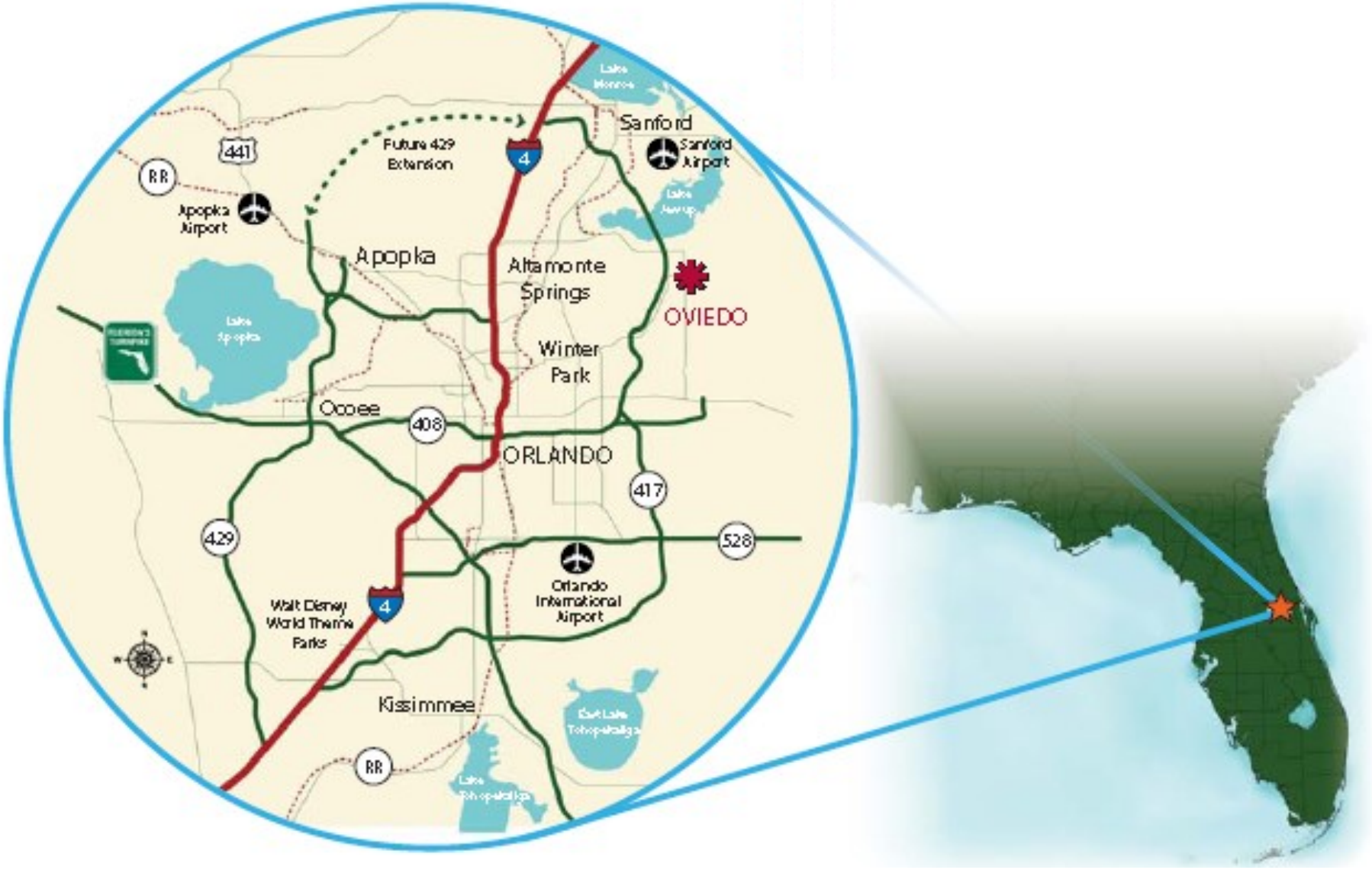
