



The City of Minneola, Florida
Office of the City Manager

Approved Budget
Fiscal Year 2010

Prepared for:
The City Council of the City of Minneola

1 July 2009
16 September 2009 Revision

First Hearing: 9 September 2009, 6:00 PM City Hall

Second Hearing: 16 September 2009, 6:00 PM City Hall (Passed)

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**City of Minneola
Office of the City Manager**

17 September 2009

MEMORANDUM FOR THE CITY OF MINNEOLA

SUBJECT: Fiscal Year 2010 Budget

The attached Fiscal Year 2010 Budget for the City of Minneola is presented to the City Council and Citizens of the City of Minneola, Florida. The City Council has worked closely with the City Manager and Staff to formulate a budget for Fiscal Year 2010 that preserves essential services, reduces the tax load on the citizens, and maintains support for the City Team to perform their mission in support of the City.

This budget takes into account the economic conditions that have faced all of us this year, the reduction in tax base due to the down-turn in the real estate sector, and the priorities provided by the City Council for city activities over the coming year. Leading these priorities are *Economic Development* and *Enhancing Cultural and Arts Events* for the City.

We have all worked hard to achieve budgetary success and appreciate the collaborative teamwork throughout the budget cycle. We are confident that when economic conditions improve and revenue sources stabilize over the next year or two, the City of Minneola will be able to continue to enhance our service delivery, infrastructure, and municipal facilities and amenities.

The attached budget was approved by the City Council of the City of Minneola on 16 September 2009 and takes effect on 1 October 2009.

Most Respectfully Submitted,

SAMUEL R. OPPELAAR JR.
City Manager

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1 BUDGET SUMMARY OF ATTRIBUTES

This FY10 Budget is built on the Preliminary FY10 Budget submitted to the Minneola City Council on 17 Mar 09. On 14 July 2009, the City Council convened a budget workshop to review the proposed FY10 Budget and to provide guidance and recommendations for changes. This approved budget reflects the direction given to staff at the workshop. The collaborative approach to refining the end product is noteworthy.

The following attributes and characteristics are incorporated into this budget document for FY10:

- No planned reductions-in-force or layoffs
- Operating expense projection reductions for most departments based on current spending requirements and rates during FY09
- Inclusion of a \$65.5K Contingency Line Item in the Executive Department
- Inclusion of \$30K for business development activities
- Inclusion of an additional \$10K for more Cultural Events for the City
- Overhead salary allocations for key personnel from the Utility Fund to reduce load on the General Fund
- Capital Improvements Plan (CIP) for FY10 execution or future action
- Includes \$30K funding to engineer storm water improvements the Main Avenue revitalization project
- Establishment of a "Capital Improvements" Revenue Line Item. This will provide an account destination for funds that we can designate for future projects on the CIP. When unexpected revenue is received by the city, we can designate all or part of the funds to go into this line item and account.
- Incorporation of funding to maintain the Minneola Athletic Complex
- Creation of a restricted funding account for the Fire Department
- Ad-Valorem tax revenue based on 15% tax base offset (reduction)
- Assumption: 75 new homes (or commercial equivalent) constructed in FY10
- Includes \$17.5K for a "Veteran's Memorial" for City Hall (Vice-Mayor initiative)

2 MISSION & VISION

The City of Minneola Mission Statement

The mission of the City of Minneola government is...

To provide the best possible array of services to the citizens and staff of Minneola, using available resources of time, personal effort, and finances. Effectively and efficiently executing the laws of the State of Florida, Lake County, and the City of Minneola, and tempering that execution with understanding, professional courtesy, and dedication to making Minneola an outstanding community for our residents and businesses.

This mission statement was presented to and approved by the Minneola City Council in March 2008. The mission statement provides all city employees and those who support the city's operation with a core standard of performance in delivering services to you.

The City of Minneola Vision is...

Delivering Excellence in City Government...Setting conditions for a diverse and dynamic economic foundation...while partnering with industry and business enterprises, enhancing and transforming Minneola into a showcase living and working "Community of Excellence" in Central Florida.

The vision statement above is the foundation for all of our activities. Day-to-day decisions, programs, and efforts can always be referred back to this vision statement. We want to ensure that everything we set out to do in the city supports that vision, and supports making Minneola a better place to live.

The FY10 Budget reflects the values we have adopted as part of our Mission and Vision for the City of Minneola.

3 FINANCIAL STRATEGY

The FY09 Budget used the strategy of “Capital Sustainment” as its formulative baseline. With a few exceptions this strategy has thus far been very successful. Out-of-cycle emergency funding and other spending decisions by Council have accessed some city reserves. Debt servicing for the city’s waste water system continues to be paid from the Waste Water Impact Fee account in accordance with the city’s contract with the Department of Environmental Protection.

For FY10, the strategy proposed is “Capital Enhancement”. This means that our planned expenditures should be less than our revenue and we can plan to push cash back into our operating and capital improvement lines and accounts.

Capital Enhancement

The financial pressures that surfaced during FY08 resulted in the City of Minneola City Council approval in May 2008 to draw upon City reserve funds as needed to continue execution of the FY08 financial commitments of the city¹. The capital sustainment strategy component implemented in the FY09 Budget restricted the use of reserve funds during the FY09 execution cycle to expenditures, consistent with existing fund designations and restrictions. The FY10 strategy is “Capital Enhancement”, whereby the city seeks to improve on its cash reserves wherever possible through sound fiscal management in both revenue and expenses. This is a continuing process that occurs not just at budget approval, but occurs throughout the year during execution...this mean we save money everywhere possible during the year!

Organic Capability Enhancement

When the City of Minneola began its rapid population expansion approximately 5 years ago, the small city staff did not have the capability or technical expertise to meet the engineering, planning and regulatory requirements of a modern growing municipality. In order to accomplish these tasks, the City of Minneola engaged the services of professional engineering firms, planners, and other consultants. These support teams have provided and continue to provide the city with much needed essential services, albeit at a significant cost. The overall objective of this strategy component is to transfer to the extent possible a significant overhead workload from contracted consultants, to an organic capability provided by city staff personnel. This transfer of capability, when applied where it makes sense functionally and financially, can reduce the City’s capital expenditures for professional services, while building in closer coordination between city departments. In FY10 we will continue to implement initiatives that further our capability to accomplish services using organic team members and

¹ City Council authorized the City Manager to access up to \$819,000 to close out FY08.

functions. This effort is a continuation of the “Minneola Business-2009” operating model adopted with the FY09 Budget.

Foundation of Low-Risk Financial Execution

Budgets prepared during periods of relative economic prosperity, signified by rapid growth in housing, population, and commercial development, reflect an aggressive outlook on revenues and income projections. Consequently, spending on capital projects, expansion of organic staff members, and external contract consultants and engineering is well-funded and resourced. The problem occurs when the factors that support a “growth” budget suddenly or rapidly change; expected growth doesn’t meet expectations, economic stimuli fade, and planned expenditures overtake the revenue stream. The strategy component of “Low Risk Financial Execution” has the objective of establishing and maintaining a very low probability of fiscal compromise during the execution phase. Risks will be addressed in more detail in **Section Nine**. For this strategy component to have real impact on the budget, it must be the primary foundation to the determination of revenue and resources.

4 ECONOMIC CONDITIONS

Over the course of the past 12 months, the United States economy has continued to deteriorate resulting in an increase in unemployment, the continued decline of property values, and less discretionary income available to citizens to spend on goods and services. Recent employment indicators show an increase in Lake County’s unemployment levels and a corresponding increase in property foreclosures. The FY10 Budget accounts for decline in the city’s tax base and the ad-valorem tax revenue reduction that results. Our fiscal posture for FY10, while less than optimum, still allows the city to continue delivering our current level of services to the residents. The goal is to continue that throughout FY10. Economists believe that we can expect the recession to last at least another 12 months, or sometime into calendar year 2010, but with gradual and consistent improvement.

We are already seeing indicators that point to recovery for our area. Commercial and residential construction projects are now moving forward, here in Minneola and in the surrounding municipalities. Federal stimulus funds have been allocated for major roadway and infrastructure projects in South Lake County, and the City of Minneola is continuing to seek stimulus funding in support of the US 27 Utility Extension project.

In the midst of one of the worst recessionary periods in recent history, the City of Minneola continues to move forward...and we are moving ahead smartly to catalyze new business opportunities and a diversified economy consistent with the City’s Vision.

5 PRIORITIES FOR THE CITY OF MINNEOLA

Priority One... Service Delivery

The City of Minneola shall maintain and enhance its capability to provide all essential services to the people of the City. These services include Law Enforcement, Fire & Rescue, Safe Drinking Water, Community Services to include the Library, Recreation Programs, Parks, and Special Events, and City Infrastructure Support. The services delivered by the City are critical to our community and must be delivered with excellence every day.

Priority Two... Capital Improvements

The City of Minneola, like many municipalities, is comprised of historic, legacy, and expansion sectors and neighborhoods. Each of these areas develops their own requirements for improvements to infrastructure and supporting utilities at differing rates and times. Capital improvements must be made at the right time and place to prevent untimely system failures and to reduce overall risk to delivering services.

Capital Improvements	Estimated Cost	Funding Source(s)	Funding Status
South Section Waste Water System (Panel 4 of the approved Waste Water Master Plan)	\$2,542,900	Municipal Bond or SRF Loan ²	Unfunded
US 27 Landscaping Project	\$140,000	State Grant	Funded
Water System Inter-connect with Sugarloaf Plant	\$1,000,000	SRF ³	Unfunded
Sullivan Road Water Main ⁴	\$400,000	City-Utility Fund	Unfunded
Veterans Memorial	\$17,500	City-General Fund	Funded
Main Avenue Storm Water Bio-retention areas and streetscape design ⁵	\$30,000	City-Storm Water Fund	Organic Project Funded
South Main Storm Water Improvements	\$20,000	City-Storm Water Fund	Organic Project Funded
Trailhead Park Restroom Renovation	\$10,000	City-General Fund	Funded
Playground Equipment Replacement-Trailhead Park	\$50,000	City, FRDAP, CDBG	Unfunded
Ridgecrest Loop Storm Water System Improvements	\$2,000	City-Storm Water Fund	Organic Project Funded
Overflow Parking Area at Pine Bluff Corner	\$50,000	City-General Fund	Unfunded
US 27 Utility Extension (Construction Phase)	TBD	City-Utility Fund ⁶	Pending
Fire Station Augmentation Trailer ⁷	\$27,750	Fire Impact Fee Account	Funded
Brush Truck for Fire Department ⁷	\$65,000	Fire Impact Fee Account	Funded

Table 5.1 Capital Improvements

² This project was selected by the City Council in January 2009 as top priority for the city's waste water system.

³ A portion of this project may be reimbursable by Harb Properties.

⁴ This pipeline represents the long-term fix action to get potable water to the waste water treatment facility, and will be required to provide water service to the Trademore and Lowndes properties when developed.

⁵ Objective is complete a design and permit phase to the "shovel-ready" state pending funding availability

Priority Three...Quality of Life Enhancements

The Minneola Athletic Complex (MAC) completion adds a new component to our recreation services for the city. We will continue to enhance recreation and events within the current budget structure to provide the very best possible using limited financial resources. The City's Recreation, Parks, Library, and Events Planning departments form a dedicated team of "Community Services" focused on improving the condition, operation, and functionality of our parks, the variety of sports and other recreation programs, and the dynamic city-wide events provided to the residents for free. The City of Minneola City Council is promoting the inclusion of **Cultural & Arts Events** for the people of Minneola. A variety of new events will be added to our program that will highlight music, art, world foods and culture that will recognize the diversity and heritage of our city.

Priority Four...Infrastructure Enhancement

The City will explore various funding and grant options during FY10 which can enable some level of action on these areas. We may not be able to fund any of them using the city's organic resources, but funding options may be available to us that may enable us to start of some of these projects.

- Examples include:
 - Connecting City Hall to the Sewer System
 - New Public Works Facility
 - Re-design and update of the City Council Chamber

Specific Goals for FY10: These goals support or fall into one or more of the City of Minneola Priorities above

- *Develop and implement high-impact business development initiatives* that will encourage new businesses and industry to locate, operate and grow within Minneola
- *Design and construct a "Veteran's & First Responders Memorial" in front of City Hall* to recognize past and present veterans of the United States Uniformed Services. This memorial will reflect the gratitude of the city for those in the Armed Forces who have given the ultimate sacrifice for our freedoms, and those who place themselves in harm's way today and every day.
- *Develop Cultural and Arts Events for the City* to provide activities that promote the diverse ethnicity and heritage of our residents.
- *Identify a suitable site for a new Public Works Facility* to replace the aging former structures on the city's property on N. Main Avenue. Funds permitting commence initial design of a new facility.

⁶ FDEP has authorized the City to expend funds on this project prior to execution of an SRF loan. The City will apply for SRF funding with this authorization when funded by the State of Florida in subsequent budget years.

⁷ The Fire Impact Fee Account is reserved for purchases for expansion or acquisition of capital facilities or equipment for the Fire Department. There is currently \$113,103 in the reserved Fire Impact Fee Account.

