration's role is focused on upholding and supporting all federal, state and municipal laws; safeguarding and respecting the constitutional rights of citizens; and to improving the quality of life in the Oviedo community.

The Administration program also includes the Department's Professional Standards Unit (responsible for Internal Affairs, Accreditation and staff inspections).

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget/Expenses (administration only)	516,699	487,150	440,534	436,568	454,851
Department-wide Budget/Expenses	6,195,147	6,423,286	6,423,286	6,239,453	6,186,670
Administrative FTE's	5	5	5	4	4
Population	33,529	33,342	33,675	33,675	34,012
<u>Workload/Output</u>					
# internal complaints investigated	19	9	20	20	15
# of citizen complaints filed	1	4	3	3	5
# crime analyst inquiries completed	-	1	2	3	4
<u>Effectiveness/Service Quality</u>					
# sustained internal complaints	5	2	8	8	7
Citizen service quality rating (all PD services) (% good/excellent - National Citizen Survey)	86%	86%	90%	90%	90%
Safety rating from violent crime (from NCS)	82%	82%	90%	90%	90%
<u>Efficiency</u>					
PD expenditures per capita (department-wide)	184.77	192.65	190.74	185.28	181.90

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Police

Administration and Accreditation

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	293,060	314,952	281,317	281,587	286,741
Benefits	<u>77,172</u>	<u>80,883</u>	<u>95,393</u>	<u>91,820</u>	<u>100,379</u>
Total: Personal Services	370,231	395,835	376,710	373,408	387,120
Professional & Contractual Services	7,038	5,847	4,130	1,500	2,060
Communications	7,669	6,523	6,338	5,453	5,240
Utilities	19,892	19,152	18,070	15,000	18,974
Rentals & Leases	2,444	2,442	2,442	2,442	2,886
Insurance	7,508	4,816	5,050	5,052	4,900
Repair & Maintenance	9,734	3,848	1,723	3,321	3,668
Operating Supplies	58,787	14,908	7,800	7,690	7,550
Fuel	4,526	5,613	5,051	5,051	7,280
Miscellaneous (Travel, Training, Dues, etc.)	<u>23,044</u>	<u>14,619</u>	<u>8,784</u>	<u>8,395</u>	<u>10,468</u>
Total: Operating Expenses	140,641	77,768	59,388	53,904	63,026
Capital Outlay	0	6,925	0	0	0
Vehicle Replacement Transfer	<u>5,825</u>	<u>6,622</u>	<u>4,436</u>	<u>4,436</u>	<u>4,705</u>
Total: Administration	<u>516,697</u>	<u>487,150</u>	<u>440,534</u>	<u>431,747</u>	<u>454,851</u>

Budget Highlights

The FY 11-12 budget has increased by \$14,317 or 2.6% due to higher salary and pension costs (+\$10,410) and minor increases in several line item operating expense accounts (+3,638). The higher personnel costs are due to the 2% wage increase for bargaining unit personnel coupled with higher City pension contributions that increased from 13.96% to 16.68% of payroll. The increase in benefits is net of the 5% citywide decrease in health insurance premiums.

The Police Department budget includes a 2% wage increase in accordance with the collective bargaining agreement for Officers, Sergeants and Lieutenants with 1% effective April 1, 2012 and 1% effective September 30, 2012. Due to the mid-year and end of year timing for the wage increases, the annualized wage increase for FY 11-12 will be .50%.

PERFORMANCE PROFILE

Department	Program
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Police

Community Policing/Patrol

Program Description

Community Policing/Patrol is the core law enforcement and community policing arm of the Law Enforcement Department that provides an array of law enforcement services focusing on the protection of life and property, prevention of crime, apprehension of criminals, and traffic control. Community Policing/Patrol responds to approximately 33,000 calls for service annually, conducts over 12,000 traffic stops and provides for area business checks under a program known as Night Eyes.

Performance Outcomes

	FY 08-09 Actual	FY 09-10 Actual	FY10-11 Budget	FY 10-11 Projected	FY 11-12 Budget
<u>Measure</u>					
<u>Input/Demand</u>					
Total Budget / Expenses	2,919,627	3,019,080	3,258,998	3,096,828	3,043,676
Overtime Costs (actual/budget)	57,788	51,009	55,000	63,512	55,000
Sworn FTE's	36	37	40	40	40
Non-sworn FTE's	1	1	1	1	1
Population	33,529	33,342	33,675	33,675	34,012
<u>Workload/Output</u>					
Total calls for service:	52,600	47,054	46,000	46,000	46,000
- # priority 1 calls	304	207	300	200	300
- # traffic stops	18,647	14,770	14,500	14,500	14,500
- # of false alarms	2,033	1,762	1,700	1,600	1,700
- # of all other calls	31,616	30,453	30,000	29,700	30,000
# citations issued (written)	5,020	3,449	4,000	4,000	4,000
# of Part 1 crimes	663	671	665	665	665
# accidents at "priority intersections"	137	114	105	140	140
Daily # trips through priority intersections	160,000	160,000	315,226	315,226	315,226
Total # of reports generated	3,423	3,495	3,700	4,200	4,400
<u>Effectiveness/Service Quality</u>					
Average response time to priority 1 calls	2.30	2.30	2.50	3.83	3.00
False alarms as % of all calls	3.87%	3.74%	3.50%	3.48%	3.69%
Part 1 crime rate per 1000 population	19.77	20.12	19.74	19.63	19.63
Accidents at "priority intersections" per	8.56	7.10	3.33	4.44	4.44
<u>Efficiency</u>					
Cost per call	55.51	62.20	70.85	65.92	66.17

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Police

Community Policing and Patrol

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	1,882,634	1,867,037	2,042,495	2,042,412	1,857,182
Benefits	<u>594,016</u>	<u>609,897</u>	<u>778,748</u>	<u>738,001</u>	<u>761,716</u>
Total: Personal Services	2,476,650	2,476,934	2,821,243	2,780,413	2,618,898
Professional & Contractual Services	1,490	959	1,249	1,500	1,000
Communications	25,743	22,335	21,632	23,265	26,805
Utilities	0	0	0	0	0
Rentals & Leases	4,608	3,801	3,801	3,801	3,942
Insurance	44,027	32,158	38,645	38,645	39,098
Repair & Maintenance	105,009	122,831	107,486	101,842	98,035
Operating Supplies	34,570	143,422	30,208	31,556	23,920
Fuel	94,427	99,870	113,117	113,117	118,250
Miscellaneous (Travel, Training, Dues, etc.)	<u>4,423</u>	<u>9,433</u>	<u>9,905</u>	<u>9,655</u>	<u>11,370</u>
Total: Operating Expenses	314,296	434,809	326,043	323,381	322,420
Capital Outlay	9,000	0	20,000	28,200	0
Vehicle Replacement Transfer	<u>119,680</u>	<u>107,337</u>	<u>91,712</u>	<u>91,712</u>	<u>102,358</u>
Total: Community Policing and Patrol	<u>2,919,627</u>	<u>3,019,080</u>	<u>3,258,998</u>	<u>3,223,706</u>	<u>3,043,676</u>

Budget Highlights

The FY 11-12 budget has decreased by \$215,322 or 9% as personnel costs declined by \$202,345 due to the following: 1) Reorganization of the Patrol Division that relies on 3 Lieutenants overseeing Patrol and Traffic rather than 5 Lieutenants, 2) the reorganization eliminated 1 vacant Lieutenant position and uses those savings to fill a Police Officer position in order to retain the current level of sworn officers. 2) shifted an existing Lieutenant to the Training Division, 3) 2% wage increase for all bargaining unit personnel in accordance with the collective bargaining agreement for Officers, Sergeants and Lieutenants with 1% effective April 1, 2012 and 1% effective September 30, 2012. Due to the mid-year and end of year timing for the wage increases, the annualized wage increase for FY 11-12 will be .50%, 5) higher City pension contributions that increased from 13.96% to 16.68% of payroll. 6) \$43,000 reduction in holiday pay that is mostly reflected in regular salaries and overtime.

Operating expenses are down by \$3,600 or 1% compared to the FY 11 budget due to decreases in repair and maintenance and operating supplies. The decreases were partially offset with increases for fuel and communications expenses (additional air cards as the department replaced most desktop computers with laptops in FY 11).

Capital outlay is down by \$20,000 as Police motorcycles are being replaced through trade-in every 2 years rather than annually. The vehicle replacement transfer is higher due to the recalculation of the Department's depreciation costs necessary to fund vehicle replacements in future years.

PERFORMANCE PROFILE

Department

Program

Police

Communications/Records

Program Description

Emergency Communications provides central dispatching services and is the first point of contact for citizen calls. Communications handles approximately 4,800 calls per month of which 479 per month are 911 calls for emergency service. The Communications Center also answers calls for fire and medical services, which are then transferred to Seminole County for dispatching of the fire/rescue call.

Records Management is the first point of contact with the public during normal business hours and provides internal upkeep and management of all Police Department records through an automated records management system maintained by Seminole County. Records processes over 30,000 arrest reports, accidents, field contact cards and citations annually and is responsible for copying case packages and forwarding them to the State Attorney's Office for prosecution or the County Clerk for processing in the case of traffic violations.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projected	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	739,291	738,873	726,062	725,791	574,929
Total FTE's	14	14	14	14	14
- Records Specialist FTE (Actual)	1	1	1	1	1
- Dispatchers FTE's (Actual)	11	11	11	11	11
Population	33,529	33,342	33,675	33,675	34,012
<u>Workload/Output</u>					
Total calls received:	59,356	57,336	56,400	56,400	57,000
- # 911 calls	5,882	4,912	4,500	4,500	4,500
- # Information/Other Service calls	53,474	52,424	52,500	52,500	53,000
# Calls transferred for Fire/Rescue	1,337	1,381	1,398	1,398	1,400
# of XCAD entries by dispatchers	52,600	46,522	42,293	42,293	42,293
# Citations entered and submitted to CC by records clerk	4,850	3,437	3,400	3,400	3,400
# Case files sent to State Attorney	1,225	1,248	1,450	1,450	1,450
<u>Effectiveness/Service Quality</u>					
Average response time to answer 911 call (in seconds)	2.30	3.00	3.00	3.00	3.00
Average time to dispatch officer (exc. Priority 1 calls)	2.70	1.70	2.20	2.20	2.20
Officer satisfaction rating with dispatch services	93.0%	92.6%	85.0%	95%	95%
<u>Efficiency</u>					
Cost per call answered	12.46	12.89	12.87	12.87	10.09

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Police

Communications/Records

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	556,488	554,637	533,421	526,287	294,442
Benefits	<u>140,446</u>	<u>146,157</u>	<u>147,774</u>	<u>154,794</u>	<u>90,050</u>
Total: Personal Services	696,935	700,794	681,195	681,081	384,492
Professional & Contractual Services	0	0	0	19,219	160,477
Communications	4,682	3,938	3,218	2,500	1,937
Utilities	0	0	0	0	0
Rentals & Leases	10,741	10,937	10,943	10,943	5,427
Insurance	9,457	6,421	7,770	7,770	5,546
Repair & Maintenance	15,161	13,852	14,921	14,921	8,774
Operating Supplies	1,540	1,486	2,125	2,075	1,187
Fuel	0	42	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>776</u>	<u>1,403</u>	<u>1,961</u>	<u>1,476</u>	<u>1,256</u>
Total: Operating Expenses	42,357	38,079	40,938	58,904	184,604
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>3,929</u>	<u>3,929</u>	<u>5,833</u>
Total: Communications/Records	<u>739,291</u>	<u>738,873</u>	<u>726,062</u>	<u>743,914</u>	<u>574,929</u>

Budget Highlights

The FY 11-12 budget reflects a decrease of \$151,000 that is based on the mid-year transfer of dispatch services to the Seminole County Sheriff. Consequently, the first half of the fiscal year continues the City's current in-house communications operation. The annualized payment to the Sheriff for contracted services is \$320,953 or \$160,477 if the contract becomes effective April 1, 2012. The proposed contract with the Sheriff would allow for the transfer of 8 of the City's 10 dispatchers to the Sheriff's Department.

The proposed contract with the Sheriff would result in an annualized savings of approximately \$290,000 of which half would be realized in FY 11-12 due to the mid-year implementation.

The FY 11-12 budget includes the requisite personnel costs and operating expenses for the Police Records function and the allocated share of a Deputy Chief (25%) and Administrative Assistant (50%).

PERFORMANCE PROFILE

Department

Program

Police

**Community Involvement/
School Resource Officers**

Program Description

Community Involvement provides the public with educational and pro-active crime prevention and public safety information. It also provides youth with life-skills intervention through two school-based officer taught programs offered in cooperation with the public schools: Drug Abuse Resistance Education (D.A.R.E.) and Gang Resistance Education and Training (G.R.E.A.T).

The School Resource Officer program is a collaborative effort between the City and the Seminole County School Board for equally sharing the cost of the Police Department providing an SRO at schools within the City limits.

Performance Outcomes

Community Involvement

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget/Expenses	367,636	319,827	328,240	316,296	329,916
Total FTE's	5	4	4	4	4
- Community Relations Officers (FTE's)	4	3	3	3	3
Youth Population (ages 15 - 19)	2,348	2,529	2,280	2,280	2,280
Juvenile Population (ages 5 - 14)	5,076	5,719	4,498	4,498	4,498
City Population	32,001	32,001	33,675	33,675	34,012
<u>Workload/Output</u>					
# crime prevention presentations	113	56	100	35	45
# crime prevention inspections	36	43	35	25	25
# classes @ COPS center	139	111	125	125	125
# fingerprint services provided @ COPS center	1,103	931	1,100	650	650
<u>Effectiveness/Service Quality</u>					
Safety rating from property crimes (% feeling "safe" or "somewhat safe")	>80%	-	-	-	-
# burglaries committed	270	211	260	225	225
# burglaries per 1000 City population	7.94	6.21	7.91	6.85	6.85
# other property crimes per 1000 City population	8.03	2.96	7.61	22.83	21.31
# juvenile/youth crimes per 1000 City population	15.47	9.62	14.46	7.61	7.00

School Resource Officers

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget/Expenses (SRO & D.A.R.E. only)	367,636	319,827	328,240	316,296	329,916
Revenue received from School Dist. For SRO's	109,427	109,428	127,572	127,572	130,000
Total FTE's	4	4	4	4	4
- School Resource Officers (FTE's)	3	3	3	3	3
- D.A.R.E. Officer (FTE's)	1	1	1	1	1
City Population	32,001	32,001	33,675	33,675	34,012
School Populations	4,811	4,811	4,811	4,811	4,811
<u>Workload/Output</u>					
# incidents responded to: (by SRO's)					
- Oviedo High School (3030 students)	75	68	70	70	70
- Jackson Heights Middle (958 students)	42	29	55	55	55
- Lawton Chiles Middle (1109 students)	18	18	45	45	45
# DARE graduates	597	586	600	587	600
<u>Effectiveness/Service Quality</u>					
# incidents per 1000 School Population	28.06	23.90	35.34	32.21	32.21
School safety rating (students, teachers & staff)	-	-	85.0%	85.0%	85.0%
% graduation rate from D.A.R.E. program	100%	99.8%	85.0%	97.8%	100.0%
<u>Efficiency</u>					
Cost per capita (school population)	53.67	43.73	41.71	39.22	41.55

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Police

Community Involvement

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	464,694	420,097	409,801	409,751	414,818
Benefits	<u>153,072</u>	<u>139,737</u>	<u>155,718</u>	<u>156,723</u>	<u>167,777</u>
Total: Personal Services	617,766	559,834	565,519	566,474	582,595
Professional & Contractual Services	370	370	400	400	400
Communications	8,529	7,140	7,920	5,935	6,744
Utilities	4,384	3,461	4,690	4,690	4,925
Rentals & Leases	3,844	3,801	3,813	3,813	3,471
Insurance	11,917	7,983	9,480	9,480	8,755
Repair & Maintenance	21,924	16,347	21,053	9,621	9,132
Operating Supplies	8,545	5,880	7,522	7,522	8,185
Fuel	13,661	10,862	10,867	11,007	11,777
Miscellaneous (Travel, Training, Dues, etc.)	<u>9,641</u>	<u>4,891</u>	<u>9,290</u>	<u>8,670</u>	<u>8,670</u>
Total: Operating Expenses	82,817	60,735	75,035	61,138	62,059
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>22,256</u>	<u>19,086</u>	<u>15,926</u>	<u>15,926</u>	<u>15,178</u>
Total: Community Relations	<u>722,839</u>	<u>639,655</u>	<u>656,480</u>	<u>643,538</u>	<u>659,832</u>

Budget Highlights

The FY 11-12 budget is essentially unchanged as increases in personnel costs have been offset by decreases in operating expenses. The higher personnel costs are due to the 2% wage increase for all bargaining unit personnel in accordance with the collective bargaining agreement for Officers, Sergeants and Lieutenants with 1% effective April 1, 2012 and 1% effective September 30, 2012. Due to the mid-year and end of year timing for the wage increases, the annualized wage increase for FY 11-12 will be .50%. Benefit costs are higher as the City's required pension contributions increased from 13.96% to 16.68% of payroll.

Operating expenses have declined by almost \$13,000 or 17% due mainly to a lower vehicle repair and maintenance costs that are more in line with current year trends.

PERFORMANCE PROFILE

Department

Program

Police

Criminal Investigations

Program Description

The Criminal Investigations Program conducts follow-up investigations into approximately 450 criminal cases documented annually in the agency Uniform Crime Report (UCR) where leads or viable suspects exist. This program also responds to and evaluates each unattended death within the City to document the cause (natural, suspicious or criminal). In addition, Criminal Investigations participates in Federal, Statewide and Local drug task forces and ensures the proper custody and control of all crime evidence and impounded property submitted to the agency.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projected	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	519,584	574,846	629,803	628,944	629,889
Total FTE's	7	7	8	8	8
- Detectives (FTE's)	5	5	5	5	5
- Administrative Support (FTE's)	2	3	3	3	3
<u>Workload/Output</u>					
# Criminal cases investigated	481	436	507	495	507
# Criminal cases cleared	119	125	146	146	146
<u>Effectiveness/Service Quality</u>					
Overall Clearance Rate	24.7%	28.7%	28.8%	29.5%	28.8%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Police

Criminal Investigations

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	350,073	391,549	409,455	402,810	402,737
Benefits	<u>109,628</u>	<u>125,182</u>	<u>148,752</u>	<u>146,590</u>	<u>154,373</u>
Total: Personal Services	<u>459,701</u>	<u>516,731</u>	<u>558,207</u>	<u>549,400</u>	<u>557,110</u>
Professional & Contractual Services	561	188	800	800	800
Communications	3,118	4,831	5,732	5,176	6,465
Utilities	0	0	0	0	0
Rentals & Leases	2,444	2,442	2,442	2,442	4,097
Insurance	7,158	5,665	8,320	8,320	7,174
Repair & Maintenance	5,316	4,132	3,417	2,631	2,578
Operating Supplies	12,292	10,185	13,552	13,552	14,200
Fuel	10,043	10,205	10,836	14,997	16,047
Miscellaneous (Travel, Training, Dues, etc.)	<u>4,729</u>	<u>12,525</u>	<u>12,475</u>	<u>20,172</u>	<u>10,865</u>
Total: Operating Expenses	<u>45,660</u>	<u>50,173</u>	<u>57,574</u>	<u>68,090</u>	<u>62,226</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>12,631</u>	<u>7,942</u>	<u>14,022</u>	<u>14,022</u>	<u>10,553</u>
Total: Criminal Investigations	<u>517,991</u>	<u>574,846</u>	<u>629,803</u>	<u>631,512</u>	<u>629,889</u>

Budget Highlights

The FY 11-12 budget is essentially unchanged as a minor decrease in personnel costs have been offset by an increase in operating expenses mainly related to higher fuel costs. The net decrease in personnel costs is due to the reallocation of an Administrative Assistant from .50 FTE to .25 FTE. This decrease offset higher personnel costs related to the 2% wage increase for all bargaining unit personnel in accordance with the collective bargaining agreement for Officers, Sergeants and Lieutenants with 1% effective April 1, 2012 and 1% effective September 30, 2012. Due to the mid-year and end of year timing for the wage increases, the annualized wage increase for FY 11-12 will be .50%.

Benefit costs are also higher as the City's required pension contributions increased from 13.96% to 16.68% of payroll. has increased by \$50,639 or 8.7% due higher Police Pension costs of \$20,713 for this program coupled with the 2.6% wage increase granted to bargaining unit personnel, the 5% citywide increase in health insurance premiums and additional employees opting for dependent health coverage. The pension increase was driven by an increase in the City's required contribution from 8% to 13.96% of payroll.

Operating expenses are up by \$4,652 with the most significant increase of \$5,211 due to higher fuel costs. The decrease in the vehicle replacement transfer is due to the recalculation of the transfer amount that has resulted in lower costs for most departments and programs.

PERFORMANCE PROFILE

Department

Program

Police

CRT (Community Response Team)

Program Description

The Community Response Team (CRT) is a proactive unit that specializes in neighborhood issues, street crime, sexual offender notification/verification, long term action plans (such as Operaton Clerk Alert), and bicycle patrols. The team is deployed to solve provelms that cross shifts or are too time consuming for patrol officers.

The response team also participates in Federal, Statewide and Local drug task forces and ensures the proper custody and control of all crime evidence and impounded property submitted to the agency.

Performance Outcomes

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Measure</u>					
<u>Input/Demand</u>					
Total Budget / Expenses	492,861	556,898	605,357	601,529	687,508
Total FTE's	4.5	6.5	6.0	6.0	6.0
- Task Force Agents (FTE's)	2.0	2.0	2.0	2.0	2.0
- Community Response Team (FTE's)	2.0	4.0	4.0	4.0	4.0
- Administrative Support (FTE's)	0.5	0.5	0.5	0.5	0.5
<u>Workload/Output</u>					
# Complaints received/initiated for investigation	27	65	60	45	59
# search warrants	0	8	18	15	15
# arrests	0	24	60	225	100
# Registered felon checks	149	161	160	150	160
# Compliance Checks Alcohol/Tobacco	-	0	106	85	125
# Compliance Alcohol/Tobacco Violations	-	18	10	8	11
<u>Efficiency</u>					
Confiscated funds returned to City:					
- Federal	18,294	104,375	12,000	7,500	15,000
- State and Local	10,000	2,277	8,133	7,500	12,000

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Police

Community Response Team

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	313,338	381,008	395,588	381,868	443,790
Benefits	<u>97,063</u>	<u>119,149</u>	<u>144,460</u>	<u>140,590</u>	<u>175,065</u>
Total: Personal Services	410,401	500,157	540,048	522,457	618,855
Professional & Contractual Services	0	269	1,200	400	600
Communications	6,220	5,432	6,335	6,254	6,936
Utilities	0	0	0	0	0
Rentals & Leases	10,651	14,604	16,000	13,467	16,000
Insurance	8,199	6,026	7,470	7,470	6,608
Repair & Maintenance	7,204	3,569	3,812	6,345	6,013
Operating Supplies	5,679	7,989	8,275	8,275	9,155
Fuel	5,969	11,404	11,434	13,413	14,352
Miscellaneous (Travel, Training, Dues, etc.)	<u>39</u>	<u>1,310</u>	<u>2,315</u>	<u>2,315</u>	<u>2,255</u>
Total: Operating Expenses	43,961	50,603	56,841	57,939	61,919
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>7,495</u>	<u>6,138</u>	<u>8,468</u>	<u>8,468</u>	<u>6,734</u>
Total: Community Response Team	<u>461,857</u>	<u>556,898</u>	<u>605,357</u>	<u>588,865</u>	<u>687,508</u>

Budget Highlights

The FY 11-12 budget reflects an increase of \$82,151 due primarily to the transfer of a Sergeant position who was formerly assigned to the Training Division.

The budget increase is also affected by the 2% wage increase for all bargaining unit personnel in accordance with the collective bargaining agreement for Officers, Sergeants and Lieutenants with 1% effective April 1, 2012 and 1% effective September 30, 2012. Due to the mid-year and end of year timing for the wage increases, the annualized wage increase for FY 11-12 will be .50%. In addition, the City's required pension contributions increased from 13.96% to 16.68% of payroll.

Operating expenses are up by \$5,078 due to higher projected costs for fuel and vehicle maintenance. The decrease in the vehicle replacement transfer is due to the recalculation of the transfer amount that has resulted in lower costs for most departments and programs.

PERFORMANCE PROFILE

Department

Program

Police

Training

Program Description

This program is responsible for the coordination of all in-service and field training activities for the department. It oversees/schedules approximately 5,800 hours of training of various types afor the varied activities of the law enforcement personnel, annually.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Acutal	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	176,821	178,645	106,052	117,291	135,985
Total FTE's	2.0	2.1	1.0	1.0	1.0
Population	33,529	33,342	33,675	33,675	34,012
<u>Workload/Output</u>					
# of Department in-service training classes	152	65	45	56	60
# of outside training classes	66	170	100	140	150
# of training hours for sworn officers	3,527	6,052	4,500	4,500	4,500
# of training hours per sworn officer	59	100	85	72	75
# of civilian employee training hours	245	959	1,000	500	500
<u>Efficiency</u>					
Cost per training hour for sworn officers	50.13	29.52	23.57	26.06	30.21

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Police

Education and Training

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	116,111	111,668	55,434	68,565	77,194
Benefits	<u>31,401</u>	<u>32,028</u>	<u>22,133</u>	<u>27,230</u>	<u>30,946</u>
Total: Personal Services	147,512	143,696	77,567	95,795	108,140
Professional & Contractual Services	0	0	0	0	0
Communications	937	416	718	734	760
Utilities	0	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	5,137	3,391	3,400	3,400	3,243
Repair & Maintenance	4,759	4,791	3,901	2,788	2,993
Operating Supplies	8,190	8,465	8,100	7,968	7,700
Fuel	1,544	2,933	1,838	4,356	5,316
Miscellaneous (Travel, Training, Dues, etc.)	<u>3,791</u>	<u>9,375</u>	<u>5,760</u>	<u>3,420</u>	<u>3,520</u>
Total: Operating Expenses	24,358	29,371	23,717	22,666	23,532
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>4,951</u>	<u>5,578</u>	<u>4,768</u>	<u>4,768</u>	<u>4,313</u>
Total: Education and Training	<u>176,821</u>	<u>178,645</u>	<u>106,052</u>	<u>123,229</u>	<u>135,985</u>

Budget Highlights

The FY 11-12 budget reflects an increase of \$29,933, which is due mainly to the transfer of a Lieutenant formerly assigned to the Patrol Division to oversee the Training Division. The Sergeant that was assigned to oversee the Training Division has been transferred to the Community Response Team (CRT).

To a much lesser degree, the budget increase is also affected by the 2% wage increase for all bargaining unit personnel in accordance with the collective bargaining agreement for Officers, Sergeants and Lieutenants with 1% effective April 1, 2012 and 1% effective September 30, 2012. Due to the mid-year and end of year timing for the wage increases, the annualized wage increase for FY 11-12 will be .50%. In addition, the City's required pension contributions increased from 13.96% to 16.68% of payroll.

Operating expenses are essentially the same as in FY 10-11 as fuel costs are higher due to inflation and several other line item accounts are lower. The decrease in the vehicle replacement transfer is due to the recalculation of the transfer amount that has resulted in lower costs for most departments and programs.

**POLICE DEPARTMENT
CONSOLIDATED EXPENDITURE
AND
STAFFING SUMMARY**

CONSOLIDATED EXPENDITURE AND STAFFING SUMMARY
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Department	Program
Police	Administration, Community Policing and Patrol Communications/Records, Community Involvement Community Response Team, Criminal Investigations Education and Training

Staffing Detail	2008-09	2009-10	2010-11	2010-11	2011-12
	Budget	Budget	Budget	Projection	Budget

Administration

Police Chief	1.00	1.00	1.00	1.00	1.00
Police Lieutenant (Professional Standards)	1.00	1.00	1.00	1.00	1.00
Police Officer (Accreditation)	1.00	1.00	0.00	0.00	0.00
Accreditation Manager	0.00	0.00	1.00	1.00	1.00
Sr. Administrative Assistant	1.00	1.00	0.80	0.80	0.80
Crime Analyst	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>5.00</u>	<u>4.00</u>	<u>3.80</u>	<u>3.80</u>	<u>3.80</u>

Training

Police Commander	0.50	0.50	0.00	0.00	0.00
Police Sergeant	0.00	0.00	1.00	1.00	0.00
Police Lieutenant	1.00	1.00	0.00	0.00	1.00
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Emergency Communications

Deputy Chief - Support Services*	0.00	0.00	0.25	0.25	0.25
Police Commander	0.50	0.50	0.00	0.00	0.00
Communications Supervisor	1.00	1.00	1.00	1.00	0.50
Lead Emergency Dispatcher	0.00	0.00	0.00	0.00	0.00
Emergency Dispatcher	11.00	10.00	10.00	10.00	5.00
Police Records Specialist	1.00	1.00	1.00	1.00	1.00
Staff Assistant*	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL	<u>14.00</u>	<u>13.00</u>	<u>12.75</u>	<u>12.75</u>	<u>7.25</u>

The FY 11-12 staffing reflects consolidation of dispatch operations with the Seminole County Sheriff effective 4/1/2012. *Deputy Chief and Staff Assistant are allocated equally to other programs.

