

City of Minneola



Annual Budget Fiscal Year 2015



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PRINCIPAL CITY OFFICIALS

City Council

Seat 1 (Vice Mayor).....	Pam Serviss
Seat 2.....	Lisa Jones
Seat 3 (Mayor).....	Pat Kelley
Seat 4.....	Kelly Price
Seat 5.....	Joe Saunders

Planning & Zoning Commission

At-Large.....	Debbie Flinn
At-Large.....	Paul Giacalone
At-Large.....	Emmanuel Joseph
At-Large.....	William McCoy
At-Large.....	James Miller
At-Large (Vice Chairman).....	Jerry Roach
At-Large (Chairman).....	Dave Yeager

Code Enforcement Board

At-Large (Chairwoman).....	Barbara Austin
At-Large.....	David Engel
At-Large.....	Tracey Shackelford
At-Large.....	Enrique Yepes
At-Large.....	Vacant
At-Large.....	Vacant

Attorneys

Stone and Gerken, P.A.....	Scott Gerken
Stone and Gerken, P.A.....	Katrina Stone
Latham, Shuker, Eden & Beaudine, L.L.P.....	Dorothy F. Green

Auditors

Greenlee, Kurras, Rice & Brown, P.A., C.P.A.s.....	David Donofrio
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Appointed Officials

City Manager.....	Mark Johnson
City Clerk/Assistant to the City Manager.....	Christina Stidham

Department Managers

Code Enforcement Officer/Information Technology Technician.....	Ramon Flores
Finance Manager.....	Charlotte Gentile
Fire Chief.....	Jan Otero
Human Resource Generalist.....	Julie Alvarez
Librarian.....	Diane Merchant
Planner.....	Aaron Mercer
Public Works Superintendent.....	Fred Miller
Recreation Coordinator.....	Mary Lange



City of Minneola

Pam Serviss, Seat 1
Lisa Jones, Seat 2
Pat Kelley, Seat 3
Kelly Price, Seat 4
Joe Saunders, Seat 5

LETTER OF TRANSMITTAL

Honorable City Council:

The goal of the annual budget process is to determine the level of services Minneola's citizens would like to receive from the City, estimate the costs to provide those services, and allocate the proper amount of funds to provide for the needs and wants of the citizenry. The level of desired services are tempered by an amount citizens are willing to spend to receive them. While priorities for services vary greatly among Minneola's residents, the Council and the Management Team have attempted to find the proper balance.

The national economy is beginning to show signs of growth. While everyone is hopeful that it will improve, the long term sustainability of the recovery is unknown. Minneola has experienced an increase of 10.55% in overall property values for Fiscal Year 2015. Fiscal Year 2014 saw an increase of 1.87% in property values for the first time after five (05) consecutive years of property value reductions. The Fiscal Year 2015 General Fund revenues have decreased by approximately \$1,019,836 from its peak in Fiscal Year 2007. In response to the decrease in revenues, the City Council decreased the Fiscal Year 2015 General Fund expenses by approximately \$1,772,805 from its peak in Fiscal Year 2008. Consequently, the Council approached this fiscal year's budget with the same fiscally conservative approach as last year.

Through the dedicated efforts of the City Council and Staff, the City of Minneola paid off the General Fund loans and Water Fund loans in full during Fiscal Year 2013. The City now enjoys a debt free general fund, water fund, and stormwater fund. However, we continue to work on reducing the debt of the S.R.F. loans.

This budget was crafted by the City's Management Team in an effort to maintain a basic level of municipal services while maintaining the lowest possible property tax rate. It is imperative Minneola maintain its fiscally responsible approach in the years ahead.

Minneola has substantially reduced the number of employees while the amount of work for most departments has stayed the same or even increased. It will be important to Minneola's success in the future to continue to invest in technology, closely examine processes to find ways of improving operations, to reinvest into the reserve fund, and to

work together as a team in order to achieve a positive outcome in this uncertain economic environment.

Budget Summary of Attributes

Budget Guidelines

Developing this budget required making some tough choices and setting out specific guidelines for departments and outside agencies to follow.

The Property Tax Reform in 2008 and 2009, combined with a severe drop in property values for 2010, 2011, and 2012 has resulted in a substantial loss of property tax revenue in the City. Other general fund revenue sources have not increased to make up for the lost revenue and in most cases have declined as well.

This proposed budget includes a number of structural changes to last year's budget. These "conditions" are reflected in the overall revenue and spending roll-up charts, as well as within departmental spending details in the Appendices.