- *Initiate Design and Engineering for Main Avenue Storm Water, Sewage, and Street-Scape.* This effort captures the City Council's intention to revitalize this section of historic Minneola, along with a re-zoning of this area to mixed use commercial/residential. When completed, this area will be a showcase community center reflecting the character and history of Minneola, while providing a focal point and identity to Minneola.

6 PERSONNEL

The City of Minneola recognizes that our most valuable asset is our staff. We are extremely proud of the team we have and are committed to continue to provide our employees with the tools and resources necessary to achieve our goal of *"Delivering Excellence."*

Over the past year, the personnel structure of the City of Minneola has adapted to the implementation of the Minneola Business-2009 model, providing an increased capability to perform many functions from within the staff versus by contractors or consultants. The staff is currently well positioned to support city-wide operations throughout FY10. The entire staff recognizes the need for stabilizing personnel costs for the coming year, and they continue to show a high level of dedication to their jobs and to the City of Minneola.

For FY10: The following personnel related concepts are factored into this budget:

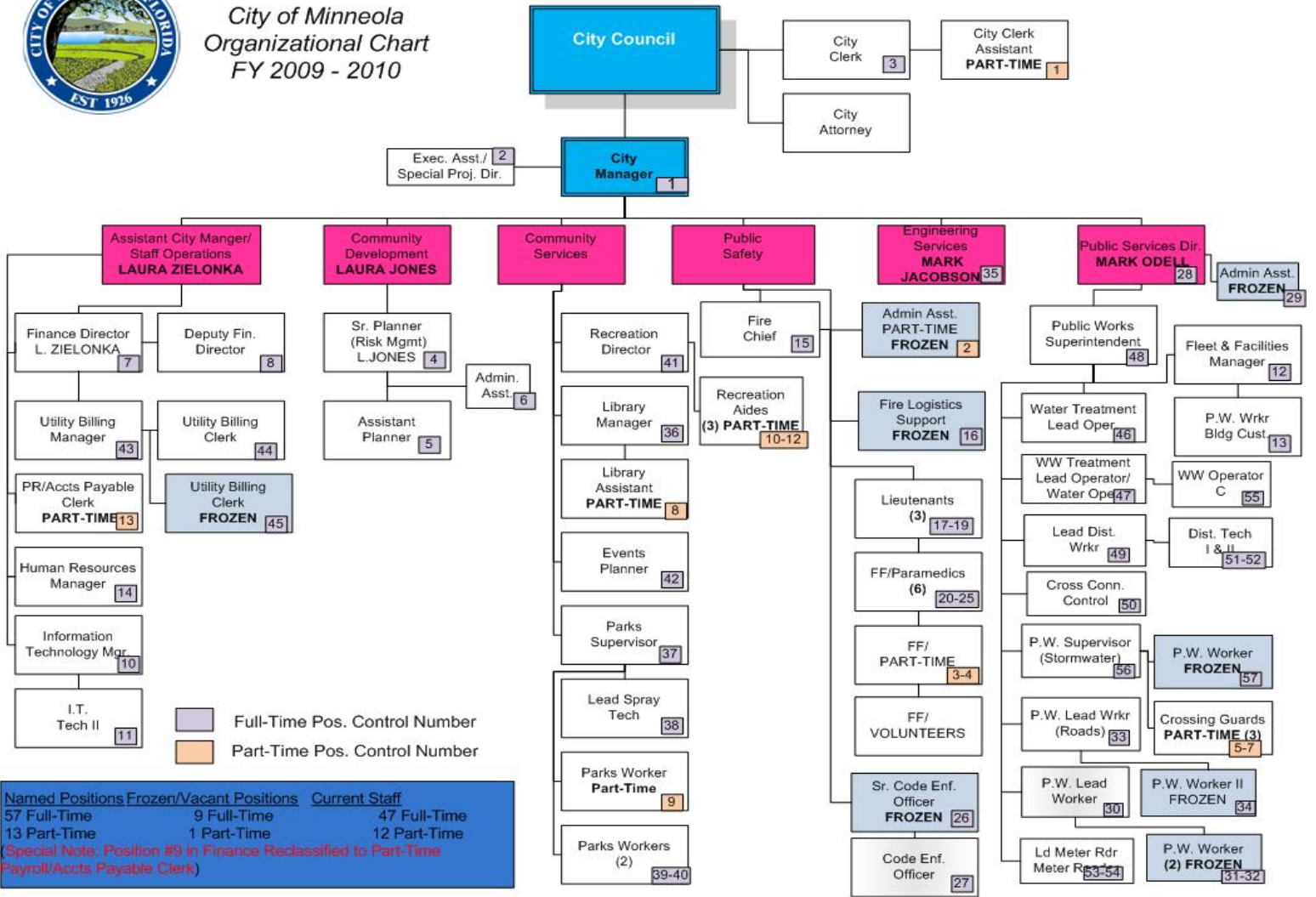
- Maintain the current staff configuration to provide services
- Provision of a Cost of Living adjustment for staff members
- No planned personnel layoffs (positions that vacate during the year due to attrition will be evaluated to determine if they should be re-filled or frozen)

For FY11: Throughout FY10 we will consistently monitor the economy, financial status and health of the City of Minneola, along with FY11 projected revenue. If these factors combine to further stabilize the city's finances, the following proposals will be included in the FY11 Budget.

- Funding of the Employee Merit Program
- Longevity Pay Provision in the Personnel Handbook
- Re-activation of selected frozen positions based on requirements



City of Minneola
Organizational Chart
FY 2009 - 2010



7 POLICY FORMULATION & OPERATIONAL REPROGRAMMING

Fire Department Funding

Policy formulation for FY10 commenced in January 2009 when the staff presented the FY10 First Outlook to the City Council. While no decisions were made at the workshop, and subsequent budget-related discussions, enough general guidance and sentiment emerged to provide the necessary vectors to develop the preliminary budget and this budget document. The City Council voted on 2 Jun 09 to fully fund the Fire Department from the General Fund for FY10, with the creation of a separate bank account to be restricted to Fire Department operations.

Contingency Funding

During the FY09 Budget execution several unexpected spending requirements surfaced that required prompt action from the City Council to allocate funds from reserve accounts. The FY09 Budget did not include a funding category, or "line item", for any contingency spending. This FY10 Budget now includes a designated contingency line item, with above-the-line funding at \$65,500. This contingency fund will only be used to service immediate unexpected, natural or man-made disaster, or emergency requirements that surface during the budget execution that are otherwise not specified in the departmental line items.

Rules for Contingency Line Item Access

- The City Manager will first make a determination that a situation or event requires immediate emergency funding outside of budgeted line items
- The City Council shall be informed of the situation at the earliest opportunity
- Access Authorities:
 - City Manager Up to \$10,000
 - City Council Full Line Item
- Unexpected funding requirements that do not constitute an emergency, or not critical in nature as determined by the City Manager, shall only be approved by the City Council for sourcing from this fund

City Operations and Business Model Success

With the adoption of the FY09 Budget the city implemented a new business model that had as its primary objective...saving costs to the city on external services. This "Minneola Business-2009" model has been exceptionally successful in transitioning professional services from external sourcing to organic capability sourcing. Since inception of the concept and subsequent formal implementation, the city has realized a **savings of \$1,343,112.00 in real dollars**. In addition, staff work on legal documents, ordinances, and resolutions have saved an additional

estimated **\$53,120.00 legal expenses**. We plan to continue refining the business model to achieve the maximum efficiency and effectiveness of this concept throughout FY10 and beyond.

8 LONG-RANGE PLANS

This section identifies those initiatives that will likely be deferred to subsequent budget cycles. Over the next few years, exciting new developments already planned for Minneola will emerge, and with them the need for additional support from the City of Minneola for services, a need for commercial enterprises and businesses to support the growing population, and a need for job-producing professional and industrial components. Objectives for FY11 and beyond include:

- ❑ Construction of a new Public Works Complex that will provide quality office space, secure vehicle storage and maintenance, equipment and supply storage. We will begin sighting and design in FY10.
- ❑ Sighting, design, and planning for a new United States Post Office to be located generally in the location of the existing Public Works buildings. Tentatively identified is a new Post Office designed to replicate the city's historic "Campbell's General Store", to be constructed on the site of the old public works compound/old city hall.
- ❑ Upgrades to existing roadways within the City of Minneola, particularly within legacy areas that service schools, churches, and parks
- ❑ Physical transformation of the Minneola Main Avenue sector into a showcase historic and cultural center, with shops, restaurants, and other amenities, all designed to preserve and enhance the character of Minneola. This will be an incremental transformation that will include the major capital projects of waste water, storm water, and streetscape improvements
- ❑ Implementation of Eco-Environmental programs designed to protect the natural habitat from pollution and solid waste disposal effects
- ❑ Structural improvements to City Hall to increase office space and functionality within the building to support additional future staff members. Includes redesign and modification of the existing Council Chambers for office and storage space on two levels, and a large conference and meeting facility.
- ❑ Incremental replacement of all city vehicles to alternative fuel or "green" vehicles
- ❑ Creation and construction of the "Minneola Arts Park" on city property that will provide an additional venue for arts related activities

9 RISK ASSESSMENT

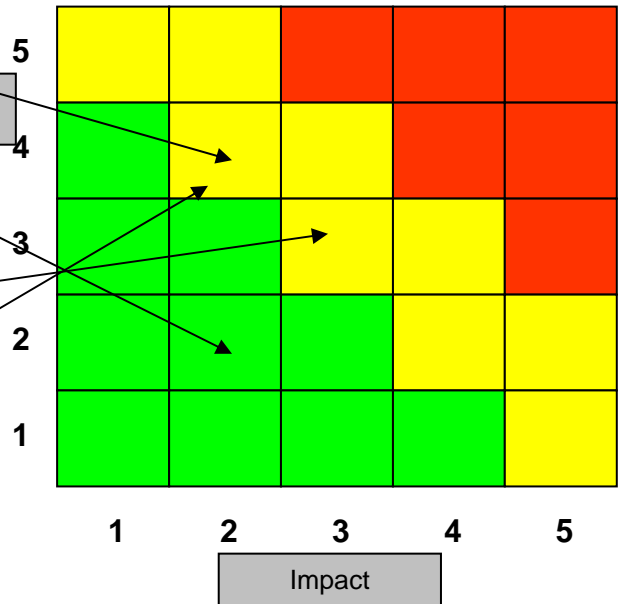
The objective for FY10 is to establish a budget with the lowest possible level of risk of execution within guidelines established by Council. The FY09 Budget execution had a risk rating (RR) of .304 (Low). The FY10 RR is slightly lower than FY09 at .290 (Low).

Risk 1: Further deterioration in the US economy during FY10 may result in decreased sales tax revenue.

Risk 2: If the local housing market remains stagnant, and the projected 75 Equivalent Residential Units (ERU) are not built, our Fire, Sewer, and Water Impact revenue projections will be impacted.

Risk 3: If State Sales Tax and other revenue sharing declines precipitously during the FY10 budget execution, additional offsets may be needed from city departments to mitigate the delta.

Risk 4: If Lake County tax collections drop below 95% for all assessments, the city's tax revenue will be impacted.



$$Rf=(x)(y)$$

$$RR=(Rf+Rf)/(25)(n)$$

Overall Risk Rating (RR) = .290 (Low)

Key	
Low	.00 - .33
Medium	.34 - .66
High	.67 - 1.0

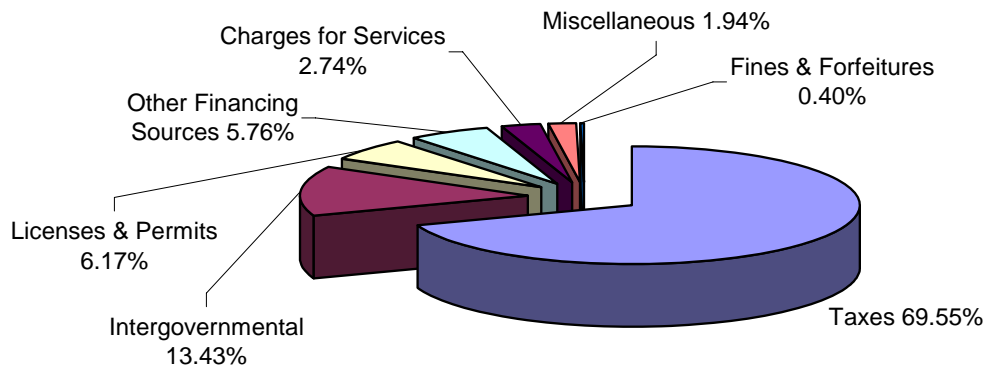
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10 SERVICE DELIVERY – GENERAL FUND

Major Revenue Sources – General Fund

The General Fund's major revenue streams for FY 2010 Budget are shown below.