Community Policing/Patrol

Deputy Chief	0.00	0.00	1.00	1.00	1.00
Police Commander	1.00	1.00	0.00	0.00	0.00
Police Lieutenant	5.00	4.25	5.00	5.00	3.00
Police Sergeant (Traffic)	1.00	1.00	1.00	1.00	1.00
Police Sergeant	4.00	4.75	4.00	4.00	4.00
Police Officer (Canine)	1.00	1.00	1.00	1.00	1.00
Police Officer (Traffic)	4.00	4.00	4.00	4.00	4.00
Police Officer*	22.00	21.00	22.00	22.00	23.00
Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	<u>39.00</u>	<u>38.00</u>	<u>39.00</u>	<u>39.00</u>	<u>38.00</u>

*In FY 12, a vacant Police Officer position is funded for one-half of the fiscal year and the position will be filled at mid-year.

Staffing detail continued on next page

CONSOLIDATED EXPENDITURE DETAIL

Department	Program
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Police

**Administration and Accreditation
Community Policing/Patrol
Communications/Records, Community Involvement
Community Response Team, Criminal Investigations
Education and Training**

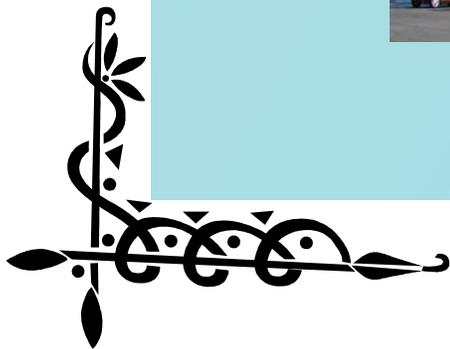
Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	3,976,398	4,040,948	4,127,511	4,113,280	3,776,904
Benefits	<u>1,202,798</u>	<u>1,253,033</u>	<u>1,492,978</u>	<u>1,455,748</u>	<u>1,480,306</u>
Total: Personal Services	5,179,196	5,293,981	5,620,489	5,569,028	5,257,210
Professional & Contractual Services	9,459	7,633	7,779	23,819	165,337
Communications	56,897	50,615	51,893	49,317	54,887
Utilities	24,275	22,613	22,760	19,690	23,899
Rentals & Leases	34,732	38,027	39,441	36,908	35,823
Insurance	93,402	66,460	80,135	80,137	75,324
Repair & Maintenance	169,107	169,370	156,313	141,468	131,193
Operating Supplies	129,603	192,335	77,582	78,638	71,897
Fuel	130,170	140,929	153,143	161,941	173,022
Miscellaneous (Travel, Training, Dues, etc.)	<u>46,443</u>	<u>53,556</u>	<u>50,490</u>	<u>54,103</u>	<u>48,404</u>
Total: Operating Expenses	694,089	741,538	639,536	646,021	779,786
Capital Outlay	9,000	6,925	20,000	28,200	0
Vehicle Replacement Transfer	<u>172,838</u>	<u>152,703</u>	<u>143,261</u>	<u>143,261</u>	<u>149,674</u>
Total: Police Department	<u>6,055,123</u>	<u>6,195,147</u>	<u>6,423,286</u>	<u>6,386,511</u>	<u>6,186,670</u>



City of Oviedo



Fire Rescue Services





The City of Oviedo

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FIRE RESCUE

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PERFORMANCE PROFILE

Department	Program
Fire/Rescue	Administration

Program Description

Administration is responsible for providing the managerial support for Fire/Rescue (a system that includes 3 fire stations that provides City-wide fire suppression, basic and advanced life support and EMS transport), Fire Prevention, and Training/Education programs.

Administration also coordinates EMS billing for emergency medical services with an outside contractor and oversees and coordinates the City's Emergency Management activities. The Fire Chief serves as the City's Emergency Management Coordinator and is responsible for the maintenance and updating of the Emergency Management Plan.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget/Expenses (Admin. only)	252,387	248,682	253,905	259,033	257,152
Department wide budget/expenses	4,951,630	5,170,255	5,133,439	5,312,459	5,346,135
Administration FTE's	2	2	2	2	2
Population	33,529	33,342	33,675	33,675	34,012
<u>Workload/Output</u>					
# Employees supervised	50	50	50	50	50
# vehicles maintained	7	7	7	7	7
<u>Effectiveness/Service Quality</u>					
Quality Rating (good or excellent)	97%	97%	97%	97%	97%
Maintain ISO Community Rating at 3 or better	2	2	2	2	2
% satisfaction rate by localized customers	99%	100%	95%	95%	95%
<u>Efficiency</u>					
Fire Department cost per capita (dept. wide exp.)	147.68	155.07	152.44	157.76	157.18

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Fire/Rescue

Administration and Emergency Management

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	134,333	132,820	126,797	128,566	127,893
Benefits	<u>40,216</u>	<u>45,255</u>	<u>49,093</u>	<u>49,033</u>	<u>50,415</u>
Total: Personal Services	174,548	178,075	175,890	177,599	178,308
Professional & Contractual Services	0	0	0	5,500	0
Communications	5,941	5,114	6,399	4,952	5,203
Utilities	41,872	40,203	41,840	34,696	43,532
Rentals & Leases	3,893	1,892	2,292	1,891	2,547
Insurance	10,076	6,756	9,670	9,670	8,305
Repair & Maintenance	1,285	3,293	3,250	3,926	4,661
Operating Supplies	9,000	7,229	8,144	7,885	7,737
Fuel	1,380	1,669	1,806	1,800	2,375
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,914</u>	<u>1,662</u>	<u>2,230</u>	<u>2,112</u>	<u>2,328</u>
Total: Operating Expenses	75,362	67,818	75,631	72,432	76,688
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>2,475</u>	<u>2,789</u>	<u>2,384</u>	<u>2,384</u>	<u>2,156</u>
Total: Administration	<u>252,385</u>	<u>248,682</u>	<u>253,905</u>	<u>252,415</u>	<u>257,152</u>

Budget Highlights

The FY 11-12 budget is essentially unchanged from FY 10-11 except for a net increase of \$1,057 in operating expenses that is mostly related to higher utility costs. Personnel costs are essentially unchanged as there is no wage increase being funded for general employees although the budget does include the citywide 5% decrease in health insurance premiums and higher fire pension costs. The higher pension costs are being driven by an increase in the City's required pension contribution from 17.1% to 18.6% of payroll.

Personnel costs include salaries and wages for the Fire Chief and 32 hour per week Administrative Assistant.

PERFORMANCE PROFILE

Department

Program

Fire/Rescue

Fire Suppression and Rescue

Program Description

Fire Suppression and Rescue responds to fire-related calls and medical-related emergencies that require basic or advanced life support and provides patient transport to medical facilities from 3 fire stations located within the City limits. The Department operates with a total staffing level of 45 shift personnel (including 3 Battalion Chiefs) and a Division Chief.

Of the estimated 3,919 calls for service in a normal year, approximately 65% or 2,565 calls are for medical related emergencies, whereas of the total, 103 or 3% are fire related calls. The remaining 1,251 calls are for various service related calls such as lockouts. The Department also participates in the countywide first response program - a reciprocal arrangement between the cities and Seminole County that provides for an initial response from the closest unit or station regardless of jurisdictional boundaries.

Performance Outcomes

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Measure</u>					
<u>Input/Demand</u>					
Total Budget / Expenses	4,402,084	4,620,942	4,570,830	4,743,224	4,893,958
Total FTE's:	46	46	46	46	46
- Firefighter/EMT's (FF and Lieut.)	21	22	21	17	20
- Firefighter/Paramedics (FF and Lieut.)	21	20	21	25	22
- Command (Div. & Bat. Chiefs)	4.0	4.0	4.0	4.0	4.6
Overtime expenses	464,019	494,164	316,866	559,530	375,000
<u>Workload/Output</u>					
# of total calls:	4,228	3,919	4,000	3,900	4,000
- EMS/Rescue	2,793	2,565	2,600	2,550	2,600
- Fire related	109	102	120	110	120
- Other Type Incidents	1,326	1,252	1,280	1,240	1,280
# of Transports	1,514	1,367	1,300	1,400	1,425
# First responder calls outside City	1,163	1,027	1,100	1,060	1,080
<u>Effectiveness/Service Quality</u>					
% of all calls in the City with response time 5 minutes or less	88%	86%	85%	84%	85%
- Fire related	92%	94%	90%	96%	90%
- EMS/Rescue	91%	90%	90%	87%	90%
% calls as first responder outside City	27.5%	26.2%	27.5%	27.2%	27.0%
% property and contents saved compared to pre-incident value	88.6%	91.4%	95.0%	99.2%	98.5%
<u>Efficiency</u>					
Cost per call	1,041.17	1,179.11	1,142.71	1,216.21	1,223.49

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Fire/Rescue	Fire Suppression and Rescue
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Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Personal Services					
Salaries & Wages	2,987,493	3,087,443	2,968,930	3,094,252	3,203,872
Benefits	<u>868,485</u>	<u>1,005,300</u>	<u>1,102,092</u>	<u>1,106,215</u>	<u>1,185,752</u>
Total: Personal Services	3,855,978	4,092,743	4,071,022	4,200,467	4,389,624
Operating Expenses					
Professional & Contractual Services	43,922	35,003	34,555	39,550	30,400
Communications	8,776	8,101	13,147	10,171	10,945
Utilities	8,006	11,785	13,200	10,509	13,694
Insurance	34,641	26,966	33,332	33,332	65,138
Repair & Maintenance	119,916	105,699	81,713	101,627	74,733
Operating Supplies	123,412	128,713	124,306	112,238	127,306
Fuel	39,327	41,450	45,583	48,645	52,050
Miscellaneous (Travel, Training, Dues, etc.)	<u>36,193</u>	<u>34,571</u>	<u>36,336</u>	<u>2,727</u>	<u>17,036</u>
Total: Operating Expenses	414,193	392,288	382,172	358,798	391,302
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>131,912</u>	<u>135,911</u>	<u>117,636</u>	<u>117,636</u>	<u>113,032</u>
Total: Fire Suppression and Rescue	<u>4,402,083</u>	<u>4,620,942</u>	<u>4,570,830</u>	<u>4,676,901</u>	<u>4,893,958</u>

Budget Highlights

The FY 11-12 budget has increased by \$350,869 or 7.7% due to: 1) higher overtime and pension costs, 2) the addition of 4 part time firefighters that would be used as "over hires" to reduce overtime costs and 3) allocating 60% or 1,747 hours of the Division Chief (DC) for Training to reduce additional straight time costs currently paid to an off-duty Battalion Chief (BC) when a BC is off. The re-allocation of the Division Chief's duties would lower straight time costs by approximately \$64,000. The DC would continue to coordinate Department training activities when not filling in for a BC. (the balance of the DC is budgeted in the Education and Training program).

Higher pension costs are being driven by an increase in the City's required pension contribution from 17.1% to 18.6% of payroll, impacting the budget by approximately \$50,000. Overtime costs are budgeted at \$425,000 an increase of \$108,000 over the FY 11 budget.

With respect to the higher overtime costs,- if over hires are not utilized, total overtime would be budgeted at \$550,000 for FY 11-12 (of this amount approximately \$194,000 is mandatory overtime based on Fair Labor Standards requirements with the balance being discretionary overtime necessary to maintain staffing levels). The FY 11 overtime budget of \$317,000 was based on an "adaptive response" method that was not implemented following adoption of the budget last September. Consequently, FY 11 overtime costs are estimated at \$550,000 to \$575,000. By utilizing part time over hires, the total FY 12 overtime budget can be reduced by \$125,000 (from \$550,000 to \$425,000). Net of the \$84,000 cost for the 4 part time firefighters, there would be a savings of approximately \$41,000. These estimates may change if full time overhires are utilized instead of all part timers.

Operating expenses have increased by \$9,130 or 2.4% with the major increase due to recalculation of the Department's share of auto liability insurance. The transfer to the Vehicle Replacement Fund is down by \$4,600 due to transfer allocations recalculated for all departments.

The FY 11-12 budget includes no wage increase for IAFF members in accordance with the IAFF Collective Bargaining Agreement and the citywide 5% decrease in health insurance premiums.

PERFORMANCE PROFILE

Department	Program
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Fire/Rescue

Fire Prevention

Program Description

Fire Prevention is a life safety program that conducts fire inspections of approximately 1,000 existing commercial businesses on a 3-year cycle and all daycare centers, nursing homes and schools on an annual basis. The Fire Marshall reviews building plans for approximately 300-400 private commercial projects annually and conducts fire investigations and public education workshops.

Fire Prevention staff participate in the City's development review process through attendance at pre-application meetings and pre-construction meetings. The program also reviews and issues all City special event permits.

Performance Outcomes

	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Measure</u>					
<u>Input/Demand</u>					
Total Budget / Expenses	158,123	154,625	161,561	161,234	106,871
Total FTE's	2	2	2	2	2
Hours spent in Commercial inspections	243	436	350	300	450
# of commercial businesses/structures	1,054	1,096	1,100	1,140	1,135
<u>Workload/Output</u>					
# commercial inspections (existing)	329	623	650	500	700
# new commercial inspections	421	302	300	185	175
# re-inspections	338	772	750	450	400
# commercial plans reviewed	424	390	400	415	375
<u>Effectiveness/Service Quality</u>					
% all commercial structures inspected	31.2%	56.8%	59.1%	43.9%	61.7%
% plans reviewed within 10 working days	81.0%	83.4%	85.0%	87.0%	90.0%
% businesses requiring > 2 re-inspections	0.0%	2.0%	6.0%	0.0%	0.0%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Fire/Rescue

Fire Prevention

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	92,883	93,082	93,322	93,034	54,723
Benefits	<u>30,888</u>	<u>35,904</u>	<u>39,233</u>	<u>38,785</u>	<u>21,380</u>
Total: Personal Services	123,771	128,986	132,555	131,820	76,103
Professional & Contractual Services	0	0	0	0	0
Communications	2,314	1,858	2,079	1,723	1,930
Utilities	1,458	1,667	1,770	1,767	1,859
Rentals & Leases	969	937	937	937	1,274
Insurance	9,753	7,116	10,170	10,170	8,732
Repair & Maintenance	4,750	2,131	1,722	4,300	6,221
Operating Supplies	3,444	2,746	1,999	1,968	1,687
Fuel	2,564	3,123	3,895	3,450	2,989
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,960</u>	<u>483</u>	<u>1,666</u>	<u>695</u>	<u>1,763</u>
Total: Operating Expenses	27,211	20,061	24,238	25,010	26,455
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>4,951</u>	<u>5,578</u>	<u>4,768</u>	<u>4,768</u>	<u>4,313</u>
Total: Fire Prevention	<u>155,934</u>	<u>154,625</u>	<u>161,561</u>	<u>161,598</u>	<u>106,871</u>

Budget Highlights

The FY 11-12 budget is essentially unchanged as the \$2,217 net increase in operating expenses is offset by lower health insurance costs resulting from the 5% citywide decrease in health insurance premiums and a change from a dependent to single health coverage. The decrease in personnel costs is net of higher fire pension costs due to an increase in the City's required pension contribution from 17.1% to 18.6% of payroll.

Decreases in most line item operating expenses were offset by an increase in vehicle repair and maintenance costs.

PERFORMANCE PROFILE

Department	Program
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Fire/Rescue

Education and Training

Program Description

The Education and Training Program provides direct fire and EMS-related training including scheduling and development of required training activities, maintaining department training records and conducting new employee orientation.

This program also oversees the department's EMS transport service and assures compliance with the Florida Bureau of Health EMS rules and protocols and coordinates all EMS activities in consultation with the Seminole County Medical Director. In addition, the Division Chief assigned to this program serves as the City's Infectious Control officer and manages the infectious control program.

Other activities include serving as public information officer for emergency incidents and general media releases, liaison with the public and media and serving as the Department Safety officer.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	141,223	146,006	147,143	148,968	88,154
Total FTE's	1.0	1.0	1.0	1.0	0.40
Total \$ value EMS Billings (gross)	867,578	830,318	650,000	650,000	881,858
Total # EMS Billings	1,514	1,367	1,300	1,400	1,425
<u>Workload/Output</u>					
# Fire related training hours	10,865	10,463	11,000	10,080	10,080
# EMS related training hours	1,668	1,237	1,350	1,206	765
# Medical protocol complaints from hospital/personnel or medical director	3	3	3	4	4
\$ value of collections on EMS Billings	559,595	483,692	475,000	524,000	526,752
<u>Effectiveness/Service Quality</u>					
Participant satisfaction rating (training)	99%	100%	100%	100%	100%
Medical complaints as % of total rescue calls	0.11%	0.12%	0.12%	0.08%	0.08%
% collection rate on EMS Billings	65%	58%	73%	63%	59%
<u>Efficiency</u>					
Cost per training hour	13.00	13.95	13.38	14.79	8.75

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Fire/Rescue

Education and Training

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	85,836	85,501	84,573	85,501	43,013
Benefits	<u>24,959</u>	<u>29,686</u>	<u>32,278</u>	<u>32,075</u>	<u>15,384</u>
Total: Personal Services	110,795	115,187	116,851	117,576	58,397
Professional & Contractual Services	0	0	0	0	0
Communications	1,053	825	993	836	875
Utilities	705	834	890	885	935
Rentals & Leases	969	937	1,037	960	1,273
Insurance	8,783	6,412	9,310	9,310	7,627
Repair & Maintenance	1,941	1,685	1,761	2,000	2,749
Operating Supplies	8,625	9,204	8,200	7,883	8,200
Fuel	937	987	1,124	1,100	1,011
Miscellaneous (Travel, Training, Dues, etc.)	<u>5,589</u>	<u>5,500</u>	<u>5,569</u>	<u>5,600</u>	<u>5,737</u>
Total: Operating Expenses	28,601	26,384	28,884	28,574	28,407
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,827</u>	<u>4,435</u>	<u>1,408</u>	<u>1,408</u>	<u>1,350</u>
Total: Education and Training	<u>141,223</u>	<u>146,006</u>	<u>147,143</u>	<u>147,558</u>	<u>88,154</u>

Budget Highlights

The FY 11-12 budget has declined by \$70,463 as 60% or 1,747 hours of the Division Chief for Training has been allocated to the Fire/Rescue Division in an effort to reduce additional straight time costs currently paid to an off-duty Battalion Chief (BC) when a BC is off. The Division Chief would continue to coordinate Department training activities when not filling in for a BC. Otherwise, FY 12 operating expenses are essentially unchanged.

The FY 11-12 budget includes the citywide 5% decrease in health insurance premiums and higher pension costs that were driven by an increase in the City's required pension contribution from 17.1% to 18.6%.



The City of Oviedo

**FIRE DEPARTMENT
CONSOLIDATED EXPENDITURE
AND
STAFFING SUMMARY**

**CONSOLIDATED
EXPENDITURE AND STAFFING SUMMARY**

Department	Programs
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Fire	Administration/Emergency Management Fire Suppression and Rescue Fire Prevention and Education and Training
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Staffing Detail	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
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Administration

Fire Chief	1.00	1.00	1.00	1.00	1.00
Senior Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>
TOTAL	<u>2.00</u>	<u>2.00</u>	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>

Fire Suppression/Rescue

Division Chief	1.00	1.00	1.00	1.00	1.50
Battalion Chief/Paramedic	1.00	1.00	1.00	1.00	1.00
Battalion Chief	2.00	2.00	2.00	2.00	2.00
Fire Lieutenant/Paramedic	3.00	4.00	4.00	4.00	4.00
Fire Lieutenant	6.00	5.00	5.00	5.00	5.00
Firefighter/Paramedic	8.00	16.00	16.00	16.00	18.00
Firefighter/EMT	24.00	17.00	17.00	17.00	18.00
Paramedic	<u>1.00</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>46.00</u>	<u>46.50</u>	<u>46.00</u>	<u>46.00</u>	<u>49.50</u>

Fire Prevention

Fire Marshall	1.00	1.00	1.00	1.00	1.00
Fire Inspector II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
TOTAL	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>

Training

Division Chief	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>

CONSOLIDATED TOTAL	<u>51.00</u>	<u>51.50</u>	<u>50.80</u>	<u>50.80</u>	<u>52.80</u>
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CONSOLIDATED EXPENDITURE DETAIL

Department	Program				
Fire/Rescue	Administration/Emergency Management Fire Suppression and Rescue Fire Prevention/Education Training				
Category Description	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	3,300,545	3,398,846	3,273,622	3,410,378	3,429,501
Benefits	<u>964,548</u>	<u>1,116,145</u>	<u>1,222,696</u>	<u>1,257,016</u>	<u>1,272,931</u>
Total: Personal Services	4,265,093	4,514,991	4,496,318	4,667,394	4,702,432
Professional & Contractual Services	43,922	35,003	34,555	44,900	30,400
Communications	18,083	15,898	22,618	18,319	18,953
Utilities	52,041	54,489	57,700	54,152	60,020
Rentals & Leases	5,830	3,766	4,266	3,788	5,094
Insurance	63,253	47,250	62,482	62,482	89,802
Repair & Maintenance	127,892	112,808	88,446	129,955	88,364
Operating Supplies	144,481	147,892	142,649	135,059	144,930
Fuel	44,208	47,229	52,408	59,155	58,425
Miscellaneous (Travel, Training, Dues, etc.)	<u>45,656</u>	<u>42,216</u>	<u>45,801</u>	<u>11,134</u>	<u>26,864</u>
Total: Operating Expenses	545,367	506,551	510,925	518,944	522,852
Vehicle Replacement Transfer	<u>141,165</u>	<u>148,713</u>	<u>126,196</u>	<u>126,196</u>	<u>120,851</u>
Total: Fire Department	<u>4,951,625</u>	<u>5,170,255</u>	<u>5,133,439</u>	<u>5,312,534</u>	<u>5,346,135</u>



The City of Oviedo



City of Oviedo



Snow Mountain



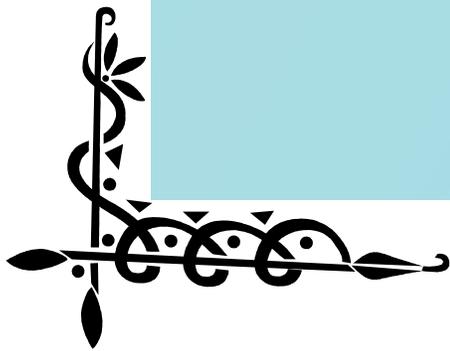
Octoberfest



Watermelon Eating—July 4th



Recreation & Parks





The City of Oviedo

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PERFORMANCE PROFILE

Department	Program
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Recreation and Parks

Administration

Program Description

Parks and Recreation Administration provides the administrative support and leadership necessary to oversee the daily activities of eleven operating programs, including: 1) Riverside Recreational Programs, 2) Riverside Aquatics, 3) Oviedo Blvd Aquatics, 4) Athletic Programs, 5) Parks Maintenance, 6) Concessions, 7) Gymnasium, 8) Skateboard Park, and 9) Recreation Facilities Maintenance, 10) Special Events, and 11) General Facility Maintenance.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Department Wide FTE's (full time)	40.25	37.90	37.40	34.80	41.40
Department Wide FTE's (part time)	10.72	13.62	18.90	25.19	18.52
Department Wide Budget / Expenses	3,539,296	3,395,178	3,387,067	3,324,773	3,693,301
Population	33,342	33,342	33,342	33,675	34,012
<u>Workload/Output</u>					
Department wide revenue	1,185,981	1,200,647	1,200,647	1,201,298	1,201,298
Total # of participants for all programs	266,647	258,291	258,291	276,757	276,757
<u>Effectiveness/Service Quality</u>					
Citizen Survey Rating - Parks (% good/excellent)	85%	85%	88%	88%	88%
Citizen Survey Rating - Recreation facilities (% good/excellent)	81%	81%	89%	89%	89%
<u>Efficiency</u>					
% cost recovery - Department wide	33.5%	35.4%	35.4%	36.1%	32.5%
Total (Dept.-wide) cost per participant	13.27	13.14	13.11	12.01	13.34
Total (Dept.-wide) cost per capita	106.15	101.83	101.59	98.73	108.58

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

**Administration & Special Events
(Administration only beginning in FY 11-12)**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	252,661	213,102	233,286	231,209	213,603
Benefits	<u>61,801</u>	<u>47,535</u>	<u>51,212</u>	<u>50,062</u>	<u>47,989</u>
Total: Personal Services	314,462	260,637	284,498	281,270	261,592
Professional & Contractual Services	31,254	41,929	45,000	55,838	650
Communications	7,703	6,180	4,426	4,124	2,354
Utilities	17,621	29,741	30,040	30,750	30,242
Rentals & Leases	20,991	21,498	28,565	25,665	3,497
Insurance	9,789	12,241	6,460	7,532	4,677
Repair & Maintenance	1,913	3,014	5,179	3,777	2,274
Operating Supplies	42,203	28,285	40,630	37,484	715
Fuel	1,229	3,871	4,263	3,152	3,433
Miscellaneous (Travel, Training, Dues, etc.)	<u>20,964</u>	<u>27,532</u>	<u>14,770</u>	<u>23,634</u>	<u>17,544</u>
Total: Operating Expenses	153,667	174,291	179,333	191,956	65,386
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,957</u>	<u>2,205</u>	<u>6,648</u>	<u>6,648</u>	<u>5,798</u>
Total: Administration & Special Events	<u>470,086</u>	<u>437,133</u>	<u>470,479</u>	<u>479,874</u>	<u>332,776</u>

Budget Highlights

The **FY 11-12 budget** decrease of \$137,703 compared to FY 10-11 is due to removing all expenses for Special Events and establishing a distinct program or cost center for those expenses. When combining the budgets for Administration and Special Events, the total budget for FY 11-12 is \$478,815 vs. the FY 10-11 adopted budget of \$470,479.

The Administration budget reflects decreases in fuel and vehicle repairs and higher costs for "merchant fees" that is related to more credit card transactions. Printing costs are up by \$2,775 to produce the bi-annual Recreation Guide.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Special Events

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	0	0	0	0	21,428
Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,370</u>
Total: Personal Services	0	0	0	0	23,798
Professional & Contractual Services	0	0	0	0	52,000
Communications	0	0	0	0	500
Rentals & Leases	0	0	0	0	22,200
Insurance	0	0	0	0	2,626
Operating Supplies	0	0	0	0	40,915
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000</u>
Total: Operating Expenses	0	0	0	0	122,241
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Special Events	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>146,039</u>

Budget Highlights

The **FY 11-12 budget** for Special Events includes all costs associated with the City's major special events including July 4th, Snow Mountain, Halloween (Carnival of Screams), Easter and Martin Luther King Day. The costs for these events were reflected in the Administration budget for the FY 10-11 budget.

The Special Events budget includes approximately 2,500 part time hours that are needed to plan and staff all special events and all related operating and contractual costs.

The special events are supported through a combination of sponsorships, vendor fees, food and drink sales and general revenue of the City. The estimated revenue and expense for each major special event is as follows:

<u>Event</u>	<u>Est. Expense</u>	<u>Est. Revenue</u>	<u>City Contribution</u>
July 4th	\$ 63,230	\$13,612	\$ 49,618
Snow Mtn.	\$ 34,090	\$20,672	\$ 13,418
Halloween	\$ 22,992	\$10,594	\$ 12,398
Easter	\$ 6,531	\$ 2,380	\$ 4,151
MLK	<u>\$ 15,331</u>	<u>\$ 0</u>	<u>\$ 15,331</u>
Total	\$142,174	\$47,258	\$ 94,916

PERFORMANCE PROFILE

Department **Program**

Recreation and Parks

Riverside Recreation Center

Program Description

Riverside Recreation promotes and coordinates activities focused mainly at youth events such as a ten (10) week summer camp program, school days out events (approximately 30 days per school year), twelve (12) teen dances and six (6) special events and trips. In addition, the program oversees other recreation facilities and programs such as tennis, racquetball and indoor classes.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Fourth
<u>Input/Demand</u>					
Total Budget / Expenses	277,667	319,124	324,169	328,588	387,307
Total FTE's (full time)	3.00	2.70	2.80	2.00	3.55
Total FTE's (part time)	1.21	1.70	3.66	4.46	3.66
Total operational hours	4,661	4,404	4,404	4,330	4,330
<u>Workload/Output</u>					
Revenue generated/processed	188,254	203,929	203,929	198,499	198,499
# total participants : all programs	27,403	24,543	24,543	28,824	28,824
# hours scheduled (or "in use")	3,311	2,180	2,180	2,223	2,223
<u>Effectiveness/Service Quality</u>					
% hours "in use"	71%	50%	50%	51%	51%
Participant satisfaction rating (% good/excellent)	91%	95%	95%	97%	97%
<u>Efficiency</u>					
Cost per participant (net of revenue)	3.26	4.69	4.90	4.51	6.55
% cost recovery (direct program costs only)	67.8%	63.9%	62.9%	60.4%	51.2%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Riverside Recreation Center

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	150,279	179,145	180,937	195,424	221,268
Benefits	<u>28,235</u>	<u>37,179</u>	<u>42,646</u>	<u>42,348</u>	<u>53,920</u>
Total: Personal Services	178,515	216,324	223,583	237,772	275,188
Professional & Contractual Services	20,940	25,036	28,440	27,500	34,140
Communications	3,011	3,802	2,314	5,181	2,203
Utilities	19,121	17,355	19,230	15,194	20,192
Rentals & Leases	3,808	3,801	3,801	3,801	4,991
Insurance	12,399	8,395	8,935	9,450	8,553
Repair & Maintenance	629	605	600	550	0
Operating Supplies	35,141	38,195	35,641	35,560	41,515
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,551</u>	<u>2,591</u>	<u>1,625</u>	<u>1,350</u>	<u>525</u>
Total: Operating Expenses	96,601	99,780	100,586	98,586	112,119
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,404</u>	<u>3,020</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Riverside Recreation Programs	<u>276,519</u>	<u>319,124</u>	<u>324,169</u>	<u>336,358</u>	<u>387,307</u>

Budget Highlights

The FY 11-12 budget increase of \$61,265 is related mostly to allocating 75% of the Skate Park Supervisor to this program, which reflects the estimated time spent for coordinating the Summer Camp program. The higher personnel costs also include additional part time hours for a Summer Camp Coordinator that will allow the Summer Camp program to be extended from 8 weeks to 10 weeks. This will also generate additional revenue estimated at \$36,000 based on 150 campers for the 10 week period. If it is not necessary to extend summer camp to 10 weeks, the additional part time hours will not be incurred.

