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.

SUMMARY OF PROPERTY TAX RATE AND TAXABLE VALUE DATA

TAX RATE SUMMARY	General Fund	2003 General Obligation Bond Sinking Fund	Combined City Tax Rate
FY 2016-17 Proposed Millage Rate	5.0566	0.2254	5.2820
FY 2015-16 Rolled Back Millage Rate	4.8074	N/A	N/A
FY 2015-16 Adopted Millage Rate	5.0434	0.2386	5.2820

City Property Tax Payment: **$237,000 Home with $50K Homestead Exemption**			
FY 2016-17 **	1,017.49	45.35	1,062.84
FY 2015-16 **	943.12	44.62	987.73
Increase (Decrease) over Prior Year	**$ 74.37**	**$ 0.74**	**$ 75.11**

** Per Section 193.155 (1), F.S. beginning in 1995, or the year after the property receives homestead exemption, an annual increase in assessment shall not exceed the lower of 3% of the assessed value of the property for the prior year, or the percentage change in the Consumer Price Index (CPI). The change in CPI for 2015 was 0.8% and in 2016 is .7%.

Summary of the change in gross taxable values: Years 2010 through 2016

The Summary of Tax Base Data chart belows details the change in gross taxable value from Budget Year 2010-11 through 2016-17. The chart details increases in gross value due to new construction, as well as increases/decreases in value due to changes in re-assessments of personal property and personal property values. This chart is similar to that presented in the Transmittal Letter, however, instead of stating the value of personal property and then including it in the re-assessment of existing properties line, it shows the net change in personal property over the prior year.

SUMMARY OF TAX BASE DATA

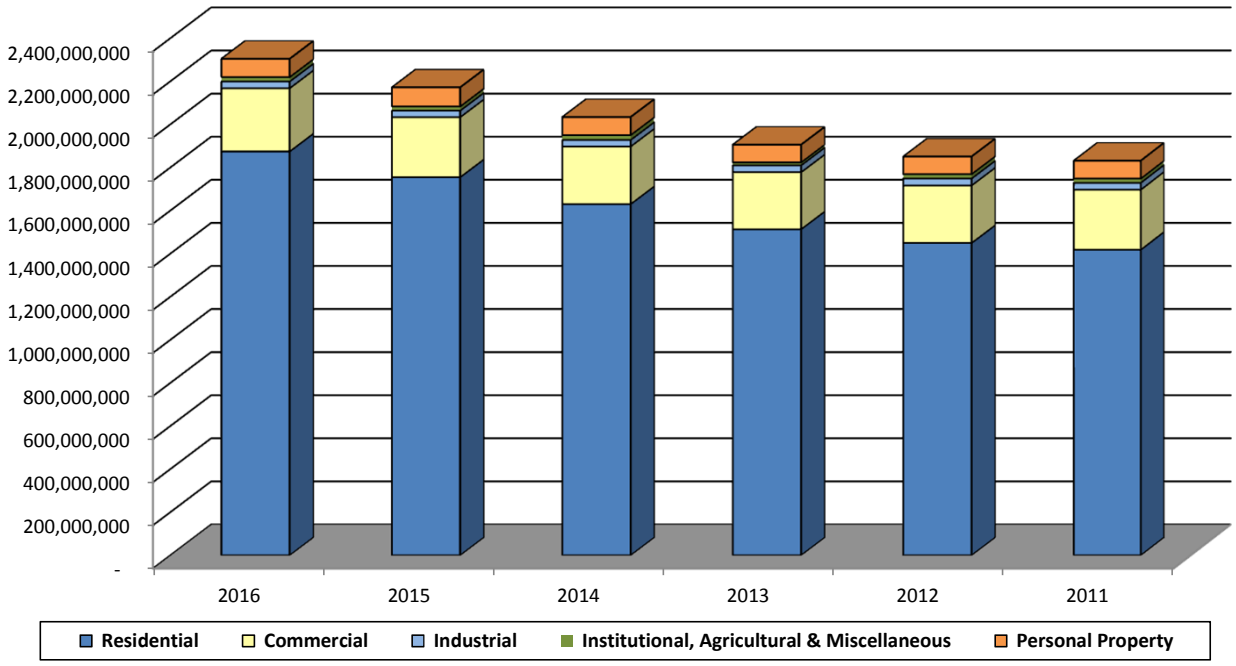
Budget Year	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Final Gross Taxable Value	2,071,084,388	1,938,260,572	1,831,647,107	1,851,053,566	1,905,913,670	2,034,309,095	2,172,044,606
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
New Construction	23,840,308	30,235,479	31,259,986	24,450,953	35,381,461	37,382,023	26,059,995
Annexations	-	-	-	455,741	-	-	-
Re-assessment of Existing Properties *	(144,004,215)	(133,471,841)	(6,680,290)	33,995,752	97,506,656	106,670,482	106,605,184
Tax Base Net Inc (Dec)	(120,163,907)	(103,236,362)	24,579,696	58,902,446	132,888,117	144,052,505	132,665,179
Gross Taxable Value	***1,950,920,481***	***1,835,024,210***	***1,856,226,803***	***1,909,956,012***	***2,038,801,787***	***2,178,361,600***	***2,304,709,785***
Change from PY Final	(9.15%)	(6.41%)	(5.50%)	1.06%	2.96%	6.74%	6.77%
% Inc (Dec) from FY 2007 FINAL	**(14.97%)**	**(19.65%)**	**(18.80%)**	**(16.39%)**	**(10.76%)**	**(4.72%)**	**1.10%**
Millage Rate	4.8626	4.8626	4.8626	4.8626	4.8626	5.0434	5.0566
Taxes Levied @ 95%**	**9,107,084**	**8,566,069**	**8,665,045**	**8,915,858**	**9,517,322**	**10,546,895**	**11,071,296**

** Taxes levied at 96% for Budget Years FY 2010-11 through FY 2015-16. Changed to 95% in FY 2016-17.

Gross Taxable Value
Tax Year 2016 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
2016	2,304,709,785	6.11%	1,874,627,485	293,469,848	31,010,643	20,880,051	84,721,758
			86.31%	13.51%	1.43%	0.96%	3.90%
2015	2,172,044,606	6.77%	1,754,987,298	278,709,506	30,275,751	19,564,125	88,507,926
			80.80%	12.83%	1.39%	0.90%	4.07%
2014	2,034,309,095	6.74%	1,630,110,998	267,469,658	30,364,973	22,548,918	83,814,548
			80.13%	13.15%	1.49%	1.11%	4.12%
2013	1,905,913,670	2.96%	1,513,487,848	264,592,597	31,909,621	13,743,736	82,179,868
			79.41%	13.88%	1.67%	0.72%	4.31%
2012	1,851,053,566	1.06%	1,449,654,942	267,092,890	32,143,164	20,422,003	81,740,567
			78.32%	14.43%	1.74%	1.10%	4.42%
2011	1,831,647,107	-11.56%	1,418,305,205	278,827,850	31,926,997	19,606,701	82,980,354
			77.43%	15.22%	1.74%	1.07%	4.53%