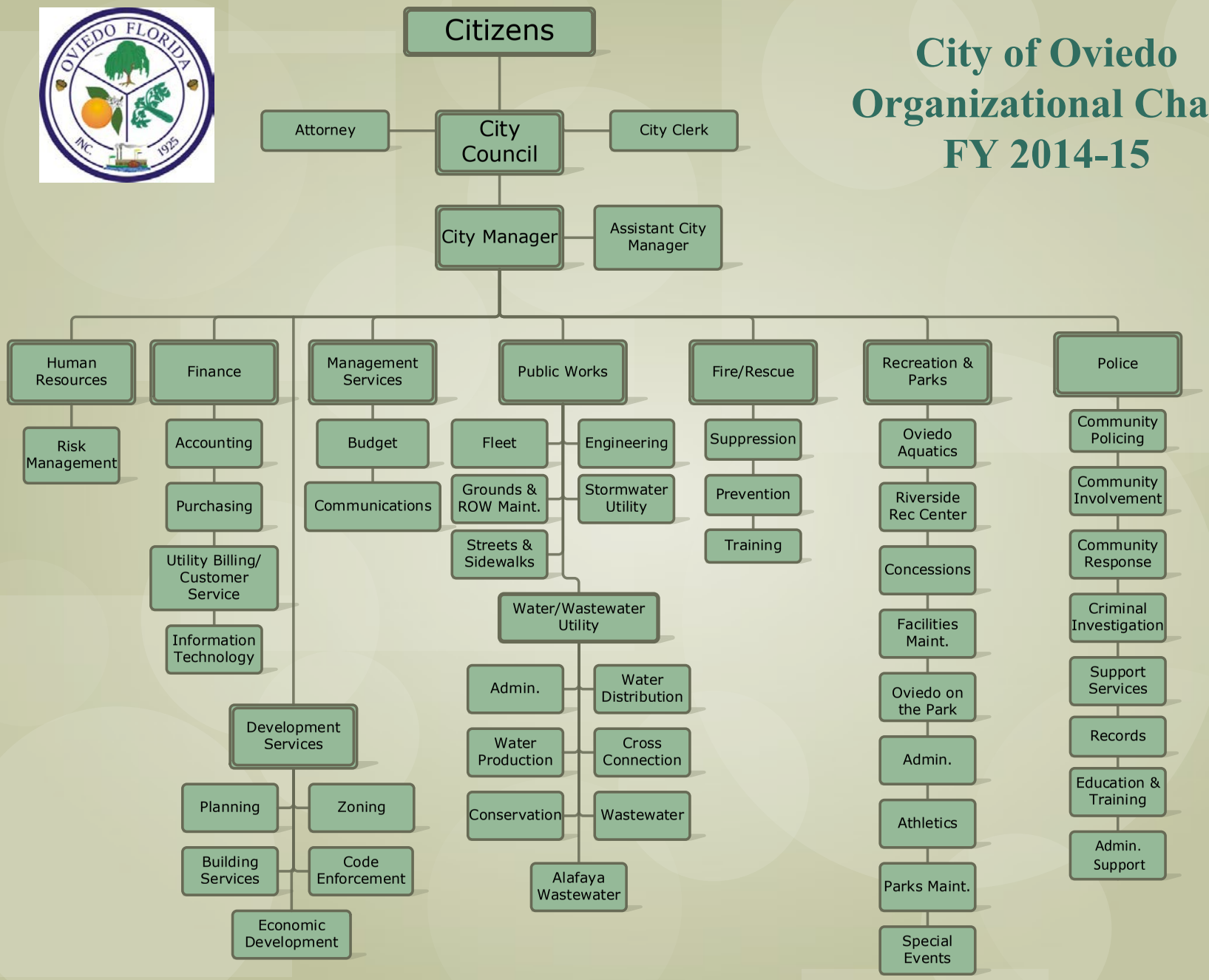