City of Minneola General Fund Summary Revenue by Type FY 2010 Budget



GF Revenue by Type	FY 2010	% of Total
Taxes	\$3,887,624	69.55%
Intergovernmental	\$750,766	13.43%
Licenses & Permits	\$345,049	6.17%
Other Financing Sources	\$321,973	5.76%
Charges for Services	\$152,985	2.74%
Miscellaneous	\$108,606	1.94%
Fines & Forfeitures	\$22,506	0.40%
Total GF Revenue	\$5,589,510	100.00%

General Fund Revenue Detail

Taxes

Ad Valorem property taxes are the major source of revenue for the City. To calculate the property tax, the assessed value of the property is multiplied by the mill rate and then divided by 1,000. The Lake County Property Appraiser assigns a taxable value less the affects of Amendment 1. On January 28, 2008 voters passed Amendment 1 which clarifies the rules under which the Save-Our-Homes differential may be transferred to a new homestead. The bill clarifies requirements relating to the new \$25,000 tax exemption for tangible personal property. On July 1st, 2009 the Property Appraiser released the 2009 taxable property values which reported a **15% loss in property values**. We have also assumed no increase in the mil rate and we recommend keeping it at 4.4990.

The Local Government Infrastructure Surtax shall be levied at the rate of 0.5 or 1 percent pursuant to an ordinance enacted by a majority vote of the county's governing body and approved by voters in a countywide referendum. Generally, the proceeds must be expended to finance, plan, and construct the infrastructure; and to acquire land for public recreation or conservation or protection of natural resources. The enactment of section 212.055(2), Florida Statutes, indicates that the statute was enacted to provide a means of meeting the tremendous strains placed upon the infrastructure of local governments by the influx of people moving into this state. The surtax is based off of the revised State of Florida forecasted 2010 rate which is an **11% decrease** from last year's budget.

Franchise Fees Tax Contractual fees or charges collected by a unit of local government for granting a franchise to a public utility company to furnish utility services within that government's territorial jurisdiction, notwithstanding the characterization of such charges by the Florida Public Service Commission as "franchise taxes," in fact and in law are not taxes under Florida's Constitution and general laws and are not "utility taxes" within the purview of s.218.23(1)(c), F. S. (1974 Supp.). The City of Minneola has electric franchise fees with Progress Energy and SECO; and natural gas franchise fees with Lake Apopka. This has actually gone up by 36% over last year's budget due to a recent scrub of the housing base performed by City staff.

Utility Service Taxes receives proceeds from various utilities including electric, communications, and natural gas. The payments are forecasted using historical data. We have added to this category with the approval of council of a revenue enhancement ordinance based on a Revenue Workshop led by Ken Small from the Florida League of Cities.

**City of Minneola
General Fund
Revenue Detail**

REVENUE	2009 Budget	2009 Amended	2010 Budget
TAXES			
<i>Ad Valorem Taxes</i>			
311.100 Ad Valorem Taxes	\$ 2,374,940	\$ 2,358,586	\$ 1,981,069
Total Ad Valorem Taxes	\$ 2,374,940	\$ 2,358,586	\$ 1,981,069
<i>Sales & Use Tax</i>			
312.600 Infrastructure Surt	\$ 766,184	\$ 661,092	\$ 678,743
Total Sales & Use Tax	\$ 766,184	\$ 661,092	\$ 678,743
<i>Fuel Tax</i>			
312.700 Spec Fuel & Motor	\$ 20	\$ 14	\$ 20
335.122 8th Cent Motor Fu	\$ 44,907	\$ 40,092	\$ 40,092
312.410 Local Option Fuel	\$ 53,582	\$ 49,352	\$ 47,500
338.300 County One Cent	\$ 12,000	\$ 12,000	\$ 14,172
	\$ 110,509	\$ 101,458	\$ 101,784
<i>Franchise Fees</i>			
313.100 Franchise Fees - E	\$ 288,000	\$ 396,168	\$ 397,968
313.400 Franchise Fees - N	\$ 24,000	\$ 23,863	\$ 26,520
Total Franchise Fees Tax	\$ 312,000	\$ 420,031	\$ 424,488
<i>Utility Service Taxes</i>			
314.100 Utility Tax - Electric	\$ 252,000	\$ 311,144	\$ 336,036
314.200 Utility Tax - Teleco	\$ 319,200	\$ 335,304	\$ 337,104
314.400 Utility Tax - Teleco	\$ 8,400	\$ 8,676	\$ 8,600
314.500 Utility Tax - Natura	\$ 19,200	\$ 19,296	\$ 19,800
Total Utility Service Tax	\$ 598,800	\$ 674,420	\$ 701,540
TOTAL TAXES	\$ 4,162,433	\$ 4,215,587	\$ 3,887,624

In 1980, the legislature passed the “Truth-In-Millage” (TRIM) act. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. The Notice of Proposed Property Taxes is known as the TRIM notice. Below is the preliminary TRIM Notice Schedule for the City.

**City of Minneola
Proposed TRIM Schedule
2009 - 2010 Period**

<u>TRIM Milestone</u>	<u>Day</u>	<u>Due Date</u>	<u>City Date</u>
Property Appraiser certifies Taxable Value	1	July 1	
Property Appraiser prepares notice of proposed property taxes			
Taxing Authority advises Property Appraiser of prior year millage rate, proposed millage, current year rolled-back rate and date, time and place of first public hearing	35	August 4	July 31
Property Appraiser mails TRIM notice to property owners of certification of value	55		
Taxing Authority holds first public hearing to adopt tentative millage and budget	65 - 80	Sept. 3 - 18	September 9
Taxing Authority puts in public advertisement of hearing on final millage and budget (within 15 days of first public hearing)	95	Oct. 3	September 14
Taxing Authority holds public hearing to adopt the final milage and budget within 2 to 5 days of advertisement	97 - 100	Oct. 8	September 16
Taxing authority forwards a copy of the resolution or ordinance adopting final millage to Property Appraiser, Tax Collector and Department of Revenue within 3 days of final hearing	103	Oct. 11	September 18
Property Appraiser notifies taxing authority of final adjusted tax roll			
Taxing authority submits TRIM package to the Florida Department of Revenue within 30 days of final hearing	130	Oct. 11 - Nov. 7	October 2

General Fund Revenue Detail

Licenses & Permits

The issuance of a local occupational license is used by a local government to grant the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Municipalities may impose local occupational license taxes, and the tax proceeds are considered general revenue for the local government. With the new business structure in place, we now have a City Planner and a City Engineer to charge their services for LDR compliance fees and Engineering Compliance fees to applicants.

**City of Minneola
General Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Amended</u>	<u>2010 Budget</u>
LICENSES & PERMITS			
<i>Licenses & Permits</i>			
321.100 Occupational Licer	\$ 10,000	\$ 7,700	\$ 7,700
322.100 Permits	\$ 62,000	\$ 276,790	\$ 304,469
324.100 LDR Compliance F	\$ -	\$ 15,650	\$ 18,000
325.100 Engineering Comp	\$ -	\$ 4,500	\$ 12,000
338.200 Occupational Licer	\$ 2,400	\$ 2,880	\$ 2,880
Total Licenses & Permits	\$ 74,400	\$ 307,520	\$ 345,049
TOTAL LICENSES & PERMITS	\$ 74,400	\$ 307,520	\$ 345,049

General Fund Revenue Detail

Intergovernmental

State shared revenues are based on calculations by the Florida Department of Revenue which are based on estimates received from the Florida Legislative Committee on Intergovernmental Relations. The Legislative Committee on Intergovernmental Relations (LCIR) is a public entity that facilitates the development of intergovernmental policies and practices. The estimates are **down by 12%** over last year's budget.

The local government Half-cent Sales Tax program was authorized in 1982. This program generates the largest amount of revenue for the City among the state-shared revenue sources currently authorized by the Legislature. The Florida Department of Revenue collects a 6% statewide sales tax which is then allocated to the counties and municipalities. The program consists of three distribution of sales tax revenues collected pursuant to ch. 212, F.S. The ordinary distribution is possible due to the transfer of 8.814 percent of the net sales tax proceeds to the Local Government Half-cent Sales Tax Clearing Trust Fund. The other two, emergency and supplemental distributions, are possible due to the transfer of 0.095 percent of net sales tax proceeds to the trust fund.

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. The trust fund receives 2.9 percent of the net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements.

The City receives proceeds from an annual license tax levied on all mobile homes and park trailers, and on all travel trailers and fifth-wheel trailers exceeding 35 feet in body length. The license taxes, ranging from \$20 to \$80 depending on the vehicle type and length, are collected in lieu of ad valorem taxes.

This year the City will receive the CBDG Community Block Development Grant in the amount of \$78K for the Library that will be used to install pervious pavers, create an outdoor reading and play area, install fire safety and security systems and other improvements. This money has been accounted for in the Library expense schedule. We have also been awarded \$140K by the Florida Department of Transportation for the landscaping design project up US Hwy 27. The City will also be receiving \$21K in the Grants from the Lake County Library System for our Minneola School House Library. This money has been accounted for in the Library expense schedule. The City was awarded \$4K from the Lake County Children's Services Council for the City's summer camp to fund a Summer Camp director to promote physical fitness, nutritional education and reduction of childhood obesity. This has been accounted for in the Recreation expense.

**City of Minneola
General Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Amended</u>	<u>2010 Budget</u>
INTERGOVERNMENTAL			
<i>State Shared Revenues</i>			
335.120 Revenue Sharing - \$	177,539	\$ 100,656	\$ 125,895
335.140 Mobile Home Tax \$	350	\$ 269	\$ 269
335.150 Beverage License: \$	1,352	\$ 5,009	\$ 5,009
335.180 Half Cent Sales Tax \$	431,177	\$ 420,264	\$ 408,401
335.190 Sales - Qtr Discret \$	80,000	\$ 71,192	\$ 71,192
<u>Total State Shared Revenue</u> \$	<u>690,418</u>	<u>\$ 597,390</u>	<u>\$ 610,766</u>
<i>Grants</i>			
369.425 Other Grants \$	259,560	\$ 49,654	\$ 140,000
<u>Total Grants</u> \$	<u>259,560</u>	<u>\$ 49,654</u>	<u>\$ 140,000</u>
<u>TOTAL INTERGOVERNMENTAL</u> \$	<u>949,978</u>	<u>\$ 647,044</u>	<u>\$ 750,766</u>

General Fund Revenue Detail

Charges for Services

The Emergency Services Fees are collected through the inter-local agreement between the City and Lake-Sumter Emergency Medical Services, Inc. pertaining to advanced life support services. In this agreement the City provides first response advanced life support services on a regular basis to the residents of the City and is compensated by LSEMS on a monthly basis. The amount of compensation is adjusted each year on the first day of October by determining the dollar amount that would be raised by one-tenth mil ad valorem tax levy on property located in the City using the assessment roll approved by the Florida Department of Revenue

The City of Minneola is proud to be able to provide the Minneola Athletic Complex which is a compilation of new state-of-the-art ball fields for the citizens of Minneola. We have three youth baseball/softball fields, a regulation baseball field, an adult softball field, a football field and a soccer field. Since this is new to the City, the revenue line was based on assumptions of hosting the South Lake YMCA Soccer/Flag Football, Youth Lacrosse Club, Adult and Senior Softball Organizations and various Youth Softball / Baseball Organizations.