Gross Taxable Value Trend
By Major Property Classification



BUDGET COMPARISON BY APPROPRIATED FUND

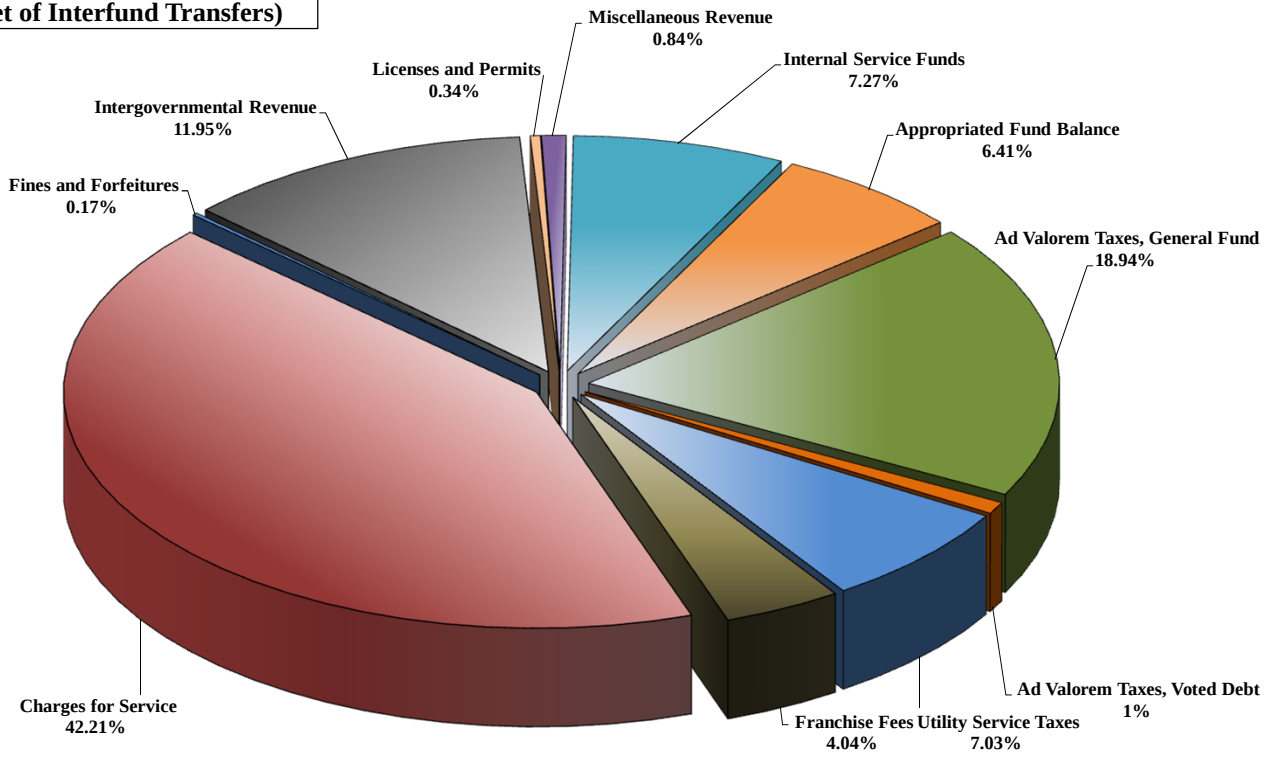
FUND NAME	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Adopted	FY 16-17 Proposed	FY 15-16 Adopted vs FY 16-17 Proposed $ Inc (Dec)	FY 15-16 Adopted vs FY 16-17 Proposed % Inc (Dec)
GENERAL FUND (001)	**23,926,860**	**25,670,298**	**28,094,882**	**28,857,354**	**762,472**	**2.71%**
CRA FUND (015)	**-**	**-**	**254,763**	**390,861**	**136,098**	**53.42%**
SPECIAL REVENUE FUNDS						
Administrative Impact Fee Fund (101)	86,008	127,605	127,511	127,589	78	0.06%
Transportation Impact Fee Fund (102)	1,441,502	213,796	1,200,925	940,981	(259,944)	(21.65%)
State/Local Law Enforcement Trust Fund (103)	8,500	10,265	-	-	-	0.00%
Transportation Improvements Fund (105)	668,093	1,050,408	881,300	945,210	63,910	7.25%
Federal Law Enforcement Trust Fund (106)	82,677	262,505	-	-	-	0.00%
Police Impact Fee Fund (107)	133,962	50,743	179,097	172,400	(6,697)	(3.74%)
Fire Impact Fee Fund (108)	101,175	374,691	170,745	306,500	135,755	79.51%
Recreation Impact Fee Fund (109)	46,963	250,580	229,706	444,356	214,650	93.45%
Solid Waste Fund (115)	2,597,934	2,561,287	2,485,326	2,489,956	4,630	0.19%
Economic Development Fund (116)	-	-	-	-	-	0.00%
Building Services Fund (120)	288,579	840,909	521,496	1,090,405	568,909	109.09%
Law Enforcement Fund (125)	27,781	24,913	-	-	-	0.00%
Police Donations Fund (126)	12,918	49,632	-	-	-	0.00%
Second Dollar Education Fund (127)	6,355	4,395	-	-	-	0.00%
Stormwater Fund (138) **	1,155,108	1,376,452	1,578,757	-	(1,578,757)	0.00%
Sub-Total: Special Revenue Funds	**6,657,555**	**7,198,181**	**7,374,863**	**6,517,397**	**(857,466)**	**(11.63%)**
DEBT SERVICE FUNDS						
Public Improvement Rev. Bond Sinking Fund (201)	484,982	1,922,150	1,968,628	2,244,203	275,575	14.00%
General Obligation Bond Sinking Fund (203)	252,752	376,183	499,929	494,652	(5,277)	(1.06%)
Lease Financing Fund (205)	295,791	338,064	646,916	596,374	(50,542)	(7.81%)
Sub-Total: Debt Service Funds	**1,033,525**	**2,636,397**	**3,115,473**	**3,335,229**	**219,756**	**7.05%**
CAPITAL PROJECT FUNDS						
Vehicle Replacement Fund (302)	947,259	2,908,164	2,789,598	1,033,740	(1,755,858)	(62.94%)
3rd Generation Sales Tax Fund (304)	-	847,026	1,958,533	1,958,533	-	0.00%
Evans St. Landfill Closure Fund (307)	10,200	-	-	-	-	0.00%
Local Option Sales Tax Construction Fund (309)	394,617	74,660	1,050,000	50,000	(1,000,000)	(95.24%)
Downtown Improvement Construction Fund (318)	4,697,242	1,331,843	-	-	-	0.00%
Technology Improvement Fund (320)	148,973	72,477	389,000	355,378	(33,622)	(8.64%)
OSC Extension Landfill Closure Fund (327)	9,350	31,019	29,194	15,300	(13,894)	(47.59%)
General Facilities Improvements Fund (330)	949,800	4,143,886	334,651	138,076	(196,575)	(58.74%)
2008 Revenue Bond Construction Fund (335)	-	12,392	-	-	-	0.00%
Recreation Facilities Improvements Fund (340)	1,218,555	1,173,662	33,000	81,624	48,624	0.00%
Fire/Rescue Construction Fund (345)	190,325	1,364,413	-	87,340	87,340	0.00%
Sub-Total: Capital Project Funds	**8,566,321**	**11,959,542**	**6,583,976**	**3,719,991**	**(2,863,985)**	**(43.50%)**
ENTERPRISE FUNDS						
Water/Wastewater Utility Fund (401)	13,214,761	15,589,269	13,972,854	14,715,619	742,765	5.32%
Reclaimed Water Construction Fund (402)	1,418,113	-	-	-	-	0.00%
Utility Sinking Fund (403)	5,028,790	2,566,625	4,193,418	4,248,554	55,136	1.31%
Utility Renewal & Replacement Fund (406)	755,757	837,308	1,322,887	1,440,401	117,514	8.88%
Vehicle & Equipment Replacement Fund (407)	-	470,989	250,000	822,385	572,385	228.95%
Water System Impact Fee Fund (408)	162,612	306,647	1,044,460	656,524	(387,936)	(37.14%)
Wastewater System Impact Fee Fund (409)	270,550	40,506	933,952	1,346,062	412,110	44.13%
Stormwater Fund (410)	-	-	-	2,444,929	2,444,929	#DIV/0!
2007 Utility Rev. Note Construction Fund (415)	-	37,400	200	200	-	0.00%
2010A Utility Rev Bond Construction Fund (416)	-	112,457	600	750	150	25.00%
2010B Utility Rev Bond Construction Fund (417)	542,810	76,241	2,500	3,200	700	28.00%
Sub-Total: Enterprise Funds	**21,393,393**	**20,037,442**	**21,720,871**	**25,678,624**	**3,957,753**	**18.22%**
INTERNAL SERVICE FUNDS						
Fleet Maintenance Fund (504)	-	390,868	375,334	367,110	(8,224)	0.00%
Medical Insurance Fund (510)	3,500,474	3,661,615	3,475,340	4,051,986	576,646	16.59%
Sub-Total: Internal Service Funds	**3,500,474**	**4,052,483**	**3,850,674**	**4,419,096**	**568,422**	**14.76%**
TOTAL APPROPRIATIONS	**$ 65,078,128**	**$ 71,554,343**	**$ 70,995,502**	**$ 72,918,552**	**$ 1,923,050**	**2.71%**
LESS:						
Interfund Transfers (all funds)	9,883,199	13,178,316	10,882,977	12,010,288	1,127,311	10.36%
	9,883,199	**13,178,316**	**10,882,977**	**12,010,288**	**1,127,311**	**10.36%**
TOTAL NET BUDGET	**$ 55,194,929**	**$ 58,376,027**	**$ 60,112,525**	**$ 60,908,264**	**$ 795,739**	**1.32%**