Operating expenses are higher by \$11,533, which is due to the additional costs for field trips and bus transportation associated with extending Summer Camp from 8 weeks to 10 weeks.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

This program would recover approximately 67% of its direct costs based on program activity fees estimated at \$259,000 for FY 11-12.

PERFORMANCE PROFILE

Department

Program

Recreation and Parks

City Sponsored Athletics

Program Description

This program oversees all athletic activities and programming, excluding those programs offered at the Oviedo Boulevard Gymnasium. The program is responsible for coordinating and scheduling the use of fields by outside youth and adult athletic leagues, consistent with contractual agreements entered into between the City and the various leagues (such as Babe Ruth and Little League) and other outside organizations such as Oviedo High School.

Adult leagues include tennis, racquetball, football and softball, whereas youth leagues include archery and flag football. Additional events conducted by this program include 5K Road Races and tournaments.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	195,603	204,016	209,642	200,646	209,256
Total FTE's (full time)	2.00	2.03	2.00	2.00	2.00
Total FTE's (part time)	0.24	0.80	1.09	1.09	1.09
<u>Workload/Output</u>					
Revenue generated/processed	148,774	176,382	176,382	173,289	173,289
# total participants : all programs	40,396	46,092	46,092	48,000	48,000
# participants - Adult leagues	30,916	35,533	35,533	35,834	35,834
# participants - Youth leagues	9,480	10,559	10,559	12,166	12,166
<u>Effectiveness/Service Quality</u>					
Participant satisfaction rating (% good/excellent):					
- Adult leagues	95%	89%	89%	92%	92%
- Youth leagues	93%	89%	89%	92%	92%
% targeted participants registered	85%	75%	75%	77%	77%
% time fields "in use"	27%	33%	33%	34%	34%
<u>Efficiency</u>					
Cost per participant (net of revenue)	1.16	0.60	0.72	0.57	0.75
% cost recovery (direct program costs only)	76%	86%	84%	86%	83%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

City Sponsored Athletics

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	78,912	83,853	85,025	68,588	85,677
Benefits	<u>23,724</u>	<u>27,811</u>	<u>26,099</u>	<u>19,062</u>	<u>25,585</u>
Total: Personal Services	102,636	111,664	111,124	87,650	111,262
Professional & Contractual Services	46,993	53,853	57,640	57,640	59,440
Communications	1,798	1,698	1,403	1,472	1,341
Utilities	0	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	10,013	6,129	3,950	4,250	3,553
Repair & Maintenance	0	0	0	0	0
Operating Supplies	31,700	29,980	34,760	34,760	33,060
Miscellaneous (Travel, Training, Dues, etc.)	<u>775</u>	<u>692</u>	<u>765</u>	<u>350</u>	<u>600</u>
Total: Operating Expenses	91,279	92,352	98,518	98,472	97,994
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,947</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: City Sponsored Athletics	<u>195,863</u>	<u>204,016</u>	<u>209,642</u>	<u>186,122</u>	<u>209,256</u>

Budget Highlights

The FY 11-12 budget is \$386 lower than FY 10-11 due to lower health insurance costs and a net decrease in operating expenses. Operating costs are higher for umpires and scorekeepers and commensurately lower for operating supplies. The increase in personnel costs is for higher overtime and the 5% health insurance increase while operating expenses are lower.

The 2 major operating expenses items for this program include umpire and scorekeepers (\$59,440) and operating supplies (\$33,060) needed for various athletic teams and games (i.e. softball, adult and youth flag football, archery and sports camps).

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

This program would recover approximately 85% of its direct costs based on program activity fees estimated at \$178,000 for FY 11-12.

PERFORMANCE PROFILE

Department

Program

Recreation and Parks

Riverside Aquatics

Program Description

Riverside Aquatics, which opened in 1990, operates a 25 meter, Junior Olympic-sized swimming pool that is available to the public on a fee basis. The pool has a 110 person capacity and is supervised by approximately eighteen (18) certified life guards.

The facility provides private and public swimming lessons, programs such as water aerobics, youth school days out and summer camp and rents the facility for such activities as birthday parties, family reunions, etc. Youth pool dances and family pool nights are also offered at Riverside Park.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	185,666	170,989	174,391	154,632	174,172
Total FTE's (full time)	2.25	2.26	2.25	2.25	2.25
Total FTE's (part time hours)	0.45	0.46	1.67	1.75	1.67
Total operational hours (availability)	791	825	825	886	886
<u>Workload/Output</u>					
Revenue generated/processed					
- Programs	42,889	34,584	34,584	33,460	33,460
- Other	10,867	12,206	12,206	6,501	6,501
# total participants (all programs)	6,787	9,552	9,552	10,387	10,387
# participants - Open Pool use	3,779	2,758	2,758	2,739	2,739
<u>Effectiveness/Service Quality</u>					
Participant satisfaction rating (% good/excellent)	98%	96%	96%	97%	97%
Average # open swimmers per hour	4.78	3.34	3.34	3.09	3.09
<u>Efficiency</u>					
Cost per participant (net of revenue)	19.44	13.00	13.36	11.04	12.92
% cost recovery (direct program costs only)	29.0%	27.4%	26.8%	25.8%	22.9%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Riverside Aquatics

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	103,273	96,091	103,300	87,681	103,217
Benefits	<u>21,485</u>	<u>22,777</u>	<u>29,528</u>	<u>21,445</u>	<u>30,061</u>
Total: Personal Services	124,758	118,868	132,828	109,126	133,278
Professional & Contractual Services	2,475	0	0	0	0
Communications	394	367	583	322	270
Utilities	18,919	17,022	12,695	13,118	13,330
Insurance	11,528	7,468	5,200	5,200	4,715
Repair & Maintenance	6,926	8,898	7,500	7,500	7,500
Operating Supplies	18,564	16,069	14,550	15,059	14,131
Miscellaneous (Travel, Training, Dues, etc.)	<u>591</u>	<u>597</u>	<u>1,035</u>	<u>928</u>	<u>948</u>
Total: Operating Expenses	59,396	50,421	41,563	42,127	40,894
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,509</u>	<u>1,700</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Riverside Aquatics	<u>185,664</u>	<u>170,989</u>	<u>174,391</u>	<u>151,253</u>	<u>174,172</u>

Budget Highlights

The FY 11-12 budget is \$219 or 0.13% lower than FY 10-11 due to lower health insurance costs and a net decrease in operating expenses.

This program would recover approximately 25% of its direct costs based on program activity fees estimated at \$43,000 for FY 11-12.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Recreation and Parks

Athletic Fields and Parks Maintenance

Program Description

The Parks Maintenance Program includes: 1) Athletic fields maintenance, 2) Hard court maintenance and 3) maintenance and repair of playground equipment, shelters and restroom facilities at 10 City parks.

More specifically, the maintenance activities include field preparation and mowing of 17 athletic fields (4 adult softball fields, 7 youth baseball fields, 2 multi-purpose fields, 1 soccer field, and 3 additional soccer fields at Shane Kelly) and general facility maintenance including janitorial services, as well as repair of lighting, fencing and irrigation.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	903,285	927,148	923,754	900,225	929,164
Total FTE's (full time)	13.0	13.3	13.3	12.5	13.3
Total available hours (maintenance personnel)	27,040	19,987	19,987	26,000	26,000
# productive hours (maintenance personnel)	24,201	17,567	17,567	23,754	23,754
<u>Workload/Output</u>					
# field mowings	1,249	1,456	1,456	941	941
# field preparations	2,058	2,793	2,793	2,685	2,685
# Total maint. work orders:	-	5,976	5,976	4,937	4,937
<u>Effectiveness/Service Quality</u>					
Average # days to complete workorders	3	2	2	2	2
Participant satisfaction rating:					
- Facility appearance	95.0%	95.0%	95.0%	95.0%	95.0%
- Parks appearance	95.0%	95.0%	95.0%	95.0%	95.0%
<u>Efficiency</u>					
Cost per hour of maintenance	33.41	46.39	46.22	34.62	35.73
Productivity rate of maintenance personnel as % of total available hours	89.5%	87.9%	87.9%	91.4%	91.4%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Athletic Fields and Parks Maintenance

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	415,931	422,148	426,661	425,506	429,091
Benefits	<u>139,150</u>	<u>147,079</u>	<u>148,886</u>	<u>145,768</u>	<u>151,734</u>
Total: Personal Services	<u>555,080</u>	<u>569,227</u>	<u>575,547</u>	<u>571,274</u>	<u>580,825</u>
Professional & Contractual Services	0	0	0	0	0
Communications	6,765	2,774	2,710	2,381	2,711
Utilities	85,472	95,898	98,189	86,222	98,189
Rentals & Leases	543	1,463	1,585	1,042	0
Insurance	21,021	12,911	11,525	13,452	10,482
Repair & Maintenance	124,332	132,543	127,029	127,866	125,190
Operating Supplies	76,014	74,628	74,955	80,435	76,170
Fuel	19,776	16,511	16,441	18,386	19,672
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,222</u>	<u>220</u>	<u>1,110</u>	<u>360</u>	<u>760</u>
Total: Operating Expenses	<u>335,145</u>	<u>336,948</u>	<u>333,544</u>	<u>330,143</u>	<u>333,174</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>13,059</u>	<u>20,973</u>	<u>14,663</u>	<u>14,663</u>	<u>15,165</u>
Total: Parks Maintenance	<u>903,284</u>	<u>927,148</u>	<u>923,754</u>	<u>916,080</u>	<u>929,164</u>

Budget Highlights

The FY 11-12 budget is lower by \$5,410 against an FY 10-11 budget of \$923,754 due to lower overtime and health insurance costs. Operating expenses are lower in virtually all line item accounts.

Approximately 82% of all operating expense items are found in the following accounts: electricity for field lighting and park facilities (\$98,189), equipment and vehicle maintenance (\$42,990), parks and athletic field maintenance and repair (\$82,200), materials/supplies for field maintenance (\$33,450), and fuel (\$19,672).

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Senior and Youth Programs

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	48,991	0	0	0	0
Benefits	<u>7,385</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Personal Services	56,376	0	0	0	0
Professional & Contractual Services	0	0	0	0	0
Communications	734	0	0	0	0
Utilities	3,020	0	0	0	0
Rentals & Leases	0	0	0	0	0
Insurance	9,564	0	0	0	0
Repair & Maintenance	0	0	0	0	0
Operating Supplies	11	0	0	0	0
Fuel	0	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>73</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Operating Expenses	13,402	0	0	0	0
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,947</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Senior and Youth Programs	<u>71,725</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Budget Highlights

In FY 09-10, all costs at the Memorial Building for Senior and Youth programs were consolidated with the Riverside Recreation program where the senior and youth program activities occur.



The City of Oviedo

PERFORMANCE PROFILE

Department	Program
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Recreation and Parks

Concessions

Program Description

Concessions consists of four (4) sites - including one full service concession with hot and cold menu items located at the Division Street Gymnasium. All other concession facilities serve pre-packaged food items. One concession stand is available at the Riverside Park and two are available at the Oviedo Sports Complex. There is also one mobile concession cart that is available at various parks and recreation facilities.

The Concessions program is working on various strategies to increase sales as well as menu variety and quality in an effort to become a self supporting operation.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Quarter
<u>Input/Demand</u>					
Total Budget / Expenses	225,553	165,311	217,314	193,504	184,159
- Labor Costs (included in total above)	120,789	87,913	111,954	97,205	101,034
Total FTE's (contracted)	1.00	1.02	1.00	1.00	1.00
Total FTE's (part time)	3.22	1.74	2.64	2.64	2.64
<u>Workload/Output</u>					
Revenue Generated/Processed	160,358	128,895	128,895	126,883	126,883
# customers served	54,925	40,792	44,447	43,753	43,753
Cost of Goods Sold	-	-	106,359	97,298	84,124
- Open Inventory	-	-	124,393	124,393	124,393
- Monthly Expenses (not including labor)	-	-	105,360	96,299	83,125
- Closing Inventory	-	-	123,394	123,394	123,394
<u>Effectiveness/Service Quality</u>					
Customer Satisfaction Ratings:					
- Customer Service (% good or better)	94%	95%	95%	95%	95%
- Food and Beverage selection (% good or better)	94%	96%	96%	96%	96%
<u>Efficiency</u>					
% cost recovery	71.1%	78.0%	59.3%	65.6%	68.9%
Profit/Loss	-65,195	-36,416	-88,419	-66,621	-57,276
% Cost of goods sold	-	-	82.5%	76.7%	66.3%
Labor as % of total costs	53.6%	53.2%	51.5%	50.2%	54.9%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Concessions

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	110,500	79,092	100,548	85,345	90,583
Benefits	<u>10,287</u>	<u>8,821</u>	<u>11,406</u>	<u>9,304</u>	<u>10,451</u>
Total: Personal Services	120,787	87,913	111,954	94,649	101,034
Professional & Contractual Services	0	0	0	0	0
Communications	3,161	1,596	2,057	1,260	912
Utilities	2,762	2,889	2,880	1,194	3,024
Rentals & Leases	609	0	485	485	485
Insurance	9,825	6,696	4,180	4,180	3,821
Repair & Maintenance	1,681	1,114	1,681	3,068	3,300
Operating Supplies	85,418	63,595	92,494	72,252	70,000
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,308</u>	<u>1,508</u>	<u>1,583</u>	<u>1,583</u>	<u>1,583</u>
Total: Operating Expenses	104,763	77,398	105,360	84,022	83,125
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Concessions	<u>225,551</u>	<u>165,311</u>	<u>217,314</u>	<u>178,672</u>	<u>184,159</u>

Budget Highlights

The FY 11-12 budget has declined by \$33,155 or 15% due to lower personnel costs (-\$10,920) and operating expenses (-\$22,235). The reduction in personnel costs is attributed to the Concessions Manager; a contract employee whose base salary was increased by \$9,300 in exchange for eliminating the potential to earn bonuses up to \$15,000.

Operating expenses are down by \$22,235 due mainly to a \$26,000 reduction in concession supplies, which is budgeted at \$62,000 and is more in line with current expenses trends.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

This program would recover approximately 78% of its direct costs based on FY 12 concession sales projected at \$143,000. The cost recovery rate averaged 77% in the prior 3 years.

PERFORMANCE PROFILE

Department

Program

Recreation and Parks

Gymnasium

Program Description

The Gymnasium consists of a 20,000 square foot building with a high school regulation basketball/volleyball court, fitness center, climbing wall, multi-purpose room and locker rooms for men and women. Programming includes volleyball and basketball league play for youth and adults, clinics, and an “open use” for the gym and fitness room.

Located adjacent to the Division Street Aquatics facility, the Gymnasium staff also monitors Aquatic facility usage, registers participants and collects pool fees.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	396,296	401,425	384,508	386,190	406,881
Total FTE's (full time)	3.88	3.62	3.50	3.50	2.50
Total FTE's (part time)	1.70	1.94	2.83	2.83	4.33
Total hours available for use	4,286	4,196	4,196	4,100	4,100
<u>Workload/Output</u>					
Revenue Generated/Processed	267,204	261,050	286,335	286,335	38,363
# of total participants:	51,227	50,561	50,222	50,222	15,709
- gym participants	37,211	36,787	35,066	35,066	11,604
- City Residents	25,477	25,347	23,750	23,750	7,542
- Non Residents	11,734	11,440	11,316	11,316	4,062
- fitness center users	10,746	9,698	11,833	11,833	3,582
- climbing wall users	3,270	4,076	3,323	3,323	523
# of hours of gym usage	3,877	3,706	3,863	3,863	779
<u>Effectiveness/Service Quality</u>					
Participant satisfaction rating (% good/excellent):			-	-	-
- Rock Wall	100.0%	100.0%	100.0%	100.0%	100.0%
- Facilities	98.0%	98.0%	98.0%	100.0%	100.0%
- Programs	97.0%	97.0%	97.0%	98.0%	98.0%
% hours gymnasium in use	90.5%	92.1%	92.1%	92.6%	92.6%
<u>Efficiency</u>					
Cost per participant (net of revenue)	2.52	2.29	1.95	1.49	1.88
% Cost recovery (direct costs only)	67.4%	71.3%	74.5%	79.1%	75.1%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Gymnasium

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	180,009	177,151	170,649	170,458	182,961
Benefits	<u>42,633</u>	<u>46,870</u>	<u>41,186</u>	<u>40,807</u>	<u>33,915</u>
Total: Personal Services	<u>222,642</u>	<u>224,021</u>	<u>211,835</u>	<u>211,264</u>	<u>216,876</u>
Professional & Contractual Services	27,027	32,758	33,264	34,504	33,362
Communications	1,576	1,360	1,936	1,146	1,487
Utilities	54,415	51,572	56,470	56,470	59,294
Rentals & Leases	4,322	5,814	6,782	6,386	6,005
Insurance	13,651	7,897	5,280	5,720	5,415
Repair & Maintenance	10,780	9,103	11,350	11,350	6,900
Operating Supplies	57,326	52,874	50,878	54,878	52,446
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,153</u>	<u>4,183</u>	<u>6,713</u>	<u>2,713</u>	<u>9,139</u>
Total: Operating Expenses	<u>170,249</u>	<u>165,561</u>	<u>172,673</u>	<u>173,167</u>	<u>174,048</u>
Capital Outlay	0	8,500	0	0	15,957
Vehicle Replacement Transfer	<u>3,405</u>	<u>3,343</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Gymnasium and Fitness Center	<u>396,296</u>	<u>401,425</u>	<u>384,508</u>	<u>384,431</u>	<u>406,881</u>

Budget Highlights

The FY 11-12 budget has increased by \$22,373 or 5.8% compared to FY 10-11 due mostly to the replacement of 3 treadmills (\$15,957 - Capital Outlay). Personal costs reflect a net increase of \$5,041 as a full time Staff Assistant was converted to 2 part time Recreation Aides during FY 11 and total hours were increased by 1,040 hours to assist with front desk coverage and the basketball and volleyball programs. Meanwhile, benefits declined due to the 5% reduction in health insurance premiums coupled with the 2 part time Recreation Aides not receiving full benefits

The 3 major operating expenses items for this program that comprise almost 80% of all operating costs include umpire and scorekeepers for basketball and volleyball games and tournaments (\$33,362), utilities (\$59,294), and program operating supplies (\$52,446) that are needed for various athletic teams and camps.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

This program would recover approximately 77% of its direct costs based on FY 12 revenue projected at \$310,000.

PERFORMANCE PROFILE

Department

Program

Recreation and Parks

Oviedo Boulevard Aquatics

Program Description

The Aquatics Center consists of a 50-meter Olympic sized swimming pool and family pool or “Splash Zone” that opened in 2004 and is available to the public on a fee basis. The Olympic pool contains 552,000 gallons and has a 306 person capacity, whereas the recreational Splash Zone and family pool contains almost 60,000 gallons and has a 66 person capacity.

This facility coordinates and provides programming activities such as swimming lessons, water aerobics and related aquatic events. The aquatics staff provides constant supervision with approximately 22 certified life guards for general public and the Barracudas swim club and four (4) other area swim teams.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	433,529	406,948	299,333	309,081	289,044
Total FTE's (full time)	2	1	1	1	1
Part time FTE's (hours equivalent)	2	3	6	7	6
Total hours available for use	3,249	3,233	3,233	2,956	2,956
<u>Workload/Output</u>					
Revenue Generated/Processed	228,721	226,434	226,434	210,035	210,035
Total # of participants served:	76,498	81,146	81,146	88,687	88,687
- Olympic Pool (open use)	27,950	27,940	27,940	27,992	27,992
- Swim teams	48,548	53,206	53,206	60,695	60,695
- City Residents - Open Swim	10,031	9,264	9,264	9,446	9,446
- Non-Residents - Open Swim	3,506	3,061	3,061	3,103	3,103
- Passes - Open Swim	12,149	1,452	13,300	13,300	1,245
- Seniors - Open Swim	2,264	1,294	2,315	2,315	454
Average # swimmers per day/hour	24	20	25	25	21
<u>Effectiveness/Service Quality</u>					
Participant satisfaction rating (% good/excellent)	98.5%	98.5%	98.5%	98.5%	98.5%
Splash Zone % at full capacity during operating hours	7.0%	7.0%	7.0%	6.0%	6.0%
<u>Efficiency</u>					
Cost per participant (net of revenue)	2.68	2.22	0.90	1.12	0.89
% Cost recovery (direct costs only)	52.8%	55.6%	75.6%	68.0%	72.7%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Oviedo Blvd. Aquatics

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	185,095	162,072	158,674	161,707	149,170
Benefits	<u>32,330</u>	<u>28,416</u>	<u>26,553</u>	<u>27,476</u>	<u>25,289</u>
Total: Personal Services	<u>217,425</u>	<u>190,488</u>	<u>185,227</u>	<u>189,182</u>	<u>174,459</u>
Professional & Contractual Services	4,950	0	0	0	0
Communications	905	725	1,058	467	772
Utilities	128,391	110,442	53,348	57,724	55,330
Insurance	11,145	7,571	5,690	5,690	5,382
Repair & Maintenance	15,187	53,821	14,959	17,366	20,359
Operating Supplies	54,394	42,891	38,393	38,393	32,142
Fuel	102	0	0	0	0
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,029</u>	<u>1,010</u>	<u>658</u>	<u>558</u>	<u>600</u>
Total: Operating Expenses	<u>216,104</u>	<u>216,460</u>	<u>114,106</u>	<u>120,198</u>	<u>114,585</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Oviedo Blvd. Aquatics	<u>433,529</u>	<u>406,948</u>	<u>299,333</u>	<u>309,380</u>	<u>289,044</u>

Budget Highlights

The FY 11-12 budget has declined by \$10,289 or 3.4% due mainly to lower personnel costs resulting from a decrease in part time lifeguard hours as the family pool and olympic pool will open later for 6 months of the year.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

The cost recovery rate is estimated at 61% of direct costs based on FY 12 program activity fees estimated at \$176,000. The cost recovery rate in the prior 3 years averaged 54% .

PERFORMANCE PROFILE

Department	Program
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Recreation and Parks

Skate Park

Program Description

The Riverside Skate Park is a 30,000 square foot Skate Park facility that opened in 2003 and is one of the largest facilities of its kind in the State of Florida. The park allows beginners, intermediate and advanced skaters to utilize, on a fee basis, a state of the art facility. Skaters can learn fundamentals of skating or gain experience. The Skate Park is a supervised facility that is available for rollerblading and/or skateboarding. In addition to clinics and special events, open skate sessions are offered seven days a week at two to three different times each day.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	151,991	146,435	158,748	149,088	109,570
Total FTE's (full time)	1.0	1.0	1.0	1.0	0.3
Total FTE's (part time hours)	1.93	2.30	3.48	3.42	3.17
Total hours available for use	2,631	2,338	2,338	2,315	2,315
<u>Workload/Output</u>					
Revenue Generated/Processed	49,241	31,792	31,792	35,169	35,169
# Participants served	6,670	3,861	3,861	4,156	4,156
- Residents	3,879	2,066	2,066	2,075	2,075
- Non-Residents	2,791	1,795	1,795	2,081	2,081
# of injuries	16	18	18	20	15
<u>Effectiveness/Service Quality</u>					
# of injuries per 1000 users	2.40	4.66	4.66	4.81	3.61
Participant satisfaction rating (% good/excellent)	65%	100%	100%	100%	100%
Average skaters per hour	2.54	1.65	1.65	1.80	1.80
<u>Efficiency</u>					
Cost per participant (net of revenue)	15.40	29.69	32.88	27.41	17.90
% Cost recovery (direct costs only)	32.4%	21.7%	20.0%	23.6%	32.1%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Skate Park

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	102,693	103,474	112,362	106,363	74,354
Benefits	<u>18,134</u>	<u>18,948</u>	<u>20,190</u>	<u>17,988</u>	<u>9,215</u>
Total: Personal Services	<u>120,827</u>	<u>122,422</u>	<u>132,552</u>	<u>124,351</u>	<u>83,569</u>
Communications	639	704	503	546	664
Utilities	9,459	8,511	9,610	7,836	10,091
Insurance	10,567	7,314	5,305	5,746	4,468
Repair & Maintenance	4,027	1,114	4,000	3,800	4,000
Operating Supplies	6,223	6,190	6,538	6,538	6,538
Miscellaneous (Travel, Training, Dues, etc.)	<u>250</u>	<u>180</u>	<u>240</u>	<u>240</u>	<u>240</u>
Total: Operating Expenses	<u>31,165</u>	<u>24,013</u>	<u>26,196</u>	<u>24,706</u>	<u>26,001</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Skate Park	<u>151,992</u>	<u>146,435</u>	<u>158,748</u>	<u>149,057</u>	<u>109,570</u>

Budget Highlights

The FY 11-12 budget reflects ad decrease of \$49,178 due to mainly to allocating 75% of the Skate Park Supervisor to the Riverside Recreation Program, which reflects the estimated time spent for coordinating the Summer Camp program. Conversely, the Skate Park Supervisor is allocated 25% to oversee Skate Park activities. In addition, part time hours have also been eliminated for the Youth Counselor who coordinates the Skate Camp program.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

This program would recover approximately 32% of its direct costs from program activity fees based on FY 12 revenue projected at \$35,000.

PERFORMANCE PROFILE

Department

Program

Recreation and Parks

Recreation Facility Maintenance

Program Description

Recreation Facility Maintenance is a support service function of City government that provides repair and maintenance services for recreation facility buildings and structures. The services provided include janitorial, routine electrical, plumbing, carpentry, air conditioning, painting, and miscellaneous repairs. This program is also responsible for overseeing and monitoring contracted services for electrical, extermination and air conditioning.

In addition, Recreation Facility Maintenance performs one-time building and minor renovation projects when it is less costly than using an outside contractor.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget/Expenses	228,780	216,649	224,729	224,160	231,433
Total Full Time FTE's	2.50	2.56	2.50	2.00	2.50
Total Part Time FTE's	2.25	0.26	-	1.50	1.05
Total square footage maintained/repaird	37,056	37,056	37,056	37,056	37,056
<u>Workload/Output</u>					
- Custodial Services	-	1,413	1,413	1,168	1,168
- Repairs	-	161	161	176	176
- Emergencies	-	11	11	12	12
- Other	-	212	212	276	276
<u>Effectiveness/Service Quality</u>					
Average # days to complete low priority w/o	-	1.00	1.00	1.00	1.00
Average # days to complete routine w/o	-	1.00	1.00	1.00	1.00
hours	-	100%	100%	100%	100%
<u>Efficiency</u>					
Cost per work order completed	-	120.56	125.06	137.35	141.81
Cost per square foot to maintain/repair	6.17	5.85	6.06	6.05	6.25

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

Recreation Facility Maintenance

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	116,131	82,508	88,478	83,454	104,609
Benefits	<u>34,612</u>	<u>26,845</u>	<u>28,098</u>	<u>30,633</u>	<u>36,852</u>
Total: Personal Services	150,743	109,353	116,576	114,088	141,461
Professional & Contractual Services	3,573	20	12,960	2,400	6,948
Communications	226	251	1,145	455	843
Rentals & Leases	0	40	0	0	0
Insurance	0	6,146	4,550	4,750	4,095
Repair & Maintenance	45,073	76,465	61,445	59,519	51,318
Operating Supplies	25,381	22,604	25,725	24,925	24,900
Fuel	3,782	1,664	1,449	1,110	1,188
Miscellaneous (Travel, Training, Dues, etc.)	<u>0</u>	<u>106</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Operating Expenses	78,034	107,296	107,274	93,159	89,292
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>879</u>	<u>879</u>	<u>680</u>
Total: Recreation Facility Maintenance	<u>228,778</u>	<u>216,649</u>	<u>224,729</u>	<u>208,126</u>	<u>231,433</u>

Budget Highlights

The FY 11-12 budget has increased by \$6,704 or 2.98% as operating expense reductions of \$17,982 offset most of the increase in personnel costs of \$24,885. The higher personnel costs resulted from the reallocation of a Crew Leader and custodial staff between this program and the General Facility Maintenance program - *although the total number of positions for the 2 programs has remained at 7.05 FTE's.*

Staffing for this program increased from 3.55 FTE's to 3.8 FTE's whereas General Facility Maintenance decreased from 3.5 FTE's to 3.25 FTE's.

The lower operating expenses reflect decreases for: 1) contractual costs for this program's share of the HVAC preventive maintenance contract (portion allocated for recreational facilities only with the balance allocated in utilities and general facilities maintenance) and 2) the allowance for general facility repairs and vehicle maintenance.

Other than the HVAC preventive maintenance contract, the other major expense items for this program are for repair and maintenance of recreational facilities (\$51,318) and general materials and supplies such as paper and cleaning products and miscellaneous cleaning tools and equipment (\$24,900).