The following conditions are incorporated into the Fiscal Year 2015 Budget:

General Fund

- Reflects a 10.55% overall increase in property values.
- Reduces the Millage Rate from 6.3676 to 6.2500.
- \$34,770 will be transferred to the Reserve Fund.
- \$231,000 in Fire Assessment Fees.
- \$170,815 in Downtown C.R.A. Fund Revenue (The City's portion is \$85,946).
- \$5,872 in Minneola Mountain C.R.A. Fund Revenue (The City's portion is \$2,954).
- Assumes twenty-five (25) new homes will be constructed.
- \$30,000 of additional funds from the reallocation of the Lake County Local Option Fuel Tax.
- Reflects the total Sheriff's Office Contract to of \$1,236,688 which includes \$72,000 for new police cars, \$47,576 from fines and forfeitures revenue, and \$2,112 from training revenue.
- \$25,000 for an impact fee study.
- \$15,000 for A.D.A. upgrades.
- \$20,000 for the Trailhead Park master plan.
- \$6,700 grant for updating the Minneola Schoolhouse Library Children's Room.
- \$1,667 for the Aloha Festival.
- \$1,667 for the Bark in the Park event.
- \$1,667 for the Children's Safe Night Out event.
- \$5,000 for holiday decorations.

- \$9,000 for new audio equipment in the City Council Chambers.
- \$4,000 for Municode updates.
- \$2,000 for County election expenses.
- \$10,000 for marketing and advertising the City.
- \$16,000 for contracted I.T. services.
- \$34,000 for an additional Code Enforcement Officer.
- \$2,500 for a new office computer and software for Planning & Zoning.
- \$1,000 for G.I.S. mapping & planning for Planning & Zoning.
- \$84,200 for Fire Department replacement equipment (cardiac monitor \$32,000, airpicks and bottles \$31,000, bunker gear \$10,000, thermal imaging camera \$10,000, and medical jump bags \$1,200) of which \$44,500 may be offset by the Assistance to Firefighters Grant (A.F.G.) and the Florida League of Cities Safety Reimbursement Grant.
- \$18,500 for Fire Department memberships and training.
- \$30,000 for a used dump truck.
- \$3,500 for a floor lift.
- \$21,500 for the replacement of the back porch of the public works building to prevent the building from flooding.
- \$8,000 to install a rain gutter system on the public works building to help prevent the building from flooding.
- \$7,500 for road restoration services.
- \$30,000 to resurface Center Street.
- Provides for a 9% increase in health insurance.
- Includes a 2% increase for worker's compensation insurance.
- Includes the State mandated increase in F.R.S.

Stormwater Fund

- \$36,000 for an additional Stormwater Technician.
- \$45,000 for a stormwater project on West Minneola Street.
- \$40,000 for a stormwater project on Pearl Street.
- \$2,900 for a portable generator.

Utility Fund

- \$157,000 for Downtown Sewer Line Engineering and Design.
- \$6,250 for Water Distribution G.P.S. equipment, software, and tablet.
- \$6,250 for Wastewater Collection G.P.S. equipment, software, and tablet.
- \$18,750 for design, engineering, and consultant for the L.C.C.I. wastewater connection proposal.
- \$18,750 for design, engineering, and consultant for the L.C.C.I. water connection proposal and Downtown water distribution system.
- \$3,000 for repairs to the Vac-Tron machine.
- \$4,700 to replace one (01) handheld meter reader computer.
- \$15,000 for safety equipment.
- \$6,000 for a compressor and welder for the crane truck.

- \$18,000 for G.I.S. mapping of the water and wastewater system (multiyear project).
- \$36,000 for an additional Water Distribution Technician.

Along with strictly adhering to the above guidelines, the City of Minneola finds itself in a position of relative stability because of our steadfast commitment to conservative budgeting principles.

Financial Strategy

Prior to the Fiscal Year 2011 Budget, the Council used a strategy of “Capital Sustainment” as its formulative baseline. While this approach may be successful during short periods of revenue decreases, it is not a successful process for sustained economic reductions over a long period of time.

For Fiscal Year 2015, the strategy proposed is “Reserve Sustainment.” This means that our planned expenditures and debt obligations should be less than our revenues. The extent to which this can be accomplished is largely impacted by ultimate decisions concerning the organization of the City’s personnel, increasing revenue sources, and setting spending prioritizations.

Capital Planning

The capital planning for Fiscal Year 2015 Budget has minimal capital expenditures and are consistent with existing fund designations and restrictions. This is a key element of this year’s budget since it provides a fiscal boundary for the budget and the City to remain within during budget planning and execution.