** Stormwater Fund 138 moved to Fund 410 as an Enterprise Fund beginning in FY 2016-17.

CITY OF OVIEDO, FLORIDA
BUDGET SUMMARY
FISCAL YEAR 2016-2017

	Millage Per $1,000	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
BUDGETED REVENUES									
Ad Valorem Taxes, General Fund	**5.0434**	$ 11,171,294	$ 334,866	$ -	$ -	$ -	$ -	$ -	$ 11,506,160
Ad Valorem Taxes, Voted Debt	**0.2386**	-	-	-	493,507	-	-	-	493,507
Utility Service Taxes		4,268,676	-	-	-	-	-	-	4,268,676
Franchise Fees		2,455,096	-	-	-	-	-	-	2,455,096
Charges for Service		3,271,118	-	4,841,377	-	743,134	16,791,470	-	25,647,099
Fines and Forfeitures		102,100	-	-	-	-	-	-	102,100
Intergovernmental Revenue		3,945,087	55,995	798,910	-	1,958,533	500,000	-	7,258,525
Licenses and Permits		202,130	-	6,720	-	-	-	-	208,850
Interest		37,600	-	14,525	1,145	300	91,863	-	145,433
Miscellaneous Revenue		287,416	-	-	-	15,000	206,045	-	508,461
	5.2820								
TOTAL OPERATING INCOME		**$ 25,740,517**	**$ 390,861**	**$ 5,661,532**	**$ 494,652**	**$ 2,716,967**	**$ 17,589,378**	**$ -**	**$ 52,593,907**
Interfund Transfers		$ 3,116,837	$ -	$ -	$ 2,820,577	$ 701,418	$ 5,371,456	$ -	$ 12,010,288
Internal Service Fund									
- Fleet		-	-	-	-	-	-	367,110	367,110
- Medical		-	-	-	-	-	-	4,051,986	4,051,986
Appropriated Fund Balance		-	-	855,865	20,000	301,606	2,717,790	-	3,895,261
TOTAL NON-REVENUES		**$ 3,116,837**	**$ -**	**$ 855,865**	**$ 2,840,577**	**$ 1,003,024**	**$ 8,089,246**	**$ 4,419,096**	**$ 20,324,645**
REVENUES AND FUND BALANCES		**$ 28,857,354**	**$ 390,861**	**$ 6,517,397**	**$ 3,335,229**	**$ 3,719,991**	**$ 25,678,624**	**$ 4,419,096**	**$ 72,918,552**

Composition of FY 2016-17 Operating Revenues: $60,908,264 (Net of Interfund Transfers)