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Recreation and Parks

General Facility Maintenance

Program Description

General Facility Maintenance is a support service function of City government that provides repair and maintenance services for seven (7) City buildings and structures (excluding City parks and recreation facilities). The services provided include janitorial, routine electrical, plumbing, carpentry, air conditioning, painting, and miscellaneous repairs. This program is also responsible for overseeing and monitoring contracted services for electrical, extermination and air conditioning.

In addition, facility maintenance performs one-time building and minor renovation projects when it is less costly than using an outside contractor.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget/Expenses	387,781	368,380	323,174	324,999	293,500
Total FTE's	5	5	4	4	4
Total square footage maintained/repaired	64,403	64,403	64,403	64,403	64,403
<u>Workload/Output</u>					
# work orders completed:	-	1,716	1,716	1,801	1,801
- Custodial Services	-	1,211	1,211	1,273	1,273
- Repairs	-	222	222	257	257
- Emergencies	-	23	23	30	30
- Other	-	260	260	241	241
<u>Effectiveness/Service Quality</u>					
Average number of days to complete L priority w/o	-	1.0	1.0	1.0	1.0
% emergency repairs completed within 24 hours	-	100%	100%	100%	100%
Internal customer satisfaction rating (% good/excellent)	-	88%	88%	100%	100%
<u>Efficiency</u>					
Cost per work order completed	-	214.67	188.33	180.45	162.97
Cost per square foot to maintain/repair	6.02	5.72	5.02	5.05	4.56

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Recreation and Parks

General Facility Maintenance

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	0	160,518	124,078	115,311	101,719
Benefits	<u>0</u>	<u>56,074</u>	<u>41,410</u>	<u>40,219</u>	<u>29,953</u>
Total: Personal Services	0	216,592	165,488	155,530	131,672
Professional & Contractual Services	0	16,301	56,660	36,165	56,660
Communications	0	1,998	1,550	1,708	2,067
Rentals & Leases	0	3,798	0	1,118	1,164
Insurance	0	5,657	11,910	11,910	12,515
Repair & Maintenance	0	77,603	39,570	57,945	41,567
Operating Supplies	0	25,003	30,200	22,638	28,300
Fuel	0	12,063	13,104	11,949	12,785
Miscellaneous (Travel, Training, Dues, etc.)	<u>0</u>	<u>889</u>	<u>600</u>	<u>500</u>	<u>600</u>
Total: Operating Expenses	0	143,312	153,594	143,933	155,658
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>8,476</u>	<u>4,092</u>	<u>4,092</u>	<u>6,170</u>
Total: General Facility Maintenance	<u>0</u>	<u>368,380</u>	<u>323,174</u>	<u>303,554</u>	<u>293,500</u>

Budget Highlights

The FY 11-12 budget has decreased by \$29,674 or 9.2% as higher personnel costs resulted from the reallocation of a Crew Leader and custodial staff between this program and the Recreation Facility Maintenance program - *although the total number of positions for the 2 programs has remained at 7.05 FTE's.*

Staffing for this program decreased from 3.5 FTE's to 3.25 FTE's whereas Recreation Facility Maintenance increased from 3.55 FTE's to 3.8 FTE's.

Other than the HVAC preventive maintenance contract (\$22,360), the other major expense items for this program include contractual items such as elevator maintenance, pest control, electrical repairs and fire station roll-up door repair, (\$34,300), general repair and maintenance of city facilities (\$41,567), fuel (\$12,785), and general materials and supplies such as paper and cleaning products and miscellaneous cleaning tools and equipment (\$28,300).

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

**RECREATION AND PARKS
CONSOLIDATED EXPENDITURE
AND
STAFFING SUMMARY**

**CONSOLIDATED
EXPENDITURE AND STAFFING SUMMARY**

Department	Program
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Recreation and Parks

Administration/Special Events
Concessions
General & Recreation Facilities Maintenance
Athletic Fields and Parks Maintenance
Riverside and Oviedo Blvd. Aquatics
Athletics and Riverside Recreation Center
Gymnasium/Fitness Center & Skateboard Park

Staffing Detail	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
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Administration

Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Asst. Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Sr. Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Recreation/Park Field Monitor	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>4.00</u>	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Special Events

Seasonal and Part Time*	0.00	0.00	1.20	1.20	1.20
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Concessions

Concession Manager	1.00	1.00	1.00	1.00	1.00
Seasonal and Part Time	<u>3.30</u>	<u>3.37</u>	<u>2.64</u>	<u>2.64</u>	<u>2.64</u>
Sub-Total	4.30	4.37	3.64	3.64	3.64

Riverside Recreation Center

Recreation Superintendent	1.00	1.00	1.00	1.00	1.00
Recreation Program Supervisor	1.00	1.00	0.80	0.80	1.55
Recreation Aide Specialist	0.00	0.80	0.75	0.75	0.75
Staff Assistant	1.00	1.00	1.00	1.00	1.00
Building Custodian	0.00	0.00	0.00	0.00	0.00
Seasonal and Part Time	<u>2.91</u>	<u>3.01</u>	<u>2.91</u>	<u>2.91</u>	<u>3.29</u>
Sub-Total	5.91	6.81	6.46	6.46	7.59

Athletic Programs

Athletic Program Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Program Coordinator	1.00	1.00	1.00	1.00	1.00
Athletic Program Assistant	0.00	0.00	0.00	0.00	0.00
Seasonal and Part Time	<u>0.96</u>	<u>1.09</u>	<u>1.09</u>	<u>1.09</u>	<u>1.09</u>
Sub-Total	2.96	3.09	3.09	3.09	3.09

Senior and Youth Programs*

Recreation Program Supervisor	1.00	0.00	0.00	0.00	0.00
Seasonal and Part Time	<u>0.37</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sub-Total	1.37	0.00	0.00	0.00	0.00

*In FY 09-10, all staffing was transferred from the Memorial Building to the Riverside Recreation Center.

Staffing detail continued on next page

Staffing Detail (continued)	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>Riverside Aquatics</u>					
Gym and Aquatic Superintendent	0.25	0.25	0.25	0.25	0.25
Aquatics Coordinator III	1.00	1.00	1.00	1.00	1.00
Head Life Guard	1.00	1.00	1.00	1.00	1.00
Seasonal and Part Time	<u>1.52</u>	<u>1.67</u>	<u>1.67</u>	<u>1.67</u>	<u>1.67</u>
Sub-Total	3.77	3.92	3.92	3.92	3.92
<u>Oviedo Blvd. Aquatics</u>					
Gym and Aquatic Superintendent	0.25	0.25	0.25	0.25	0.25
Aquatics Coordinator II	2.00	1.00	1.00	1.00	1.00
Head Life Guard	0.00	0.00	0.00	0.00	0.00
Seasonal and Part Time	<u>4.95</u>	<u>6.42</u>	<u>6.08</u>	<u>6.08</u>	<u>5.57</u>
Sub-Total	7.20	7.67	7.33	7.33	6.82
<u>Skateboard Park</u>					
Skate Park Supervisor	1.00	1.00	1.00	1.00	0.25
Recreation Aide Specialist*	0.00	1.50	1.50	1.50	1.50
Seasonal and Part Time	<u>3.35</u>	<u>2.02</u>	<u>1.98</u>	<u>1.98</u>	<u>1.67</u>
Sub-Total	4.35	4.52	4.48	4.48	3.42
*During 08-09, seasonal part time hours were converted to create two part-time Recreation Aide Specialist positions to process automated payment transactions.					
<u>Gymnasium and Fitness Center</u>					
Gym and Aquatics Superintendent	0.50	0.50	0.50	0.50	0.50
Recreation Program Coordinator	2.00	2.00	2.00	2.00	2.00
Recreation Specialist	0.00	0.00	0.00	0.00	0.00
Recreation Aide Specialist*	0.00	1.50	1.50	1.50	3.00
Staff Assistant	1.00	1.00	1.00	1.00	0.00
Crew Leader II	0.00	0.00	0.00	0.00	0.00
Building Custodian	0.00	0.00	0.00	0.00	0.00
Seasonal and Part Time	<u>3.40</u>	<u>1.41</u>	<u>1.33</u>	<u>1.33</u>	<u>1.39</u>
Sub-Total	6.90	6.41	6.33	6.33	6.89
*During 08-09, seasonal part time hours were converted to create two part-time Recreation Aide Specialist positions to process automated payment transactions.					
<u>Athletic Fields and Parks Maintenance</u>					
Parks Superintendent	1.00	1.00	1.00	1.00	1.00
Athletic Field Foreman	1.00	1.00	1.00	1.00	1.00
Crew Leader I	2.00	2.00	2.00	2.00	2.00
Irrigation/Landscape Specialist	0.00	0.00	0.00	0.00	0.00
Field Monitor	0.00	0.00	0.00	0.00	0.00
Maintenance/Construction Worker I*	4.00	5.00	5.00	5.00	5.00
Maintenance/Construction Worker II	4.00	4.00	4.00	4.00	4.00
Building Custodian	0.00	0.00	0.00	0.00	0.00
Staff Assistant	<u>0.00</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
TOTAL	<u>12.00</u>	<u>13.30</u>	<u>13.30</u>	<u>13.30</u>	<u>13.30</u>
* In FY 09-10, a Maintenance Worker I was transferred from Recreation Facilities Maintenance.					

Staffing detail continued on next page

Staffing Detail (continued)	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>Recreation Facilities Maintenance</u>					
Maintenance Supervisor*	0.00	0.50	0.50	0.50	0.50
Crew Leader	1.00	0.00	0.00	0.00	0.50
Maintenance/Construction Worker I	2.00	0.00	0.00	0.00	0.00
Building Custodian	2.75	2.75	2.75	2.75	2.50
Staff Assistant	<u>0.00</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
TOTAL	<u>5.75</u>	<u>3.55</u>	<u>3.55</u>	<u>3.55</u>	<u>3.80</u>
*Maintenance Supervisor is allocated equally between this program and General Facilities Maintenance.					
<u>General Facilities Maintenance</u>					
Maintenance Supervisor*	0.50	0.50	0.50	0.50	0.50
Crew Leader	1.00	1.00	1.00	1.00	0.50
Trades Worker	1.00	0.00	0.00	0.00	0.00
Maintenance/Construction Worker I	1.00	1.00	1.00	1.00	1.00
Building Custodian	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.25</u>
TOTAL	<u>5.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.25</u>
*Maintenance Supervisor is allocated equally between this program and Recreation Facilities Maintenance.					
Full Time Staff	43.25	42.15	40.90	40.90	41.40
Seasonal and Temporary Staff	<u>20.77</u>	<u>18.99</u>	<u>18.90</u>	<u>18.90</u>	<u>18.52</u>
CONSOLIDATED TOTAL	<u>64.02</u>	<u>61.14</u>	<u>59.80</u>	<u>59.80</u>	<u>59.92</u>

CONSOLIDATED EXPENDITURE DETAIL

Department	Program
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Recreation and Parks

Administration
Special Events
Concessions
General & Recreation Facilities Maintenance
Athletic Fields and Parks Maintenance
Riverside and Oviedo Blvd. Aquatics
Riverside Recreation Center
City Sponsored Athletics
Gymnasium/Fitness Center
Skateboard Park

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	1,921,355	1,759,154	1,783,998	1,731,045	1,777,680
Benefits	<u>481,764</u>	<u>468,355</u>	<u>467,214</u>	<u>445,111</u>	<u>457,334</u>
Total: Personal Services	2,403,119	2,227,509	2,251,212	2,176,156	2,235,014
Professional & Contractual Services	155,381	169,897	233,964	214,047	243,200
Communications	28,995	21,455	19,685	19,062	16,124
Utilities	339,180	333,430	282,462	268,508	289,692
Rentals & Leases	37,727	36,414	41,218	38,497	38,342
Insurance	127,269	88,425	72,985	77,880	70,302
Repair & Maintenance	285,852	364,280	273,313	292,741	262,408
Operating Supplies	463,891	400,314	444,764	422,922	420,832
Fuel	26,272	34,109	35,257	34,597	37,078
Miscellaneous (Travel, Training, Dues, etc.)	<u>29,056</u>	<u>39,508</u>	<u>29,099</u>	<u>32,216</u>	<u>36,539</u>
Total: Operating Expenses	1,493,624	1,487,832	1,432,747	1,400,469	1,414,517
Capital Outlay	0	8,500	0	0	15,957
Vehicle Replacement Transfer	<u>30,323</u>	<u>39,717</u>	<u>26,282</u>	<u>26,282</u>	<u>27,813</u>
Total: Recreation and Parks Department	<u>3,927,066</u>	<u>3,763,558</u>	<u>3,710,241</u>	<u>3,602,907</u>	<u>3,693,301</u>



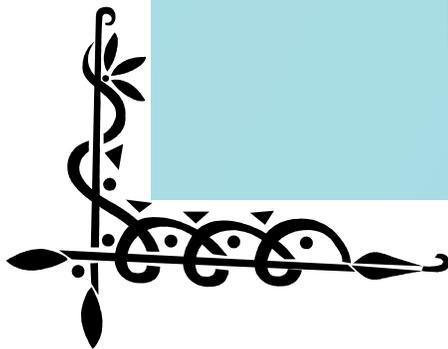
The City of Oviedo



City of Oviedo



Public Works Operations





The City of Oviedo

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The City of Oviedo

PERFORMANCE PROFILE

Department

Program

Public Works

Administration/Solid Waste

Program Description

Public Works Administration provides the administrative and technical leadership necessary to coordinate and oversee the daily activities of Engineering Services, Streets and Grounds Maintenance, Building Maintenance, Fleet Operations, Water and Wastewater Utilities, and Stormwater Maintenance.

In addition, the Public Works, through the Engineering Services Division and consulting engineers, coordinates and manages the design and construction of capital improvements as outlined in the City's Annual Budget and Five Year Capital Improvements Program (CIP).

The Public Works Administration department is the liaison with the City's solid waste contractor and serves as the central point of contact for citizen inquires and complaints.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Payment to Solid Waste Contractor (residential only)	2,325,942	2,480,381	2,407,460	2,325,942	2,579,952
# Potential pickups (all customers x 3 per week)	1,662,403	1,682,226	1,697,482	949,226	1,729,865
Monthly charge for solid waste service	20.21	20.21	19.67	19.76	19.76
<u>Workload/Output</u>					
# tons of waste collected	12,656	10,285	10,388	10,000	9,897
- tons of recycled products collected	2,259	2,388	2,412	2,500	2,453
- tons of yard waste collected	2,404	3,689	3,726	3,000	3,134
# Residential customers served	10,589	10,784	33,405	34,043	34,043
Revenue Generated	1,160,865	2,615,336	2,568,351	1,750,000	2,629,394
# service complaints	121	80	80	65	60
<u>Effectiveness/Service Quality</u>					
% "on-time" collection rate	99%	100%	100%	100%	100%
month)	27%	37%	39%	37%	36%
Complaints per 1000 customers	0.000073	0.000048	0.000047	0.000068	0.000035
<u>Efficiency</u>					
Cost per ton collected and disposed	134.30	151.59	154.07	155.06	166.61

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Administration

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	113,069	182,234	188,838	190,194	179,569
Benefits	<u>42,145</u>	<u>40,869</u>	<u>41,969</u>	<u>42,953</u>	<u>40,944</u>
Total: Personal Services	<u>155,214</u>	<u>223,103</u>	<u>230,807</u>	<u>233,148</u>	<u>220,513</u>
Professional & Contractual Services	3,099	4,979	2,880	3,500	2,880
Communications	4,956	5,297	6,373	5,949	4,861
Utilities	4,887	5,382	5,280	7,060	5,380
Rentals & Leases	10,478	1,735	1,255	1,255	1,561
Insurance	5,514	4,052	4,670	4,668	4,511
Repair & Maintenance	5,652	2,928	2,085	927	1,336
Operating Supplies	2,421	1,827	1,902	1,625	1,902
Fuel	1,957	2,907	3,812	2,760	3,582
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,456</u>	<u>3,303</u>	<u>3,675</u>	<u>4,475</u>	<u>3,425</u>
Total: Operating Expenses	<u>40,420</u>	<u>32,410</u>	<u>31,932</u>	<u>32,219</u>	<u>29,438</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>6,466</u>	<u>6,847</u>	<u>3,415</u>	<u>3,415</u>	<u>3,181</u>
Total: Administration	<u>202,100</u>	<u>262,360</u>	<u>266,154</u>	<u>268,782</u>	<u>253,132</u>

Budget Highlights

The FY 11-12 budget for Public Works Administration decreased by \$13,022 compared to FY 10-11 as operating expenses in several line item accounts are lower. As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

The Administration budget includes operating expenses for 3.5 FTE's including the Public Works Director (allocated 50/50 with Utilities Administration), the Operations Manager, an Engineering Specialist and the Department's Administrative Assistant.

PERFORMANCE PROFILE

Department	Program
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Public Works

Engineering

Program Description

Engineering Services is responsible for coordinating and managing all City capital improvement projects from conceptual design through final construction, including:

- Serving as liaison with consulting engineers for the design and construction management of road, drainage, water and sewer, recreational facility, beautification and other capital improvement projects identified in the City's 5 Year Capital Improvements Program (CIP).
- Survey and mapping as well as computer aided design for in-house projects that are not contracted to a consultant engineer.
- Monitoring, inspecting, and providing general oversight of projects under construction.
- Obtaining professional technical services through the competitive bid process.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Budget/Expenditures	503,602	507,297	434,970	406,532	320,751
FTE's	8.00	6.75	6.75	5.75	5.75
FTE's (Inspectors Only)	-	1.50	1.50	1.00	0.50
Total Road Miles in Network	117	117	117	117	117
Resurfacing Costs	570,468	591,879	492,243	543,634	411,555
# Projects in Design & Bidding Phase	8	12	8	10	12
# Projects in Construction Phase	3	5	14	11	13
\$ amount of Projects Managed - Design/Bidding	6,079,237	1,963,379	1,786,000	1,786,000	672,975
\$ amount of Projects Managed - Construction	incl in above	3,958,199	6,221,300	6,221,300	6,887,641
<u>Workload/Output</u>					
Miles of road resurfaced (lane miles)	5.72	6.40	7.10	6.36	5.70
# Design Projects Completed/Bid	9.00	14.00	8.00	10.00	12.00
# Construction Projects Completed	6.00	10.00	11.00	11.00	13.00
# of Change Orders Issued for Design	-	1.00	-	-	-
# of Change Orders Issued for Construction	24.00	7.00	-	12.00	-
\$ value of Change Orders	-367,533	40,578	-	-	-
Inspections-Private Development & Capital	-	4,181	4,466	3,582	3,582
Inspections-Existing	152.00	114	626	651	651
Inspections-Infrastructure Inventory (GPS)	-	4,423	-	-	-
# Development Plans Reviewed	-	-	-	26	25
# Plot Plans/Final Surveys/Reviewed and	-	-	-	304	200
<u>Effectiveness/Service Quality</u>					
% of Miles Resurfaced	4.9%	5.4%	6.0%	5.4%	4.9%
% Projects Designed within 30 days of schedule	89%	94%	100%	100%	100%
% Projects Constructed within 45 days of schedule	83%	100%	100%	100%	100%
Change orders as % of original contract	-4%	0%	0%	5%	0%
Inspections - # of Deficiencies Detected	0	114	134	282	150
Inspections - # Deficiencies Corrected	0	114	134	282	150
<u>Efficiency</u>					
Cost per mile of resurfaced road (lane miles)	99,732	92,481	69,330	85,477	72,203
# Design Projects completed on time (when	-	4	8	10	12
# Const Projects completed on time (when	4	2	14	11	13
# Design Projects completed within 10 % of budget	-	4	8	10	12
# Const Projects completed within 10 % of budget	5	3	14	11	13
Savings realized by ODP	11,329	-	-	44,000	-

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Engineering

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	439,349	352,312	290,108	286,924	213,819
Benefits	<u>114,109</u>	<u>102,663</u>	<u>75,954</u>	<u>77,361</u>	<u>54,757</u>
Total: Personal Services	553,458	454,975	366,062	364,284	268,576
Professional & Contractual Services	32,694	4,455	20,000	7,574	15,000
Communications	8,801	7,425	7,893	7,038	6,194
Utilities	6,886	9,339	9,922	18,180	13,364
Rentals & Leases	23,284	1,226	2,549	1,561	1,661
Insurance	7,032	5,133	3,710	3,708	2,810
Repair & Maintenance	7,724	2,298	2,892	800	600
Operating Supplies	9,359	5,145	8,544	6,537	4,175
Fuel	4,200	4,072	5,387	2,262	2,420
Miscellaneous (Travel, Training, Dues, etc.)	<u>4,616</u>	<u>3,623</u>	<u>5,724</u>	<u>7,374</u>	<u>5,271</u>
Total: Operating Expenses	104,596	42,716	66,621	55,034	51,495
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>5,032</u>	<u>9,606</u>	<u>2,287</u>	<u>2,287</u>	<u>680</u>
Total: Engineering & Inspection	<u>663,086</u>	<u>507,297</u>	<u>434,970</u>	<u>421,605</u>	<u>320,751</u>

Budget Highlights

The FY 11-12 budget declined by \$114,219 or 26% due to the elimination of a vacant Engineering Manager position and the increased cost allocation of 2 employees funded by the Stormwater Utility Fund. Funding from the General Fund for the Engineer II was lowered from 100% to 75% and from 75% to 25% for the Special Projects Coordinator and conversely increased to the Stormwater Utility Fund. The workforce changes were part of the budget reduction measures necessary to bridge the projected \$700,000 budget shortfall and to more accurately reflect the time spent by the respective employees in General Fund vs. Stormwater Fund related activities.

Operating expenses are down by \$15,000 as most line item accounts except for utilities were reduced. The lower vehicle replacement transfer reflects the citywide recalculation coupled with a reduction in the number of vehicles previously assigned to this program.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Public Works

Fleet Maintenance

Program Description

Fleet Maintenance is a support service of city government that provides a comprehensive array of repair and preventive maintenance services for a fleet of approximately 211 vehicles and 175 pieces of equipment and other non-rolling stock. Fleet Maintenance also maintains a parts shop and inventory, coordinates all sublet repairs (except for Fire pumpers and rescue vehicles) and manages the City's vehicle replacement program. In addition, fleet oversees operations of the City's central fueling facility and maintains management and billing information for all vehicles and equipment.

As an "internal service" operation, Fleet Maintenance recovers its labor and overhead through an hourly labor rate charged to user departments. The cost of all parts and sublet repairs are charged directly to the affected department.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
City-wide Fleet Expenses (repairs, fuel & overhead)	889,884	755,966	775,896	789,712	882,875
- Labor and overhead	186,506	228,052	228,670	240,712	244,429
- Parts and sublet repairs	66,704	154,266	162,899	162,000	192,750
- Unleaded and diesel fuel	364,424	373,648	384,327	387,000	445,696
Total FTE's (including mechanics)	4.00	3.00	3.00	3.00	3.00
- Number of Mechanic FTE's	2.64	2.30	2.30	2.30	2.30
Mechanic Productive/Billable Hours	4,190	3,952	3,952	3,988	4,000
<u>Workload/Output</u>					
# pieces of rolling stock	211	211	208	209	209
# pieces of non-rolling stock	178	175	172	173	173
# "services" or work orders completed:	2,086	1,672	1,800	2,200	2,200
- Preventive Maintenance Services	567	375	395	600	600
- Repairs/Other	1,519	1,297	1,405	1,600	1,600
<u>Effectiveness/Service Quality</u>					
Average time to complete repairs (hours)	1.32	1.50	1.50	1.46	1.50
Mechanic productivity rate	58.0%	64.0%	78.0%	86.0%	80.0%
% of repairs returned	26.0%	1.3%	0.5%	2.5%	0.5%
Customer satisfaction rating	98.0%	98.0%	98.0%	98.0%	98.0%
% of Police vehicles in shop more than 4 hours	1.0%	1.0%	1.0%	1.0%	1.0%
<u>Efficiency</u>					
Hourly labor rate	110.95	86.50	86.50	86.50	86.50
Average hourly labor rate of private shops	88.00	92.00	92.00	92.00	92.00
Work Orders to Mechanic ratio (quarterly)	790.2	727.0	782.6	956.5	956.5

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works	Fleet Maintenance
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Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	174,343	135,310	136,971	131,461	138,584
Benefits	<u>62,026</u>	<u>40,262</u>	<u>41,952</u>	<u>38,242</u>	<u>39,708</u>
Total: Personal Services	236,369	175,572	178,923	169,704	178,292
Professional & Contractual Services	411	1,552	1,200	1,781	1,700
Communications	1,823	1,732	1,575	1,084	1,690
Utilities	5,163	5,286	5,640	5,150	6,480
Rentals & Leases	1,453	1,255	2,600	1,009	1,643
Insurance	13,821	10,060	5,700	5,700	4,936
Repair & Maint. (In-House & Commercial)	170,789	160,428	163,763	173,552	192,750
Operating Supplies	12,437	7,830	13,797	8,962	15,500
Fuel (City-wide)	327,830	373,648	384,327	407,922	445,696
Miscellaneous (Travel, Training, Dues, etc.)	<u>8,195</u>	<u>7,696</u>	<u>14,265</u>	<u>9,789</u>	<u>13,900</u>
Total: Operating Expenses	541,922	569,487	592,867	614,949	684,295
Capital Outlay	0	6,685	0	6,685	13,800
Vehicle Replacement Transfer	<u>4,641</u>	<u>4,221</u>	<u>4,106</u>	<u>4,106</u>	<u>6,488</u>
Total: Fleet	<u>782,932</u>	<u>755,965</u>	<u>775,896</u>	<u>795,443</u>	<u>882,875</u>

Budget Highlights

The FY 11-12 budget increase of \$106,979 or 13.79% is due primarily to 3 factors: 1) 7% increase in the cost of unleaded and diesel fuel that has been included in all departmental budgets, 2) higher costs for parts and commercial repairs that is related to the street sweeper funded from the Stormwater Utility Fund and to higher vehicle repair costs in the Water/Wastewater Utility Fund, and 3) replacement of an 8 year-old tire balancing machine (\$13,800 - see capital outlay account).

The FY 12 repair and maintenance account is comprised of \$105,000 for the estimated cost of parts that are directly charged to the affected department and \$87,500 for commercial or sublet repairs.

Otherwise, all other operating expenses and overhead costs are consistent with the FY 11 budget. As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Grounds and ROW Maintenance

Irrigation Repairs

Tree Trimming

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	321,777	289,862	38,750	38,446	20,159
Benefits	<u>115,397</u>	<u>117,118</u>	<u>19,405</u>	<u>28,564</u>	<u>6,369</u>
Total: Personal Services	437,173	406,980	58,155	67,010	26,528
Professional & Contractual Services	131,332	169,228	234,739	234,739	231,445
Communications	4,253	4,090	748	1,575	791
Utilities	9,890	11,794	8,790	13,767	14,505
Rentals & Leases	8,821	4,938	2,515	1,293	856
Insurance	9,924	8,945	6,110	6,180	2,496
Repair & Maintenance	48,850	57,495	2,500	3,360	3,113
Operating Supplies	91,131	62,314	74,050	50,250	47,302
Fuel	19,605	18,484	2,000	2,226	2,382
Miscellaneous (Travel, Training, Dues, etc.)	<u>4,461</u>	<u>6,211</u>	<u>3,430</u>	<u>3,330</u>	<u>3,080</u>
Total: Operating Expenses	328,266	343,499	334,882	316,720	305,970
Capital Outlay	0	12,677	0	0	0
Vehicle Replacement Transfer	<u>13,545</u>	<u>9,695</u>	<u>879</u>	<u>879</u>	<u>1,359</u>
Total: Administration	<u>778,985</u>	<u>772,851</u>	<u>393,916</u>	<u>384,609</u>	<u>333,857</u>

Budget Highlights

The **FY 11-12 budget** is based on the outsourcing of all grounds maintenance, right of way mowing, irrigation repairs and tree trimming to 2 private companies that was instituted in August 2010. Consequently, there is no City staff assigned to this program other than a Contract Compliance Inspector to oversee and manage the 2 contracts. Personnel costs for this program have decreased by \$32,000 as the Contract Compliance Inspector is being allocated 50% to this program and 25% to Streets Maintenance and 25% to Stormwater Utility Inspections.

The outsourcing costs included in the FY 11-12 budget of \$251,445 are as follows:

- ✓ Right of Way Mowing \$29,530
- ✓ Landscape Maintenance 61,535
- ✓ Tree Trimming 67,200
- ✓ Median Maintenance 37,200 (Oviedo Blvd. & SR 434)
- ✓ Fertilization/Pest Control 13,080
- ✓ Irrigation Repairs 12,900
- ✓ Plant/Tree Replacement 20,000 (labor only)
- ✓ Other Contract Repairs 10,000 (labor only)

The City will continue to fund the cost of plants, trees, landscape materials and replacement irrigation parts.