City of Oviedo

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 Jessup and to the northwest by Winter Springs.

All pages of this section are bookmarked. Please select the bookmark icon from the left to navigate the pages.

City of Oviedo Organizational Chart FY 2014-15



Strategic Plan

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

Accomplishments

- All-in-one cart Recycling Program initiated in March 2014
- Commercial Solid Waste Franchise Program modified
- Alafaya Woods Sections 17 and 18 Reclaimed Water infrastructure improvements completed
- Little Creek Reclaimed Water infrastructure improvements completed
- Oviedo Water Reclamation facilities upgraded to add new disc filter and increase reclaimed water capacity
- Northern Lift Station redirect project complete adding 0.3MGD capacity to Oviedo water reclamation facility
- Master Water Plan updated and adopted by Council
- Aulin Avenue North design of a Stormwater Conveyance/Management System and Reconstruction of the existing pavement
- Design and Construction for draining improvement along the west side of Alafaya Woods Boulevard
- Healthy Weight Community Champion Recognition

On-going Activities

- Develop alternative water supply
  - Develop regional funding system
  - Develop distribution system
  - Enhance Oviedo H2O program, i.e. Florida Friendly landscaping
- Promote energy conservation practices
  - Construct or modify city facilities to sustainable standards as high as feasible
- 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
- Continue and strengthen environmental protection measures and programs
- Continue and enhance solid waste recycling
  - Expand recycling participation particularly in commercial and multi-family areas
  - Progress to single stream recycling
- Maintain river buffers and natural lands and conservation areas

FY 2014-15

- Construct additional redundant transmission piping from West Mitchell Hammock Water Treatment Facility

▪ Modify land development regulations to facilitate green development/building
▪ Modify the LDC to incorporate policies aligned with the Florida Department of Health that endorse and support a healthier environment and community

∗ Evaluate City-owned properties to determine use and whether or not to surplus or retain
∗ Design a master stormwater pond to be located in the Old Downtown area
∗ Review infrastructure master plans to determine if updates are needed, and prepare a schedule for updating the plans

Years 2015-16 through 2019-20

- Add additional 2.5 million gallon storage tank to West Mitchell Hammock Water Treatment Facility
- Upgrade water main along SR434 to coincide with SR426/CR419 Phase 1 road widening project

∗ Plan for and relocate the percolation ponds currently located north of City Hall
∗ Construct a master stormwater pond in the Old Downtown area

Years 2020-21 through 2024-25

- Enhance sewer system distribution
  - Develop sewer access through-out the City
- Upgrade water main along SR 416 to coincide with SR 426/CR 419 Phase 2 road widening project
- Construct Twin Rivers and Riverside reclaimed water infrastructure

Years 2025-26 and Beyond

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)

Accomplishments

- Support rail service for commuters
- Completed Clara Lee Evans Way/Mitchell Hammock Intersection Improvements
- Evans Street extension completed to Lockwood Road
- Turn Lane safety improvements completed at Seminole Creek Drive and Lockwood Boulevard
- Oviedo on the Park – City Plaza Way, Mike Roberto Way, Center Lake Lane and Boardwalk Avenue construction completed
- Signalization of Mitchell Hammock Road/Kingsbridge Drive Intersection
- FDOT resurfaced SR 426 and SR 434 including the installation of curbing, sidewalk connections and drainage improvements
- Seminole County constructed the segment of the Cross Seminole Trail between SR 434 and Oviedo Boulevard
- Signalization of Franklin Street/SR 434 Intersection
- Lawton Elementary School Sidewalk Improvement Project
- Resurfaced approximately 2.7 miles within the Bentley Woods development
- Mitchell Hammock Road Right Turn-Lane Improvements at Alafaya Woods Boulevard
- Transportation Master Plan Update

On-going Activities

- Increase walking and biking options
- 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
- Continue to support multi-modal options such as the negotiation of Park and Rid Sites
- Support construction of McCullough Bridge

FY 2014-15

- Review development regulations to serve the goals of this SFA
  - Modify land development regulations to incorporate a parking management approach instead of strict parking requirements
- ∗ Design a master stormwater pond to be located in the Old Downtown area
- ∗ Modify land development regulations to require alternative fuel charging stations to be provided as part of development projects
- ∗ Prepare a plan for providing alternative fuel charging stations at City facilities where feasible