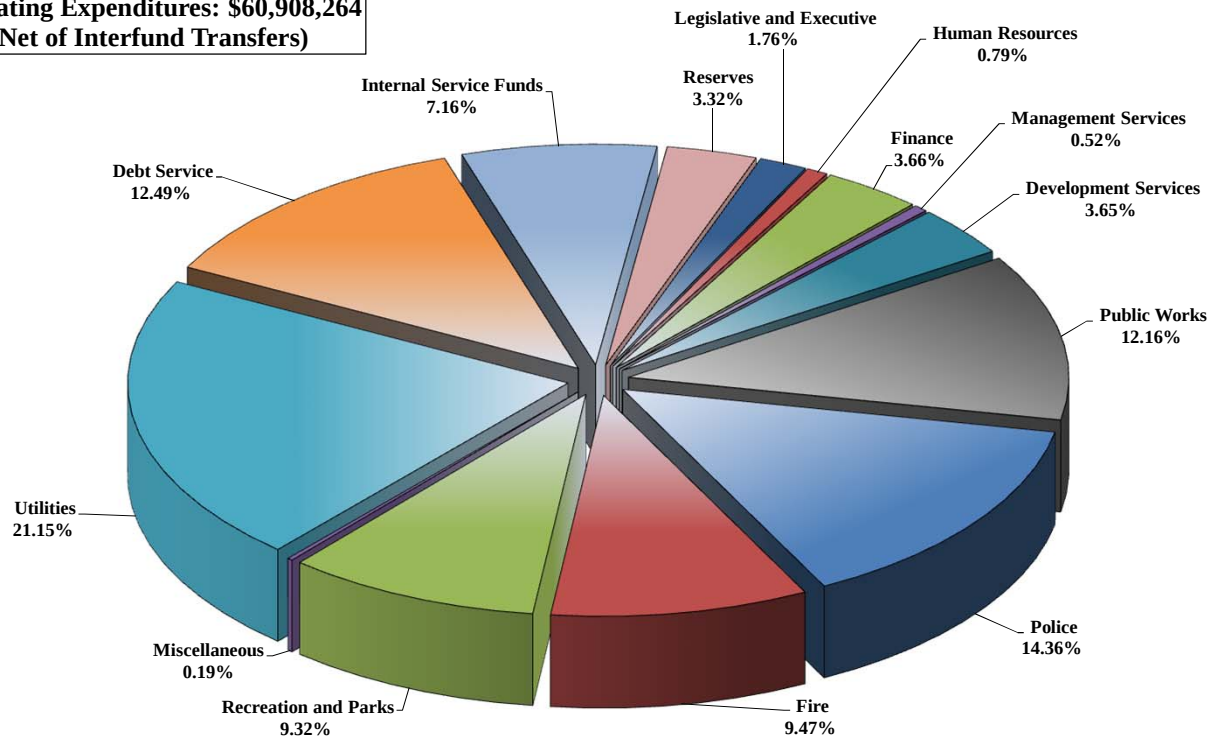


Percentages are calculated against budget of $60,908,264 which is net of interfund transfers.

CITY OF OVIEDO, FLORIDA
BUDGET SUMMARY
FISCAL YEAR 2016-2017

	Millage Per $1,000	General Fund	CRA Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total All Funds
BUDGETED EXPENDITURES									
Legislative and Executive		$ 1,072,482	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,072,482
Human Resources		478,315	-	-	-	-	-	-	478,315
Finance		1,871,373	-	-	-	355,378	-	-	2,226,751
Management Services		316,071	-	-	-	-	-	-	316,071
Development Services		1,116,466	302,000	807,685	-	-	-	-	2,226,151
Public Works		2,526,585	-	3,720,668	-	1,160,500	-	-	7,407,753
Police		8,282,117	-	-	-	461,500	-	-	8,743,617
Fire		5,673,270	-	-	-	96,500	-	-	5,769,770
Recreation and Parks		5,537,028	-	-	-	140,049	-	-	5,677,077
Miscellaneous		116,966	-	-	-	-	-	-	116,966
Utilities		-	-	-	-	48,000	12,836,685	-	12,884,685
Debt Service		-	-	-	3,335,229	23,513	4,248,554	-	7,607,296
TOTAL OPERATING EXPENDITURES		**$ 26,990,673**	**$ 302,000**	**$ 4,528,353**	**$ 3,335,229**	**$ 2,285,440**	**$ 17,085,239**	**$ -**	**$ 54,526,934**
Interfund Transfers		$ 1,831,802	$ 10,000	$ 1,668,594	$ -	$ 795,081	$ 7,704,811	$ -	$ 12,010,288
Internal Service Fund									
- Fleet		-	-	-	-	-	-	367,110	367,110
- Medical		-	-	-	-	-	-	3,992,146	3,992,146
Reserve for Contingency		34,879	78,861	320,450	-	639,470	888,574	59,840	2,022,074
TOTAL NON-EXPENDITURES		**$ 1,866,681**	**$ 88,861**	**$ 1,989,044**	**$ -**	**$ 1,434,551**	**$ 8,593,385**	**$ 4,419,096**	**$ 18,391,618**
TOTAL APPROPRIATED EXPENDITURES AND RESERVES		**$ 28,857,354**	**$ 390,861**	**$ 6,517,397**	**$ 3,335,229**	**$ 3,719,991**	**$ 25,678,624**	**$ 4,419,096**	**$ 72,918,552**

Composition of FY 2016-17 Operating Expenditures: $60,908,264 (Net of Interfund Transfers)



Percentages are calculated against budget of $60,908,264 which is net of interfund transfers.

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 information represents a summary listing of the cash balance for each fund (exclusive of pension and trust funds) at September 30, 2015 and the estimated cash balance at September 30, 2016.

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, 2015, the undesignated "reserve" level was $4.47 million or 17.25% of FY 15-16 adopted budgeted expenditures, less Interfund transfers. Based on the FY 15-16 amended budget, expenses are projected to exceed revenues by $100,076. Along with an increase in the designated or reserve fund balances of $75,002, there is an estimated reduction in fund balance for FY 15-16 to $4.30 million. Revenues are projected to exceed expenditures in FY 16-17 by $34,879. Given these estimates, the ending fund balance for economic uncertainties at September 30, 2016 would increase $4.33 million which is 16.05% of FY 16-17 budgeted expenses.

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 budget guidelines, in conjunction with the financial policies, require a cash reserve equal to a minimum of 120 days of the Water and Wasterwater Utility operating budget. The total reserve per City policy for FY 2016-17 is $2.4 million. 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, 2016, (not including the operating reserve of $2.3 million), is expected to be $6.98 million or 64% of the operating budget at September 30, 2017. The operating reserve is equal to approximately 235 days of operating and debt service expenses for FY 16-17.