The City of Oviedo

PERFORMANCE PROFILE

Department	Program
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Public Works	Streets, Sidewalk Maintenance and Street Lighting
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Program Description

Streets and Sidewalk Maintenance is responsible for the following maintenance activities, including: 1) Repairing and replacing City street signs, 2) Repair and construction of sidewalks and curbs, and 3) General street repairs and pothole patching to City-maintained roads.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Budget/Expenses	1,563,451	1,484,163	1,565,148	1,637,247	1,480,656
- Streets Maintenance	885,941	715,850	345,609	1,350,000	1,144,990
- Sidewalk Repair - materials only	64,542	89,743	75,320	100,000	75,320
- Road Repair - materials only	42,295	34,686	40,000	40,000	40,000
Total FTE's	10.75	8.00	10.00	10.00	10.00
Population	33,529	33,342	33,675	34,012	34,012
# of lane miles	265	265	265	265	265
# of street/traffic signs	9,574	9,574	3,295	3,295	3,295
<u>Workload/Output</u>					
Concrete repairs (square feet)	68,688	53,775	65,000	90,000	65,000
Asphalt repairs (tons)	144	175	200	160	160
# street/traffic signs replaced/repaired	102	85	200	175	175
# work orders completed (total)	384	390	415	310	360
- Concrete	162	255	250	150	200
- Asphalt & Cold Patch	104	105	115	100	100
- Other	118	30	50	60	60
<u>Effectiveness/Service Quality</u>					
% work orders completed within 7 days	90.0%	91.8%	90.0%	90.0%	90.0%
Average # days to complete high proprity work orders	4.00	5.00	2.00	1.00	2.00
% of street/traffic signs replaced	1.5%	2.4%	2.0%	0.0%	5.0%
<u>Efficiency</u>					
Cost per sq foot of concrete installed	0.94	1.67	1.16	1.11	1.16
Street maintenance (O&M) cost per capita	46.63	44.51	46.48	48.14	43.68

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

**Streets, Sidewalk Maintenance
and Street Lighting**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	351,180	244,607	283,530	278,575	220,331
Benefits	<u>118,982</u>	<u>97,384</u>	<u>118,865</u>	<u>118,070</u>	<u>89,131</u>
Total: Personal Services	470,162	341,991	402,395	396,646	309,462
Professional & Contractual Services	60,698	66,572	69,900	69,900	69,900
Communications	7,078	5,620	4,655	4,140	3,628
Utilities	2,808	3,025	3,020	2,000	3,171
Streetlighting (Elec., Rental & Maint.)	735,951	754,243	798,300	766,135	781,458
Rentals & Leases	7,368	17,259	7,535	9,136	7,136
Insurance	12,654	9,312	11,460	11,460	9,283
Repair & Maintenance	150,849	163,385	150,688	171,218	169,354
Operating Supplies	68,006	58,707	55,266	69,350	56,365
Fuel	20,400	26,229	27,128	25,000	34,851
Miscellaneous (Travel, Training, Dues, etc.)	<u>16,261</u>	<u>17,789</u>	<u>15,957</u>	<u>16,231</u>	<u>15,850</u>
Total: Operating Expenses	1,082,072	1,122,141	1,143,909	1,144,570	1,150,996
Capital Outlay	11,215	0	0	0	0
Vehicle Replacement Transfer	<u>16,377</u>	<u>20,031</u>	<u>18,844</u>	<u>18,844</u>	<u>20,198</u>
Total: Administration	1,579,827	1,484,163	1,565,148	1,560,060	1,480,656

Budget Highlights

The FY 11-12 budget has decreased by \$84,492 or 5% due mainly to lower personnel costs related to a proposed restructuring of maintenance crews in Streets and Stormwater Maintenance. The proposal has a General Fund savings of approximately \$98,000 and would eliminate a Crew Leader in Streets and also reallocate a portion of the time of 1 Crew Leader, 3 Maintenance Workers and 2 Heavy Equipment Operators to Stormwater Maintenance. The affected positions would be allocated 25% to Streets Maintenance and 75% to Stormwater Maintenance. The maintenance crews in both areas would be cross-trained as needed so all employees could perform both streets and stormwater maintenance tasks. Crew sizes would increase slightly in both areas but still remain at manageable levels.

Operating expenses show a net increase of \$7,087 or less than 1% as FY 12 street lighting costs estimated to be lower than the FY 11 budget level. This decrease is offset by increases for fuel and vehicle repair costs.

Other than street lighting costs, the other major expenditures for this program include traffic light maintenance through Seminole County (\$61,320), Oviedo Boulevard street light contract through OUC (\$8,580), sidewalk repair (\$75,320), street sign replacement (\$24,967) and road materials and supplies (\$40,000).

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

STORMWATER UTILITY

Stormwater Engineering

Stormwater Maintenance

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works	Stormwater Engineering and Inspection
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Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	68,093	80,195	70,314	63,927	103,057
Benefits	<u>16,618</u>	<u>20,722</u>	<u>18,124</u>	<u>16,602</u>	<u>24,979</u>
Total: Personal Services	84,711	100,917	88,438	80,529	128,036
Professional & Contractual Services	73,317	8,647	10,000	10,000	5,000
Communications	0	0	423	0	0
Utilities	918	1,660	1,802	2,858	4,838
Insurance	0	1,794	2,550	2,550	2,459
Repair & Maintenance	0	121	1,249	213	181
Operating Supplies	0	0	4,050	3,356	3,681
Fuel	0	302	95	500	472
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,650</u>	<u>6,214</u>	<u>4,449</u>	<u>4,089</u>	<u>4,239</u>
Total: Operating Expenses	75,884	18,738	24,618	23,566	20,870
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>3,262</u>	<u>0</u>	<u>4,335</u>	<u>4,335</u>	<u>4,313</u>
Total: Stormwater Eng. & Inspection	<u>163,858</u>	<u>119,655</u>	<u>117,391</u>	<u>108,430</u>	<u>153,219</u>

Budget Highlights

The FY 11-12 budget is \$35,828 higher than the FY 11 adopted budget due higher personnel costs related to the increased cost allocation of 3 employees funded by the Stormwater Utility Fund.

Funding from the Stormwater Utility Fund was increased from 0% to 25% for the Engineer II and from 25% to 75% for the Special Projects Coordinator. In addition, the Contract Compliance Manager who oversees the City's landscaping and grounds contracts is allocated 25% to the Stormwater Utility Fund. The increase in personnel costs of \$20,247 is net of the elimination of the vacant Engineering Manager position that was funded 50% from this program.

The budget includes \$5,000 in professional services for environmental consulting services and the Seminole County watershed atlas. The other operating expenses include coverage of costs for NPDES sampling and for the miscellaneous expenses to support 1.75 FTE's (.25 Engineer II, .75 Special Projects Coordinator, .50 Engineering Inspector and .25 Contract Compliance Inspector).

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Public Works

Stormwater Maintenance

Program Description

Stormwater Maintenance is responsible for maintaining and keeping in functional condition both City- and privately owned stormwater ponds in order to reduce flooding and meet State water quality standards. Scheduled maintenance is performed on approximately 400 stormwater ponds and ditches including repair, replacement and clean-out of drainage structures and storm pipe systems. In addition, this program performs street sweeping on all City-maintained roads on a monthly basis to reduce the amount of pollutants entering the Stormwater system and improve drainage. City maintenance crews also spray for mosquito control to address citizen complaints and County Health Department medical alerts.

The City's Stormwater Engineer oversees the monitoring of City-owned environmentally sensitive lands per state and federal permit requirements and ensures compliance with the National Pollutant Discharge Elimination System Permit (NPDES), including preparation of permit documents and submittal of the annual report.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Budget/Expenses:	890,677	1,190,502	792,011	821,457	972,119
Total FTE's	9.5	9.0	9.0	9.0	9.0
Linear feet of stormwater lines	243,108	243,108	243,108	243,108	243,108
# Lane Miles (3.2 sq. miles/ 265 lane miles)	265	265	265	265	265
<u>Workload/Output</u>					
# work orders:	877	1,482	1,395	1,500	1,500
- Ponds Mowed	75	145	145	150	150
- Pond Maintenance	320	516	400	234	500
- System Maintenance (Pipe Repair/Cleaning/Decals)	148	155	150	175	175
# of lane miles swept	5,288	5,589	5,500	6,000	6,000
<u>Effectiveness/Service Quality</u>					
% of City-maintained ponds inspected more than 1x p/year	150%	146%	100%	100%	100%
% of ponds in compliance with Standards	100%	0%	98%	99%	98%
# of times all lane miles swept per month	1.66	1.78	1.25	1.50	1.25
Deficiency Notices of Private Ponds	5	12	12	20	25
<u>Efficiency</u>					
Maintenance cost per pond	4,878.48	1,890.04	1,126.80	770.34	825.69
Cost per lane mile swept	13.05	9.86	5.45	5.00	5.00

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Stormwater Maintenance

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	295,558	282,637	293,620	298,589	291,584
Benefits	<u>100,784</u>	<u>99,489</u>	<u>109,071</u>	<u>110,312</u>	<u>110,356</u>
Total: Personal Services	396,342	382,126	402,691	408,901	401,940
Professional & Contractual Services	79,388	35,756	40,565	37,700	36,809
Communications	3,509	3,373	3,332	3,332	2,126
Utilities	4,781	4,614	4,860	3,850	5,103
Rentals & Leases	57,940	55,482	55,144	58,536	22,040
Insurance	12,770	7,554	9,850	9,850	14,066
Repair & Maintenance	259,630	238,248	75,740	191,341	251,326
Operating Supplies	47,219	38,972	31,324	32,124	34,419
Fuel	28,052	35,730	41,487	39,684	42,462
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,046</u>	<u>1,337</u>	<u>1,370</u>	<u>1,337</u>	<u>1,800</u>
Total: Operating Expenses	494,335	421,066	263,672	377,754	410,151
Capital Outlay	0	333,745	65,000	129,763	90,000
Vehicle Replacement Transfer	<u>32,723</u>	<u>53,565</u>	<u>60,648</u>	<u>60,648</u>	<u>70,028</u>
Total: Stormwater Maintenance	<u>923,400</u>	<u>1,190,502</u>	<u>792,011</u>	<u>977,066</u>	<u>972,119</u>

Budget Highlights

The FY 11-12 budget for recurring operational costs (excluding capital outlay of \$90,000) increased by \$180,108. The increase is attributed mainly to an appropriation of \$150,000, which is an allowance for storm sewer replacement pipe, liners and related materials used for recurring maintenance. This appropriation was inadvertently omitted from the FY 11 budget and therefore is reflected as an increase for FY 11-12 although the appropriation has been a regular expense item in previous years. The other significant operating expense increase of \$25,600 is also in the repair and maintenance account that is related mostly to higher vehicle repair costs for the street sweeper.

Personnel costs reflect a net decrease of \$751 or -0.19% due to the proposed restructuring of maintenance crews in Streets and Stormwater Maintenance. The restructuring would: 1) eliminate a Heavy Equipment Operator in Stormwater Maintenance and 2) reallocate a portion of the time of 1 Crew Leader, 3 Maintenance Workers and 2 Heavy Equipment Operators to Stormwater Maintenance. The affected positions would be allocated 25% to Streets Maintenance and 75% to Stormwater Maintenance. The budget impact of these changes: the maintenance crews in both areas would be cross-trained as needed so all employees could perform both streets and stormwater maintenance tasks. Crew sizes would increase slightly in both areas but still remain at manageable levels.

Capital outlay includes \$90,000 to purchase a track dozer with trailer that is well suited for sloped, wet work areas such as pond bottoms and berms. The equipment has been rented in previous years at an annual cost of approximately \$32,000. Since the vehicle is used for recurring maintenance, it is cost beneficial for the City to purchase the equipment and eliminate the \$32,000 annual rental cost.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PUBLIC WORKS*
CONSOLIDATED EXPENDITURE
AND
STAFFING SUMMARY

*excluding Water/Wastewater

**CONSOLIDATED
EXPENDITURE AND STAFFING SUMMARY**

Department	Program
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Public Works	Public Works Administration Engineering Services Stormwater Engineering & Inspection Services Fleet Maintenance Grounds and Right-of-Way Maintenance Streets and Stormwater Maintenance
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Staffing Detail	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
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Public Works Administration

Public Works Director*	0.50	0.50	0.50	0.50	0.50
Operations Manager	0.00	1.00	1.00	1.00	1.00
Engineering Specialist	0.50	1.00	1.00	1.00	1.00
Administrative Assistant**	0.00	1.00	1.00	1.00	0.50
Senior Administrative Assistant	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>2.00</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.00</u>

*Balance of the Public Works Director is budgeted in Water/Wastewater Administration.

**Position allocated 50/50 to PWA and Stormwater Engineering/Inspections.

Engineering Services

Assistant PW Director/City Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Manager*	1.00	0.50	0.50	0.00	0.00
Contract Manager	1.00	1.00	1.00	1.00	1.00
Special Projects Coordinator*	1.00	0.75	0.75	0.75	0.25
Engineer /Engineer II	1.00	1.00	1.00	1.00	0.75
Engineering Inspector*	2.00	1.50	0.50	0.50	0.50
Capital Projects Manager	1.00	0.00	0.00	0.00	0.00
Senior Administrative Assistant	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sub-Total	<u>8.00</u>	<u>6.75</u>	<u>4.75</u>	<u>4.25</u>	<u>3.50</u>

*Balance of the Engineering Manager, Special Projects Coordinator and Eng. Inspector are funded from the the Stormwater Utility Fund.

Stormwater Engineering and Inspection

Engineering Manager	0.00	0.50	0.50	0.00	0.00
Administrative Assistant*	0.00	0.00	0.00	0.00	0.50
Special Projects Coordinator	0.00	0.25	0.25	0.25	0.75
Contract Compliance Inspector	0.00	0.00	0.00	0.00	0.25
Engineering Inspector	0.00	0.50	0.50	0.50	0.50
Engineer II	0.00	0.00	0.00	0.00	0.25
Stormwater Engineer	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sub-Total	<u>1.00</u>	<u>1.25</u>	<u>1.25</u>	<u>0.75</u>	<u>2.25</u>

*Position allocated 50/50 to PWA and Stormwater Engineering/Inspections.

Staffing detail continued on next page

Staffing Detail (continued)	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
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Maintenance Operations - Administration*

Operations Manager	1.00	0.00	0.00	0.00	0.00
Engineering Specialist	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Warehouse Records Specialist	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sub-Total	3.00	0.00	0.00	0.00	0.00

* In FY 09-10, the above positions were transferred from Streets Maintenance to Public Works Admin.

TOTAL: Administration and Engineering **14.00** **11.50** **9.50** **8.50** **8.75**

Streets and Sidewalk Maintenance

Streets and Stormwater Supervisor	0.50	0.00	0.00	0.00	0.00
Contract Compliance Inspector	0.00	0.00	0.00	0.00	0.25
Crew Leader*	2.00	2.00	2.00	2.00	1.25
Heavy Equipment Operator*	2.00	2.00	2.00	2.00	1.50
Maintenance/Construction Worker I*	1.00	1.00	3.00	3.00	3.50
Maintenance/Construction Worker II*	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>1.25</u>
Sub-Total	8.50	8.00	10.00	10.00	7.75

*Beginning in FY 12, balance of these positions are allocated to Stormwater Maintenance.

*In FY 11, 2 Maintenance Worker I positions were transferred from Grounds Maintenance.

Fleet Maintenance

Building and Fleet Maintenance Supervisor*	0.50	1.00	1.00	1.00	1.00
Fleet Maintenance Mechanic**	3.00	2.00	2.00	2.00	2.00
Auto Inventory Specialist	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>4.50</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

*In FY 08-09, the Supervisor position was allocated 50/50 with Building Maintenance. The allocation was eliminated when facility maintenance was transferred to Recreation and Parks.

Grounds and Right-of-Way Maintenance*

Contract Compliance Inspector**	0.00	0.00	1.00	1.00	0.50
Maintenance Supervisor	1.00	1.00	0.00	0.00	0.00
Crew Leader I	1.00	1.00	0.00	0.00	0.00
Irrigation Specialist	1.00	1.00	0.00	0.00	0.00
Heavy Equipment Operator	1.00	1.00	0.00	0.00	0.00
Maintenance/Construction Worker I*	4.00	4.00	0.00	0.00	0.00
Maintenance/Construction Worker II	<u>2.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>10.00</u>	<u>9.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>

*2 Maintenance Worker II positions were transferred to Streets Maintenance in FY 10-11 when Grounds Maintenance and ROW mowing was outsourced.

**Balance of the Compliance Inspector is allocated 25% to Streets & 25% to Stormwater Maintenance.

Staffing detail continued on next page.

Staffing Detail (continued)	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>Stormwater Maintenance</u>					
Streets and Stormwater Supervisor	0.50	0.00	0.00	0.00	0.00
Crew Leader II	2.00	2.00	2.00	2.00	1.75
Heavy Equipment Operator	2.00	2.00	3.00	3.00	2.50
Streetsweeper	1.00	1.00	1.00	1.00	1.00
Maintenance/Construction Worker II	2.00	2.00	2.00	2.00	2.50
Maintenance/Construction Worker I	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.75</u>
TOTAL	<u>9.50</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.50</u>
Public Works Administration and Engineering	14.00	11.50	9.50	8.50	8.75
Maintenance Operations	<u>32.50</u>	<u>29.00</u>	<u>23.00</u>	<u>23.00</u>	<u>20.75</u>
CONSOLIDATED TOTAL	<u>46.50</u>	<u>40.50</u>	<u>32.50</u>	<u>31.50</u>	<u>29.50</u>

CONSOLIDATED EXPENDITURE DETAIL

Department	Program
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Public Works

Administration and Engineering Services
Stormwater Inspections and Engineering
Grounds & Right-of-Way Maintenance
Street and Sidewalk Maintenance and Street Lighting
Stormwater Maintenance

Category Description	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	1,763,368	1,567,157	1,302,131	1,288,117	1,167,103
Benefits	<u>570,061</u>	<u>518,507</u>	<u>425,340</u>	<u>432,104</u>	<u>366,244</u>
Total: Personal Services	2,333,429	2,085,664	1,727,471	1,720,221	1,533,347
Professional & Contractual Services	380,938	291,189	379,284	365,194	362,734
Communications	30,419	27,537	24,999	23,118	19,290
Utilities	35,334	41,100	39,314	52,864	52,841
Streetlighting (Elec., Rental & Maint.)	735,951	754,243	798,300	766,135	781,458
Rentals & Leases	109,344	81,895	71,598	72,790	34,897
Insurance	61,715	46,850	44,050	44,116	40,561
Repair & Maintenance	643,495	624,903	398,917	541,411	618,660
Operating Supplies	230,572	174,795	188,933	172,204	163,344
Fuel	402,043	461,372	464,236	480,354	531,865
Miscellaneous (Travel, Training, Dues, etc.)	<u>37,685</u>	<u>46,173</u>	<u>48,870</u>	<u>46,625</u>	<u>47,565</u>
Total: Operating Expenses	2,667,496	2,550,057	2,458,501	2,564,811	2,653,215
Capital Outlay	11,215	291,004	65,000	136,448	103,800
Vehicle Replacement Transfer	<u>82,046</u>	<u>103,965</u>	<u>94,514</u>	<u>94,514</u>	<u>106,247</u>
Total: Public Works	<u>5,094,186</u>	<u>5,030,690</u>	<u>4,345,486</u>	<u>4,515,994</u>	<u>4,396,609</u>



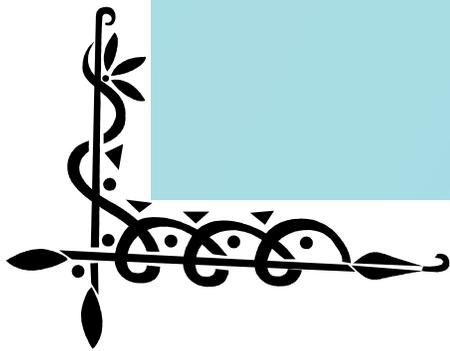
The City of Oviedo



City of Oviedo



Water / Wastewater Utility





The City of Oviedo

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PERFORMANCE PROFILE

Department

Program

Public Works

Utilities Administration

Program Description

Utilities Administration directs and manages the services and technical activities of Water Production and Distribution, Wastewater Collection and Reuse Distribution and Cross Connection Control/Backflow Prevention. In conjunction with the City's Engineering Division, Administration also coordinates "renewal and replacement" capital improvement projects that are essential to the on-going maintenance and repair of utility system infrastructure.

The Administration budget also includes the professional service fees that are needed to update the City's utility rate model.

Performance Outcomes

1. Ensure compliance with all technical requirements of the Florida Department of Environmental Protection and St. John's River Water Management District, including related Federal and State requirements.
2. Ensure that all performance outcomes in the Utilities Division are met and that corrective actions are taken as adverse trends are identified during the year.
3. Ensure that all renewal and replacement capital projects under the direction of the Utilities Division are completed within budget and within 30 days of the planned project schedule.

EXPENDITURE AND STAFFING SUMMARY

Department	Program				
Public Works	Utilities Administration				
Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	154,988	159,879	153,709	153,349	155,237
Benefits	<u>39,240</u>	<u>36,104</u>	<u>37,121</u>	<u>36,952</u>	<u>37,620</u>
Total: Personal Services	<u>194,227</u>	<u>195,983</u>	<u>190,830</u>	<u>190,301</u>	<u>192,857</u>
Professional & Contractual Services	100,304	499,255	38,784	19,312	73,657
Communications	2,342	1,681	1,520	930	1,120
Utilities	3,143	4,479	2,067	2,112	2,218
Rentals & Leases	5,351	2,798	1,255	1,078	1,078
Insurance	7,077	4,464	6,680	6,684	5,992
Repair & Maintenance	21,379	1,624	1,833	982	1,341
Operating Supplies	3,869	2,252	3,403	754	1,725
Fuel	975	565	473	1,568	1,710
Miscellaneous (Travel, Training, Dues, etc.)	<u>5,908</u>	<u>5,816</u>	<u>7,109</u>	<u>6,536</u>	<u>6,778</u>
Total: Operating Expenses	<u>150,348</u>	<u>522,934</u>	<u>63,124</u>	<u>39,956</u>	<u>95,619</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>7,080</u>	<u>8,827</u>	<u>20,897</u>	<u>20,897</u>	<u>22,388</u>
Total: Administration	<u>351,655</u>	<u>727,744</u>	<u>274,851</u>	<u>251,154</u>	<u>310,864</u>

Budget Highlights

The FY 11-12 budget has increased by \$36,013 or 13% due mainly to higher costs for professional services related to the updated financial analysis and rate study that will be conducted by the City's rate consultant, PRMG at a cost of \$35,657. PRMG will also update the City's water and sewer impact fees although the cost for that study is funded from the Water and Sewer Impact Fee Funds. Otherwise, all other accounts except for the vehicle replacement transfer are lower than the FY 11 budget.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Finance

**Utility Billing/Customer Service &
Meter Reading**

Program Description

The Utility Billing and Customer Service administers the City's utility billing system, which includes meter reading, billing and collection and customer service support. Approximately 139,000 bills are produced annually for City water and sewer, stormwater, and solid waste collection services and two (2) Meter Readers read more than 11,000 meters every month for billing purposes.

In addition, this program assists customers in applying for and discontinuing utility service, accepts utility payments, responds to customer inquiries and resolves questions regarding customer accounts.

Performance Outcomes

Utility Billing and Customer Service

<u>Measure</u>	FY 08-09 Actuals	FY 09-10 Actuals	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	308,816	358,783	401,946	491,274	592,782
Total FTE's:	6	6	5	6	6
- Utility Billing / Customer Service	4	4	4	4	5
- Meter Reading	2	2	1	2	1
# of Utility accounts (monthly average)	11,926	12,111	12,239	12,363	12,754
<u>Workload/Output</u>					
Total # of utility bills processed	143,957	145,337	146,868	149,098	153,813
Total # of bank draft payments	12,003	12,559	13,100	12,900	13,545
Total # of credit card payments	22,416	28,502	28,384	32,525	35,778
Total # of walk up customers served	29,410	27,232	27,905	29,628	29,924
# delinquent accounts (cut offs for nonpayment)	2,630	2,530	2,600	2,700	2,727
<u>Effectiveness/Service Quality</u>					
% of payments from bank drafting	8.3%	8.6%	8.9%	8.7%	8.8%
% payments from credit card transactions	15.6%	19.6%	19.3%	21.8%	23.3%
% payments from walk up customers	20.4%	18.7%	19.0%	19.9%	19.5%
Delinquent accounts as % of total	1.8%	1.7%	1.8%	1.8%	1.8%
<u>Efficiency</u>					
Cost per bill processed	2.15	2.47	2.74	3.29	3.85

Department	Program
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Finance

**Utility Billing/Customer Service &
Meter Reading**

Performance Outcomes (continued)

Meter Reading

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actuals	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses (3301)	110,225	104,270	72,803	86,826	115,561
Total FTE's	2	2	1	2	1
Total Productive Hours	3,819	3,642	2,621	3,185	1,820
# available hours (meter readers)	4,160	4,160	2,621	3,640	2,080
# radio read meters (system wide) *	7,027	7,931	11,239	15,127	15,332
# direct read meters (system wide)	4,899	4,180	1,000	0	0
<u>Workload/Output</u>					
# meters read	143,000	145,337	146,868	181,524	183,984
# service orders for disconnections - finaled accounts	2,203	2,223	2,000	2,000	2,040
# service orders for disconnections - nonpayment	2,802	2,530	2,600	2,989	3,138
# meters read per meter reader/day**	286	288	291	570	1,011
<u>Effectiveness/Service Quality</u>					
Total % service disconnects - finaled accounts	1.54%	1.53%	1.36%	1.1%	1.1%
<u>Efficiency</u>					
Meter Reader Productivity Rate	89.5%	87.5%	100.0%	87.5%	87.5%
Cost per meter read	0.86	0.72	0.50	0.48	0.48

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Finance

Utility Billing/Customer Service
& Meter Reading

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	200,328	221,821	213,050	237,672	260,156
Benefits	<u>64,770</u>	<u>68,808</u>	<u>63,210</u>	<u>75,312</u>	<u>75,837</u>
Total: Personal Services	<u>265,099</u>	<u>290,629</u>	<u>276,260</u>	<u>312,984</u>	<u>335,993</u>
Professional & Contractual Services	85,172	85,975	93,300	93,535	84,216
Communications	2,469	2,270	2,805	2,257	1,724
Utilities	2,150	2,798	2,162	2,667	2,273
Rentals & Leases	3,561	1,524	1,339	1,445	1,595
Insurance	7,481	5,477	8,300	8,304	7,746
Repair & Maintenance	7,489	6,982	7,324	9,776	10,538
Operating Supplies	2,457	1,710	1,488	1,607	3,409
Fuel	5,201	5,321	5,670	5,254	6,113
Miscellaneous (Travel, Training, Dues, etc.)	<u>49,602</u>	<u>60,368</u>	<u>73,798</u>	<u>100,446</u>	<u>136,651</u>
Total: Operating Expenses	<u>165,582</u>	<u>172,425</u>	<u>196,186</u>	<u>225,291</u>	<u>254,265</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>3,766</u>	<u>1,582</u>	<u>2,303</u>	<u>2,303</u>	<u>2,524</u>
Total: Utility Billing/Customer Service	<u>434,446</u>	<u>464,636</u>	<u>474,749</u>	<u>540,578</u>	<u>592,782</u>

Budget Highlights

The FY 11-12 budget increase of \$118,033 is attributed to: 1) the addition of a Financial Accountant who was hired in FY 11 to handle the City's utility billing lien program and related utility billing issues, and 2) higher costs for merchant fees that are charged to the City for credit card transactions that have increased with the acquisition of Alafaya Utilities (+\$52,000 over the FY 11 budget or \$122,000). The escalation of credit card fees may serve as the impetus to consider a "convenience fee" as has been done in other cities to offset the cost of merchant fees rather than having the fees included as part of utility rates.

With the completion of the installation of radio read meters in the Alafaya service area, only 1 full time meter reader will be needed to read the radio meters as efficiencies in meter reading will result and the amount of time to read meters will decline. This was envisioned as part of the Siemens' analysis and is the costs savings feature of the radio read initiative.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

FY 10-11 expenses are expected to exceed budget due to higher than expected costs for merchant fees and the unanticipated hiring of a Financial Accountant to handle the City's utility billing lien program and related utility billing issues.



The City of Oviedo

PERFORMANCE PROFILE

Department

Program

Public Works

Water Utility Production

Program Description

The Water Production program is responsible for the operation and maintenance of all equipment associated with the City's drinking water treatment program. The West Mitchell Hammock Water Treatment Facility (WMHWTF) has a 10 million gallon per day (MGD) capacity. The WMHWTF has a drinking water storage capacity of 2.5 MG and the A. M. Jones repump facility has a drinking water capacity of 1.0 MG. The water production program has five (5) emergency back up power production generators.

The Water Production program operates and maintains ten (10) raw water production wells, eleven (11) ground water Monitoring Wells and all required water quality testing, sampling and reported as permitted by The St. Johns River Water Management District (SJRWMD) as part of our 20 year Consumptive Use Permit (CUP) and all Florida Department of Regulation Protection (FDEP) reporting .