Years 2015-16 through 2019-20

- Widen SR 426 – SR 426/CR 419 Phase 2 road widening project
  - ∗ Address stormwater pond located south of SR 426 and west of Lake Jessup Avenue
- Widen CR 419 – SR 426/CR 419 Phase 2 road widening project
- Develop intelligent street system with traffic operation center to reprogram signals

- ∗ Construct a master stormwater pond in the Old Downtown area
- ∗ Prepare a plan to improve public transportation services that includes how to connect to Sun Rail
- ∗ Investigate widening Mitchell Hammock Road from four (4) to six (6) lanes

Years 2020-21 through 2024-25

- Enhance transit options
- Widen CR 419 – SR 426/CR 419 Phase 3 road widening project

Years 2025-26 and Beyond

- Widen SR 434

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

Accomplishments

- Support development of hospital and related health care/life sciences businesses

- Form partnerships with new management of Oviedo Mall
- Promote and champion Seminole Way
- Reduced several development review application fees by 20%
- Updated Transportation, Fire, Police, Recreation and Parks, and Administration Facilities Impact Fees reducing most fees 3% – 47%
- Updated Impact Fee Assistance Program
- Created Community Redevelopment Agency
- CRA 2014 Assessed Value Exceeded the initial Base Value for the first time
- Updated Jobs Growth Incentive Program
- Established Small Business Incubator Graduate Accelerator Tax Receipt and Rent Subsidy Program
- Established Economic Development Ad Valorem Tax Exemption

On-going Activities

- Enhance partnerships with UCF/SSC
- Pursue development of Oviedo on the Park
- 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
- Continuing on-going business retention efforts

FY 2014-15

- Continue to develop business friendly codes and practices
- Continue to enhance business relocation services
- Revise city codes to promote redevelopment
  - Revise city codes to address business needs

* Solicit a Request for Proposals for a 2050 Community Visioning process

Years 2015-16 through 2019-20

- Implement CRA plan and pursue financial participation by Seminole County
- Foster redevelopment of historic downtown
- Pursue annexation where economically beneficial

* Conduct a 2050 Community Visioning process
* Plan for and relocate the percolation ponds currently located north of City Hall

Years 2020-21 through 2024-25

Years 2025-26 and Beyond

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

Accomplishments

On-going Activities

- Maintain up to date equipment and appropriate facilities with emphasis on:
  - Continue to fund a planned vehicle replacement program
- 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

FY 2014-15

- Maintain up to date equipment and appropriate facilities with emphasis on:
  - Development of a mobile command center

- Maintain a 25% clearance rate for all cases assigned to the Investigation Service Section
- Continue educating the public on law enforcement in Oviedo by forming a CPA Alumni Association and enhance involvement with the senior population
- Develop and implement a Police Facebook Page to inform the community of events and police activity

- Develop a PSA to reduce traffic crashes – most occur when drivers drive to close to the car in front of them or near intersections
- Form a Bike Patrol Unit – unit would patrol Oviedo on the Park and neighborhoods in the area
- Construction of a new Fire Station on South Central Avenue to combine Fire Station 44 and 46 as a component of the SR 426 – SR 419 road widening project
- Enhance Workplace Safety:
  - Build Organizational Safety Awareness by making the Safety Committee an active resource. Communicate safety instructions, relay safety education materials, and address safety concerns at the department level.
  - Conduct annual safety audits of city facilities and follow-up on corrective actions
  - Review Safety Manual and make recommendations for revision
  - Safety and Risk Analyst assists department in conducting investigations of employee accidents and injuries

* Prepare a life cycle analysis of the current Public Safety building to determine if it can be renovated into a Police Headquarters or other public purpose. Coordinate the analysis with Fire Department vacation of the building.