Staffing and Salaries

In order to help meet our budget challenges, City staff undertook a detailed analysis of our staffing requirements for the fourth consecutive year. There will be no overall merit increases or C.O.L.A. adjustments in the Fiscal Year 2015 Budget. During Fiscal Year 2015, some positions will receive a salary restoration up to the minimum amount for their pay grade while the employees on the lowest end of the pay scale will receive a 6% increase thereby nearly eliminating the previous mandatory ten percent (10%) to thirty percent (30%) pay reduction made in Fiscal Year 2011. The City of Minneola has dramatically reduced staff positions and labor related costs. In F.Y. 2013, there were 3.87 full-time employees per 1,000 citizens. Moreover, Minneola spent \$440 in General Fund expenditures per capita. These astounding figures place Minneola among the most cost efficient municipalities in Lake County.

The Fiscal Year 2015 Budget provides for the City to outsource in whole or in part police, solid waste, legal, engineering, building inspection, information technology, and janitorial services. These support teams continue to provide the City with much needed essential services when they are necessary. The City has maintained all other services

in house due to the costs of outsourcing those functions. The management team will continue to explore opportunities to reduce personnel related costs.

Public Safety

The largest portion of Minneola's discretionary budget is reserved to ensure the safety of our community. With the reduced property tax rate, approximately fifty-six percent (56%) of all General Fund revenue will be spent on public safety, which consists of the Sheriff's Department, Fire Department, Code Enforcement, and School Crossing Guards. The reduced property tax rate of 6.2500, the Fire Assessment Fee, and the A.L.S Reimbursement from Lake County will fall short of paying for the entire public safety services by approximately \$325,279.

The City Council is maintaining their commitment to community safety in funding the City of Minneola contract with the Lake County Sheriff's Office (L.C.S.O.) to provide guaranteed police coverage within the City's limits. The Fiscal Year 2015 Budget funds a contract to supply twelve (12) Deputy Sheriffs. City leaders negotiated with the L.C.S.D. on the price of the contract. The L.C.S.D. has agreed they can adequately cover the City for a total cost of \$1,236,688. This cost does includes \$72,000 for two new police cars, \$47,576 from the fines and forfeitures fund, and \$2,112 from the training fund. This cost does not include overhead expenditures for electricity, copy machine, internet, cable, or telephone.

The Fire Department personnel will be fully staffed with thirteen (13) firefighters. This level of staffing was made possible through a Federal S.A.F.E.R. Grant in the amount of \$194,250 per year for two years. These monies funded two current firefighter positions that were at risk for layoffs and allowed the City to fill the frozen firefighter position that remained vacant throughout Fiscal Year 2012. The grant was 100% funded and did not require a match of funds by the City. The Fire Department will continue to function as a "Full Service" fire & rescue department by providing the traditional response to fire and rescue calls and continue to provide Advanced Life Support (A.L.S.) patient care. The City anticipates Fire Department services will cost approximately \$1,253,990 to operate in Fiscal Year 2015.

The City's Code Enforcement is also a vital part of public safety which is feeling the impact of the home mortgage foreclosure crisis. The Code Enforcement Department will have a total staff of two (02) code enforcement officers who also assist with routine I.T. functions. The City anticipates Code Enforcement Services will cost approximately \$104,067 to operate in Fiscal Year 2015.

The School Crossing Guards are necessary for the safety and security of elementary aged children walking to school. The City provides the Minneola Elementary School and Grassy Lake Elementary School with three Crossing Guards. The City anticipates the School Crossing Guards will cost approximately \$25,110 in Fiscal Year 2015.

Enterprise Funds

Due to the downward trends in water usage, the Fiscal Year 2015 revenues are staying relatively flat. However, water, sewer, and stormwater utility fees will not be increased for Fiscal Year 2015.

While Minneola's net operations are maintaining a positive balance thereby providing for a balanced operating budget, Minneola's goal is to have a balanced budget for the Utility Fund including debt obligations. However, with the declining water usage and the insufficient number of residents connected to sewer, it cannot occur without reducing operating costs and/or raising water and wastewater rates. The Management Team has the guidance from Council to maintain the water and wastewater rates and we have obligations to our debt agreements on the level of service and maintenance on our water and wastewater systems. This budget provides for a balanced operating Utility Fund budget while funding a portion of the debt obligation payments from the infrastructure surtax revenue and impact fee account.

Foundation of Low-Risk Financial Execution

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. This strategy also accounts for Reserve Sustainment to provide adequate liquid cash for operating expenditures and have enough reserves in the case of an emergency or natural disaster. For this strategy component to have real impact on the budget, it must be the primary foundation to the determination of revenue and resources.

Conclusion

The Management Team thanks the City Council for their support, cooperation, and patience during the budget development process. Considering the wide ranging challenges that have become the new normal in today's economy, it would not have been possible to formulate a realistic and achievable budget without a wholehearted and dedicated team effort.

The City of Minneola continues to face significant fiscal pressure 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 including the elected officials and staff. It is designed to meet the service needs of the City in the most efficient and effective way possible.