**City of Minneola
General Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Amended</u>	<u>2010 Budget</u>
CHARGES FOR SERVICES			
<i>Public Safety</i>			
342.500 Fire Inspections	\$ 500	\$ 7,234	\$ 7,644
342.220 Fire Rescue Respo	\$ 49,987	\$ -	\$ -
342.400 ALS Reimburseme	\$ 56,460	\$ 54,792	\$ 56,460
Total Public Safety	\$ 106,947	\$ 62,026	\$ 64,104
<i>Culture & Recreation</i>			
334.700 Facility Rental No	\$ 5,000	\$ 4,740	\$ 5,160
334.701 Facility Rental Fee	\$ -	\$ 7,700	\$ 8,400
345.900 Library Revenue	\$ -	\$ 180	\$ 300
347.900 Other Recreation F	\$ 65,000	\$ 300	\$ 300
347.901 Ballroom Dancing	\$ -	\$ 3,200	\$ 3,200
347.902 Line Dancing	\$ -	\$ 857	\$ 857
347.903 Drama Class	\$ -	\$ 650	\$ 650
347.905 Co-Ed Adult Volley	\$ -	\$ 1,372	\$ 1,372
347.906 Summer Basketba	\$ -	\$ 419	\$ 419
347.907 Summer Soccer C	\$ -	\$ 1,108	\$ 1,000
347.908 Concession Stand	\$ -	\$ 3,211	\$ 3,211
347.909 Youth Floor Hocke	\$ -	\$ 120	\$ 120
347.910 Youth Floor Hocke	\$ -	\$ 2,500	\$ 2,500
347.911 Spring Break Cam	\$ -	\$ 535	\$ 535
347.912 Summer Day Cam	\$ -	\$ 4,870	\$ 4,870
347.913 Adult Basketball	\$ -	\$ 879	\$ 879
347.914 Zumba	\$ -	\$ 592	\$ 592
347.918 Summer Tutoring	\$ -	\$ 276	\$ 276
347.919 Kindermusik Class	\$ -	\$ 40	\$ 40
347.920 Ball Fields	\$ -	\$ 1,000	\$ 54,000
Total Culture & Recreation	\$ 70,000	\$ 34,549	\$ 88,681
<i>Other</i>			
349.100 Copies	\$ 150	\$ 79	\$ 100
369.300 County Impact Adr	\$ 1,000	\$ -	\$ 100
Total Other	\$ 1,150	\$ 79	\$ 200
TOTAL CHARGES FOR SERVICE	\$ 178,097	\$ 96,654	\$ 152,985

General Fund Revenue Detail

Fines & Forfeitures

**City of Minneola
General Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Amended</u>	<u>2010 Budget</u>
FINES & FORFEITURES			
<i>Judgements & Fines</i>			
342.901 Parking Fines	\$ 1,500	\$ 1,795	\$ 2,196
351.100 Court Fines/Forfeit	\$ 20,400	\$ 14,902	\$ 18,260
351.300 Police Education	\$ 2,064	\$ 1,848	\$ 2,000
Total Judgements & Fines	\$ 23,964	\$ 18,545	\$ 22,456
<i>Violations of Local Ordanances</i>			
342.900 Code Violations	\$ 200	\$ -	\$ 50
Total Violations of Local Orc	\$ 200	\$ -	\$ 50
TOTAL FINES & FORFEITURES	\$ 24,164	\$ 18,545	\$ 22,506

General Fund Revenue Detail

Miscellaneous

Under the accrual basis of accounting, the Interest Revenues account reports the interest earned during the time period indicated in the heading of the income statement. Interest Revenues include interest earned whether or not the interest was received or billed. Interest Revenue is non-operating revenue or income for enterprises not in the business of lending money. The other miscellaneous revenue line has gone up due to the finding of 14 properties that are City properties currently being classified with the Tax Collector's office as Leesburg. When we work out the paperwork with Leesburg and Bob McKee's office we will receive \$19,867 in property tax revenue.

**City of Minneola
General Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Amended</u>	<u>2010 Budget</u>
MISCELLANEOUS			
<i>Interest</i>			
361.100 Interest Revenue	\$ 50,000	\$ 8,089	\$ 10,872
Total Interest	\$ 50,000	\$ 8,089	\$ 10,872
<i>Fees</i>			
329.100 Yardage Regulator	\$ 28,331	\$ 11,657	\$ 12,908
341.900 Election Qualifying	\$ 300	\$ 300	\$ 300
369.700 Tree Removal Fee	\$ 60	\$ 105	\$ 120
Total Fees	\$ 28,691	\$ 12,062	\$ 13,328
<i>Impact Fees</i>			
342.100 Fire Impact Fees	\$ 25,757	\$ 18,377	\$ 19,318
Total Impact Fees	\$ 25,757	\$ 18,377	\$ 19,318
<i>Contributions & Reimbursements</i>			
366.920 Fall Fest Contribut	\$ 5,000	\$ 10,873	\$ 12,000
366.921 Snow Day Contribu	\$ 3,000	\$ 1,530	\$ 1,800
366.922 Splash Bash Contr	\$ -	\$ 4,901	\$ 5,000
366.940 Park Contributions	\$ 5,420	\$ -	\$ 5,422
366.960 DEVELOPER DON	\$ 50,000	\$ 55,000	\$ -
369.200 Engineering Reimt	\$ 20,000	\$ 21,447	\$ 20,000
Total Contributions & Reimt	\$ 83,420	\$ 93,751	\$ 44,222
<i>Other</i>			
XXX.XXX Capital Improvem	\$ -	\$ -	\$ -
369.100 Other Miscellaneo	\$ 2,500	\$ 1,000	\$ 20,867
Total Other	\$ 2,500	\$ 1,000	\$ 20,867
TOTAL MISCELLANEOUS	\$ 190,368	\$ 133,279	\$ 108,606

General Fund Revenue Detail

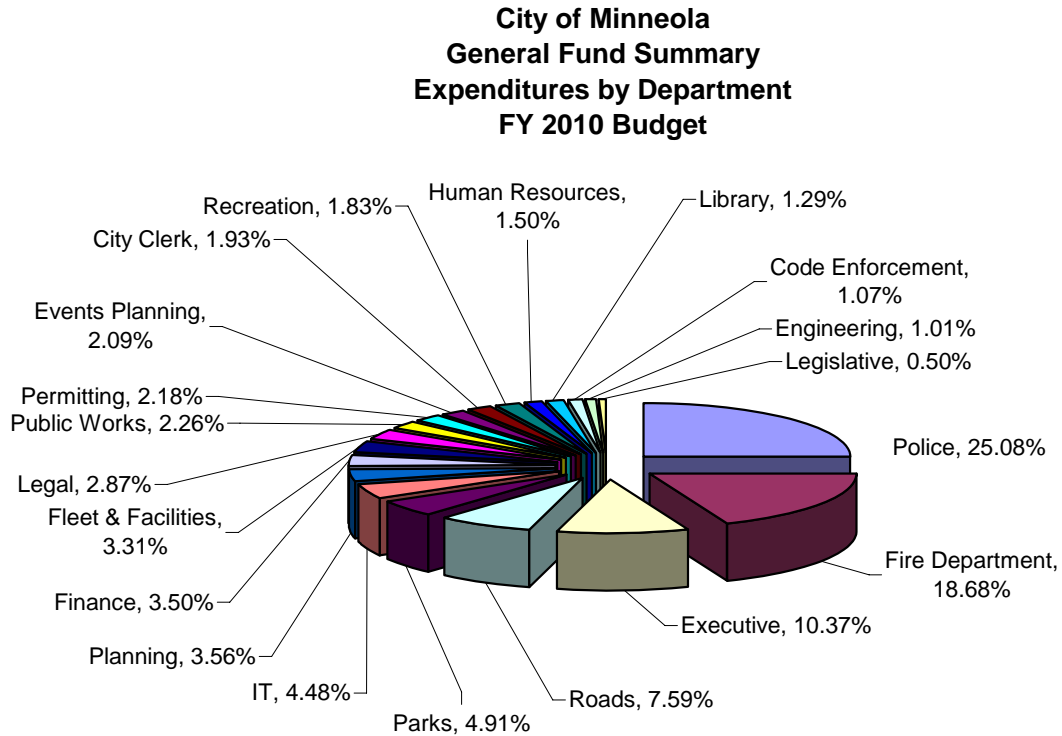
Other Financing Sources

**City of Minneola
General Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Amended</u>	<u>2010 Budget</u>
OTHER FINANCING SOURCES			
<i>Transfers-In</i>			
XXX.XXX Overhead Cost A \$	-		\$ 285,289
<u>382.100 Transfer for Garba \$</u>	<u>\$ 15,000</u>	<u>\$ 33,036</u>	<u>\$ 36,684</u>
	\$ 15,000	\$ 33,036	\$ 321,973
<u>TOTAL OTHER FINANCING SOL \$</u>	<u>15,000</u>	<u>33,036</u>	<u>321,973</u>

General Fund Expenditures by Department

The General Fund's expenditures by department for FY 2010 Budget are shown below. (The detail of each department can be found in Appendix A)

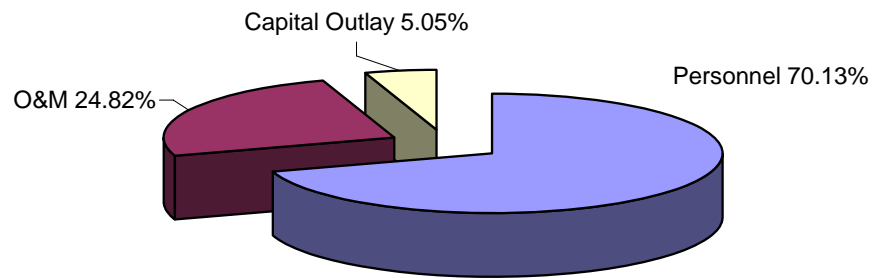


<u>GF Expenditures by Department</u>	<u>FY 2010</u>	<u>% of Total</u>
Police	\$1,400,378	25.08%
Fire Department	\$1,043,118	18.68%
Executive	\$578,928	10.37%
Roads	\$423,792	7.59%
Parks	\$273,937	4.91%
IT	\$250,228	4.48%
Planning	\$198,594	3.56%
Finance	\$195,266	3.50%
Fleet & Facilities	\$184,950	3.31%
Legal	\$160,000	2.87%
Public Works	\$125,996	2.26%
Permitting	\$121,788	2.18%
Events Planning	\$116,719	2.09%
City Clerk	\$107,672	1.93%
Recreation	\$102,072	1.83%
Human Resources	\$83,769	1.50%
Library	\$71,880	1.29%
Code Enforcement	\$59,568	1.07%
Engineering	\$56,382	1.01%
Legislative	\$28,000	0.50%
Total GF Expenditures by Dept	\$5,583,038	100.00%

General Fund Expenditures by Major Category

The General Fund's expenditures by major category for FY 2010 Budget are shown below.

**City of Minneola
General Fund Summary
Expenditures by Major Category
FY 2010 Budget**



GF Expenditures by Major Category	FY 2010	% of Total
Personnel	\$3,915,481	70.13%
O&M	\$1,385,807	24.82%
Capital Outlay	\$281,750	5.05%
Total GF Expenditures by Category	\$5,583,038	100.00%

Summary of the General Fund

**City of Minneola
General Fund Summary
Comparison by Fiscal Year**

REVENUES	Total GF 2009 Budget	Total GF 2009 Forecast	Total GF 2010 Budget	FY10 Budget Better / (Worse) FY09 Forecast	
Taxes	\$4,162,433	\$4,215,587	\$3,887,624	\$ (327,963)	-8%
Licenses & Permits	\$74,400	\$307,520	\$345,049	\$ 37,529	11%
Intergovernmental	\$949,978	\$647,044	\$750,766	\$ 103,722	14%
Charges for Services	\$178,097	\$96,654	\$152,985	\$ 56,331	37%
Fines & Forfeitures	\$24,164	\$18,545	\$22,506	\$ 3,961	18%
Miscellaneous	\$190,368	\$133,279	\$108,606	\$ (24,673)	-23%
Other Financing Sources	\$15,000	\$33,036	\$321,973	\$ 288,937	90%
TOTAL GF REVENUE	\$5,594,440	\$5,451,666	\$5,589,510	\$ 137,844	3%

EXPENDITURES By Department	Total GF 2009 Budget	Total GF 2009 Forecast	Total GF 2010 Budget	FY10 Budget Better / (Worse) FY09 Forecast	
Legislative	\$29,500	\$175,200	\$28,000	\$ 147,200	526%
Executive	\$496,932	\$490,335	\$578,928	\$ (88,593)	-15%
City Clerk	\$95,367	\$105,551	\$107,672	\$ (2,121)	-2%
Legal	\$150,000	\$189,061	\$160,000	\$ 29,061	18%
Permitting	\$31,000	\$138,395	\$121,788	\$ 16,607	14%
Planning	\$227,786	\$205,345	\$198,594	\$ 6,751	3%
Finance	\$227,409	\$227,289	\$195,266	\$ 32,023	16%
IT	\$230,259	\$234,165	\$250,228	\$ (16,063)	-6%
Fleet & Facilities	\$211,868	\$209,868	\$184,950	\$ 24,918	13%
Human Resources	\$86,110	\$86,110	\$83,769	\$ 2,341	3%
Police	\$1,450,378	\$1,450,378	\$1,400,378	\$ 50,000	4%
Fire Department	\$1,016,785	\$1,017,285	\$1,043,118	\$ (25,833)	-2%
Code Enforcement	\$15,863	\$38,316	\$59,568	\$ (21,252)	-36%
Engineering	\$56,537	\$35,396	\$56,382	\$ (20,987)	-37%
Public Works	\$131,585	\$118,596	\$125,996	\$ (7,400)	-6%
Roads	\$441,778	\$284,648	\$423,792	\$ (139,144)	-33%
Library	\$76,714	\$92,132	\$71,880	\$ 20,252	28%
Events Planning	\$0	\$0	\$116,719	\$ (116,719)	-100%
Parks	\$147,987	\$263,127	\$273,937	\$ (10,810)	-4%
Recreation	\$199,544	\$197,594	\$102,072	\$ 95,522	94%
TOTAL GF EXPENDITURES	\$5,323,402	\$5,558,791	\$5,583,038	\$ (24,247)	0%

EXPENDITURES By Major Category	Total GF 2009 Budget	Total GF 2009 Forecast	Total GF 2010 Budget	FY10 Budget Better / (Worse) FY09 Forecast	
Personnel	\$3,753,356	\$3,830,397	\$3,915,481	\$ (85,084)	-2%
O&M	\$1,295,046	\$1,369,662	\$1,385,807	\$ (16,145)	-1%
Capital Outlay	\$275,000	\$358,732	\$281,750	\$ 76,982	27%
TOTAL GF EXPENDITURES	\$5,323,402	\$5,558,791	\$5,583,038	\$ (24,247)	0%

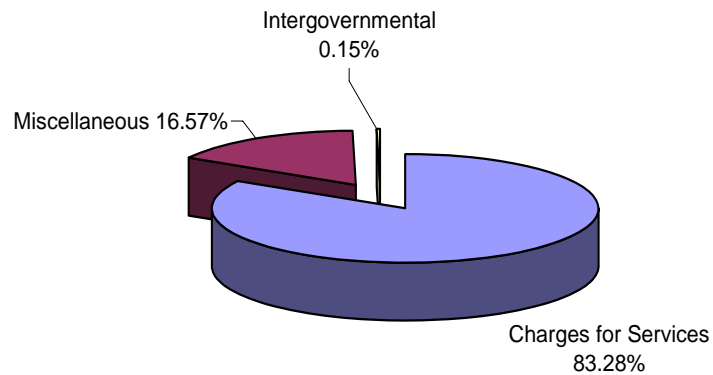
Net Change to Fund Balance	\$271,038	(\$107,125)	\$6,472	\$ 113,597	-106%
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11 SERVICE DELIVERY – UTILITY FUND

Major Revenue Sources – Utility Fund

The Utility Fund's major revenue streams for FY 2010 Budget are shown below.