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	1,534,891	1,485,295	1,495,380	1,405,484	1,425,423
Total FTE's	7.2	7.1	7.0	5.5	5.5
Population	33,529	33,342	33,675	33,675	34,012
<u>Workload/Output</u>					
# gallons water produced (in million gallons)	1,461.0	1,349.0	1,460.0	1,400.0	1,378.0
Water Consumption (in million gallons)	1,354.3	1,295.0	1,300.0	1,388.0	1,350.0
Average daily demand (MGD)	4.0	3.7	3.4	3.4	3.4
Average total maximum daily flow (MGD)	5.4	5.1	5.3	5.3	5.3
# water quality complaints	21.0	61.0	-	-	-
# corrective action work orders (internal)	265.0	277.0	188.0	188.0	188.0
<u>Effectiveness/Service Quality</u>					
% water produced within FDEP compliance	100%	100%	100%	100%	100%
% satisfaction rating good or better for service	85%	85%	85%	85%	85%
<u>Efficiency</u>					
Cost per million gallons treated	1,050.58	1,101.03	1,024.23	1,003.92	1,034.41
Per capita consumption/day (gallons)	110.66	106.41	105.77	112.92	108.74
Unaccounted water loss as % of water produced	7.31%	4.00%	10.96%	0.86%	2.03%

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Water Utility Production

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	366,751	359,994	306,198	285,691	282,228
Benefits	<u>101,429</u>	<u>102,970</u>	<u>91,470</u>	<u>83,013</u>	<u>83,292</u>
Total: Personal Services	468,181	462,964	397,668	368,704	365,520
Professional & Contractual Services	73,437	72,899	60,362	58,145	53,889
Communications	9,371	11,286	13,851	12,036	12,586
Utilities	315,332	323,108	317,150	317,150	333,009
Rentals & Leases	1,793	3,896	4,801	4,801	4,770
Insurance	144,062	137,100	152,447	152,447	129,700
Repair & Maintenance	163,808	191,078	181,471	159,928	137,133
Operating Supplies	312,867	256,465	327,668	298,605	355,555
Fuel	12,598	11,775	20,774	15,855	15,176
Miscellaneous (Travel, Training, Dues, etc.)	<u>12,974</u>	<u>6,729</u>	<u>6,259</u>	<u>4,884</u>	<u>6,044</u>
Total: Operating Expenses	1,046,244	1,014,336	1,084,783	1,023,851	1,047,862
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>20,467</u>	<u>7,995</u>	<u>12,929</u>	<u>12,929</u>	<u>12,041</u>
Total: Water Production	<u>1,534,891</u>	<u>1,485,295</u>	<u>1,495,380</u>	<u>1,405,484</u>	<u>1,425,423</u>

Budget Highlights

The FY 11-12 budget decrease of \$69,957 or 4.6% is attributed to the following factors: 1) lower personnel costs as the Lead Water Plant Operator has been transferred to the Alafaya Wastewater system rather than hiring a Lead Plant Operator as was envisioned when Alafaya was acquired last year, 2) lower operating expenses of \$36,921 due to reductions for liability insurance, repair and maintenance and fuel. primarily to lower costs for utilities, contract mowing and chemicals. On the other hand, electric utilities and chemical costs have increased. Chemical costs (i.e. operating supplies category) increased by \$39,000 to \$294,000 as the volume of treated water has increased and prices are approximately 6% higher. Electric utility costs have increased by \$16,000 to \$333,000 or a 5% increase.

The most significant cost drivers in water production that comprise 85% of total operating expenses include electricity/utilities, (\$333,009), chemicals (\$294,333), liability insurance (\$129,700) and maintenance of plant and equipment (\$137,133).

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Public Works

Water Utility Distribution & Maintenance

Program Description

Water Distribution is responsible for distributing an average of 4.4 million gallons per day of water to more than 11,000 accounts and maintaining approximately 175 miles of water mains and 1,000 hydrants.

In addition, this program is responsible for the installation of all new water meters, testing, calibration and/or replacement of existing water meters. This program responds to customer requests for assistance and any repairs necessary to maintain the system.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	495,267	420,036	438,217	477,762	489,260
Total FTE's	6	6	6	6	6
# total meters system wide	12,245	13,220	13,173	15,221	15,984
# potable meters system wide	11,653	11,747	11,950	12,328	12,378
# hydrants system wide	1,119	1,126	1,127	1,130	1,134
Miles of mains system wide	175	177	178	179	179
<u>Workload/Output</u>					
# Total work orders completed	5,854	12,423	15,608	12,781	13,412
- # locates responded to	1,599	5,939	4,900	8,922	2,400
- # new meters installed (all radio read)	3,285	2,719	2,714	2,374	863
- # radio read conversions	420	187	416	158	1,119
- # all other misc. work orders	494	3,553	7,548	1,317	9,000
- # hydrants maintained	56	25	30	10	30
<u>Effectiveness/Service Quality</u>					
% of City wide meters converted to Radio Reads	4.03%	26.88%	57.30%	8.65%	56.31%
% new building installs (all radio reads)	3.43%	1.41%	3.16%	1.04%	7.00%
% hydrants maintained	5.01%	2.22%	2.66%	0.88%	2.65%
<u>Efficiency</u>					
Cost per work order	84.60	33.81	28.08	37.38	36.48
Cost per mile to maintain distribution system	2,830.10	2,373.08	2,461.89	2,669.06	2,733.30

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Water Utility Distribution & Maintenance

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	233,063	232,837	231,527	241,968	239,189
Benefits	<u>69,364</u>	<u>74,576</u>	<u>73,535</u>	<u>73,172</u>	<u>71,522</u>
Total: Personal Services	<u>302,427</u>	<u>307,413</u>	<u>305,062</u>	<u>315,140</u>	<u>310,711</u>
Professional & Contractual Services	2,642	3,764	3,915	7,832	4,500
Communications	5,357	5,605	4,780	3,782	5,295
Utilities	2,024	0	0	0	0
Rentals & Leases	1,677	1,677	3,596	1,300	3,200
Insurance	10,121	7,769	11,810	11,800	9,216
Repair & Maintenance	32,239	20,036	26,149	28,196	29,496
Operating Supplies	96,165	25,264	31,900	62,764	76,550
Fuel	19,572	21,858	23,973	22,152	23,703
Miscellaneous (Travel, Training, Dues, etc.)	<u>1,215</u>	<u>875</u>	<u>2,900</u>	<u>664</u>	<u>2,200</u>
Total: Operating Expenses	<u>171,012</u>	<u>86,848</u>	<u>109,023</u>	<u>138,490</u>	<u>154,160</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>21,828</u>	<u>25,775</u>	<u>24,132</u>	<u>24,132</u>	<u>24,389</u>
Total: Water Distribution & Maint.	<u>495,267</u>	<u>420,036</u>	<u>438,217</u>	<u>477,762</u>	<u>489,260</u>

Budget Highlights

The FY 11-12 budget is \$51,043 or 11.6% higher due mainly to increased operating costs for meters and fittings (i.e. operating supplies account). Otherwise, there is little change in operating costs compared to the FY 11 budget. The higher salary costs reflect increases for overtime and on-call pay based on current expense trends.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department	Program
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Public Works

Reclaimed Water and Conservation

Program Description

The Reclaimed Water/Conservation program is in direct response to a City Council initiative to conserve water resources through a series of incentives to residents who use potable water for irrigation.

The supply of reclaimed water from the City of Orlando's Iron Bridge Wastewater Treatment facility became available in November, 2008 through an agreement between Seminole County and the City of Oviedo. This agreement provides up to 3 million gallons per day to be available to the City of Oviedo residents.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	156,971	184,215	187,928	250,111	284,460
- Bulk Reclaimed Water Costs (included in costs above)	11,067	41,995	41,600	121,954	116,160
Total FTE's	1	1	1	1	1
<u>Workload/Output</u>					
Reclaimed Water Consumption (per 1000 gallons)	50,436	120,000	80,000	175,578	181,500
# customers served	485	1,100	1,150	2,315	2,975
linear feet of reclaimed water lines maintained	87,225	87,225	180,208	180,208	196,048
# new reclaimed meters installed	312	390	400	113	763
# Landscape Plans & Irrigation Plan reviews	74	176	68	102	115
# Home Water Use inspections	288	502	200	240	240
# H2Oviedo Incentive audits/inspections	88	26	20	15	18
<u>Effectiveness/Service Quality</u>					
Average time to resolve customer issue (hours)	1.83	2.00	2.00	2.00	2.00
# customer complaints					
- High water consumption	323	425	300	714	850
# water restriction violations	190	600	200	154	200
<u>Efficiency</u>					
Cost (overall) per 1000 gallons (reclaimed water)	1.09	1.09	1.09	1.10	1.10
Cost to purchase reclaimed water	0.00	0.48	0.50	0.62	0.64

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Reclaimed Water and Conservation

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	35,265	35,331	35,177	36,277	35,617
Benefits	<u>14,233</u>	<u>14,887</u>	<u>16,144</u>	<u>15,542</u>	<u>15,779</u>
Total: Personal Services	49,499	50,218	51,321	51,819	51,396
Professional & Contractual Services	12,317	58,501	46,600	110,500	118,660
Communications	0	162	1,389	1,460	1,220
Rentals & Leases	1,834	1,677	5,000	1,900	2,500
Insurance	4,984	3,983	6,060	6,060	5,065
Repair & Maintenance	55,199	41,249	25,185	12,243	12,713
Operating Supplies	2,777	782	14,117	31,476	61,305
Fuel	1,599	1,892	2,132	1,179	1,262
Miscellaneous (Travel, Training, Dues, etc.)	<u>26,182</u>	<u>23,599</u>	<u>33,950</u>	<u>31,300</u>	<u>28,100</u>
Total: Operating Expenses	104,892	131,845	134,433	196,118	230,825
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>1,781</u>	<u>2,152</u>	<u>2,174</u>	<u>2,174</u>	<u>2,239</u>
Total: Reclaimed Water & Conservation	<u>156,171</u>	<u>184,215</u>	<u>187,928</u>	<u>250,111</u>	<u>284,460</u>

Budget Highlights

The FY 11-12 budget increase of \$96,000 is attributed to higher operating costs for purchased reclaimed water and replacement meters. The 3 major expenditure items in this budget include: 1) \$116,160 for purchased reclaimed water from Seminole County, which is based on 182 million gallons at 64 cents per 1,000 gallons, 2) \$57,937 for replacement meters and 3) \$26,000 promotional materials of which \$24,000 is for the H2Oviedo program.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Public Works

Cross Connection Control

Program Description

The Cross Connection/Back Flow Prevention program was established in June 1996 and is responsible for the following activities: inspections of over 5,200 water service connections annually, testing of over 1,900 residential back flow preventers, changing out over 1,550 dual checks annually, monitoring the testing of over 1,350 commercial backflow preventers annually, and performing inspections of new water services for cross connection compliance. Working in conjunction with Water Distribution and Production, Cross Connection Control ensures the safety of drinking water that is supplied through the water distribution system.

Cross Connection Control activities are required by federal and state regulations and is mandatory for all public drinking water systems.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	217,936	162,455	167,271	169,468	166,934
Total FTE's	3	2	2	2	2
# active potable water connections	11,988	12,139	12,330	12,330	12,350
# residential BF assemblies - potable irrigation - tested by city	1,718	1,842	1,900	1,990	2,000
# residential dual check device - reclaim irrigation	2,185	2,252	2,600	2,600	2,800
# residential dual check devices - well water irrigation	246	284	300	300	305
# city owned (non-residential) BF assemblies - tested by city	115	114	120	120	120
# commercial backflow assemblies - tested by private company	1,355	1,365	1,471	1,471	1,481
<u>Workload/Output</u>					
# total surveys completed	4,601	5,863	6,660	6,660	7,140
# residential BF assemblies - potable irrigation - tested by city	-	1,785	1,900	1,900	2,000
# residential dual checks repaired/changed out - reclaim irrigation	-	1,036	867	867	893
# residential dual checks repaired/changed out - well water irrigation	-	273	300	300	305
# city owned BF assemblies tested	-	125	118	118	18
# residential BF assemblies - potable irrigation - added (city tested)	-	121	40	40	60
# residential dual checks added to system - (reclaim irrigation and	-	74	250	113	763
# city owned backflow preventers (non-residential) added to system	-	-	-	2	2
# commercial backflow assemblies add to system	-	11	15	20	10
# cross connection incident reports	-	-	-	-	-
<u>Effectiveness/Service Quality</u>					
% Active water connections that have been surveyed or inspected	38.4%	48.3%	54.0%	55.0%	60.0%
% residential backflow assemblies tested	100%	97%	100%	100%	100%
% residential dual check repaired/changed out	0%	52%	33%	33%	33%
Incident reports as % of active connections	0%	0%	0%	0%	0%
<u>Efficiency</u>					
Cost per work order (dual check and backflow assembly testing)	-	50.47	52.52	53.21	51.91

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

Cross Connection Control

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	139,983	98,503	99,413	99,375	100,283
Benefits	<u>37,383</u>	<u>28,971</u>	<u>27,486</u>	<u>33,692</u>	<u>27,299</u>
Total: Personal Services	177,366	127,474	126,899	133,067	127,582
Professional & Contractual Services	0	0	0	0	0
Communications	859	1,131	1,601	1,505	1,503
Utilities	868	0	0	0	0
Rentals & Leases	1,677	1,677	1,548	1,548	1,548
Insurance	6,349	5,348	6,890	7,514	5,793
Repair & Maintenance	2,343	2,600	2,664	1,462	2,491
Operating Supplies	18,543	15,473	18,196	15,957	18,756
Fuel	1,906	3,207	3,339	1,830	2,653
Miscellaneous (Travel, Training, Dues, etc.)	<u>874</u>	<u>228</u>	<u>2,545</u>	<u>1,268</u>	<u>2,185</u>
Total: Operating Expenses	33,419	29,664	36,783	31,084	34,929
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>7,151</u>	<u>5,317</u>	<u>3,589</u>	<u>5,317</u>	<u>4,423</u>
Total: Cross Connection Control	<u>217,936</u>	<u>162,455</u>	<u>167,271</u>	<u>169,468</u>	<u>166,934</u>

Budget Highlights

The FY 11-12 budget is \$337 or 0.2% less due lower health premiums and reductions in most line item operating accounts that resulted in a net decrease of \$1,854 in operating expenses.

The most significant operating expense item is \$17,136 for dual check valve assemblies and parts (i.e. operating supplies)

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Public Works

Wastewater Collection and Reuse Distribution

Program Description

Wastewater Collection is responsible for collecting an average of 444,000 gallons per day of wastewater from approximately 1,600 accounts. The City's wastewater collection system utilizes approximately 29 miles of sanitary sewer (both gravity and force main) and thirty (30) lift stations to handle the average annual production of 161 million gallons of wastewater.

The City presently relies on wholesale sewer agreement with Seminole County that allows the City to pump waste water into Seminole County's transmission main, which is interconnected to the City of Orlando's Iron Bridge Wastewater Treatment Facility.

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	778,143	732,849	923,446	885,533	966,547
- Bulk Sewer (Wastewater transmission) Costs (i)	372,378	455,982	562,700	529,921	584,890
Total FTE's	3	3	3	3	3
<u>Workload/Output</u>					
Wastewater Transmission (per 1000 gallons)	165,117	76,863	170,000	160,080	186,522
# customers served	1,650	1,650	1,650	1,781	1,781
# lift stations in service	30	30	30	30	32
Linear feet of gravity sewer main	90,280	90,280	90,280	91,500	91,500
Linear feet of gravity main cleaned	23,850	79,980	50,000	13,500	35,000
Linear feet of force main	67,640	67,640	67,640	70,140	76,640
<u>Effectiveness/Service Quality</u>					
Average time to resolve complaint (hours)	2.63	3.00	3.00	3.00	3.00
# customer complaints	1.25	2.00	10.00	5.00	10.00
# sewer backups	1.25	1.75	15.00	4.00	15.00
# DEP violations	-	-	-	-	-
<u>Efficiency</u>					
Program cost per 1000 gallons	4.71	9.53	5.43	5.53	5.18
Transmission cost per customer served	225.68	276.35	341.03	297.54	328.41

EXPENDITURE AND STAFFING SUMMARY

Department	Program
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Public Works

**Wastewater Collection and
Reuse Distribution**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	105,740	107,234	112,209	114,119	116,393
Benefits	<u>34,594</u>	<u>35,907</u>	<u>37,917</u>	<u>37,537</u>	<u>37,944</u>
Total: Personal Services	140,334	143,141	150,126	151,656	154,337
Professional & Contractual Services	510,127	456,906	578,137	577,203	638,070
Communications	1,963	2,059	2,871	2,871	2,341
Utilities	26,922	23,739	27,760	23,465	29,148
Rentals & Leases	23,556	1,677	2,548	2,458	2,548
Insurance	6,439	5,417	7,700	7,238	7,461
Repair & Maintenance	53,024	69,282	93,660	65,764	68,912
Operating Supplies	5,170	8,742	15,706	10,220	12,206
Fuel	7,503	10,822	11,182	12,108	12,956
Miscellaneous (Travel, Training, Dues, etc.)	<u>60</u>	<u>572</u>	<u>2,735</u>	<u>1,530</u>	<u>2,735</u>
Total: Operating Expenses	634,764	579,216	742,299	702,856	776,377
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>3,045</u>	<u>10,492</u>	<u>31,021</u>	<u>31,021</u>	<u>35,833</u>
Total: Wastewater Collection	<u>778,143</u>	<u>732,849</u>	<u>923,446</u>	<u>885,533</u>	<u>966,547</u>

Budget Highlights

FY 11-12 budget increase of \$43,101 or 4.6% is due to higher operating expenses (34,078) that was due to increases in on-call pay the vehicle replacement transfer and increased costs for contracted services.

The increased operating costs include purchased sewer from Seminole County that has increased from \$3.31 to \$3.41 per 1,000 gallons. The FY 12 budget amount is based on 172 million gallons of treated wastewater that would result in purchased sewer costs of \$585,000. This will remain the largest single cost component for this program until the interconnect of the original City wastewater system and the Alafaya system is completed in 2014. The other significant budget change is a decrease of \$24,748 in repair and maintenance, which is mostly related to the elimination of contract line cleaning now that the Utility has access to the jet-vacuum machine purchased last year for stormwater maintenance..

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and health insurance premiums reflect the citywide 5% reduction.

PERFORMANCE PROFILE

Department

Program

Public Works

**Alafaya Wastewater and
Reclaimed Water Distribution**

Program Description

The Wastewater Reclamation Facility is a 2.4 mgd Annual Average Daily Flow (AADF) facility. It is permitted as a domestic wastewater treatment facility consisting of two 1.2 MGD extended aeration treatment plants operating in parallel with a new master lift station, one mechanical bar screen, one surge tank with aeration from two surge blowers and surge pumps, two clarifiers, one filtration unit, two aerobic digesters and two reuse tanks. The wastewater facility also operates two biosolids sludge removal containers. Flows to the facility shall be limited to 1.535 MGD, on an annual average basis.

This facility is regulated by permit from the Florida Department of Environmental Protection (FDEP)

Performance Outcomes

<u>Measure</u>	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Projection	FY 11-12 Budget
<u>Input/Demand</u>					
Total Budget / Expenses	-	50,197	1,662,568	1,325,399	1,506,721
Total FTE's	-	-	5	4.5	4.5
Population		-	-	-	-
<u>Workload/Output</u>					
# gallons water produced (in million gallons)	-	-	-	284.0	284.0
Reuse sold (in million gallons) Green Bars	-	-	-	388,938	388,938
Sludge Removal (Wet Tons)	-	52.0	-	-	590.0
Influent Per Quarter	-	235.0	-	-	112.0
<u>Effectiveness/Service Quality</u>					
Reuse redirected to ponds	-	-	-	13,944	25,896
Monitoring Well Violations	-	-	-	-	1.00
<u>Efficiency</u>					
Permitted capacity (in millions of gallons)	-	1.54	1.54	1.54	1.54
Percent plant flow to permitted capacity	-		-	80.0%	80.0%

EXPENDITURE AND STAFFING SUMMARY

Department

Program

Public Works

**Alafaya Wastewater and
Reclaimed Water Distribution**

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	0	6,228	240,080	227,008	256,273
Benefits	<u>0</u>	<u>1,600</u>	<u>80,978</u>	<u>65,383</u>	<u>79,782</u>
Total: Personal Services	0	7,828	321,058	292,391	336,055
Professional & Contractual Services	0	9,047	185,780	181,985	171,895
Communications	0	308	6,545	8,090	8,927
Utilities	0	1,158	443,222	320,207	336,010
Rentals & Leases	0	6,363	249,076	152,634	158,669
Insurance	0	0	70,000	0	70,971
Repair & Maintenance	0	15,529	199,000	201,035	199,913
Operating Supplies	0	9,964	163,149	142,252	132,319
Fuel	0	0	10,200	17,097	26,904
Miscellaneous (Travel, Training, Dues, etc.)	<u>0</u>	<u>0</u>	<u>8,330</u>	<u>3,500</u>	<u>61,425</u>
Total: Operating Expenses	0	42,369	1,335,302	1,026,800	1,167,033
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>0</u>	<u>0</u>	<u>6,208</u>	<u>6,208</u>	<u>3,633</u>
Total: Wastewater Collection	0	50,197	1,662,568	1,325,399	1,506,721

Budget Highlights

On August 24, 2010, City voters approved a charter amendment authorizing the issuance of \$36 million to purchase the assets of Alafaya Utilities and on September 15, 2010, the City closed on the financial transaction and began operations of the utility. Consequently, FY 10-11 represented the first full year of operations and the establishment of an operating budget for the Utility.

The FY 11-12 budget decrease of \$155,847 or 9.3% includes the following changes that will result in cost savings and reflects some refinement of operating cost estimates after 9 months of operations:

- 1) Elimination of a vacant Lead Plant Operator in favor of transferring the existing Lead Plant Operator from Water Production.
- 2) Adding a Utility Technician that will allow the City to assume transporting of sludge in place of contracting this function (a contractor will still be retained to dispose of sludge). The cost savings compared with the current contract for both transport and disposal is estimated at \$21,000. An existing F-700 Ford utility truck will be replaced with a used roll-off truck for sludge hauling. The estimated replacement cost of \$90,000 is included in the Water/Wastewater Vehicle Replacement Fund.
- 3) Reduction of \$29,000 in chemical costs (i.e. operating supplies account) or an annual amount of \$84,000 that is more in line with actual expense trends. The other reduction involves property taxes paid by the City on the perc ponds that are now estimated at \$58,000 or a \$32,000 reduction from the FY 11 estimate. This expense item has been moved from the Rental and Leases account to the Miscellaneous account, which explains the variances in those account between FY 11 and FY 12.
- 4) Reduction of \$108,000 in electric utility costs (from \$443,000 to \$336,000) that is more in line with actual expense trends after 9 months of plant and lift station operations.

As is the case for all general employees, funding is included in the FY 12 budget for a 2% wage increase as of April 1, and the health insurance premiums reflect the citywide 5% reduction.



The City of Oviedo

**WATER AND WASTEWATER
COMBINED EXPENDITURE
AND
STAFFING SUMMARY**

CONSOLIDATED EXPENDITURE AND STAFFING SUMMARY
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Department	Program
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Public Works

Utilities Administration
Utility Billing/Customer Service & Meter Reading*
Production, Distribution & Maintenance
Cross Connection Control, Reclaimed Water
Wastewater Collection & Reuse Distribution
Alafaya Wastewater Treatment & Reuse

*Utility Billing and Customer Service is part of the Finance Dept. and supervised by the Finance Director. The program is included in the consolidated total to show total staffing of the Water/Wastewater Utility.

Staffing Detail	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
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Water/Wastewater Administration

Public Works Director*	0.50	0.50	0.50	0.50	0.50
Utilities Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

*Balance of the Public Works Director is budgeted in Public Works Administration (General Fund).

Utility Billing/Customer Service

Assist. Finance Director*	0.00	0.50	0.50	0.50	0.50
Financial Accountant	0.00	0.00	0.00	1.00	1.00
Billing Coordinator/Supervisor	1.00	1.00	1.00	1.00	1.00
CSR/Assistant Billing Clerk*	0.90	0.90	0.90	0.90	0.90
Customer Service Representative*	1.80	1.80	1.80	1.80	1.80
Meter Reader	<u>2.00</u>	<u>2.00</u>	<u>1.25</u>	<u>1.25</u>	<u>1.00</u>
TOTAL	<u>5.70</u>	<u>6.20</u>	<u>5.45</u>	<u>6.45</u>	<u>6.20</u>

*The remaining portion of the above positions are allocated to the Finance Dept. in the General Fund.

Water Production

Treatment Facilities Supervisor	1.00	1.00	0.50	0.50	0.50
Lead Facility Operator	2.00	2.00	1.50	1.00	1.00
Water Plant Operator "B"	3.00	3.00	3.00	3.00	3.00
Water Plant Operator Trainee	1.00	0.00	0.00	0.00	0.00
Electrical Engineer Technician	1.00	0.00	0.00	0.00	0.00
Plant Maintenance Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL	<u>9.00</u>	<u>7.00</u>	<u>6.00</u>	<u>5.50</u>	<u>5.50</u>

Staffing detail continued on next page

Staffing Detail (continued)	2008-09 Budget	2009-10 Budget	2010-11 Budget	2010-11 Projection	2011-12 Budget
<u>Water Distribution</u>					
Cross Connection Control Coordinator	0.00	0.00	0.00	0.00	0.00
Utilities Supervisor	1.00	1.00	1.00	1.00	1.00
Cross Connection Technician	0.00	0.00	0.00	0.00	0.00
Utility Technicians (I, II and III)	5.00	5.00	5.00	5.00	5.00
Utility Records Specialist	0.00	0.00	0.00	0.00	0.00
TOTAL	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
<u>Cross Connection Control and Backflow Prevention</u>					
Cross Connection Control Supervisor	1.00	1.00	1.00	1.00	1.00
Backflow Prevention Technician	1.00	1.00	1.00	1.00	1.00
Utility Records Specialist	1.00	0.00	0.00	0.00	0.00
TOTAL	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
<u>Reclaimed Water and Water Conservation</u>					
Water Conservation Coordinator	1.00	1.00	1.00	1.00	1.00
TOTAL	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>Wastewater Collection & Reuse Distribution</u>					
Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00
Utility Technician II	1.00	1.00	1.00	1.00	1.00
Lift Station Mechanic (Utility Tech. I)	1.00	1.00	1.00	1.00	1.00
Wastewater Pre-Treatment Operator	0.00	0.00	0.00	0.00	0.00
TOTAL	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<u>Alafaya Wastewater Treatment and Reuse</u>					
Treatment Facilities Supervisor			0.50	0.50	0.50
Lead Water Plant Operator			0.50	1.00	1.00
Lead Plant Operator			1.00	0.00	0.00
Utilities Technician I			0.00	0.00	1.00
Plant Operator "A"			1.00	1.00	1.00
Plant Operator "B"			1.00	1.00	1.00
Lift Station Mechanic			1.00	1.00	1.00
TOTAL			<u>5.00</u>	<u>4.50</u>	<u>5.50</u>
CONSOLIDATED TOTAL	<u>30.20</u>	<u>27.70</u>	<u>30.95</u>	<u>30.95</u>	<u>31.70</u>

CONSOLIDATED EXPENDITURE DETAIL

Department	Program
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Public Works

Utilities Administration
Utility Billing/Customer Service & Meter Reading*
Production, Distribution & Maintenance
Cross Connection Control, Reclaimed Water
Wastewater Collection & Reuse Distribution
Alafaya Wastewater Treatment & Reuse

*Utility Billing and Customer Service is in the Finance Dept. and supervised by the Finance Director. The program is included in the consolidated total to present the total cost of Water/Wastewater Utility operations.