Years 2015-16 through 2019-20

- Maintain up to date equipment and appropriate facilities with emphasis on:
  - Construction of a new police headquarters facility
  - Development of a new EOC

Years 2020-21 through 2024-25

Years 2025-26 and Beyond

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

Accomplishments

- The approval of a new City Park in OOTP with a cultural center and amphitheater
- CDBG Grant for the installation of a new playground at Round Lake Park completed December 2013
- Dr. Martin Luther King, Jr. memorial tribute completed May 2014
- Aulin House at Shane Kelly Park to be completed 2014
- 5th Annual Relay for Life Charity Golf Outing benefitting the American Cancer Society 2014

▪ Siemens' Facility Improvement Measures will be completed by the end of the current budget year

On-going Activities

- Continue to update recreation fees on an annual basis to maintain cost recovery at current levels and prevent further subsidy from the General Fund
- Continue to develop scholarships for recreation programs
- Continue to deliver a diverse range of recreation programs and community events

FY 2014-15

- Review development regulations to serve the goals of this SFA

▪ Complete construction of Center Lake Park
▪ Develop a parking lot on Lot #5 of Oviedo on the Park

∗ Develop a Disney-like mosquito control system for Oviedo on the Park

Years 2015-16 through 2019-20

- Continue to develop more age diverse facilities and programs
- Consider public art effort
- Attain national accreditation for Recreation and Parks

Years 2020-21 through 2024-25

- Consider a public referendum for facility construction and land acquisition if needed

Years 2025-26 and Beyond

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

Accomplishments

- Beautification and Way finding Study Update
- SR 426/R 419 Phase 1 Widening Project – Landscape/Hardscape

On-going Activities

- Target Oviedo on the Park
- Continue and enhance neighborhood ION strategy
- Develop resources and awareness of resources to support beautification efforts
  - Code enforcement when needed
  - Educate owners

FY 2014-15

- Develop overall design plan including architectural standards to encourage a more urban feel to areas of the City
- Adopt city-wide streetscaping standards

▪ Develop new architectural standards for multi-family, mixed-use and townhomes while up-dating the architectural standards for commercial and office

∗ Solicit RFP/RFQ for branding consultant services
∗ Enhance weekend sign pick up program
∗ Improve City-owned buffer tract located on the east side of Oviedo Boulevard north of Mitchell Hammock Road
∗ Create a new City street sign design with new colors and incorporate the City logo

Years 2015-16 through 2019-20

- Promote "Historic" Downtown redevelopment
- Undertake neighborhood improvements in mature areas
  - ∗ Develop a plan that identifies what is needed

- Develop City plan to merge character of the historic downtown with the new town center
- Develop resources and awareness of resources to support beautification efforts
  - Inventory properties
  - Educate owners
- Create an architectural manual and a sign code manual to better communicate the desired character encouraged by the City
- Implement the recommended branding initiatives

Years 2020-21 through 2024-25

- 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

Years 2025-26 and Beyond

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

Accomplishments

- Established a Facebook Page for Administration and Twitter pages for Administration, Public Works, Fire, and Police
- Implementation of SIRE Agenda Software with online access and audio/video capabilities
- Construction of SIRE Document Imaging Cabinets for Agendas, Minutes, Resolutions, and Ordinances with website search capability

On-going Activities

- 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 align organizational structure and practices with mission
- Maintain workforce diversity and opportunity
- Continue to build a culture of responsiveness and responsibility
- Continue review of old agreements and scan and upload valid agreements to the SIRE Agreements Cabinet for staff's immediate access
- Continue SIRE Document search training within the departments

FY 2014-15

- Continue to enhance productivity and customer service by staff development
  - Increase Customer Service Support Staff to mitigate elevating stress levels, provide better customer service coverage levels and allow for staff development
  - Review Fees and Charges associated with Utility customers turned off for non-pay or late payment
  - Consider developing a convenience fee for those paying with credit cards
  - Annually plan and coordinate the Supervisory Development Program which prepares employees for higher level responsibilities
  - Monitor and track city adherence to safety and compliance training for all new hires and promotions to supervisory positions
  - Research, coordinate and deliver employee training on pertinent topics which can provide employees with information that helps them do their jobs more safely, more efficiently and with greater skill
    - Enhance the new employee orientation and safety program
    - Annually, offer free beginner, intermediate, and advanced training on Microsoft Office software through workforce of Central Florida
    - Support and promote safety awareness by providing safety training within the department
    - Complete accident interviews and investigations and make recommendations to executive team
  - Prepare annual template updates to NeoGov performance evaluations and assist supervisory personnel by providing continuous software and program support
  - Continue to transition and automate manual parts of the recruitment, selection and employee management process
    - Pending approval of proposed purchase of NeoGov On-Boarding software to improve management of employee on-boarding and off-boarding process, employment records, policy distribution, tracking and payroll changes