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.

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

		BASED ON AMENDED BUDGET				FY 2016/17 PROPOSED BUDGET			
	Actual Fund Balance 9/30/2015	Budgeted FY 15-16 Revenues (Unaudited)	Budgeted FY 15-16 Expenses (Unaudited)	Inc/(Dec) in Fund Balance FY 15-16	Estimated Fund Balance 9/30/2016	Budgeted FY 16-17 Revenues (Unaudited)	Budgeted FY 16-17 Expenses (Unaudited)	Inc/(Dec) in Fund Balance FY 16-17	Estimated Fund Balance 9/30/2017
GOVERNMENTAL FUNDS									
General Fund (001)									
Undesignated	4,472,823	28,153,174	28,253,250	(100,076)	4,297,745	28,857,354	28,822,475	34,879	4,332,624
Designated or Reserved									
Nonspendable	37,373				8,481				8,481
Assigned	116,691				167,296				167,296
Restricted	26,657				79,946				79,946
Total Designated or Reserved	180,721	-	-	-	255,723				255,723
Total General Fund	**4,653,544**	**28,153,174**	**28,253,250**	**(100,076)**	**4,553,468**				**4,588,347**
Unassigned Fund Balance as a % of Actual Exp (including transfers)					**15.21%**				
Unassigned Fund Balance as a % of Actual Exp (excluding transfers)				**2,323,492**	**16.57%**			**1,831,802**	**16.05%**
Total Fund Balance as a % of Actual Exp (excluding transfers)				**2,323,492**	**17.56%**			**1,831,802**	**17.00%**
CRA (015)	-	254,763	254,763	-	-	390,861	312,000	78,861	78,861
Special Revenue Funds									
Administrative Impact Fee Fund (101)	103,991	94,500	127,511	(33,011)	70,980	84,100	127,589	(43,489)	27,491
Transportation Impact Fee Fund (102)	2,024,608	171,700	1,431,811	(1,260,111)	764,497	325,056	840,981	(515,925)	248,572
State Law Enforcement Trust Fund (103)	28,765	-	8,500	(8,500)	20,265	-	-	-	20,265
Transportation Imprv. Fund (Gas Tax) (105)	844,903	767,234	1,433,056	(665,822)	179,081	801,310	821,300	(19,990)	159,091
Federal Law Enforcement Trust Fund (106)	151,529	-	20,000	(20,000)	131,529	-	-	-	131,529
Police Impact Fee Fund (107)	398,566	40,600	254,097	(213,497)	185,069	172,400	134,329	38,071	223,140
Fire Impact Fee Fund (108)	(23,253)	170,745	170,745	-	(23,253)	306,500	296,424	10,076	(13,177)
Recreation Impact Fee Fund (109)	200,855	239,706	379,706	(140,000)	60,855	391,805	444,356	(52,551)	8,304
Solid Waste Fund (115)	(53,062)	2,490,937	2,485,326	5,611	(47,451)	2,489,956	2,441,563	48,393	942
Building Services Fund (120)	4,067	1,251,396	1,251,347	49	4,116	1,090,405	1,090,405	-	4,116
Law Enforcement (125)	49,353	-	-	-	49,353	-	-	-	49,353
Police Donations (126)	28,719	-	-	-	28,719	-	-	-	28,719
Second Dollar Education (127)	34,161	-	-	-	34,161	-	-	-	34,161
Stormwater Fund (138) **	1,520,189	1,528,000	2,076,996	(548,996)	971,193	-	-	-	971,193
Total Special Revenue Funds	**5,313,391**	**6,754,818**	**9,639,095**	**(2,884,277)**	**2,429,114**	**5,661,532**	**6,196,947**	**(535,415)**	**1,893,699**
Debt Service Funds									
Public Improvement Revenue Bonds (201)	55,564	1,939,637	1,968,628	(28,991)	26,573	2,224,203	2,244,203	(20,000)	6,573
General Obligation Bonds (203)	390,964	503,482	499,929	3,553	394,517	494,652	494,652	-	394,517
Lease Financing Fund (205)	4,539	646,916	646,916	-	4,539	596,374	596,374	-	4,539
Total Debt Service Funds	**451,067**	**3,090,035**	**3,115,473**	**(25,438)**	**425,629**	**3,315,229**	**3,335,229**	**(20,000)**	**405,629**
Capital Project Funds									
Vehicle/Equipment Replacement Fund (302)	(1,563,444)	2,994,598	1,128,782	1,865,816	302,372	782,134	1,033,740	(251,606)	50,766
3rd Generation Sales Tax (304)	655,741	2,008,533	2,058,548	(50,015)	605,726	1,958,533	1,373,863	584,670	1,190,396
Evans St. Landfill Closure Fund (307)	(6,081)	-	-	-	(6,081)	-	-	-	(6,081)
Local Option Sales Tax Construction Fund (309)	3,618,915	13,895	1,297,483	(1,283,588)	2,335,327	-	-	-	2,335,327
Downtown Improvement Construction Fund (318)	-	-	-	-	-	-	-	-	-
Technology Improvements Fund (320)	175,696	233,350	396,550	(163,200)	12,496	355,378	355,378	-	12,496
OSC Ext. Landfill Closure Fund (327)	44,851	25,800	29,194	(3,394)	41,457	15,300	10,500	4,800	46,257
General Facilities Improvements Fund (330)	(842,571)	1,095,576	1,195,506	(99,930)	(942,501)	138,076	138,076	-	(942,501)
2008 Revenue Bond Construction Fund (335)	-	-	-	-	-	-	-	-	-
Recreation Facilities Improvement Fund (340)	(369,263)	473,147	107,500	365,647	(3,616)	81,624	81,624	-	(3,616)
Fire Rescue Construction Fund (345)	1,756,282	-	1,756,172	(1,756,172)	110	87,340	87,340	-	110
Veterans Memorial (360)	7,501	-	-	-	7,501	-	-	-	7,501
Total Capital Project Funds	**3,477,626**	**6,844,899**	**7,969,735**	**(1,124,836)**	**2,352,790**	**3,418,385**	**3,080,521**	**337,864**	**2,690,654**
TOTAL GOVERNMENTAL FUNDS	**$ 13,895,629**	**$ 45,097,689**	**$ 49,232,316**	**$ (4,134,627)**	**$ 9,761,002**	**$ 12,786,007**	**$ 12,924,697**	**$ (138,690)**	**$ 9,657,191**
Internal Service Funds									
Fleet Maintenance Fund (504)	(63,042)	375,334	374,206	1,128	(61,914)	367,110	367,110	-	(61,914)
Medical Insurance Fund (510)	488,216	3,475,340	3,407,723	67,617	555,833	4,051,986	3,992,146	59,840	615,673
TOTAL INTERNAL SERVICE FUNDS	**$ 425,174**	**$ 3,850,674**	**$ 3,781,929**	**$ 68,745**	**$ 493,919**	**$ 4,419,096**	**$ 4,359,256**	**$ 59,840**	**$ 553,759**

** Stormwater Fund 138 was transferred to Fund 410 as an Enterprise Fund beginning in FY 2016-17. The estimated fund balance at September 30, 2106 was moved to the beginning balance in Fund 410 at 10/1/2016.