**City of Minneola
Utility Fund Summary
Revenue by Type
FY 2010 Budget**



UF Revenue by Type	FY 2010	% of Total
Charges for Services	\$2,673,051	83.28%
Miscellaneous	\$531,947	16.57%
Intergovernmental	\$4,800	0.15%
Total UF Revenue	\$3,209,798	100.00%

Utility Fund Revenue Detail

Intergovernmental

**City of Minneola
Utility Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Forecast</u>	<u>2010 Budget</u>
INTERGOVERNMENTAL			
<i>Local Grant</i>			
343.420 Recycle Grant	\$ 4,800	\$ 4,800	\$ 4,800
Recycle Grant	\$ 4,800	\$ 4,800	\$ 4,800
<u>TOTAL INTERGOVERNMENTAL</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>

Utility Fund Revenue Detail

Charges for Services

The Physical Environment revenue is for the use of facilities and services of the water system, sanitary sewer system and garbage collection.

**City of Minneola
Utility Fund
Revenue Detail**

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Forecast</u>	<u>2010 Budget</u>
CHARGES FOR SERVICES			
<i>Physical Environment</i>			
343.310 Water Sales	\$ 1,374,048	\$ 1,407,680	\$ 1,442,135
343.311 Wastewater Svcs Revenue	\$ 333,710	\$ 368,257	\$ 406,380
343.350 New Meter Sets	\$ 111,813	\$ 104,651	\$ 97,948
343.410 Collection Fees	\$ 735,600	\$ 731,080	\$ 726,588
Total Physical Environment	\$ 2,555,171	\$ 2,611,668	\$ 2,673,051
TOTAL CHARGES FOR SERVICES	\$ 2,555,171	\$ 2,611,668	\$ 2,673,051

Utility Fund Revenue Detail

Miscellaneous

Impact fees represent a total or partial reimbursement to the City for the cost of additional facilities or services necessary as the result of the new developments. Rather than impose the cost of the additional facilities or services upon the general public, the purpose of impact fees is to shift the capital expense burden of growth from the general public to the developer and new residents.

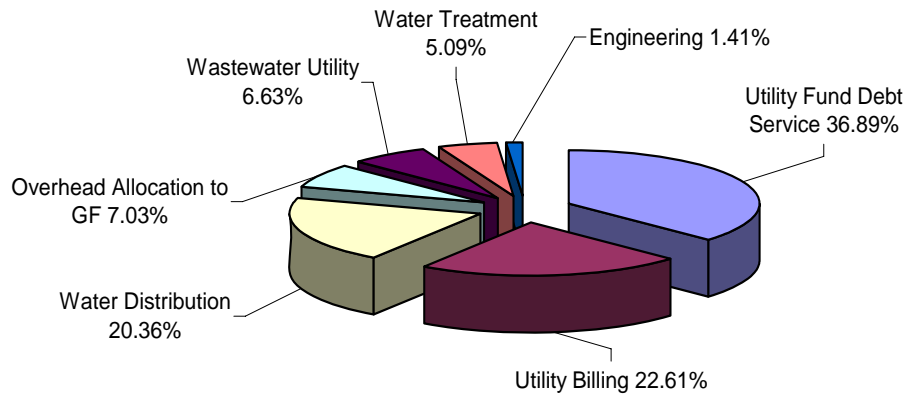
City of Minneola Utility Fund Revenue Detail

<u>REVENUE</u>	<u>2009 Budget</u>	<u>2009 Forecast</u>	<u>2010 Budget</u>
MISCELLANEOUS			
<i>Interest</i>			
361.100 Interest Revenue	\$ 24,000	\$ 12,022	\$ 12,022
Total Interest	\$ 24,000	\$ 12,022	\$ 12,022
 <i>Impact Fees</i>			
343.340 Water Impact Fees	\$ 242,900	\$ 219,744	\$ 182,175
343.345 Sewer Impact Fees	\$ 450,000	\$ 460,358	\$ 337,500
Total Impact Fees	\$ 692,900	\$ 680,102	\$ 519,675
 <i>Other</i>			
369.100 Other Miscellaneous Revenue	\$ 250	\$ 270	\$ 250
Total Other	\$ 250	\$ 270	\$ 250
TOTAL MISCELLANEOUS	\$ 717,150	\$ 692,394	\$ 531,947

Utility Fund Expenditures by Department

The Utility Fund's expenditures by department for FY 2010 Budget are shown below.

City of Minneola Utility Fund Summary Expenditures by Department FY 2010 Budget

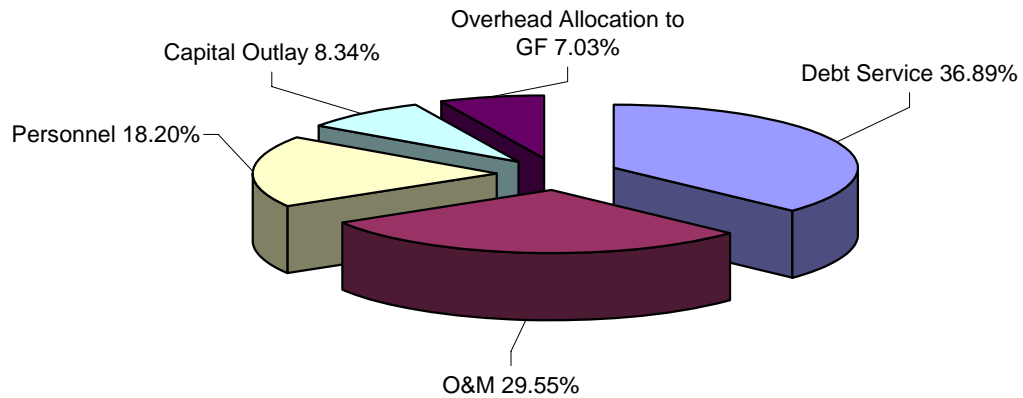


UF Expenditures by Department	FY 2010	% of Total
Utility Fund Debt Service	\$1,497,571	36.89%
Utility Billing	\$917,910	22.61%
Water Distribution	\$826,444	20.36%
Overhead Allocation to GF	\$285,289	7.03%
Wastewater Utility	\$268,984	6.63%
Water Treatment	\$206,525	5.09%
Engineering	\$57,215	1.41%
Total UF Expenditures by Dept	\$4,059,939	100.00%

Utility Fund Expenditures by Major Category

The Utility Fund's expenditures by major category for FY 2010 Budget are shown below.

**City of Minneola
Utility Fund Summary
Expenditures by Major Category
FY 2010 Budget**



UF Expenditures by Major Category	FY 2010	% of Total
Debt Service	\$1,497,571	36.89%
O&M	\$1,199,575	29.55%
Personnel	\$739,054	18.20%
Capital Outlay	\$338,450	8.34%
Overhead Allocation to GF	\$285,289	7.03%
Total UF Expenditures by Category	\$4,059,939	100.00%

Summary of the Utility Fund

**City of Minneola
Utility Fund Summary
Year over Year Comparison**

REVENUES	Total UF 2009 Budget	Total UF 2009 Forecast	Total UF 2010 Budget	FY10 Budget Better / (Worse) FY09 Forecast
Intergovernmental	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
Charges for Services	\$ 2,555,171	\$ 2,611,668	\$ 2,673,051	\$ 61,383 2%
Miscellaneous	\$ 717,150	\$ 692,394	\$ 531,947	\$ (160,447) -30%
TOTAL UTILITY FUND REVENUE	\$ 3,277,121	\$ 3,308,862	\$ 3,209,798	\$ (99,064) -3%

EXPENDITURES By Department	Total UF 2009 Budget	Total UF 2009 Forecast	Total UF 2010 Budget	FY10 Budget Better / (Worse) FY09 Forecast
Utility Billing	\$ 1,045,240	\$ 1,000,285	\$ 917,910	\$ 82,375 9%
Water Treatment	\$ 239,298	\$ 230,082	\$ 206,525	\$ 23,557 11%
Water Distribution	\$ 876,517	\$ 836,340	\$ 826,444	\$ 9,896 1%
Wastewater Utility	\$ 511,343	\$ 439,628	\$ 268,984	\$ 170,644 63%
Engineering	\$ 56,537	\$ 33,272	\$ 57,215	\$ (23,943) -42%
Utility Fund Debt Service	\$ 1,658,082	\$ 1,658,082	\$ 1,497,571	\$ 160,511 11%
Overhead Allocation to GF	\$ -	\$ -	\$ 285,289	\$ (285,289) -100%
TOTAL UF EXPENDITURES	\$ 4,387,017	\$ 4,197,689	\$ 4,059,939	\$ 137,750 3%

EXPENDITURES By Major Category	Total UF 2009 Budget	Total UF 2009 Forecast	Total UF 2010 Budget	FY10 Budget Better / (Worse) FY09 Forecast
Personnel	\$ 735,882	\$ 695,242	\$ 739,054	\$ (43,812) -6%
O&M	\$ 1,469,878	\$ 1,346,495	\$ 1,199,575	\$ 146,920 12%
Overhead Allocation to GF	\$ -	\$ -	\$ 285,289	\$ (285,289) -100%
Capital Outlay	\$ 523,175	\$ 497,870	\$ 338,450	\$ 159,420 47%
Debt Service				
Bonds	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
SRF Loan 1	\$ 188,002	\$ 188,002	\$ 94,001	\$ 94,001 100%
SRF Loan 2	\$ 1,112,080	\$ 1,112,080	\$ 1,119,566	\$ (7,486) -1%
SRF Loan 3	\$ 108,000	\$ 108,000	\$ 34,004	\$ 73,996 218%
Debt Service	\$ 1,658,082	\$ 1,658,082	\$ 1,497,571	\$ 160,511 11%
TOTAL UF EXPENDITURES	\$ 4,387,017	\$ 4,197,689	\$ 4,059,939	\$ 137,750 3%

Total Net with Debt from Sewer B:	\$ (1,109,896)	\$ (888,827)	\$ (850,141)	\$ 38,686 4%
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*This includes the \$250K that must come out of the Water impact fee bank account and the \$1.2M debt payment for the Waste Water Treatment Plant to come out of Sewer Impact Fee Account

Summary of the Stormwater Fund

**City of Minneola
Stormwater Fund Summary
Year over Year Comparison**

REVENUES	Total SW 2009 <u>Budget</u>	Total SW 2009 <u>Forecast</u>	Total SW 2010 <u>Budget</u>	FY10 Budget Better / (Worse) <u>FY09 Forecast</u>
Charges for Services	\$ 195,408	\$ 196,553	\$ 196,553	\$ -
TOTAL STORMWATER REVENUE	\$ 195,408	\$ 196,553	\$ 196,553	\$ -

EXPENDITURES By Department	Total SW 2009 <u>Budget</u>	Total SW 2009 <u>Forecast</u>	Total SW 2010 <u>Budget</u>	FY10 Budget Better / (Worse) <u>FY09 Forecast</u>
Stormwater	\$ 79,081	\$ 97,381	\$ 131,276	\$ (33,895) -26%
TOTAL SW EXPENDITURES	\$ 79,081	\$ 97,381	\$ 131,276	\$ (33,895) -26%

EXPENDITURES By Major Category	Total SW 2009 <u>Budget</u>	Total SW 2009 <u>Forecast</u>	Total SW 2010 <u>Budget</u>	FY10 Budget Better / (Worse) <u>FY09 Forecast</u>
Personnel	\$ 72,931	\$ 72,931	\$ 74,526	\$ (1,595) -2%
O&M	\$ 5,650	\$ 23,950	\$ 4,250	\$ 19,700 464%
Capital Outlay	\$ -	\$ -	\$ 52,500	\$ (52,500) -100%
TOTAL SW EXPENDITURES	\$ 78,581	\$ 96,881	\$ 131,276	\$ (34,395) -26%

Net Change to Fund Balance*	\$ 116,827	\$ 99,672	\$ 65,277	\$ (34,395) -35%
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12 CITY PAY SCALES