- 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
  - Public and staff access to SIRE documents (agendas, minutes, ordinances, resolutions and agreements)
- Continue to implement comprehensive citizen engagement practices
  - Develop and implement a Social Media Marketing Plan

- Review and make recommendations to Personnel Procedures and Guidelines for compliance to legislative changes to improve clarity and administrative efficiency
- Review the current Strategic Plan for effectiveness, relevance, and the City Council's direction
- Increase the Fund Balance within the General Fund from 15% to 20% building financial capacity and strength in the General Fund
- Work with EPIC to facilitate a review of IT by completing a Risk and Resource Assessment and a thorough analysis of the Infrastructure and Technology in use
- Rewrite Records Management Handbook and schedule department training
- Review all records in one of the historical records cabinet and schedule for disposition or upload to the SIRE Document Storage Cabinet
- Promote employee health and wellness awareness so the City can sustain valuable benefits to recruit and retain top quality employees:
  - Analyze cost effective options for the medical plan and make recommendations that continue to keep the plan both cost effective and a valuable benefit
  - Continue to advise executive leadership of long range financial impacts resulting from the Affordable Care Act
  - Promote a wellness environment through quarterly activities of the Wellness Committee
    1. Revise Wellness Incentive Plan
    2. Coordinate Annual Employee Health Fair
    3. Organize City activities to promote Wellness
  - Analyze and make recommendations to enhance voluntary and involuntary employee benefits. Annually determine whether current plans meet the needs of the employees and remain cost effective for both the City and its employees.
    1. Conduct benefit review and compare to local agencies of similar size
  - Annually analyze the group health and clinic operation to determine the return on investment and make recommendations for improvement
  - Analyze brokers' recommendations for renewal of employee benefit insurance
  - Annually conduct Employee Satisfaction Survey and present results to the executive team to address employee concerns and improve retention

Years 2015-16 through 2019-20

- Continue to expand e-government including on-line services, GIS and electronic records with an emphasis on:
  - Expansion of GIS
- Develop mentoring effort to support succession plans
  - Implement succession plan proposal to prepare the departments for pending retirements
    - Pending approval of proposal made by Institute of Government and submitted in department's budget proposal. Outsourcing work to IOG at UCF for 120 hours of work to complete a customized succession plan. Proposal includes the following scope of services: defining knowledge, skills, and experience required for key roles; determining potential internal successors, preparing potential successors through a custom career plan; reviewing success through identification of roadblocks to development, assessment of top talent and annual review during strategic planning.
- Maintain competitive wage and benefit structure
  - Recommend a Comprehensive Compensation, Classification, and Benefits study for all City Employees
  - Develop a Pay Plan for the Police Department personnel
  - Maximize the individual employee salary increase for all City Employees
  - Change the Part-Time Regular Employees who were reduced from 40 hours per week to 30-32 hours per week several year ago back to Full-Time Regular Employees at 40 hours per week
- Complete succession plans
- Work with NCS in creating a new Citizen Survey

Years 2020-21 through 2024-250

Years 2025-26 and Beyond

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

Financial Planning and Trends Monitoring:

The City shall develop and maintain a 3- to 5-year financial trend model that forecasts revenues and expenditures based on a set of accepted assumptions. The financial trends forecast will be presented to the City Council to discuss long-term budget trends and implications of various budget scenarios. This will allow the City Council to establish budget policy and direction to the City Manager for the development of the upcoming annual operating and capital budgets.

Operating Policies:

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

1. Expenditures Shall be Within Current Revenue Projections:

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.

2. Continual Improvement of Service Delivery:

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

3. Budget Lapses at Year End:

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

4. Fixed Asset Inventories:

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

Accounting, Auditing and Financial Reporting Policies:

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

1. Auditing:

The City's independent auditing firm will annually perform the City's financial and compliance audit. Their opinions will be contained in the City's 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, history, organization, strategic priorities, and a general overview of the budget process.