Account Category	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Projection	2011-12 Budget
Salaries & Wages	1,236,118	1,221,827	1,391,363	1,395,459	1,445,376
Benefits	<u>361,015</u>	<u>363,823</u>	<u>427,861</u>	<u>420,603</u>	<u>429,075</u>
Total: Personal Services	<u>1,597,133</u>	<u>1,585,650</u>	<u>1,819,224</u>	<u>1,816,062</u>	<u>1,874,451</u>
Professional & Contractual Services	783,998	1,186,347	1,006,878	1,048,513	1,144,887
Communications	22,362	24,502	35,362	32,931	34,716
Utilities	350,439	355,282	792,361	665,600	702,658
Rentals & Leases	39,449	21,289	269,163	167,164	175,908
Insurance	186,514	169,558	269,887	200,047	241,944
Repair & Maintenance	335,481	348,380	537,286	479,385	462,537
Operating Supplies	441,848	320,652	575,627	563,635	661,825
Fuel	49,354	55,440	77,743	77,043	90,477
Miscellaneous (Travel, Training, Dues, etc.)	<u>96,815</u>	<u>98,187</u>	<u>137,626</u>	<u>150,128</u>	<u>246,118</u>
Total: Operating Expenses	<u>2,306,261</u>	<u>2,579,637</u>	<u>3,701,933</u>	<u>3,384,446</u>	<u>3,761,070</u>
Capital Outlay	0	0	0	0	0
Vehicle Replacement Transfer	<u>65,118</u>	<u>62,140</u>	<u>103,253</u>	<u>104,981</u>	<u>107,470</u>
Total: Water/Wasterwater Utility	<u>3,968,511</u>	<u>4,227,427</u>	<u>5,624,410</u>	<u>5,305,489</u>	<u>5,742,991</u>

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DEBT SERVICE OBLIGATIONS

<u>ISSUE / EXPENSE</u>	<u>FY 07-08</u> <u>Budget</u>	<u>FY 08-09</u> <u>Budget</u>	<u>FY 09-10</u> <u>Budget</u>	<u>FY 10-11</u> <u>Budget</u>	<u>FY 11-12</u> <u>Budget</u>
<u>2002A and 2002B Public Improvement Revenue Bonds</u>					
Principal	700,000	725,000	755,000	770,000	810,000
Interest	528,816	505,016	478,771	450,276	420,238
Other Costs	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total: 2002A and 2002B PIRB	1,229,416	1,230,616	1,234,371	1,220,876	1,230,838
<u>2003 General Obligation Bond</u>					
Principal	190,000	195,000	200,000	205,000	215,000
Interest	360,137	355,861	350,792	344,791	338,231
Other Cost	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total: 2003 General Obligation Bond	550,437	551,161	551,092	550,091	553,531
<u>2006 Capital Improvements Refunding Revenue Note</u>					
Principal	124,000	128,000	137,000	141,000	150,000
Interest	80,912	76,088	71,109	65,780	60,295
Other Costs	<u>1,800</u>	<u>1,800</u>	<u>500</u>	<u>0</u>	<u>0</u>
Total: 2006 Revenue Note	206,712	205,888	208,609	206,780	210,295
<u>2007 Capital Improvement Revenue Note</u>					
Principal	0	0	195,000	205,000	215,000
Interest	171,712	342,449	249,145	240,038	230,465
Other Costs	<u>2,500</u>	<u>2,500</u>	<u>500</u>	<u>0</u>	<u>0</u>
Total: 2007 Revenue Note	174,212	344,949	444,645	445,038	445,465
<u>2009A Capital Improvement Revenue Note</u>					
Principal	0	0	26,400	38,700	40,400
Interest	0	0	41,787	29,463	27,741
Other Costs	<u>0</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>
Total: 2009A Revenue Note	0	0	68,687	68,163	68,141
<u>2011 Capital Improvement Revenue Note</u>					
Principal	0	0	25,000	25,000	72,985
Interest	0	0	86,108	86,108	38,315
Other Costs	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total: 2011 Revenue Note	0	0	111,608	111,608	111,300

DEBT SERVICE OBLIGATIONS

<u>ISSUE / EXPENSE</u>	<u>FY 07-08</u> <u>Budget</u>	<u>FY 08-09</u> <u>Budget</u>	<u>FY 09-10</u> <u>Budget</u>	<u>FY 10-11</u> <u>Budget</u>	<u>FY 11-12</u> <u>Budget</u>
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Fire/Rescue and Telephone Equipment Lease

(includes telephone system, copier, 2006 pumper, 2007 rescue vehicle & 2010 rescue vehicle)

Principal	244,608	229,966	232,894	200,020	185,985
Interest	<u>30,269</u>	<u>27,905</u>	<u>33,273</u>	<u>14,158</u>	<u>16,709</u>

Total: Fire/Rescue & Phone Leases	274,877	257,871	266,167	214,178	202,694
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2011 Equipment Lease

(FY 12 P&I includes 2010 rescue vehicle, front end loader and Police Dept. Computer Replacement)

Principal				117,608	91,060
Interest				24,735	19,152
Other Costs				<u>0</u>	<u>0</u>

Note: The FY 11 budget included estimated principal and interest costs for a stormwater jet-vacuum machine that was purchased in 2010 without debt financing.

Total: 2011 Equipment Lease				142,343	110,212
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Streetsweeper Lease

Principal	40,190	27,987	29,186	30,549	31,976
Interest	<u>7,209</u>	<u>5,032</u>	<u>3,712</u>	<u>2,349</u>	<u>923</u>

Total: Streetsweeper Lease	47,399	33,019	32,898	32,898	32,899
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Police In-Car Video System

Principal	0	39,614	70,212	0	0
Interest	<u>0</u>	<u>5,515</u>	<u>8,745</u>	<u>0</u>	<u>0</u>

Total: In-Car Video System	0	45,129	78,957	0	0
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*System purchase was funded in FY 09-10 from Federal confiscated funds and Byrne Dept. of Justice grant.

2010 Bank Loan (Siemens)

(facility energy improvements and radio read meters)

Principal				294,557	311,528
Interest				<u>120,462</u>	<u>103,491</u>

Total: 2010 Bank Loan	0	0	0	415,019	415,019
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DEBT SERVICE OBLIGATIONS

<u>ISSUE / EXPENSE</u>	<u>FY 07-08</u> <u>Budget</u>	<u>FY 08-09</u> <u>Budget</u>	<u>FY 09-10</u> <u>Budget</u>	<u>FY 10-11</u> <u>Budget</u>	<u>FY 11-12</u> <u>Budget</u>
<u>2003 Utility Revenue Bonds</u>					
Principal	145,000	145,000	150,000	155,000	155,000
Interest	367,719	364,094	360,469	355,969	351,319
Other Costs	<u>500</u>	<u>500</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total: 2003 Utility Revenue Bond	513,219	509,594	510,769	511,269	506,619
<u>2004 Utility Revenue Refunding Bonds</u>					
Principal	205,000	215,000	220,000	220,000	235,000
Interest	197,210	191,060	184,610	178,010	171,410
Other Costs	<u>2,500</u>	<u>2,500</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total: 2004 Utility Revenue Bond	404,710	408,560	404,910	398,310	406,710
<u>2007 Utility Revenue Note</u>					
Principal	184,500	134,000	139,000	144,000	150,000
Interest	67,206	140,891	135,718	0	124,794
Other Costs	<u>3,000</u>	<u>3,000</u>	<u>300</u>	<u>0</u>	<u>0</u>
Total: 2007 Utility Revenue Note	254,706	277,891	275,018	144,000	274,794
<u>2010A Utility Revenue Bond (Tax Exempt)</u>					
Principal	0	0	0	0	520,000
Interest	0	0	0	124,093	118,812
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: 2010A Utility Revenue Bond	0	0	0	124,093	638,812
<u>2010B Utility Revenue Bond (Build America Bonds)</u>					
Principal	0	0	0	0	0
Interest	0	0	0	1,863,782	1,784,472
Other Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: 2010B Utility Revenue Bond	0	0	0	1,863,782	1,784,472

DEBT SERVICE OBLIGATIONS

<u>ISSUE / EXPENSE</u>	<u>FY 07-08</u> <u>Budget</u>	<u>FY 08-09</u> <u>Budget</u>	<u>FY 09-10</u> <u>Budget</u>	<u>FY 10-11</u> <u>Budget</u>	<u>FY 11-12</u> <u>Budget</u>
<u>State Revolving Fund: Reclaimed Water Loan #1</u>					
Principal	135,368	171,768	151,337	155,465	159,707
Interest	112,484	74,624	86,210	82,080	77,839
Other Costs	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: SRF Loan #1	248,852	246,392	237,547	237,545	237,546
<u>Water Treatment Plant Generator Lease</u>					
Principal	69,628	72,299	75,072	77,952	80,942
Interest	23,583	20,911	18,138	15,258	12,268
Total: WTP Generator Lease	93,211	93,210	93,210	93,210	93,210
<u>CONSOLIDATED SUMMARY</u>					
Principal	2,038,294	2,083,634	2,406,101	4,767,726	5,327,867
Interest	1,947,257	2,109,446	2,108,587	2,009,477	1,993,190
Other Costs	<u>12,200</u>	<u>11,200</u>	<u>3,800</u>	<u>2,000</u>	<u>1,500</u>
TOTAL DEBT SERVICE	3,997,751	4,204,280	4,518,488	6,779,203	7,322,557

Revenue and GO Bond Debt Service Requirements to Maturity (000's)

Fiscal Year Ending Sept. 30	(in thousands) Limited Ad Valorem General Obligation Bonds Series 2003		(in thousands) Public Improvement Revenue Bonds Series 2002A		(in thousands) Public Improvement Revenue Bonds Series 2002B		(in thousands) Capital Improvement Refunding Revenue Notes Series 2006	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2012	215	338	485	311	325	109	150
2013	220	331	505	291	340	96	149	54
2014	230	323	525	270	350	83	157	49
2015-2019	1,280	1,473	3,005	977	1,550	176	894	146
2020-2024	1,585	1,171	2,170	221	0	0	200	8
2025-2029	1,995	761	0	0	0	0	0	0
2030-2033	1,965	239	0	0	0	0	0	0
TOTALS	<u>\$7,490</u>	<u>\$4,636</u>	<u>\$6,690</u>	<u>\$2,070</u>	<u>\$2,565</u>	<u>\$464</u>	<u>\$1,550</u>	<u>\$317</u>

<u>Issue</u>	<u>Issue Size</u>	<u>Term</u>	<u>Revenue Pledged</u>	<u>Purpose</u>
2003 Limited Ad Valorem General Obligation Bonds	\$9,000,000	30 years Matures in 2033	Certain ad valorem taxes not to exceed 0.9 mills per year.	Design and construction of Downtown infrastructure improvements including land acquisition as generally described in the Downtown Master Plan.
2002A Public Improvement Revenue Bonds	\$10,530,000	20 years Matures in 2022	Taxes levied and collected by the City of Oviedo on purchases of electricity, water, metered or bottled gas, and local communications services.	2002A Series refunds 1997 and 1999 Series and new 2002 Series. 1997 Series financed improvements to recreational facilities and sidewalks. 1999 Series financed improvements to OSC, construction of the gym and skateboard park and to buy additional park land. 2002A is to finance the construction of the Aquatics Center.
2002B Public Improvement Revenue Bonds	\$5,245,000	16 years Matures in 2018	Taxes levied and collected by the City of Oviedo on purchases of electricity, water, metered or bottled gas, and local communications services.	2002B Series refunds 1992 Series which refunded 1989 and 1987A Series. 1987A funded the construction of Mitchell Hammock Rd. West and Lockwood Blvd. North. 1989 Series funded the construction of the municipal complex on Alexandria Blvd.
2006 Capital Improvement Refunding Revenue Notes	\$2,190,000	14 years Matures in 2020	Local Government Half-Cent Sales Tax.	Advance refunding of City's outstanding Capital Improvement Refunding Revenue Bonds, Series 1993 which funded the construction of Riverside Park.

Revenue and GO Bond Debt Service Requirements to Maturity (000's)
(continued)

Fiscal Year Ending Sept. 30	(in thousands) Capital Improvement Revenue Notes Series 2007		(in thousands) Capital Improvement Revenue Notes Series 2009		(in thousands) Equipment Lease/Purchase Agreement 2010		(in thousands) Capital Improvement Revenue Notes Series 2011		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2012	215	230	40	28	312	103	73	38	1,815
2013	225	220	42	26	322	93	75	36	1,878	1,147
2014	235	210	44	24	333	82	78	34	1,952	1,075
2015-2019	1,345	875	252	89	1,841	233	425	132	10,592	4,101
2020-2024	1,700	529	245	28	406	8	494	63	6,800	2,028
2025-2029	1,215	116	0	0	0	0	108	3	3,318	880
2030-2033	0	0	0	0	0	0	0	0	1,965	239
TOTALS	<u>\$4,935</u>	<u>\$2,180</u>	<u>\$623</u>	<u>\$195</u>	<u>\$3,214</u>	<u>\$520</u>	<u>\$1,253</u>	<u>\$306</u>	<u>\$28,320</u>	<u>\$10,688</u>

<u>Issue</u>	<u>Issue Size</u>	<u>Term</u>	<u>Revenue Pledged</u>	<u>Purpose</u>
2007 Capital Improvement Revenue Notes	\$5,700,000	20 years Matures in 2027	Local Government Half Cent Sales Tax	Partial financing for the cost of the acquisition, construction and equipping of Fire Station 48 and related administrative building and of a public works complex consisting of administration, operations and fleet maintenance facility including fuel depot.
2009 Capital Improvement Revenue Notes	\$688,500	15 Years Matures in 2022	Electric Franchise Fees	Acquisition of Oviedo Materials, Inc. Landfill "Martin Property" to provide for the future extension of the Oviedo Sports Complex.
2010 Equipment Lease Purchase Agreement	\$3,509,107	10 Years Matures in 2020	The assets of the energy improvements and the meters serve as the collateral for the lease purchase	Financing for the cost of various facility energy improvements including labor, materials and audit costs plus the installation of radio read meters throughout the City's utility system.
2011 Capital Improvement Revenue Notes	\$1,335,000	20 years Matures in 2030	State-Shared Half Cent Sales Tax	Financing to complete the remaining improvements at the Public Works complex including renovation the fleet maintenance facility, heavy equipment storage bays, renovation of a metal building and other miscellaneous improvements.

Utility Debt Service Requirements to Maturity (000's)

Fiscal Year Ending Sept. 30	(in thousands) Water and Sewer Utility Revenue Bonds Series 2003		(in thousands) Water and Sewer Utility Revenue Refunding Bonds Series 2004		(in thousands) Water and Sewer Utility Revenue Note Series 2007		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
	2012	155	351	235	171	150	125
	2013	160	347	240	164	156	119
2014	170	342	250	154	162	113	
2015-2019	930	1,613	1,405	613	906	467	
2020-2024	1,135	1,407	1,705	306	1,096	278	
2025-2029	3,220	1,012	385	17	763	59	
2030-2034	2,585	226	0	0	0	0	
2035-2040	0	0	0	0	0	0	
TOTALS	<u>\$8,355</u>	<u>\$5,298</u>	<u>\$4,220</u>	<u>\$1,425</u>	<u>\$3,233</u>	<u>\$1,161</u>	

<u>Issue</u>	<u>Issue Size</u>	<u>Term</u>	<u>Revenue Pledged</u>	<u>Purpose</u>
2003 Utility Revenue Bonds	\$9,500,000	30 years Matures in 2032	Net revenues derived from operation of water/sewer system and impact fees imposed on new users connecting to utility	Finance the cost of the design, permitting, acquisition, and construction of the Mitchell Hammock Water Treatment
2004 Utility Revenue Refunding Bonds	\$5,360,000	20 years Matures in 2025	Net Revenues (gross revenues minus cost of O&M) of the Water and Sewer System	Refunding of the 1996 Utility Revenue Bonds used to finance the design, permitting, acquisition, and construction of Phase I & II of the water system master plan.
2007 Utility Revenue Notes	\$3,752,000	20 years Matures in 2027	Revenues derived from the City's Utility System which includes the Water/Sewer Fund and Stormwater Fund.	Finance the cost of the design, permitting, acquisition, and construction of the sewer line extension of SR 426 and water main installation along Mitchell Hammock Road.

Utility Debt Service Requirements to Maturity (000's)

Fiscal Year Ending <u>Sept. 30</u>	(in thousands) Water and Sewer Utility Ut Revenue Bonds Series 2010A		(in thousands) Water and Sewer ility Revenue Bonds Series 2010B		(in thousands) Series 2010 A&B Sub-Total		(in thousands) All Utility Debt Total	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
	2012	520	119	0	1,785	520	1,904	1,060
2013	530	108	0	1,785	530	1,893	1,086	2,523
2014	535	98	0	1,785	535	1,883	1,117	2,492
2015-2019	2,875	313	0	8,922	2,875	9,235	6,116	11,928
2020-2024	620	19	2,695	8,725	3,315	8,744	7,251	10,735
2025-2029	0	0	4,380	7,825	4,380	7,825	8,748	8,913
2030-2034	0	0	8,030	6,280	8,030	6,280	10,615	6,506
2035-2040	<u>0</u>	<u>0</u>	<u>15,715</u>	<u>3,381</u>	<u>15,715</u>	<u>3,381</u>	<u>15,715</u>	<u>3,381</u>
TOTALS	<u>\$5,080</u>	<u>\$657</u>	<u>\$30,820</u>	<u>\$40,487</u>	<u>\$35,900</u>	<u>\$41,144</u>	<u>\$51,708</u>	<u>\$49,028</u>

<u>Issue</u>	<u>Issue Size</u>	<u>Term</u>	<u>Revenue Pledged</u>	<u>Purpose</u>
2010 A&B Utility Revenue Bonds	\$35,900,000	30 years Matures in 2040	Revenues derived from the City's Utility System which includes the Water/Sewer Fund and Stormwater Fund.	Finance the cost to acquire and make improvements to the Alafaya Wastewater and Reclaimed Water Utility System.



The City of Oviedo

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FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM

The Five Year Capital Improvements Program (CIP) is a multi-year plan of proposed capital improvement projects. The CIP is produced as its own document, separate from the annual city operating budget, but remains a companion document. Primarily, the CIP is a planning document to alert the City to upcoming large financing requirements for needed public improvements and to develop financing strategies for their accomplishment. The impact on operations is an important factor since increases to operating costs must be covered by anticipated operating revenue. With the potential to significantly impact the operating budget, both the CIP and the Annual Budget must be created in unison. Only those projects scheduled during the first year of the CIP will be funded and adopted as part of the City's Annual Budget.

Capital Expenditures

A permanent addition to the City's fixed assets that includes projects such as road improvements, recreation and general facility improvements, replacement and acquisition of vehicles and water/wastewater and stormwater drainage improvements. Capital expenditure projects generally have a total value of at least \$25,000 or more, have a minimum useful life of five years, and are included in a separate 5 Year Capital Improvements Program (CIP).

The CIP serves as the companion to the Capital Improvements Element of the Comprehensive Plan, which outlines capital expenditures improvements that are required to maintain adopted levels of service and keep pace with community growth. The 5 Year CIP also is a primary tool for implementing the City's Strategic Priorities, particularly:

- Ensuring that new growth does not outstrip the City's infrastructure capacity.
- Reducing existing infrastructure deficits.

Significant Assumptions

Projects included in the CIP are recommended for funding based on one or more of the following factors:

1. Involves necessary or planned maintenance, renovation or construction of an existing facility, equipment or infrastructure.
2. Reflects a prior multi-year commitment previously approved by the City Council.
3. Enhances the use or appearance of an existing facility or City-maintained public area.
4. Included in a previous Master Plan or conceptual plan previously considered and endorsed or reviewed by the City Council.

Five Year Capital Improvements Program (CIP) Project Summary and Operating Budget Impact

The City's Five Year Capital Improvements Program identifies an investment of \$74.3 million for infrastructure and community improvements of which \$14.3 million is scheduled for FY 11-12. Below is a summary of the major project categories and the potential impact that particular projects will have on future operating budgets.

Transportation Improvements

Approximately \$14.3 million of road and safety related improvements are programmed over the next five (5) years (excluding the Division Street extension and other roadways that are part of the New Town Center). The major projects include:

- Resurfacing of portions the City's 125 mile road network (\$483,000).
- Construction of new sidewalk sections in the Johnson Hill and Washington Heights sections of the City (686,972).
- Evans Street Extension – Design and Construction (\$734,000).
- Right of Way acquisition of the SR 426/CR 419 road widening project (\$1,503,486).

Over time, road resurfacing and sidewalk replacement will reduce recurring street maintenance and sidewalk repair expenses. In order to fund the scheduled improvements over the next five (5) years, particularly the resurfacing program, it will be necessary to allocate approximately \$750,000 every year from excess General Fund reserves (if available). This amount coupled with Local Option Gas Tax revenues of \$700,000+ annually will fund the recommended improvements.

Recreation Facility Improvements

With the completion of the Recreation Master Plan in late 2006, the City's facility needs are better defined so that the City Council can address areas where the City may be deficient, based on accepted facility standards, for parks, athletic fields and hard courts. The planned CIP schedule will likely be amended subject to funding availability. There no major projects scheduled for FY 11-12.

General Facility Improvements and Beautification

Current projects that are scheduled for FY 11-12 include continued work on the Public Works Complex with construction/reconstruction of the former Dial Septic building adjacent to the Evans Street complex, equipment storage bays, and a car wash facility at \$316,000. The impact to operating budgets will be in the form of continued annual debt service payments at approximately \$494,000 as well as normal building maintenance and repair for these structures. These improvements will not add costs for additional personnel.

Other projects include engineering and design for a new police headquarters and continued general tree replacement around the city to replace the tree canopy damaged during the 2004 hurricane season. The operating budget impact will be reflected in debt service costs on revenue bonds for the police building, and to a lesser degree in reduced building maintenance costs, however there will be associated costs for an additional trades worker and custodial personnel to maintain the police headquarters building when completed in FY 14-15. Replacement of the tree canopy damaged by the hurricanes of 2004 continues but has minimal impact due to the size and location of replacement trees used in the project.

Water and Wastewater Utility Improvements

Improvements to the City's Water/Wastewater Utility comprise approximately 22% of the entire 5 Year CIP with a total capital investment of more than \$16 million. The investments include approximately \$3 million over the next 5 years to "renewal and replacement" projects that are necessary to keep pace with on-going system maintenance and repairs. The Renewal and Replacement Fund is supported primarily by the Utility Operating Fund, which derives its funding from water and sewer rates. To the extent that rate adjustments in future years do not allow for this level of funding, some of the planned projects will be deferred to future years.

In addition, more than \$13.2 million for infrastructure/capacity improvements identified in the Water/Wastewater Master Plan are scheduled, although a combination of impact fees and debt financing will be required.

The recently adopted Reclaimed Master Plan now provides the City with a blueprint for constructing almost \$13 million of reclaimed system improvements to serve various neighborhoods throughout the City, as alternative water sources will be required as part of the City's Consumptive Use Permit. The planned distribution system that would be constructed over the next 5 years would serve approximately 2,700 residential units and almost 2,300 customers or about 25% of the existing reclaimed water customer base.

The higher profile projects include force main interconnect to the newly acquired wastewater plant, Little Creek reclaimed extension and the Twin Rivers/Big Oaks subdivision retrofit. The force main will redirect existing lift stations to the city's new wastewater facility will provide the city with more available reclaimed water thereby reducing the need to purchase additional reclaimed water from the City of Orlando's Iron Bridge facility.

Given the magnitude of these projects in terms of cost, debt financing may be required, which in turn will have an impact on future utility rates to support the annual debt service payments.

Vehicle Replacement and New Acquisitions

The vehicle replacement and new acquisition program is the continued implementation of a comprehensive vehicle replacement program scheduled and funded over the next five years. The proposed schedule over the next 5 years includes replacement of 48 vehicles or

approximately 23% of the current fleet of rolling stock. Of the 48 vehicles scheduled for replacement, 32 or about two-thirds are in the Police and Fire Departments. The benefits of the replacement program are reflected in the reduction of recurring fleet maintenance expenses, as well as lower vehicle downtime, which in turn increases service availability to the community. Currently, the city is reviewing methods of purchase to reduce the cost involved in replacing administrative vehicles for the police department. This method of purchase will reduce the cost to the city by approximately 18% on each vehicle while lowering costs for repair and maintenance.

Stormwater Drainage Improvements

The Stormwater Master Plan provided the City with a comprehensive evaluation of existing drainage problems, water quality and maintenance related issues. Design and construction of 9 of the identified drainage improvement projects over the next 5 years are included in the Master Plan approved by the City Council in April of 2005. The improvements are intended to resolve persistent and serious flooding problems for both present and future land use conditions, thereby reducing operating costs for continued emergency repairs. The priorities will be evaluated annually for cost estimates. These estimates may alter the priorities and scheduling.

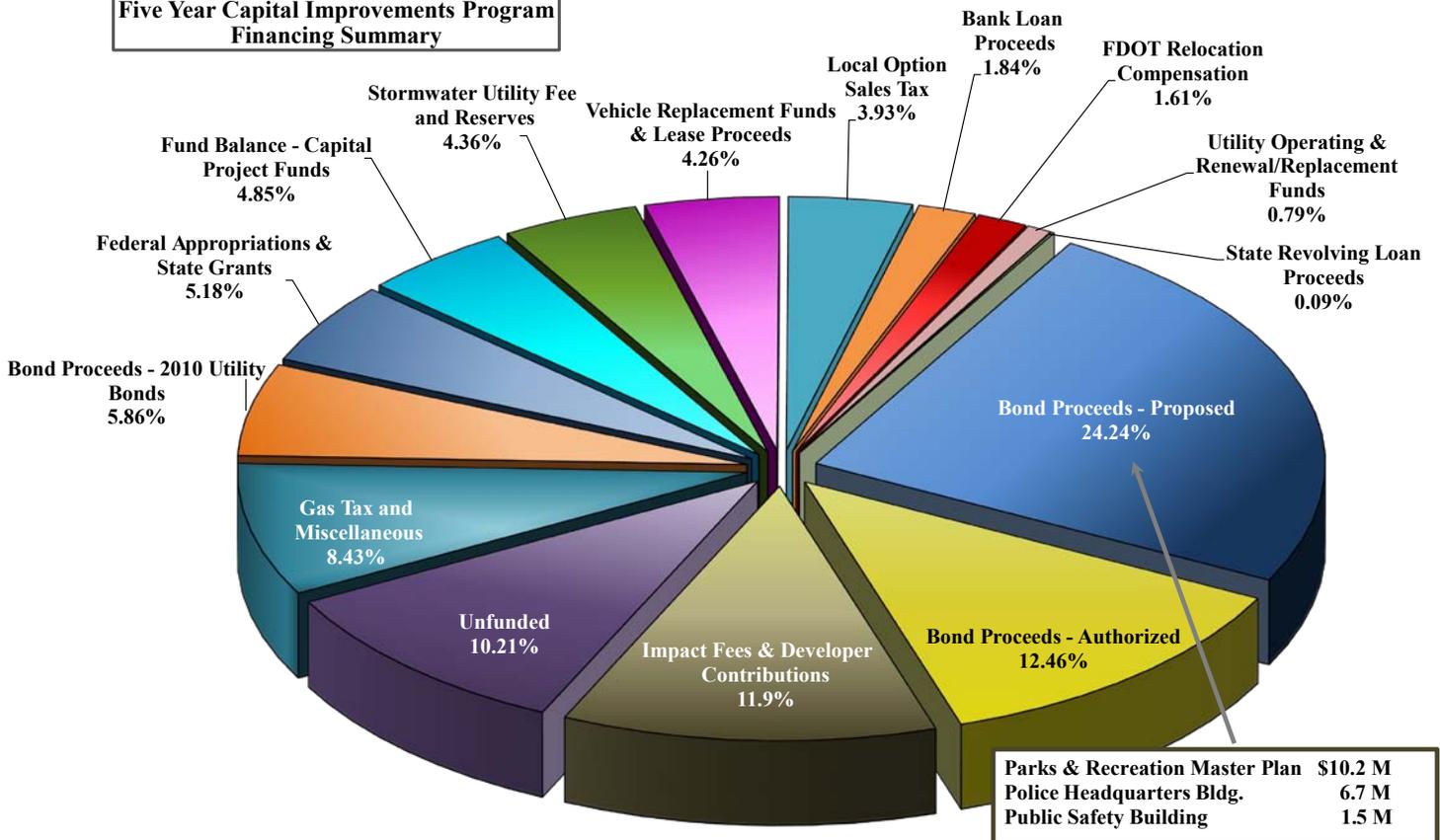
A large proportion of the projects are in older developments that are located in the central, north and west portions of the City. The projects were prioritized based on the following criteria: 1) flood abatement/reduction, 2) community benefit, 3) water quality improvement, 4) City maintenance reduction and 5) aesthetic improvement.

Funding for the improvements will be derived from the Stormwater Utility Fee that was increased to \$7 per ERU in October 1, 2007.