CLASSIFICATION/DEPT.	PAY GRADE	MINIMUM	MAXIMUM	FLSA
Crossing Guards (Seasonal)	106	18,200	28,381	NE
P. W. Maintenance Worker I (Unskilled)	107	19,115	29,809	NE
Recreation Aid	107	19,115	29,809	NE
Distribution Tech I (No Certification)	108	20,051	31,064	NE
Parks Maintenance Worker	108	20,051	31,064	NE
P.W. Maintenance Worker II (Semi-skilled)	109	21,070	32,859	NE
Meter Reader	110	22,131	34,525	NE
City Clerk Assistant	110	22,131	34,525	NE
Firefighter/EMT	110	10.64	16.60	NE
Distribution Tech II "C"	111	23,234	36,234	NE
Fire Logistics Support	111	23,234	36,234	NE
Utility Billing Clerk	112	24,378	38,051	NE
Cross Connection Control Coordinator	112	24,378	38,051	NE
Lead Meter Reader	112	24,378	38,051	NE
Library Assistant (Part-time)	113	25,605	39,954	NE
Wastewater Operator "C"	113	25,605	39,954	NE
Lead Public Works Maintenance Worker	114	26,874	41,944	NE
Lead Distribution Tech	114	26,874	41,944	NE
Lead Spray Tech	114	26,874	41,944	NE
Code Enforcement Officer	115	28,226	44,043	NE
Administrative Assistant	115	28,226	44,043	NE
IT Tech II	115	28,226	44,043	NE
Payroll/Accts Payable Clerk	115	28,226	44,043	NE
Executive Assistant	116	29,640	46,249	NE
Special Events Planner	116	29,640	46,249	E
Firefighter/Paramedic	116	14.25	22.24	NE
Senior Code Enforcement	117	31,117	48,542	E
Library Manager	117	31,117	48,542	E
Utility Billing Manager	118	32,677	50,987	E

CLASSIFICATION/DEPT.	PAY GRADE	MINIMUM	MAXIMUM	FLSA
Fleet & Facilities Supervisor	119	34,299	53,539	NE
Human Resources Manager	119	34,299	53,539	E
Assistant Planner	119	34,299	53,539	E
Contracts/Grants Administrator	119	34,299	53,539	NE
Information Tech. Manager	120	36,026	56,178	E
Deputy Finance Director	122	39,707	61,954	E
Public Works Supervisor	123	41,704	65,047	NE
Park Supervisor	123	41,704	65,047	NE
Lead Water Plant Operator	123	41,704	65,047	NE
Lead Wastewater Operator	123	41,704	65,047	NE
Recreation Director	123	41,704	65,047	E
Fire Lieutenant	124	43,763	68,292	NE
Public Works Superintendent	125	45,968	71,710	E
City Clerk	125	45,968	71,710	E
Sr. Planner	129	55,869	87,155	E
Finance Director	130	58,656	91,503	E
Fire Chief	130	58,656	91,503	E
Public Works Director	131	61,589	96,089	E
City Engineer	135	74,797	116,683	E
City Manager	136	82,472	128,646	E

13 SUMMARY

In FY10 the City of Minneola will continue to face significant fiscal pressure, although not as severe as FY09, as a result of current economic conditions that impact us across all revenue sources. The goal of this budget document is to convey the fiscal strategy and objectives to the people of the City of Minneola, the Elected Government, and the staff of the City. Since our initial outlook for FY10, we've reconstructed overhead costs, reduced departmental spending profiles, and created innovative revenue and funding mechanisms that will allow the city the needed flexibility and resources to provide the best services possible when unexpected problems surface. Like 2009, 2010 will continue to be a transitional year as we look optimistically for a national and regional economic recovery over the 2009-2010 timeframe.

As we move into 2010 and beyond, the future for our great city is one of emergent prosperity as plans for commercial and residential growth take hold. We will continue to ***Deliver Excellence*** to our citizens, in the way we conduct ourselves professionally, in the way we interact with each other, and with our citizens, business, and community leaders.



APPENDIX A

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**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Legislative Department**

Dept 511 Legislative

Account Number	FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
555110 Council Compensation	24,000	25,600	25,600	19,200
555130 Mayor's Compensation	0	8,400	8,400	4,800
PERSONNEL SVS	24,000	34,000	34,000	24,000
OPERATING EXPENSES				
555342 Council Approved XBudget Items	0	135,700	135,700	0
555400 Travel and Meals	3,000	3,000	3,000	1,000
555540 Membership and Training	1,000	1,000	1,000	1,500
555542 Mayor's Membership & Training	1,500	1,500	1,500	1,500
OPERATING EXPENSES	5,500	141,200	141,200	4,000
CAPITAL OUTLAY	0	0	0	0
CAPITAL OUTLAY				
BUDGET TOTAL:	29,500	175,200	175,200	28,000

**City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Executive Department**

Dept 512 Executive

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	135,653	135,653	135,653	135,815
555123	Overtime Salary	366	366	366	0
555132	CM Discretionary Incentive	10,000	10,000	10,000	8,000
555210	Payroll Taxes - FICA	10,377	10,377	10,377	10,390
555220	Unemployment Compensation	0	0	14,728	5,614
555230	Health Insurance	16,054	16,054	16,054	13,374
555240	Workers' Compensation	475	475	475	372
555250	Pension	18,012	18,012	18,012	18,312
	PERSONNEL SVS	190,937	190,937	205,665	191,877
OPERATING EXPENSES					
555331	Professional Services	8,125	8,125	5,000	4,500
555400	Travel and Meals	5,000	5,000	4,500	3,000
555405	Car Allowance	7,200	7,200	7,200	7,200
555420	Postage	3,000	3,000	1,000	1,000
555450	Insurance Property/Liability	45,560	45,560	29,060	36,741
555495	Operating Supplies	750	750	750	750
555498	Holiday & Special Event Exp	1,000	1,000	1,000	1,000
555500	Economic Development	0	0	0	30,000
555505	Contingency Spending	0	0	0	65,500
555510	Office Expense	2,200	2,200	3,200	3,200
555540	Membership and Training	9,160	9,160	9,160	9,160
	OPERATING EXPENSES	81,995	81,995	60,870	162,051
CAPITAL OUTLAY					
555609	Building Improvements	5,000	5,000	5,000	5,000
555610	Interest	74,000	74,000	72,000	74,000
555640	Equipment - New	0	0	800	0
555655	Capital Exp-Buildings	140,000	140,000	145,000	145,000
555940	Printing	5,000	5,000	1,000	1,000
	CAPITAL OUTLAY	224,000	224,000	223,800	225,000
BUDGET TOTAL:		496,932	496,932	490,335	578,928

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 City Clerk**

Dept 513 City Clerk

<u>Account Number</u>		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	54,680	63,624	64,223	67,587
555210	Payroll Taxes - FICA	4,183	4,183	4,824	5,170
555230	Health Insurance	8,027	8,027	8,027	6,687
555240	Workers' Compensation	191	191	191	185
555250	Pension	5,386	5,386	5,386	5,642
	PERSONNEL SVS	72,467	81,411	82,651	85,272
OPERATING EXPENSES					
555341	Election Expenses	4,000	4,000	3,577	3,500
555400	Travel and Meals	750	750	1,173	750
555420	Postage	1,000	1,000	1,000	1,000
555490	Legal Advertising	5,500	5,500	5,500	5,500
555495	Operating Supplies	400	400	400	400
555510	Office Expense	9,000	9,000	9,000	9,000
555540	Membership and Training	2,250	2,250	2,250	2,250
	OPERATING EXPENSES	22,900	22,900	22,900	22,400
CAPITAL OUTLAY					
CAPITAL OUTLAY					
BUDGET TOTAL:		95,367	104,311	105,551	107,672

City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Legal Department

Dept 514 Legal Department

Account Number	FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
PERSONNEL SVS				
 OPERATING EXPENSES				
555310 Legal Fees	150,000	150,000	189,061	160,000
OPERATING EXPENSES				
 CAPITAL OUTLAY				
CAPITAL OUTLAY				
 BUDGET TOTAL:				
	150,000	150,000	189,061	160,000

City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Permitting

Dept 515 Permitting

Account Number	FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
PERSONNEL SVS				
OPERATING EXPENSES				
555331 Professional Services	31,000	31,000	138,395	121,788
OPERATING EXPENSES				
CAPITAL OUTLAY				
CAPITAL OUTLAY				
BUDGET TOTAL:				
	31,000	31,000	138,395	121,788

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Planning Department**

Dept 516 Planning

<u>Account Number</u>	FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	128,533	128,533	119,777	131,696
555123 Overtime Salary	419	419	419	450
555125 Planning & Zoning Compensation	4,200	4,200	4,200	4,200
555210 Payroll Taxes - FICA	9,833	9,833	9,833	10,075
555230 Health Insurance	24,081	24,081	24,081	20,061
555240 Workers' Compensation	450	450	450	360
555250 Pension	12,490	12,490	12,490	12,972
PERSONNEL SVS	180,006	180,006	171,250	179,814
OPERATING EXPENSES				
555330 Engineer Expenses	15,000	15,000	-82,307	0
555331 Professional Services	15,000	15,000	93,671	5,000
555400 Travel and Meals	0	0	231	500
555420 Postage	500	500	1,800	500
555491 Advertising - Other	10,000	10,000	10,000	8,000
555495 Operating Supplies	3,630	3,630	500	500
555510 Office Expense	3,000	3,000	5,000	3,630
555512 Computer/Software	500	500	5,000	500
555540 Membership and Training	150	150	200	150
OPERATING EXPENSES	47,780	47,780	34,095	18,780
CAPITAL OUTLAY	0	0	0	0
BUDGET TOTAL:	227,786	227,786	205,345	198,594

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Finance Department**

Dept 517 Finance

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	143,065	143,065	143,065	132,052
555123	Overtime Salary	320	320	0	0
555210	Payroll Taxes - FICA	10,944	10,944	10,944	10,102
555230	Health Insurance	24,081	24,081	24,081	13,374
555240	Workers' Compensation	501	501	501	301
555250	Pension	13,798	13,798	13,798	10,837
	PERSONNEL SVS	192,709	192,709	192,389	166,666
OPERATING EXPENSES					
555320	Accounting and Audit	12,500	12,500	12,500	12,500
555331	Professional Services	10,000	10,000	750	0
555400	Travel and Meals	1,800	1,800	3,000	500
555420	Postage	1,800	1,800	2,000	2,000
555493	Bank Charges	1,000	1,000	9,100	9,100
555495	Operating Supplies	500	500	500	500
555510	Office Expense	3,500	3,500	3,500	3,500
555540	Membership and Training	3,600	3,600	3,550	500
	OPERATING EXPENSES	34,700	34,700	34,900	28,600
CAPITAL OUTLAY					
	CAPITAL OUTLAY	0	0	0	0
	BUDGET TOTAL:	227,409	227,409	227,289	195,266

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Information Technology Department**

Dept 518 IT

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	80,202	80,202	80,202	82,569
555123	Overtime Salary	2,640	2,640	3,748	3,800
555210	Payroll Taxes - FICA	6,135	6,135	6,601	6,317
555230	Health Insurance	14,449	14,449	14,449	13,109
555240	Workers' Compensation	281	281	281	226
555250	Pension	7,900	7,900	7,900	8,133
	PERSONNEL SVS	111,607	111,607	113,181	114,154
OPERATING EXPENSES					
555340	Contract Services	37,600	42,600	42,600	38,352
555400	Travel and Meals	500	500	500	200
555410	Telephone/Communications	71,000	71,000	68,000	56,520
555420	Postage	52	52	52	52
555510	Office Expense	1,000	1,000	1,000	1,000
555512	Computer/Software	5,000	5,000	5,332	36,450
555540	Membership and Training	500	500	500	500
	OPERATING EXPENSES	115,652	120,652	117,984	133,074
CAPITAL OUTLAY					
555640	Equipment - New	3,000	3,000	3,000	3,000
	CAPITAL OUTLAY				
BUDGET TOTAL:		230,259	235,259	234,165	250,228

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Fleet & Facilities Department**

Dept 519 Fleet & Facilities

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	56,254	56,254	56,254	58,731
555123	Overtime Salary	300	300	300	300
555210	Payroll Taxes - FICA	4,303	4,303	4,303	4,493
555230	Health Insurance	16,054	16,054	16,054	13,374
555240	Workers' Compensation	2,216	2,216	2,216	2,167
555250	Pension	5,541	5,541	5,541	5,785
	PERSONNEL SVS	84,668	84,668	84,668	84,850
OPERATING EXPENSES					
555400	Travel and Meals	200	200	200	200
555420	Postage	100	100	100	50
555430	Utilities	45,500	45,500	46,701	50,000
555461	Tires and Batteries	2,000	2,000	2,000	2,000
555462	Vehicle Maintenance	4,000	4,000	4,500	2,500
555464	Maintenance - Bldg & Equipment	10,000	10,000	12,500	5,500
555495	Operating Supplies	3,900	3,900	6,300	3,900
555510	Office Expense	300	300	300	200
555521	Uniforms	800	800	817	800
555522	Gas and Oil	53,000	53,000	38,000	30,000
555523	Parts	2,400	2,400	2,400	1,000
555525	Tools and Equipment	1,500	1,500	1,500	1,000
555540	Membership and Training	500	500	500	200
	OPERATING EXPENSES	124,200	124,200	115,818	97,350
CAPITAL OUTLAY					
555609	Building Improvements	2,000	2,000	7,000	2,000
555640	Equipment - New	500	500	500	250
555641	Replacement Equipment	250	250	1,632	250
555643	EQUIPMENT LEASE	250	250	250	250
	CAPITAL OUTLAY	3,000	3,000	9,382	2,750
BUDGET TOTAL:		211,868	211,868	209,868	184,950