CITY OF OVIEDO
FUND BALANCE BY FUND - ENTERPRISE FUNDS

				BASED ON AMENDED BUDGET						
	Audited Cash Balance at 9/30/2015	Reserve Policies FY 15-16		Budgeted FY 15-16 Revenues (Unaudited)	Budgeted FY 15-16 Expenses (Unaudited)	Cash Balance at 9/30/2016	Reserve Policies FY 16-17	Budgeted FY 16-17 Revenues (Unaudited)	Budgeted FY 16-17 Expenses (Unaudited)	Estimated Cash Balance w/reserves at 9/30/2017
ENTERPRISE FUNDS										
Water/Wastewater Funds										
Water/Wastewater Operating Fund (401)	9,048,018	2,276,247	(1)	13,972,854	13,771,819	9,249,053	2,411,232	14,715,619	14,537,446	9,427,226
Reuse Water System Expansion Fund (402)	-			-	-	-		-	-	-
Utility Revenue Bond Sinking Fund (403)	325,610			4,193,418	4,193,418	325,610		4,248,554	4,248,554	325,610
Renewal and Replacement Fund (406)	1,765,803			615,771	1,309,980	1,071,594		662,526	1,294,750	439,370
Vehicle and Equipment Replacement Fund (407)	120,955			250,000	237,915	133,040		822,385	821,785	133,640
Water System Impact Fee Fund (408)	1,211,849			240,500	1,189,656	262,693		471,400	306,524	427,569
Wastewater System Impact Fee Fund (409)	1,287,589			218,500	783,952	722,137		503,200	1,196,062	29,275
Stormwater Fund (410)	-		(3)	-	-	971,193		1,533,000	2,384,929	119,264
2007 Utility Rev Bonds Construction Fund (415)	46,645			200	46,620	225		200	-	425
2010 Utility Rev Bonds Construction Fund (416)	261,818			600	260,429	1,989		750	-	2,739
2010 Utility Rev Bonds Construction Fund (417)	1,065,124			2,500	892,026	175,598		3,200	-	178,798
TOTAL ENTERPRISE FUNDS	**$ 15,133,412**	**$ 2,276,247**		**$ 19,494,343**	**$ 22,685,815**	**$ 12,913,133**	**$ 2,411,232**	**$ 22,960,834**	**$ 24,790,050**	**$ 11,083,917**

(1) In order to provide the resources necessary to ensure continues operations of the City's Water/Wastewater programs should a natuarl 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.

(2) 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.

Position Authorization Summary
FY 2012-13 Through FY 2016-17

		FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	FY 15-16 vs. FY 16-17	
Administration and General Government								
Legislative and Executive Services								
1100	City Council	0.00	0.00	0.00	0.00	0.00	0.00	
1400	City Attorney	0.00	0.00	0.00	0.00	0.00	0.00	
1200	City Manager	2.00	2.00	2.00	2.00	2.00	0.00	
1202	City Clerk	2.75	2.75	3.00	3.00	3.00	0.00	
	Total: Legislative and Executive Services	4.75	4.75	5.00	5.00	5.00	0.00	
Human Resources								
1201	Human Resources	3.75	4.75	5.00	5.00	5.00	0.00	
Finance								
1301	Finance	4.96	5.26	5.47	5.47	6.70	1.23	**a**
1302	Purchasing	1.00	1.00	1.00	1.00	1.00	0.00	
1303	Information Technology	5.16	6.66	6.66	6.66	7.00	0.34	**b**
	Total: Finance	11.12	12.92	13.13	13.13	14.70	1.57	
Management Services								
1205	Public Information	3.00	3.00	2.75	3.00	3.00	0.00	
1305	Budget	1.00	1.00	1.00	1.00	1.00	0.00	
	Total: Management Services	4.00	4.00	3.75	4.00	4.00	0.00	
Development Services								
1500	Administration	0.00	0.00	2.00	2.00	2.00	0.00	
1501	Comprehensive Planning	3.00	3.00	3.00	3.00	3.00	0.00	
1502	Development Review	2.00	2.00	3.00	3.00	3.00	0.00	
2402	Zoning	2.00	2.00	0.00	0.00	0.00	0.00	
2403	Code Enforcement	3.75	3.75	4.00	4.00	4.00	0.00	
	Total: Development Services	10.75	10.75	12.00	12.00	12.00	0.00	
	Total: Administration and General Gov.	*34.37*	*37.17*	*38.88*	*39.13*	*40.70*	*1.57*	
Public Works Department								
Administration								
4100	Administration	3.00	3.00	3.00	2.75	1.00	-1.75	**c**
1901	Engineering Services	2.25	2.25	2.25	2.10	4.00	1.90	**c**
3800	Stormwater Admin, Engineering and Permitting	2.50	2.25	2.25	2.25	3.00	0.75	**d**
	Total: Administration	7.75	7.50	7.50	7.10	8.00	0.90	
Fleet Maintenance								
5104	Fleet Maintenance	3.00	3.00	4.00	4.25	4.00	-0.25	**c**
	Total: Fleet Maintenance	3.00	3.00	4.00	4.25	4.00	-0.25	
Operations and Maintenance								
4104	Fleet Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	**c**
4106	Landscaping and Grounds Maintenance	0.50	0.50	1.00	0.50	0.00	-0.50	**c**
4107	Streets and Sidewalk Maintenance	10.00	9.25	9.00	8.75	8.00	-0.75	**c**
3802	Stormwater Maintenance	7.25	8.25	8.00	8.75	9.00	0.25	**c**
	Total: Operations and Maintenance	17.75	18.00	18.00	18.00	17.00	-1.00	
Water and Wastewater Utility								
3300	Administration	3.50	4.50	4.50	4.65	7.00	2.35	**e**
3306	Water Conservation	1.00	1.00	1.00	1.00	1.00	0.00	**c**
3301	Utility Billing and Customer Service	5.36	5.56	6.57	6.57	6.00	-0.57	**c**
3302	Water Production	5.50	4.50	4.50	4.50	5.50	1.00	**c**
3303	Water Distribution and Maintenance	7.50	7.00	8.00	8.00	8.00	0.00	**c**
3308	Cross Connection and Control	1.00	1.00	1.00	1.00	1.00	0.00	**c**
3503	Alafaya Wastewater and Reclaimed	5.50	5.50	4.50	5.50	6.50	1.00	**c**
3501	Wastewater Collection and Reuse Distribution	3.00	3.00	6.00	6.00	5.00	-1.00	**c**
	Total: Water and Wastewater Utility	32.36	32.06	36.07	37.22	40.00	2.78	
	Total: Public Works Department	*60.86*	*60.56*	*65.57*	*66.57*	*69.00*	*2.43*	