Budget Graphics and Trends

The budget graphics section contains an overview of this section with graphs summarizing changes in the tax rate and composition of the city's tax base, total 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, 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.

Internal Service Funds

This section of the document includes the budget detail for each department and program of the City, consistent with the City's organizational structure. Each budget displays a Summary of Revenues and Expenditures, as well as a Detail Breakdown of the Revenues and Expenditures. The Fleet Fund displays the following two (2) budget pages: Performance Profile and Expenditure and Staffing Summary.

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 10 Year Capital Improvements Program.

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
∗10 Year Capital Improvements Program (CIP) development
∗Operating Budget preparation

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

Preliminary Planning

Each year before actual preparation of the operating budgets by City departments, the City Council meets to review/revise the City's strategic priorities. Each quarter the Council is provided with a quarterly prospectus, which provides a financial trends outlook for the City's three operating funds. In a workshop setting, the City Council reviews and discusses major budget trends and then provides policy direction for preparation of the upcoming fiscal year budget.

Budget Preparation

In March, the 10 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 10 Year CIP also serves as the basis for prioritizing and recommending capital improvements and related funding in the upcoming fiscal year budget.

Development of the Annual Operating Budget begins with a budget kickoff meeting in March to review instructions and distribute budget materials. City departments are tasked with three major budget development activities during an approximate 60 day period from mid-March to mid-May:

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 May to mid-June 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.

Budget Preparation Schedule

February 3	CIP Kick-Off Meeting	Department Directors Management Services
March 1 to March 28	Development of Proposed 5 year CIP document	Department Directors Management Services
March 6	Budget Kickoff Meeting	City Manager Department Directors Management Services Managers/Supervisors
May 19 - May 30	Budget Review Meetings	City Manager Assistant City Manager Department Directors Management Services
June 1	Preliminary estimate of taxable value submitted to City	Property Appraiser
July 1	Certification of Taxable Value due to City	Property Appraiser
July 28	FY 2014-2015 Budget Document submitted for	City Manager
	City Council for approval of the Tentative Rate	Management Services
No later than August 4	Notification to Property Appraiser of Proposed Millage Rate, Rolled Back Tax Rate, and Date, Time, and Place for 1st PH	City Manager Management Services
August 25	City Council Budget Workshop to review	City Manager
	FY 2014-2015 Budget Document 5:00 - 6:00 budget workshop; regular council meeting scheduled for 6:30 pm	Assistant City Manager Department Directors Management Services
September 10	First Public Hearing to adopt Proposed Millage Rates and Budget	City Manager Management Services
September 22	Second Public Hearing to adopt Final Millage Rates and Budget	City Manager Management Services
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. Personnel 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 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 cash reserve equal to a minimum of one hundred twenty (120) days of the Water/ Wastewater operating budget. (Operating budget by definition does not include debt service or capital expenditures.)

4. The City shall maintain a minimum cash reserve balance in the Water/Wastewater Renewal and Replacement Fund equal to 50% of the prior year depreciation expense for plant and equipment. (Operating budget does not include depreciation expense which is used to fund renewal and replacement.)

Capital Improvements Planning:

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

2. Capital Improvement Projects will be prioritized for funding in accordance with the following criteria:

   a. First priority to items which threaten public health or safety;

   b. Second priority to correcting existing deficiencies of infrastructure and public facilities (with the deficiency measured against adopted levels of service);

   c. Third priority to renewal and replacement of obsolete or "worn out" facilities;

   d. Fourth priority to infrastructure and facilities needed to accommodate desired future growth;

   e. Fifth priority to items determined by the City Council to be of citywide benefit.

3. To the extent that capital improvement projects will impact recurring operating expenses and revenues, the impacts will be projected in the 10 Year CIP and will be included as required in the proposed annual operating budget.

4. As part of the 10 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, storm water, 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 125 percent (125%) 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 engage in long term debt only to the extent authorized by controlling law.