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Human Resources Department**

Dept 520 Human Resources

<u>Account Number</u>		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	37,134	37,134	37,134	38,894
555128	Employee Education Benefit	5,600	5,600	5,600	4,200
555210	Payroll Taxes - FICA	2,841	2,841	2,841	2,975
555230	Health Insurance	8,027	8,027	8,027	6,687
555231	Flexible Spending	1,300	1,300	1,300	0
555232	Employee Medical Exams	5,000	5,000	5,000	5,000
555240	Workers' Compensation	130	130	130	106
555250	Pension	3,658	3,658	3,658	3,831
	PERSONNEL SVS	63,690	63,690	63,690	61,694
OPERATING EXPENSES					
555310	Legal Fees	5,000	5,000	5,000	5,000
555331	Professional Services	6,645	6,645	7,463	7,500
555400	Travel and Meals	500	500	500	1,000
555420	Postage	175	175	175	175
555491	Advertising - Other	7,000	7,000	5,500	5,000
555495	Operating Supplies	300	300	500	600
555510	Office Expense	1,200	1,200	812	1,000
555540	Membership and Training	1,600	1,600	2,470	1,800
	OPERATING EXPENSES	22,420	22,420	22,420	22,075
CAPITAL OUTLAY					
CAPITAL OUTLAY					
BUDGET TOTAL:		86,110	86,110	86,110	83,769

City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Police

Dept 521 Police Department

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555112	<u>Lake Cty Law Enforcement Cont</u> PERSONNEL SVS	1,450,378	1,450,378	1,450,378	1,400,378
OPERATING EXPENSES					
<u>OPERATING EXPENSES</u>					
CAPITAL OUTLAY					
<u>CAPITAL OUTLAY</u>					
BUDGET TOTAL:		1,450,378	1,450,378	1,450,378	1,400,378

**City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Fire Department**

Dept 522 Fire Department

<u>Account Number</u>	FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	573,871	573,871	519,607	586,921
555123 Overtime Salary	20,736	20,736	110,000	75,000
555151 Salary Wages State Incentive	1,200	1,200	1,200	1,200
555210 Payroll Taxes - FICA	43,901	43,901	43,901	44,899
555230 Health Insurance	80,270	80,270	58,566	66,870
555232 Employee Medical Exams	7,500	7,500	7,500	7,500
555240 Workers' Compensation	23,471	23,471	23,471	18,768
555250 Pension	108,437	108,437	105,141	111,336
PERSONNEL SVS	859,386	859,386	869,386	912,495
OPERATING EXPENSES				
555331 Professional Services	7,000	7,000	7,000	7,000
555400 Travel and Meals	1,000	1,000	1,500	1,800
555410 Telephone/Communications	11,000	11,000	11,000	8,000
555420 Postage	400	400	400	400
555430 Utilities	6,500	6,500	6,500	5,000
555433 PROPANE GAS	125	125	125	125
555441 Pager Rental	0	0	0	200
555450 Insurance Property/Liability	17,324	17,324	17,324	14,048
555462 Vehicle Maintenance	25,000	25,000	25,000	25,000
555464 Maintenance - Bldg & Equipment	11,000	11,000	15,000	11,000
555492 Medical Supplies	5,000	5,000	5,000	5,000
555495 Operating Supplies	8,000	8,000	8,000	6,000
555510 Office Expense	6,000	6,000	6,000	4,000
555512 Computer/Software	3,000	3,000	3,000	3,000
555521 Uniforms	7,000	7,000	7,000	7,000
555522 Gas and Oil	24,000	24,000	10,000	10,000
555525 Tools and Equipment	5,000	5,000	5,000	5,000
555540 Membership and Training	14,000	14,000	14,000	14,000
555543 Grant Expenditures	2,000	2,000	2,000	2,000
555557 CPR INSTRUCTION	50	50	50	50
OPERATING EXPENSES	153,399	153,399	143,899	128,623
CAPITAL OUTLAY				
555641 Replacement Equipment	4,000	4,000	4,000	2,000
CAPITAL OUTLAY	4,000	4,000	4,000	2,000
BUDGET TOTAL:	1,016,785	1,016,785	1,017,285	1,043,118

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Code Enforcement**

Dept 529 Code Enforcement

<u>Account Number</u>		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555122	Salary - Code Enforcement	9,298	39,298	26,556	39,539
555123	Overtime Salary	500	500	900	500
555210	Payroll Taxes - FICA	711	711	2,080	3,025
555230	Health Insurance	1,605	1,605	3,285	8,292
555240	Workers' Compensation	33	33	106	1,218
555250	Pension	916	916	2,589	3,895
	PERSONNEL SVS	13,063	43,063	35,516	56,468
OPERATING EXPENSES					
555400	Travel and Meals	500	500	1,000	200
555420	Postage	1,150	1,150	650	1,150
555510	Office Expense	750	750	750	750
555540	Membership and Training	400	400	400	1,000
	OPERATING EXPENSES	2,800	2,800	2,800	3,100
CAPITAL OUTLAY					
	CAPITAL OUTLAY				
BUDGET TOTAL:		15,863	45,863	38,316	59,568

City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Public Works Department

Dept 539 Public Works

<u>Account Number</u>		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	87,452	87,452	76,746	89,148
555123	Overtime Salary	383	383	100	383
555210	Payroll Taxes - FICA	6,690	6,690	6,690	6,820
555230	Health Insurance	16,054	16,054	16,054	13,374
555240	Workers' Compensation	7,279	7,279	7,279	4,841
555250	Pension	6,627	6,627	6,627	6,730
	PERSONNEL SVS	124,485	124,485	113,496	121,296
OPERATING EXPENSES					
555400	Travel and Meals	800	800	300	300
555410	Telephone/Communications	200	200	200	200
555420	Postage	50	50	50	50
555459	Outside Repairs (Contract)	500	500	500	500
555495	Operating Supplies	1,800	1,800	1,000	1,000
555510	Office Expense	700	700	500	500
555521	Uniforms	800	800	800	400
555540	Membership and Training	250	250	250	250
	OPERATING EXPENSES	5,100	5,100	3,600	3,200
CAPITAL OUTLAY					
555613	Tools and Equipment	1,000	1,000	500	500
555641	Replacement Equipment	500	500	500	500
555643	EQUIPMENT LEASE	500	500	500	500
	CAPITAL OUTLAY	2,000	2,000	1,500	1,500
	BUDGET TOTAL:	131,585	131,585	118,596	125,996

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Roads Department**

Dept 541 Roads

Account Number	FY09 Budget Original	Council Approved X-Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	27,478	27,478	27,478	28,792
555123 Overtime Salary	0	0	0	1,000
555210 Payroll Taxes - FICA	2,102	2,102	2,102	2,203
555230 Health Insurance	8,027	8,027	8,027	6,687
555240 Workers' Compensation	3,814	3,814	3,814	3,125
555250 Pension	2,707	2,707	2,707	2,836
PERSONNEL SVS	44,128	44,128	44,128	44,642
OPERATING EXPENSES				
555400 Travel and Meals	400	400	400	400
555430 Utilities	230,000	230,000	214,070	219,000
555495 Operating Supplies	2,000	2,000	1,000	1,000
555510 Office Expense	500	500	500	250
555524 Street Signs and Supplies	10,000	15,800	12,400	8,000
555525 Tools and Equipment	250	250	400	250
555540 Membership and Training	250	250	500	500
555543 Grant Expenditures	140,000	140,000	0	140,000
OPERATING EXPENSES	383,400	389,200	229,270	369,400
CAPITAL OUTLAY				
555608 Road Repair - Materials	6,000	6,000	3,500	3,000
555611 Road Repair - Maintenance	3,500	3,500	2,000	2,000
555621 Sidewalk Improvements - Roads	4,300	4,300	5,300	4,300
555640 Equipment - New	450	450	450	450
CAPITAL OUTLAY	14,250	14,250	11,250	9,750
BUDGET TOTAL:	441,778	447,578	284,648	423,792

City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Engineering Department

Dept 558 Engineering

<u>Account Number</u>		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	42,125	42,125	28,189	43,167
555210	Payroll Taxes - FICA	3,223	3,223	2,149	3,302
555230	Health Insurance	4,014	4,014	1,314	3,344
555240	Workers' Compensation	147	147	147	118
555250	Pension	4,028	4,028	1,747	4,252
	PERSONNEL SVS	53,537	53,537	33,546	54,182
OPERATING EXPENSES					
555400	Travel and Meals	500	500	100	200
555420	Postage	250	250	50	250
555495	Operating Supplies	250	250	100	250
555510	Office Expense	1,000	1,000	500	1,000
555512	Computer/Software	1,000	1,000	1,100	500
	OPERATING EXPENSES	3,000	3,000	1,850	2,200
CAPITAL OUTLAY					
CAPITAL OUTLAY					
BUDGET TOTAL:		56,537	56,537	35,396	56,382

City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Library

Dept 571 Library

<u>Account Number</u>	FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	30,661	50,661	43,171	57,930
555210 Payroll Taxes - FICA	2,346	2,346	3,287	3,916
555230 Health Insurance	0	0	2,863	6,687
555240 Workers' Compensation	107	107	107	159
555250 Pension	0	0	1,904	3,788
PERSONNEL SVS	33,114	53,114	51,332	72,480
OPERATING EXPENSES				
555400 Travel and Meals	100	100	650	500
555410 Telephone/Communications	0	0	0	4,200
555420 Postage	500	500	300	400
555495 Operating Supplies	5,000	5,000	5,000	3,000
555510 Office Expense	3,500	3,500	3,500	2,000
555513 Library System Expense	12,500	12,500	12,500	0
555540 Membership and Training	2,000	2,000	1,350	300
XXXXXX Interlocal Agreement Reimbursement				-20,500
555543 Grant Expenditures	0	0	0	0
OPERATING EXPENSES	23,600	23,600	23,300	-10,100
CAPITAL OUTLAY				
555601 Capital - Books	0	0	0	8,500
555609 Building Improvements	20,000	20,000	17,500	1,000
CAPITAL OUTLAY	20,000	20,000	17,500	9,500
BUDGET TOTAL:	76,714	96,714	92,132	71,880

**City of Minneola
Departmental Expenditures
FY 2010 Budget
General Fund
Parks Department**

Dept 572 Parks

<u>Account Number</u>	FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	84,679	126,679	112,020	141,744
555123 Overtime Salary	728	728	500	728
555210 Payroll Taxes - FICA	6,478	6,478	8,708	10,843
555230 Health Insurance	16,054	16,054	16,054	26,748
555240 Workers' Compensation	3,819	3,819	3,819	7,170
555250 Pension	7,079	7,079	7,676	12,904
PERSONNEL SVS	118,837	160,837	148,777	200,137
OPERATING EXPENSES				
555300 Operating Expenses	5,000	5,000	4,500	6,000
555330 Engineer Expenses	3,000	3,000	3,000	3,000
555400 Travel and Meals	800	800	100	800
555420 Postage	200	200	50	50
555430 Utilities	0	15,000	7,000	11,250
555495 Operating Supplies	2,000	6,400	3,000	6,800
555496 Facility Products	1,000	1,000	1,000	1,000
555497 Fertilizer & Chemicals	3,000	7,000	3,000	12,750
555510 Office Expense	300	300	300	300
555521 Uniforms	1,200	1,200	1,200	1,600
555540 Membership and Training	400	400	400	1,000
555543 Grant Expenditures	0	0	0	0
555552 City Beautification	3,500	3,500	2,500	1,000
OPERATING EXPENSES	20,400	43,800	26,050	45,550
CAPITAL OUTLAY				
555609 Building Improvements	0	0	0	10,000
555613 Tools and Equipment	750	750	300	750
555614 Veterans Memorial at City Hall	0	0	0	17,500
555640 Equipment - New	8,000	109,000	88,000	0
CAPITAL OUTLAY	8,750	109,750	88,300	28,250
BUDGET TOTAL:	147,987	314,387	263,127	273,937