Position Authorization Summary, cont'd

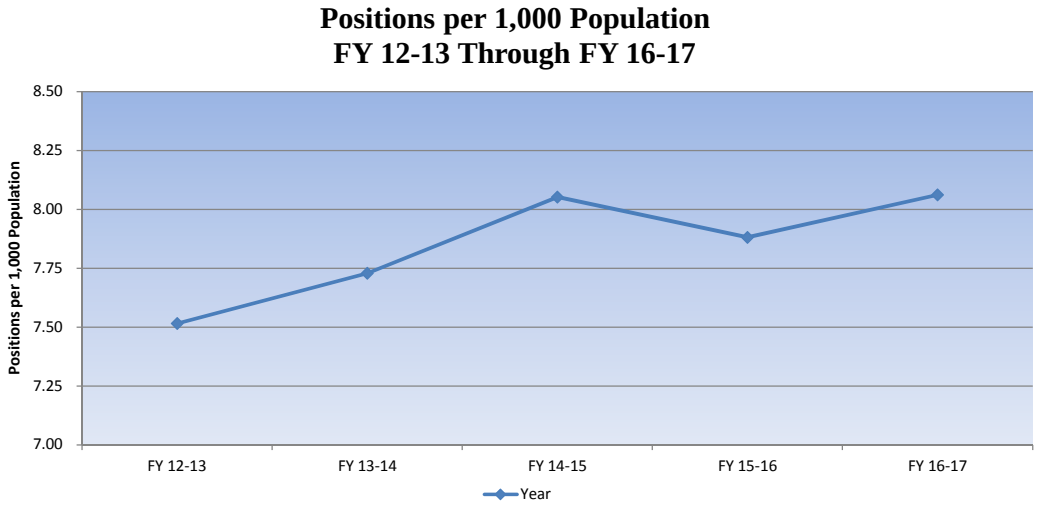
		FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	FY 15-16 vs. FY 16-17	
Fire Department								
2200	Administration	1.80	1.80	1.80	2.00	2.00	0.00	
2201	Fire/Rescue	49.00	49.00	49.00	49.00	49.00	0.00	
2202	Fire Prevention	1.00	2.00	2.00	2.00	2.00	0.00	
2203	Training	1.00	1.00	1.00	1.00	1.00	0.00	
	Total: Fire Department	*52.80*	*53.80*	*53.80*	*54.00*	*54.00*	*0.00*	
Police Department								
2100	Administration	5.80	6.80	6.80	7.00	7.00	0.00	
2101	Community Policing/Patrol	38.00	40.00	40.00	42.00	44.00	2.00	**f**
2103	Communications/Records *	4.25	1.00	1.00	1.00	1.625	0.625	**g**
2104	Community Relations	8.00	8.00	8.00	8.00	8.00	0.00	
2105	Criminal Investigations	7.25	8.00	8.00	8.00	8.00	0.00	
2106	Community Response Team	7.25	8.00	8.00	8.00	7.00	-1.00	**h**
2107	Training	1.00	1.00	1.00	1.00	1.00	0.00	
	Total: Police Department	*71.55*	*72.80*	*72.80*	*75.00*	*76.625*	*1.625*	

* FY12-13 position count includes 10 Dispatchers and 1 Communications Supervisor for 1/4 of the fiscal year based on a proposal to contract dispatch services to the Seminole County Sheriff's Office effective January 8, 2013.

Recreation and Parks Department								
Administration and Maintenance								
7200	Administration/Special Events	3.00	3.00	2.00	2.00	2.00	0.00	
7204	Athletic Field Maintenance	12.30	13.00	13.00	13.00	13.00	0.00	
7210	Recreation Facility Maintenance	2.80	3.88	4.00	3.50	4.50	1.00	**i**
1910	General Facility Maintenance	5.30	3.67	4.00	4.50	4.50	0.00	
	Total: Administration and Maintenance	23.40	23.55	23.00	23.00	24.00	1.00	
Recreation Programming								
7201	Riverside Recreational Programs	3.55	4.30	6.50	5.50	5.50	0.00	
7202	Athletic Programs (City Sponsored)	2.00	2.00	6.50	6.50	6.50	0.00	
7203	Riverside Aquatics	2.25	0.00	0.00	0.00	0.00	0.00	
7206	Concessions	0.00	2.00	3.00	3.00	3.00	0.00	
7207	Gymnasium and Fitness Center	5.30	5.30	0.00	0.00	0.00	0.00	
7208	Oviedo Boulevard Aquatics	1.25	4.00	4.50	4.50	4.50	0.00	
7209	Skateboard Park	2.50	1.75	0.00	0.00	0.00	0.00	
7211	Special Events	0.00	0.00	2.00	1.00	0.50	-0.50	**j**
7212	Community Center	0.00	0.00	5.00	12.00	12.50	0.50	**k**
	Total: Recreation Programming	16.85	19.35	27.50	32.50	32.50	0.00	
	Total: Recreation and Parks Department	*40.25*	*42.90*	*50.50*	*55.50*	*56.50*	*1.00*	
	Total: Full Time and Regular Part Time	*259.83*	*267.23*	*281.55*	*290.20*	*296.825*	*6.625*	
	Other: Seasonal and Temporary Employees	19.20	17.69	17.69	17.69	17.69	0.00	
	Total Positions	*279.03*	*284.92*	*299.24*	*307.89*	*314.52*	*6.63*	
	Positions per 1,000 Population **	7.52	7.73	8.05	7.88	8.06		
	Oviedo Population	34,573	34,573	34,965	36,819	36,819		