Budget Amendments:

1. Administrative Approval of Intra-departmental Budget Transfers

Any budget transfer within or between "object categories" (expenditure accounts such as personnel services, operating expenses and capital outlay) that does not increase or decrease the approved total appropriation of a Department within the same department or fund shall be reviewed by the Management Services 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. All interfund transfers regardless of the amount;

b. Recognition of non-budgeted and unanticipated grant revenues received during the fiscal year;

c. Any increase or decrease in appropriated fund balance;

d. Any increase or decrease in the total approved appropriation of a fund.

Review and Revision:

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

Significant Budget Assumptions
Major 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 5.61265 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.

* 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 countywide Gas Tax revenue estimate multiplied by the City's allocation factor. The estimate is then adjusted for current revenue trends.

LICENSES AND PERMITS

Description

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

Significant Assumptions

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

INTERGOVERNMENTAL REVENUE

Description

Intergovernmental revenue consists primarily of State-shared revenues collected by the State of Florida and remitted back to local governments based on statutory or administratively determined formulas. This category of revenues also includes State and Federal grants.
The predominant source of revenue included in the intergovernmental category includes State Revenue Sharing and the State-Shared Half-Cent Sales Tax. Both revenue sources are used to support general government services funded from the General Fund.

Significant Assumptions

Projected revenues for the upcoming fiscal year for the Half Cent Sales Tax are based on a seasonality projection of the current year and seven prior years. State Revenue Sharing is based on the prior year estimate with 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

Projections for EMS Transport Fees are based on current year trends.

Projections for Recreation Activity fees are based on an estimate of prior year revenues that are adjusted for facility/program usage trends.

Projections for Water, Sewer and Reclaimed revenues have been adjusted based on a trend analysis.

FINES AND FORFEITURES

Description

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

INTEREST EARNINGS

Description

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

Significant Assumptions

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

INTERFUND TRANSFERS (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 60% of the annual replacement cost of each vehicle (estimated replacement cost/estimated useful life x .60).

Significant Budget Assumptions
Major Operating Expenditures

PERSONNEL SERVICES

Description

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

Significant Assumptions

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

- 1.5% wage adjustment for all employees.
- On behalf of each City employee, the City budgets the full cost of Blue Cross/Blue Shield PPO health insurance plus life insurance and long term disability. The FY 14-15 budget is expected to remain cost neutral.
- 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 decreased from 21.80% to 19.28% for FY 14-15 while the Fire contribution decreased from 11.9% to 8%.
- 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%.
- Equity adjust spread over a two-year period for all sworn police officers, detectives, sergeants, and lieutenants.
- The City does not budget for compensated absences.

OTHER OPERATING EXPENSES

Description

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

Significant Assumptions

Departments were required to develop their FY 14-15 budget at operating expense levels similar to the current year FY 13-14 budget amounts. Inflationary and/or market adjustments for fixed costs items such as fuel, electric, if available, and liability insurance, although most departments could not fund normal activities with the increased costs of these adjustments without an increase to the overall 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.

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 10 Year Capital Improvements Program (CIP).

- The CIP serves as the companion to the Capital Improvements Element of the Comprehensive Plan, which outlines capital improvements that are required to maintain adopted levels of service and keep pace with community growth. The 10 Year CIP also is a primary tool for implementing the City's Strategic Priorities.

Significant Assumptions

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

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

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. This year the City refinanced several bonds and capital improvement revenue notes, with savings indicated in the proposed budget

City financial policies limit revenue bond debt to no more than 10% of General Fund operating revenues and General Obligation debt to no more than 3% of the gross taxable value of the City. The City is also required to maintain debt service coverage of at least 125% in the Water/ Wastewater Fund.

Significant Assumptions

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

Basis of 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 require City Council approval. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

Fund Categories and Types

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

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

GOVERNMENTAL

General Fund

The General Fund is the City's primary operating fund, accounting for all financial resources of the general government except those required to be accounted for in another fund. The majority of 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 project 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.

The Fleet Fund is used to account for all maintenance performed on the City's fleet. The fleet department and the operating cost of the department are part of the fund. The Fleet Fund is supported by each city department reserving funds for planned maintenance and expected repairs based on a cost per vehicle basis which includes overhead cost to pay for the operating function of the fleet department.

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.

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.