5 YEAR CIP: FINANCING SUMMARY BY MAJOR REVENUE SOURCE

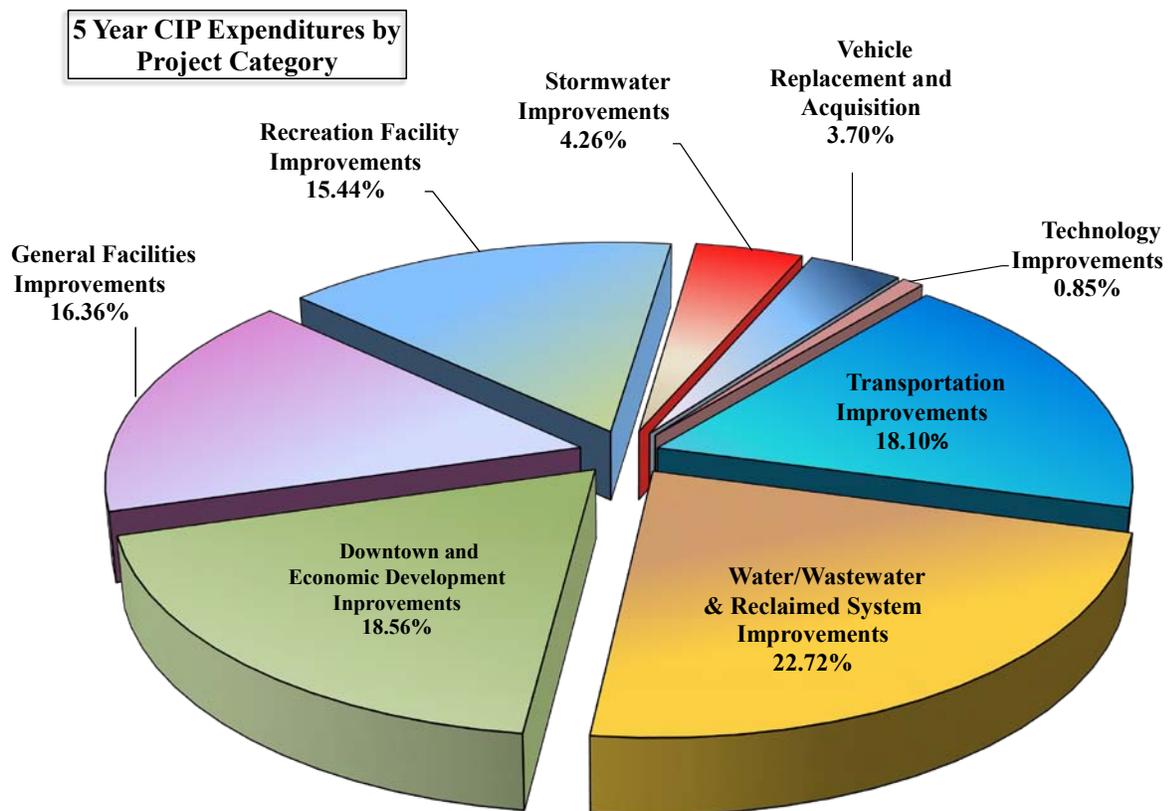
Bond Proceeds - Proposed	\$18,022,240	24.24%
Bond Proceeds - Authorized	9,266,543	12.46%
Impact Fees and Developer Contributions	8,829,778	11.88%
Unfunded	7,590,075	10.21%
Gas Tax and Miscellaneous	6,268,561	8.43%
Bond Proceeds - 2010 Utility Bonds	4,357,937	5.86%
Federal Appropriations & State Grants	3,849,496	5.18%
Fund Balance - Capital Project Funds	3,605,278	4.85%
Stormwater Utility Fee and Reserves	3,242,306	4.36%
Vehicle Replacement Funds & Lease Proceeds	3,167,932	4.26%
Local Option Sales Tax	2,921,486	3.93%
Bank Loan Proceeds	1,368,811	1.84%
FDOT Relocation Compensation	1,200,000	1.61%
Utility Operating & Renewal/Replacement Funds	589,424	0.79%
State Revolving Loan Proceeds	63,364	0.09%
TOTAL	\$74,343,231	100.0%

Five Year Capital Improvements Program Financing Summary



5 YEAR CIP: EXPENDITURES BY PROJECT CATEGORY

Transportation Improvements	\$13,457,886	18.10%
Water/Wastewater & Reclaimed System Improvements	16,890,718	22.72%
Downtown and Economic Development Improvements	13,795,060	18.56%
General Facilities Improvements	12,165,840	16.36%
Recreation Facility Improvements	11,482,000	15.44%
Stormwater Improvements	3,170,424	4.26%
Vehicle/Equipment Replacement	2,751,932	3.70%
Technology Improvements	<u>629,371</u>	<u>0.85%</u>
TOTAL: 5 YEAR CIP EXPENDITURES	\$74,343,231	100.0%



DOWNTOWN AND ECONOMIC DEVELOPMENT IMPROVEMENTS

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>TOTAL</u>
<u>New Downtown Center Infrastructure</u>						
-Construction Inspection Services	-	159,600	68,400	-	-	228,000
-Intersection Improvements/Signalization	-	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	347,372	1,673,720	1,800,000	-	-	3,821,092
-Community Park	-	673,885	2,464,452	-	-	3,138,337
Sub Total: New Downtown Center Infrastructure	347,372	5,729,223	7,718,465	-	-	13,795,060
Total: Downtown and ED Improvements	347,372	5,729,223	7,718,465	-	-	13,795,060

GENERAL FACILITIES IMPROVEMENTS

<u>Public Works Complex</u>						
- Metal Building Renovations	71,678	-	-	-	-	71,678
- Equipment Storage Bays	173,000	-	-	-	-	173,000
- Vehicle Wash System	71,268	-	-	-	-	71,268
- Fleet building Equipment and Furnishings	52,865	-	-	-	-	52,865
Sub Total: Public Works Complex	368,811	-	-	-	-	368,811

<u>Police Headquarters Building</u>						
- Preliminary Design	104,000	-	-	-	-	104,000
- Engineering/Design	325,000	-	-	-	-	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)	429,000	-	2,181,998	4,529,242	1,079,000	8,219,240

<u>HVAC Replacement</u>						
- Air Handler Unit	-	65,000	-	-	-	65,000
- Chiller Unit Replacement	-	70,000	-	-	-	70,000
Sub-Total: HVAC Chiller	-	135,000	-	-	-	135,000

<u>Mitchell Hammock Lighting and Beautification</u>						
- 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

<u>Gateway and Road Beautification</u>						
- North Lockwood Rd	-	-	25,000	-	-	25,000
- SR 426 Median	-	26,500	-	-	-	26,500
- CR 419 Medians	-	-	-	85,000	-	85,000
Sub Total: Gateway and Road Beautification	-	26,500	25,000	85,000	-	136,500

<u>Neighborhood Improvements - ION</u>						
- 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	-	145,000	-	-	-	145,000

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>TOTAL</u>
<u>Facility Relocation: Fire Station #44 and Memorial Bldg.</u>						
Fire Station #44:						
- Design	-	-	200,000	-	-	200,000
- Construction	-	-	-	1,800,000	-	1,800,000
Memorial Bldg. Relocation	-	-	-	200,000	-	200,000
Sub Total: Facility Relocation	-	-	200,000	2,000,000	-	2,200,000
<u>Streetscape Improvements</u>						
- Construction	350,000	-	-	-	-	350,000
- CEI Services	42,000	-	-	-	-	42,000
Sub Total: Streetscape Improvements	392,000	-	-	-	-	392,000
<u>Energy Efficiency</u>						
- Geo-thermal heating/cooling gymnasium	109,289	-	-	-	-	109,289
Sub Total: Energy Efficiency	109,289	-	-	-	-	109,289
Total: General Facilities and Improvement	1,299,100	331,500	2,841,998	6,614,242	1,079,000	12,165,840

PARKS AND RECREATION IMPROVEMENTS
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<u>Master Plan Projects</u>						
- Engineerin/Design and Permitting						
- Round Lake Park	-	-	133,000	-	-	133,000
- Shane Kelly Fields	-	139,000	-	-	-	139,000
- OSC/LongLake	-	-	-	133,000	-	133,000
- Sweetwater Park	-	-	-	-	116,000	116,000
- Land Acquisition	-	400,000	1,100,000	500,000	500,000	2,500,000
- Round Lake Field & Park Renovations (Phase I)	-	837,000	-	-	-	837,000
- Cover Existing Playgrounds	-	312,000	312,000	-	-	624,000
- Practice Fields	-	-	-	-	-	-
- 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	-	1,688,000	3,170,000	4,133,000	2,491,000	11,482,000
Total: Parks and Recreation Improvements	-	1,688,000	3,170,000	4,133,000	2,491,000	11,482,000

TECHNOLOGY IMPROVEMENTS

<u>Geographic Information System</u>						
- Database Design (Stormwater Infrastructure)	60,233	-	-	-	-	60,233
- Software Maintenance	4,540	-	-	-	-	4,540
- ARC-GIS Annual Fee	35,750	-	-	-	-	35,750
- GIS Coordinator	68,848	-	-	-	-	68,848
- Training	5,000	-	-	-	-	5,000
Sub Total: Geographic Information System	174,371	-	-	-	-	174,371
<u>Digital Radio Compliance</u>						
- Portable Radio Replacement	-	-	216,000	-	-	216,000
- Portable Radio Upgrade	-	36,000	-	-	-	36,000
- Dispatch Console Upgrade	-	3,000	-	-	-	3,000
- Dispatch Console Conversion	-	-	-	-	200,000	200,000
Sub Total: Digital Radio Compliance	-	39,000	216,000	-	200,000	455,000
Total: Technology Improvements	174,371	39,000	216,000	-	200,000	629,371

TRANSPORTATION IMPROVEMENTS

<u>Sidewalk Repair and Connectivity</u>						
- Sidewalk Trip and Fall Hazard - Repairs	25,000	25,000	25,000	25,000	25,000	125,000
- New Sidewalks and Connectivity	-	-	112,547	66,192	-	178,739
Sub Total: Sidewalk Repair and Connectivity	25,000	25,000	137,547	91,192	25,000	303,739

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>TOTAL</u>
Transportation Improvements cont'd						
<u>Washington Heights & Johnson Hill Sidewalk</u>						
- Engineering/Post Design	15,000	-	-	-	-	15,000
- Sidewalk Construction	636,972	-	-	-	-	636,972
- Drainage Upgrades	-	-	-	-	-	-
- CEI Services	35,000	-	-	-	-	35,000
Sub Total: Washington Heights & Johnson Hill Sidewalk	686,972	-	-	-	-	686,972
<u>New Sidewalks and Connectivity</u>						
- Engineering/Design	135,500	-	-	-	-	135,500
- Sidewalk Construction	-	-	-	595,264	-	595,264
- CEI & Post Design Services	-	-	-	75,000	-	75,000
Sub Total: Lawton Elementary Sidewalk Connectivity	135,500	-	-	670,264	-	805,764
<u>SR426/CR419 (Phase 1A Option)</u>						
- Right-of-Way Acquisition	1,503,486	-	-	-	-	1,503,486
- Construction (SR 426/SR 434 realignment)	-	-	-	-	4,156,000	4,156,000
Sub Total: SR426/CR419	1,503,486	-	-	-	4,156,000	5,659,486
Road Resurfacing	483,879	333,156	367,108	671,097	476,702	2,331,942
Road Striping (Oviedo Mall area)	60,258	-	-	-	-	60,258
<u>Transportation Master Plan</u>						
- Lockwood Rd. Rt Turn Lane @ CR419	-	-	-	-	245,000	245,000
- Evans Street Extension - Design & Construction	734,000	-	-	-	-	734,000
- Roadway Extension Preliminary Engineering Analysis	0	-	52,600	-	-	52,600
- Kingsbridge/Lake Rogers Traffic Signal	495,625	-	-	-	-	495,625
- Eastbridge Traffic Signal	-	-	358,800	-	-	358,800
- Seminole Creek/Lockwood Median Improvement	-	337,500	-	-	-	337,500
- Mitchell Hammock Right Turn Lane @ AWB	-	154,000	-	-	-	154,000
- Norma/Clonts Reconstruction/Improvements	-	-	90,300	780,000	-	870,300
- Adaptive Traffic Control System: Mitchell Hammock Rd	-	243,900	-	-	-	243,900
Sub Total: Transportation Master Plan	1,229,625	735,400	501,700	780,000	245,000	3,491,725
<u>Unpaved Road Construction - Surface Rehabilitation</u>						
Re-Mixing Existing Surface	6,000	10,000	5,000	-	-	21,000
Equipment Rental (grading & compaction)	3,000	3,000	3,000	-	-	9,000
Asphalt Treatment Allowance:						
- Douglas Street (Washington to SR 426)	35,000	-	-	-	-	35,000
- Norma Ave./Clonts St.	-	35,000	-	-	-	35,000
- Rosa Ave.	-	-	18,000	-	-	18,000
Sub Total: Unpaved Road Construction	44,000	48,000	26,000	-	-	118,000
Total: Transportation Improvements	4,168,720	1,141,556	1,032,355	2,212,553	4,902,702	13,457,886
VEHICLE/EQUIPMENT REPLACEMENT						
<u>General Fund Related Departments</u>						
- Replacement Vehicles	190,810	224,590	258,720	362,450	327,340	1,363,910
<u>Fire/Rescue Vehicles*</u>						
- Pumper Replacement	-	485,000	-	-	-	485,000
- Rescue Vehicle Replacement	245,000	-	-	-	-	245,000
*vehicles to be purchased with lease financing						
<u>Stormwater Utility Maintenance</u>						
- New Acquisitions - Track D3 Dozer	90,000	-	-	-	-	90,000
<u>Water/Wastewater Utility</u>						
- Replacement	207,700	157,440	-	21,060	21,060	407,260
<u>Fire Defibrillator Replacement</u>						
- Replace defibrillators in emergency units	64,305	64,305	32,152	-	-	160,762
Total: Vehicle Replacement and New Acquisitions	797,815	931,335	290,872	383,510	348,400	2,751,932

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>TOTAL</u>
WATER / WASTEWATER UTILITY IMPROVEMENTS						
WATER SYSTEM IMPROVEMENTS						
Renewal and Replacement Projects						
Fire Hydrant Replacement	52,800	52,800	52,800	52,800	52,800	264,000
Radio Read Meter Conversions	1,080,453	-	-	-	-	1,080,453
Water Tank Rehabilitation	-	44,000	-	-	-	44,000
Lift Station Rehabilitation						-
- Master Lift Station	24,900	-	-	-	-	24,900
- Twin Rivers	71,285	-	-	-	-	71,285
- Ekana Green	51,654	-	-	-	-	51,654
Alafaya System:						-
- SCADA Upgrades	99,000	80,000	80,000	80,000	80,000	419,000
- Odor Control	487,037	195,000	-	-	-	682,037
- Tank Rehabilitation	464,000	-	-	-	-	464,000
- Reclaimed Filtration	500,000	-	-	-	-	500,000
Sub Total: Renewal and Replacement Projects	2,831,129	371,800	132,800	132,800	132,800	3,601,329
Potable Water System: Capacity Improvements						
- SR 426/CR419 PH1 12" main 434 to Franklin	50,000			230,000		280,000
- Franklin St. 8 in. Water Main	-	140,000	-	-	-	140,000
- Carib and Tomoka 6 in. Main Upgrade	40,000		184,000			224,000
- River Woods Park 8 inch interconnect segment	197,250		-			197,250
- Isles of Oviedo 8" Service Line		93,750	-	-	431,250	525,000
- Emergency Interconnect between Oviedo & Winter Springs	-	69,000	-	-	-	69,000
- North Pine St. 10 in. Water Main	-	-	-	78,469	-	78,469
- Lockwood Blvd. 16 in. Water Main	-	-	125,550	-	-	125,550
Sub Total: Potable Water System Improvements	287,250	302,750	309,550	308,469	431,250	1,639,269
Total: Water System Improvements	3,118,379	674,550	442,350	441,269	564,050	5,240,598
WASTEWATER SYSTEM IMPROVEMENTS						
Wastewater System: Capacity Improvements						
System Interconnect:						
- Engineering/Design	150,400	145,000	-	-	-	295,400
- Construction	807,400	304,000	1,295,700	-	-	2,407,100
- CEI Services	112,000	45,600	194,300	-	-	351,900
Other Projects:						
- Engineering/Design	29,900	-	-	-	-	29,900
- Construction	85,300	-	-	-	-	85,300
- CEI Services	12,500	-	-	-	-	12,500
Sub Total: Wastewater Capacity Improvements	1,197,500	494,600	1,490,000	-	-	3,182,100
Total: Wastewater System Improvements	1,197,500	494,600	1,490,000	-	-	3,182,100
RECLAIMED DISTRIBUTION SYSTEM IMPROVEMENTS						
Reclaimed Water System Improvements						
- Twin Rivers Phase 1 and Big Oaks	1,504,980	-	-	-	-	1,504,980
- Little Creek Reclaim Tie-in	212,500	-	-	-	-	212,500
- Kingsbridge West Road Restoration	85,932	-	-	-	-	85,932
- Alafaya Woods Section 17 & 18	-	1,184,512	-	-	-	1,184,512
- Oviedo Blvd./Division St Connector	-	-	1,728,070	-	-	1,728,070
- Twin Rivers Phase 1 Remainder Retrofit	-	-	-	2,082,168	-	2,082,168
- Twin Rivers Phase 2 Remainder Retrofit	-	-	-	-	1,669,858	1,669,858
Sub Total: Reclaimed Water Sys. Improvements	1,803,412	1,184,512	1,728,070	2,082,168	1,669,858	8,468,020
Total: Water/Wastewater Improvements	6,119,291	2,353,662	3,660,420	2,523,437	2,233,908	16,890,718

	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>TOTAL</u>
STORMWATER IMPROVEMENTS						
Stormwater Infrastructure Improvements						
- Aulin Ave South	845,225	-	-	-	-	845,225
- Aulin Ave House Relocation	39,000					39,000
- Washington Heights/Johnson Hill Drain	155,935					155,935
- McKinnon Ave South Outfall	358,051					358,051
- McKinnon Ave North Outfall	-	348,483				348,483
- Alafaya Woods Blvd Culvert	-		495,878			495,878
- Beckstrom Drive - Stout Ct.	-			25,000		25,000
- Pearson to Conley Ditch	-			90,502		90,502
- Timberwood Trail Pond	-			301,979		301,979
- Aulin Ave North	-				269,573	269,573
- East Franklin Street Culvert	-	63,298				63,298
Subtotal: Stormwater Improvements	1,398,211	411,781	495,878	417,481	269,573	2,992,924
Stormwater Lining Replacement						
- Pond # 31 Inlet	25,000					25,000
- Pond # 31 Outfall	30,000					30,000
- Pond # 29 Inlet		27,500				27,500
- Pond # 29 Outfall		40,000				40,000
- Valencia Ct Outfall			30,000			30,000
- Palmetto St Outfall			25,000			25,000
Subtotal: Stormwater Lining Replacement	55,000	67,500	55,000	-	-	177,500
Total: Stormwater Improvements	1,453,211	479,281	550,878	417,481	269,573	3,170,424
5 YEAR CIP TOTAL	14,359,880	12,693,557	19,480,988	16,284,223	11,524,583	74,343,231

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SUMMARY OF GENERAL LIABILITY AND WORKERS COMPENSATION PREMIUMS

The following schedule is presented for informational purposes only. The insurance costs shown below are based on renewal premiums that are allocated to all Department budgets in the General Fund, Stormwater Utility Fund and Water/Wastewater Operating Funds.

<u>Insurance Type</u>	2007-08	2008-09	2009-10	2010-11	2011-12	2011-12 % Incr. /(Decr.) Over 2010-11
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Workers Compensation	407,865	437,257	320,346	334,927	335,631	0.2%
<u>General Liability, Automobile and Miscellaneous</u>						
Property (including appraisal fee)	477,063	350,273	304,401	343,095	293,402	-14.5%
General Liability	105,802	116,392	84,623	82,453	97,738	18.5%
Automobile Liability	90,688	99,764	72,533	70,545	83,779	18.8%
Errors & Omissions	45,344	49,882	36,267	35,292	41,867	18.6%
Pollution Insurance (Storage Tanks)	39,461	19,431	15,070	15,070	19,411	28.8%
Flood Insurance (Round Lake & Riverside Parks)	3,529	3,265	3,481	3,655	3,027	-17.2%
Special Risk (Fire/Police) - Accidental Death	3,876	3,859	3,816	4,027	3,635	-9.7%
Boiler and Machinery	<u>4,884</u>	<u>4,921</u>	<u>4,904</u>	<u>3,112</u>	<u>3,534</u>	<u>13.6%</u>
Sub-Total: GL, Automobile and Miscellaneous	770,647	647,787	525,095	557,249	546,393	-1.9%
 Total: General Liability & Workers Comp. Costs	 <u>1,178,512</u>	 <u>1,085,044</u>	 <u>845,441</u>	 <u>892,176</u>	 <u>882,024</u>	 -1.1%

Glossary of Budget Terms

ACTUAL

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

AD VALOREM TAX

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

ASSESSED VALUATION

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

BUDGET

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

CAPITAL EXPENDITURES

Permanent additions to the City's fixed assets which include projects such as road improvements, land acquisition, facilities and park construction or renovation, and replacement or acquisition of equipment and vehicles. Capital expenditures generally have a value of \$25,000 or more, have a minimum useful life of five years and are included in a separate capital budget plan.

CAPITAL OUTLAY

Items with a per unit cost value of more than \$5,000 such as office equipment or furniture, computer hardware and similar items with a useful life of one year or more.

DEBT SERVICE

Payments of annual principal and interest on long and short-term debt issues of the City.

EQUITY AND POOLED CASH (NET)

The cash position of an enterprise fund at the beginning or end of a fiscal year net of liabilities such as accounts payable, wages and contracts payable and utility customer deposits.

ESTIMATED REVENUES

Annualized projections of income to be received in a fiscal year.

FISCAL YEAR

The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following calendar year.

FTE

Full time equivalent position, which is calculated on the basis of the number of hours that a position is budgeted (i.e. 1 FTE = 2080 hours, .5 FTE = 1040 hours, .25 FTE = 520 hours).

FUND

An accounting entity that has a set of self-balancing accounts and that records all financial transactions or specific activities of government functions.

FUND BALANCE

Surplus of income over expenditures (i.e. prior years' surplus) within a fund that is carried over from prior years and may be appropriated in the budget to support anticipated expenditures.

FUND TYPES

General Fund: accounts for most of the general operating revenues and basic operational services associated with City government. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds: account for the receipts from revenue sources that are legally restricted for specific activities.

(e.g. Impact Fees, Local Option Gas Tax, Law Enforcement Block Grant).

Capital Improvement Funds: account for the acquisition and construction of major capital facilities. These funds are limited to accounting for the receipts and the expenditures on capital projects.

Debt Service Funds: account for the financing of general long-term debt principal and interest.

Enterprise Funds: account for operations financed and operated in a manner similar to private business enterprises. (e.g. Water and Sewer and Stormwater)

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

Trust and Agency Funds: account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

GENERAL OBLIGATION BOND (GOB)

Also known as a “full faith and credit bond” is one of four basic forms of long term debt that pledges the general credit and taxing powers of the borrowing government jurisdiction. Since the power to levy and collect property taxes provides the basic security to these bonds, voter approval is required for issuance.

MILLAGE RATE

The rate at which real and personal property is taxed, with one mill equal to \$1.00 per \$1000 of assessed taxable value. For example, a property tax rate of 2.5 mills would mean a tax of \$2.50 per \$1,000 of assessed taxable value.

OPERATING BUDGET

That part of the City budget, which accounts for income used to support expenditures, which are annually recurring.

OPERATING EXPENSES

Includes expenditures for goods and services, which primarily benefit the current period and are not defined as personal services or capital outlay.

PERSONAL SERVICES EXPENSE

Expenses for salaries, wages, workers compensation, health/life insurance and retirement contributions provided to employees of the City.

PROPERTY TAX RATE

Taxes derived from all non-exempt real and personal property located within the County. Property taxes are computed on the basis of multiplying the millage rate by the value of real or personal property expressed per thousand.

ROLL-BACK MILLAGE RATE

The tax rate, which produces the same amount of taxes as, levied in the prior year when calculated against the current year's tax base exclusive of new construction.

TRANSFERS

Internal movements of revenue among funds in the budget, to provide needed sources of financing or reimbursements for expenses incurred on behalf of another fund.

TRIM (Truth in Millage law)

A statutory process which requires a specific (Truth in Millage) method of calculating the tax rate, form of notice to advise the public of proposed taxes for various taxing authorities, and public hearing and advertisement requirements to adopt final budgets and millage rates.

USER FEE

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

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.

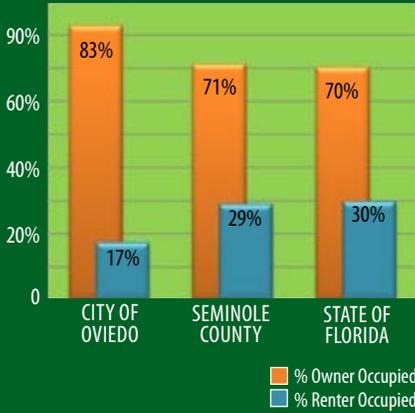
Oviedo is less than three miles from the University of Central Florida (UCF). Offering 225 degree programs, it has become an academic and research leader in numerous fields such as optics, modeling and simulation, engineering and computer science, business administration, education, science, hospitality 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

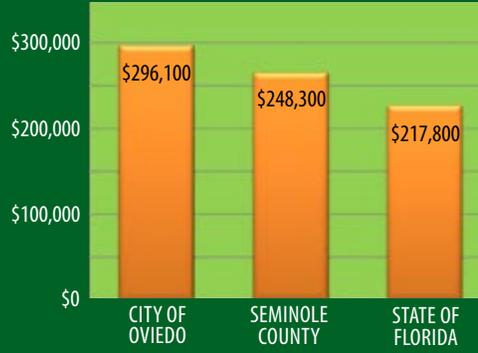
HOUSING TENURE

Source: US Census Bureau, 2006-2008 American Community Survey



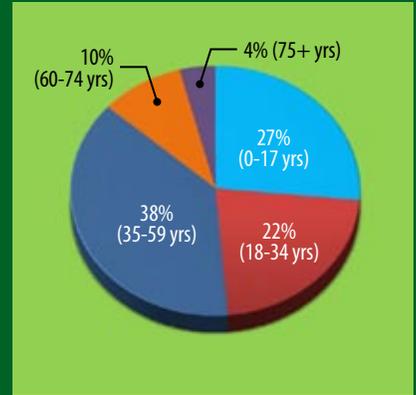
MEDIAN HOME VALUE OF OWNER-OCCUPIED UNITS

Source: US Census Bureau, 2005-2007 American Community Survey



POPULATION BY AGE

Source: Decision Data Resources, June 2009, Metro Orlando EDC



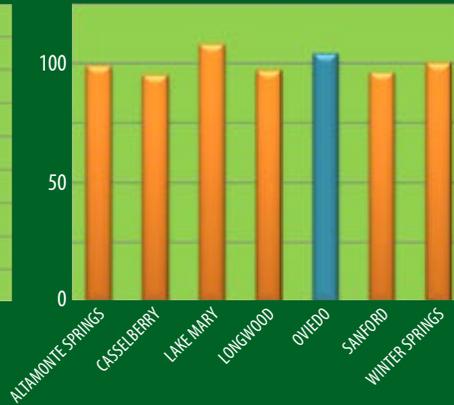
MEDIAN HOUSEHOLD INCOME

Source: US Census Bureau, 2006-2008 American Community Survey



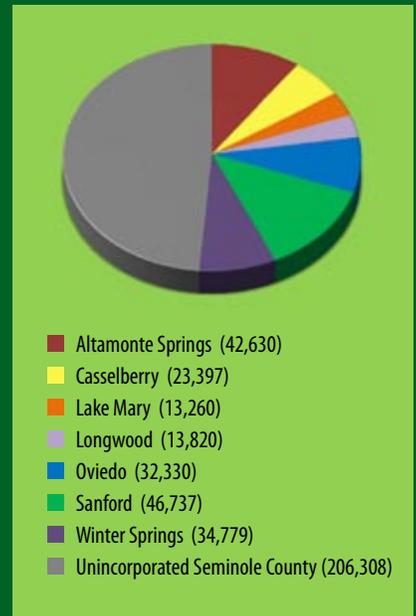
COST OF LIVING

Source: Sterling's Best Places 2009



POPULATION BY JURISDICTION

Source: Bureau of Economic and Business Research (BEBR), 2009 Estimates



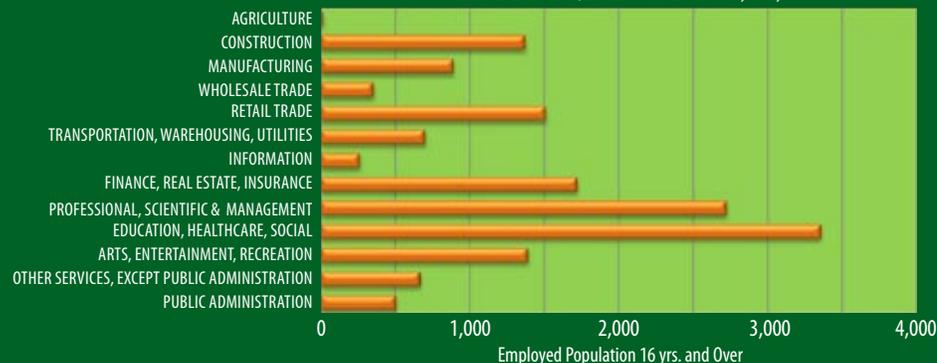
EDUCATIONAL ATTAINMENT

Source: US Census Bureau, 2006-2008 American Community Survey



INDUSTRY DISTRIBUTION

Source: US Census Bureau, 2006-2008 American Community Survey



POPULATION BY GROWTH IN THOUSANDS

Source: Population Division, U.S. Census Bureau, July 1, 2009



2010 Top Ten Taxpayers for Oviedo

Taxpayer Name	Assessed Value	Total Taxes
Alafaya Utilities	21,818,658	401,801.50
Rouse-Orlando Inc	21,788,955	401,254.50
WRI - TC Alafaya Square LLC	17,236,159	317,412.49
Oviedo Grove Apts LP	16,012,153	294,871.80
Progress Energy Florida	13,960,591	257,091.26
United Dominion Realty TR, Inc	11,545,907	212,623.65
Bellsouth Telecommunication	10,767,040	198,280.43
BSP/Oviedo LLC	9,440,290	173,847.66
Oviedo Town Center, LLC	8,761,419	161,345.91
Riverside Landings Inv LLC	7,778,126	143,238.08
Totals	139,109,298	2,561,767.28

Oviedo Residential vs. Commercial Taxable Values

Year	Total Residential & Commercial Taxable Value	Residential* Taxable Value	Residential %	Commercial Taxable Value	Commercial %
2000	943,081,155	692,866,288	73.47%	250,214,867	26.53%
2001	1,040,316,677	762,703,298	73.31%	277,613,379	26.69%
2002	1,159,528,966	849,869,760	73.29%	309,659,206	26.71%
2003	1,256,190,193	944,727,607	75.21%	311,462,586	24.79%
2004	1,388,742,895	1,074,223,386	77.35%	314,519,509	22.65%
2005	1,604,133,420	1,249,212,191	77.87%	354,921,229	22.13%
2006	2,033,508,775	1,603,475,637	78.85%	430,033,138	21.15%
2007	2,325,558,208	1,834,064,738	78.87%	491,493,470	21.13%
2008	2,175,523,355	1,667,549,628	76.65%	507,973,727	23.35%
2009	1,957,820,763	1,495,451,874	76.38%	462,368,889	23.62%
2010	1,826,511,994	1,431,204,961	78.36%	395,307,033	21.64%
2011	1,755,799,117	1,385,666,273	78.92%	370,132,844	21.08%

*Residential Values include DOR Codes 00, 01, 02, 08, 04, & 05

Source: Seminole County Property Appraiser



The City of Oviedo



The City of Oviedo

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