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Recreation Department**

Dept 573 Recreation

<u>Account Number</u>		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	92,289	92,289	92,289	61,996
555123	Overtime Salary	9,000	9,000	9,000	5,658
555210	Payroll Taxes - FICA	7,060	7,060	7,060	4,743
555230	Health Insurance	16,054	16,054	16,054	6,687
555240	Workers' Compensation	3,636	3,636	3,636	3,136
555250	Pension	8,305	8,305	8,305	5,152
	PERSONNEL SVS	136,344	136,344	136,344	87,372
OPERATING EXPENSES					
555302	Special Events	45,000	45,000	45,000	0
555340	Contract Services	1,000	1,000	500	500
555400	Travel and Meals	200	200	200	200
555420	Postage	200	200	50	100
555491	Advertising - Other	1,500	1,500	1,500	1,000
555492	Medical Supplies	100	100	50	0
555495	Operating Supplies	8,000	8,000	7,000	7,200
555510	Office Expense	1,500	1,500	1,200	1,000
555521	Uniforms	300	300	300	200
555525	Tools and Equipment	2,500	2,500	2,500	2,000
555540	Membership and Training	700	700	750	700
555940	Printing	1,200	1,200	1,200	800
	OPERATING EXPENSES	62,200	62,200	60,250	13,700
CAPITAL OUTLAY					
555613	Tools and Equipment	1,000	1,000	1,000	1,000
	CAPITAL OUTLAY				
BUDGET TOTAL:		199,544	199,544	197,594	102,072

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 General Fund
 Events Planning Department**

Dept 574 Events Planning

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Forecast	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	0	0	0	40,340
555123	Overtime Salary	0	0	0	2,000
555210	Payroll Taxes - FICA	0	0	0	3,086
555230	Health Insurance	0	0	0	6,687
555240	Workers' Compensation	0	0	0	2,041
555250	Pension	0	0	0	3,550
	PERSONNEL SVS	0	0	0	57,703
OPERATING EXPENSES					
555302	Special Events	0	0	0	53,000
555340	Contract Services	0	0	0	450
555400	Travel and Meals	0	0	0	0
555420	Postage	0	0	0	336
555491	Advertising - Other	0	0	0	1,500
555492	Medical Supplies	0	0	0	50
555495	Operating Supplies	0	0	0	1,000
555510	Office Expense	0	0	0	1,000
555521	Uniforms	0	0	0	0
555525	Tools and Equipment	0	0	0	0
555540	Membership and Training	0	0	0	0
555940	Printing	0	0	0	1,680
	OPERATING EXPENSES	0	0	0	59,016
CAPITAL OUTLAY					
555613	Tools and Equipment	0	0	0	0
	CAPITAL OUTLAY				
BUDGET TOTAL:		0	0	0	116,719

**City of Minneola
Departmental Expenditures
FY 2010 Budget
Utility Fund
Utility Billing Department**

Dept 531 Utility Billing

<u>Account Number</u>	FY09 Budget Original	Council Approved X- Budget	FY09 Budget Ammended	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	109,880	109,880	109,880	64,052
555123 Overtime Salary	1,000	1,000	1,000	0
555127 Salary - Call Out Pay	1,200	1,200	1,200	0
555210 Payroll Taxes - FICA	8,406	8,406	8,406	4,900
555230 Health Insurance	32,108	32,108	32,108	13,374
555240 Workers' Compensation	2,117	2,117	2,117	224
555250 Pension	10,823	10,823	10,823	6,309
PERSONNEL SVS	165,534	165,534	165,534	88,860
OPERATING EXPENSES				
555320 Accounting and Audit	12,500	12,500	12,500	12,500
555340 Contract Services	700,000	700,000	695,900	700,000
555400 Travel and Meals	150	150	150	150
555420 Postage	16,000	16,000	12,000	13,000
555493 Bank Charges	2,500	2,500	6,600	6,600
555510 Office Expense	2,500	2,500	2,500	2,500
555512 Computer/Software	13,856	13,856	13,856	1,000
555521 Uniforms	700	700	500	0
555525 Tools and Equipment	1,000	1,000	700	0
555540 Membership and Training	100	100	100	100
555940 Printing	3,000	3,000	3,000	3,000
OPERATING EXPENSES	752,306	752,306	747,806	738,850
CAPITAL OUTLAY				
555610 Interest	55,200	55,200	55,200	55,200
555613 Tools and Equipment	200	200	200	0
581100 Transfer for Garbage Fee	72,000	72,000	31,545	35,000
CAPITAL OUTLAY	127,400	127,400	86,945	90,200
BUDGET TOTAL:	1,045,240	1,045,240	1,000,285	917,910

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 Utility Fund
 Water Treatment Department**

Dept 532 Water Treatment

<u>Account Number</u>	FY09 Budget Original	Council Approved X- Budget	FY09 Budget Ammended	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	64,059	64,059	64,059	71,407
555123 Overtime Salary	2,600	2,600	2,600	2,600
555127 Salary - Call Out Pay	1,000	1,000	2,350	1,000
555210 Payroll Taxes - FICA	4,901	4,901	4,901	5,463
555230 Health Insurance	12,041	12,041	12,041	10,701
555240 Workers' Compensation	4,145	4,145	4,145	3,220
555250 Pension	6,310	6,310	6,310	7,034
PERSONNEL SVS	95,056	95,056	96,406	101,424
OPERATING EXPENSES				
555330 Engineer Expenses	5,000	5,000	5,000	5,000
555331 Professional Services	11,500	11,500	28,000	11,500
555400 Travel and Meals	1,000	1,000	1,000	800
555420 Postage	2,000	2,000	1,000	1,000
555430 Utilities	27,000	27,000	26,224	27,000
555450 Insurance Property/Liability	8,652	8,652	8,652	7,211
555463 Maintenance - Water System	9,000	9,000	4,500	4,500
555470 Outside Repair and Service	8,000	8,000	6,500	8,000
555495 Operating Supplies	18,000	18,000	9,000	9,000
555510 Office Expense	2,500	2,500	500	500
555521 Uniforms	800	800	800	800
555526 Laboratory Expense	20,290	20,290	12,000	20,290
555540 Membership and Training	2,000	2,000	2,000	8,000
555940 Printing	1,000	1,000	1,000	1,000
OPERATING EXPENSES	116,742	116,742	106,176	104,601
CAPITAL OUTLAY				
555613 Tools and Equipment	500	500	500	500
555640 Equipment - New	27,000	27,000	27,000	0
CAPITAL OUTLAY	27,500	27,500	27,500	500
BUDGET TOTAL:	239,298	239,298	230,082	206,525

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 Utility Fund
 Water Distribution Department**

Dept 533 Water Distribution

<u>Account Number</u>	FY09 Budget Original	Council Approved X- Budget	FY09 Budget Ammended	FY10 Budget
PERSONNEL EXPENSES				
555120 Salary	207,970	207,970	207,970	267,737
555123 Overtime Salary	11,655	11,655	11,655	12,655
555127 Salary - Call Out Pay	3,900	3,900	3,900	5,100
555210 Payroll Taxes - FICA	15,910	15,910	15,910	20,482
555230 Health Insurance	44,149	44,149	44,149	50,823
555240 Workers' Compensation	10,317	10,317	10,317	11,850
555250 Pension	20,485	20,485	20,485	26,372
PERSONNEL SVS	314,386	314,386	314,386	395,018
OPERATING EXPENSES				
555330 Engineer Expenses	5,000	5,000	-31,962	5,000
555400 Travel and Meals	5,000	5,000	1,000	2,500
555410 Telephone/Communications	0	0	1,000	1,000
555420 Postage	1,000	1,000	1,200	1,250
555430 Utilities	52,000	52,000	56,571	61,000
555450 Insurance Property/Liability	54,306	54,306	56,320	43,226
555463 Maintenance - Water System	32,000	32,000	15,000	20,000
555470 Outside Repair and Service	1,200	1,200	1,000	750
555495 Operating Supplies	4,000	4,000	2,000	2,000
555510 Office Expense	3,500	3,500	1,800	1,800
555515 Meters Supplies/Expense	80,000	80,000	80,000	40,000
555521 Uniforms	2,000	2,000	2,000	2,700
555526 Laboratory Expense	1,500	1,500	1,500	1,500
555540 Membership and Training	3,000	3,000	3,000	1,700
OPERATING EXPENSES	244,506	244,506	190,429	184,426
CAPITAL OUTLAY				
555603 Capital Outlay - Water Impact	303,625	303,625	303,625	245,000
555613 Tools and Equipment	1,000	1,000	2,900	2,000
555640 Equipment - New	13,000	13,000	25,000	0
CAPITAL OUTLAY	317,625	317,625	331,525	247,000
BUDGET TOTAL:	876,517	876,517	836,340	826,444

City of Minneola
Departmental Expenditures
FY 2010 Budget
Utility Fund
Wastewater Department

Dept 535 Wastewater Utility

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Budget Ammended	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	65,378	65,378	54,583	57,866
555123	Overtime Salary	12,960	12,960	12,960	12,960
555127	Salary - Call Out Pay	2,600	2,600	2,600	2,600
555210	Payroll Taxes - FICA	5,001	5,001	4,599	4,427
555230	Health Insurance	12,041	12,041	6,112	13,374
555240	Workers' Compensation	2,949	2,949	2,949	2,610
555250	Pension	6,440	6,440	4,841	5,700
	PERSONNEL SVS	107,369	107,369	88,644	99,536
OPERATING EXPENSES					
555330	Engineer Expenses	125,000	125,000	145,000	10,000
555340	Contract Services	17,500	23,910	23,910	14,000
555400	Travel and Meals	800	800	800	200
555410	Telephone/Communications	13,300	13,300	13,300	13,300
555420	Postage	1,000	1,000	250	250
555430	Utilities	137,000	137,000	60,000	80,000
555450	Insurance Property/Liability	17,324	17,324	17,324	14,048
555470	Outside Repair and Service	1,800	10,800	12,800	5,300
555495	Operating Supplies	14,000	14,000	15,000	14,000
555510	Office Expense	1,000	1,000	2,100	1,000
555521	Uniforms	800	800	800	800
555526	Laboratory Expense	23,000	23,000	7,000	15,000
555540	Membership and Training	800	800	800	800
	OPERATING EXPENSES	353,324	368,734	299,084	168,698
CAPITAL OUTLAY					
555600	Capital Outlay	35,000	35,000	35,000	0
555613	Tools and Equipment	750	750	2,000	750
555640	Equipment - New	14,900	14,900	14,900	0
	CAPITAL OUTLAY	50,650	50,650	51,900	750
BUDGET TOTAL:		511,343	526,753	439,628	268,984

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 Utility Fund
 Engineering Department**

Dept 559 Engineering

<u>Account Number</u>		FY09 Budget Original	Council Approved X- Budget	FY09 Budget Ammended	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	42,125	42,125	25,537	43,167
555210	Payroll Taxes - FICA	3,223	3,223	1,959	3,302
555230	Health Insurance	4,014	4,014	1,106	3,344
555240	Workers' Compensation	147	147	147	151
555250	Pension	4,028	4,028	1,523	4,252
	PERSONNEL SVS	53,537	53,537	30,272	54,215
OPERATING EXPENSES					
555400	Travel and Meals	500	500	500	500
555420	Postage	250	250	250	250
555495	Operating Supplies	250	250	250	250
555510	Office Expense	1,000	1,000	1,000	1,000
555512	Computer/Software	1,000	1,000	1,000	1,000
	OPERATING EXPENSES	3,000	3,000	3,000	3,000
CAPITAL OUTLAY					
CAPITAL OUTLAY					
BUDGET TOTAL:		56,537	56,537	33,272	57,215

**City of Minneola
 Departmental Expenditures
 FY 2010 Budget
 Stormwater Fund
 Stormwater Management**

Dept 538 Stormwater Utility

Account Number		FY09 Budget Original	Council Approved X- Budget	FY09 Budget Ammended	FY10 Budget
PERSONNEL EXPENSES					
555120	Salary	49,402	49,402	49,402	51,636
555210	Payroll Taxes - FICA	3,779	3,779	3,779	3,950
555230	Health Insurance	8,027	8,027	8,027	6,687
555240	Workers' Compensation	6,857	6,857	6,857	7,167
555250	Pension	4,866	4,866	4,866	5,086
	PERSONNEL SVS	72,931	72,931	72,931	74,526
OPERATING EXPENSES					
555331	Professional Services	0	0	7,000	0
555400	Travel and Meals	1,000	1,000	1,000	1,000
555420	Postage	500	500	500	50
555464	Maintenance - Bldg & Equipment	500	500	600	500
555495	Operating Supplies	500	500	500	500
555510	Office Expense	800	800	12,000	250
555521	Uniforms	800	800	800	400
555525	Tools and Equipment	750	750	750	750
555540	Membership and Training	800	800	800	800
	OPERATING EXPENSES	5,650	5,650	23,950	4,250
CAPITAL OUTLAY					
555602	Main Ave SW Bioretention Design	0	0	0	30,000
555604	Ridgecrest SW Improvements	0	0	0	2,000
555605	South Main SW Improvements	0	0	0	20,000
555613	Tools and Equipment	500	500	500	500
	CAPITAL OUTLAY	500	500	500	52,500
BUDGET TOTAL:		79,081	79,081	97,381	131,276