** Number of positions per 1,000 population excludes seasonal and temporary employees.

Position Authorization Summary, cont'd



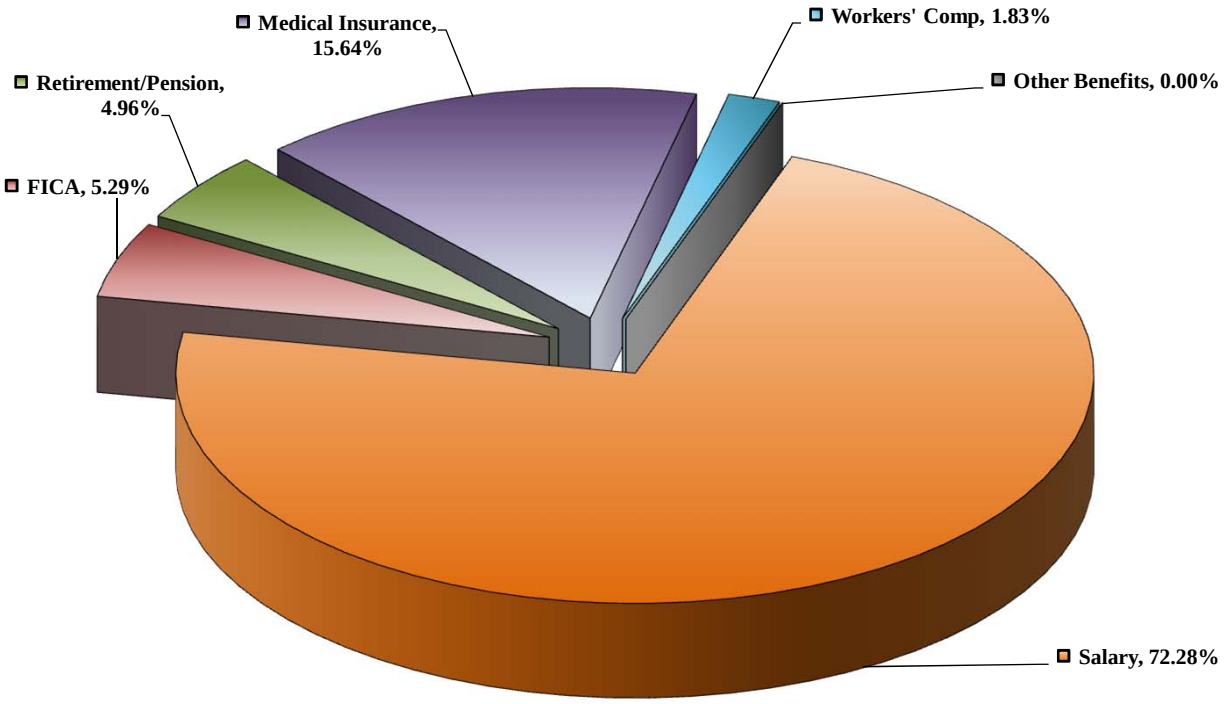
FY 2016-17 Position Authorization Summary Details

a. Moved Financial Services Manger to 3301 (-.34 FTE); Moved Finance Director from 1303 & 3301 (+.67); Move Acct Specialist from 3301 (+.50 FTE); Moved Finance Acct from 3301 (+.40 FTE).
b. Moved Finance Direct to 1301 (-.33 FTE); Moved Financial Services Manager to 3301 (-.33 FTE); Add IT Director (+1.0 FTE).
c. Reallocated employees within Public Works/Utilities Departments in Funds 001, 401, 410 and 504.
d. Reallocated employees within Public Works/Utilities Departments in Funds 001, 401, 410 and 504. Add one new Stormwater Tech (+1 FTE).
e. Reallocated employees within Public Works/Utilities Departments in Funds 001, 401, 410 and 504. Add one new Engineer I (+1 FTE) and one new Staff Assistant (+1 FTE).
f. Moved open Police Officer position from 2106 (+1 FTE). Add one new officer (+1 FTE).
g. Add PT Staff Assistant (+.625 FTE).
h. Moved open Police Officer position to 2101 (-1 FTE).
i. Added a new Building Custodian at Shane Kelly Park (+1 FTE).
j. Moved .50 of Recreation Manager to 7212 (-.50 FTE).

Composition of Personnel Costs: FY 2016-17 and 4 Prior Fiscal Years
(All Funds Combined)

	Salary	FICA	Retirement/ Pension	Medical Insurance	Workers' Comp	Other Benefits	Total
FY 16-17 Proposed Budget							
Cost	16,213,107	1,186,020	1,111,796	3,508,147	411,169	-	**$ 22,430,239**
Cost per $100 of Salary		7.32	6.86	21.64	2.54	-	38.35
Percent of Total	72.28%	5.29%	4.96%	15.64%	1.83%	0.00%	100.00%
$ Inc (Dec) from PY	873,491	62,627	(161,623)	438,933	18,467	-	1,231,895
% Inc (Dec) from PY	5.69%	5.57%	-12.69%	14.30%	4.70%	#DIV/0!	5.81%
FY 15-16 Adopted Budget							
Cost	15,339,616	1,123,393	1,273,419	3,069,214	392,702	-	**$ 21,198,344**
Cost per $100 of Salary		7.32	8.30	20.01	2.56	-	38.19
Percent of Total	72.36%	5.30%	6.01%	14.48%	1.85%	0.00%	100.00%
Increase (Decrease) from PY	5.38%	7.15%	0.92%	66.68%	2.95%	-100.00%	
FY 14-15 Adopted Budget							
Cost	14,556,832	1,048,384	1,261,787	1,841,397	381,434	2,950	**$ 19,092,784**
Cost per $100 of Salary		7.20	8.67	12.65	2.62	0.02	31.16
Percent of Total	76.24%	5.49%	6.61%	9.64%	2.00%	0.02%	100.00%
FY 13-14 Adopted Budget							
Cost	13,844,825	960,715	1,338,595	1,697,207	343,762	2,250	**$ 18,187,354**
Cost per $100 of Salary		6.94	9.67	12.26	2.48	0.02	31.37
Percent of Total	76.12%	5.28%	7.36%	9.33%	1.89%	0.01%	100.00%
FY 12-13 Adopted Budget							
Cost	13,831,144	905,860	1,294,231	1,689,411	301,620	12,150	**$ 18,034,416**
Cost per $100 of Salary		6.55	9.36	12.21	2.18	0.09	30.39
Percent of Total	76.69%	5.02%	7.18%	9.37%	1.67%	0.07%	100.00%

FY 2016-17: Salary and Benefits as a % of Total Personnel Costs



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