Please accept this balanced budget proposal for Fiscal Year 2015.

In public service,

A handwritten signature in blue ink, appearing to read 'Mark Johnson', followed by a long horizontal line.

Mark Johnson, Manager
City of Minneola, Florida

HISTORY OF THE CITY OF MINNEOLA

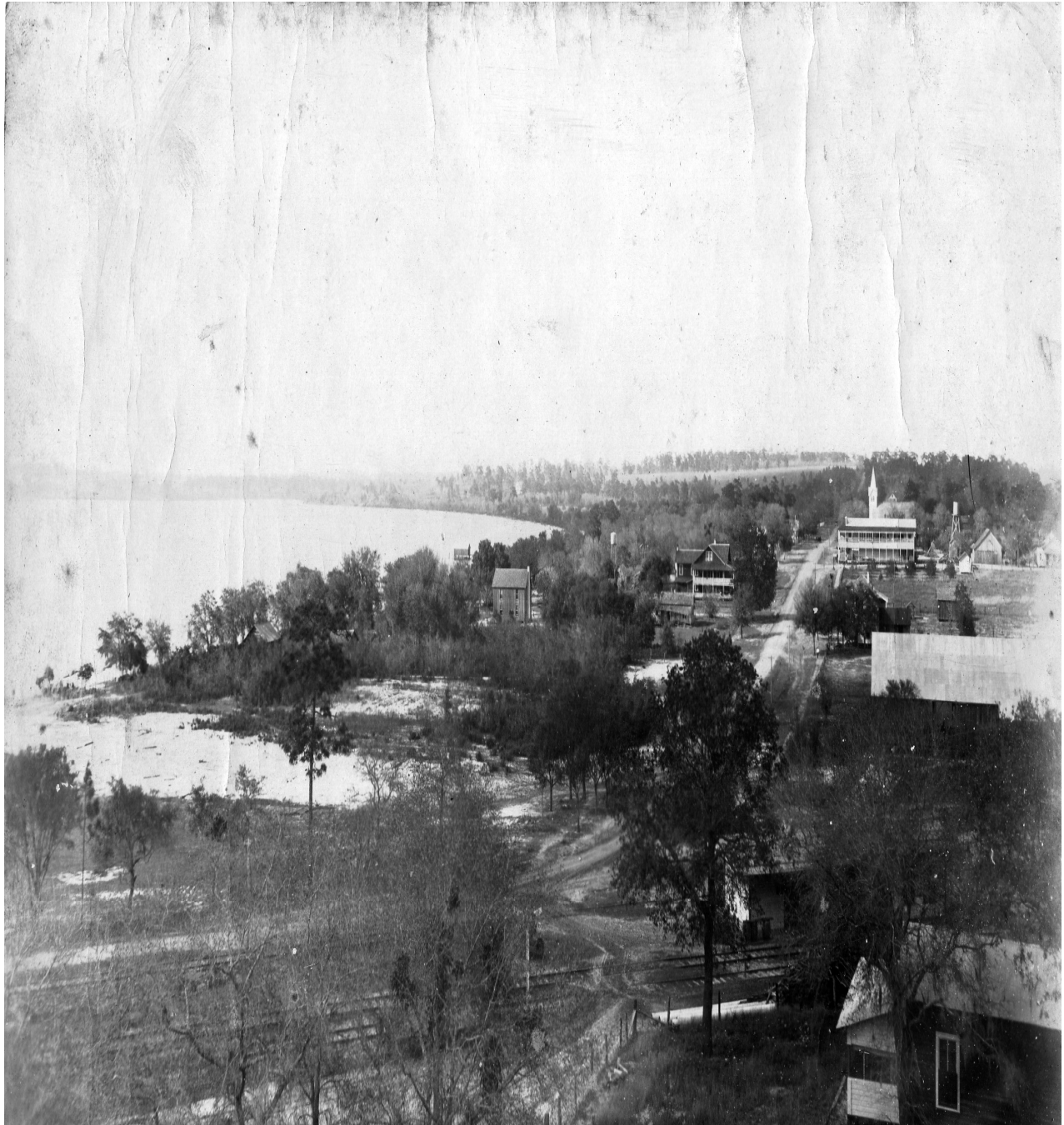
The City of Minneola is nestled in the stunning rolling hills of Central Florida. The City was originally part of the land area of Sumter County and Orange County. In 1887, parts of Sumter County and Orange County were combined to form the new Lake County. Minneola later became part of the newly formed Lake County in 1926. The City's name is derived from a Dakota Indian word meaning "many waters." With over 1,000 named lakes in Lake County, the City is aptly named. The City is located on the highest elevation in Florida's peninsula at 312 feet above sea level and covers 10.37 square miles.

Minneola was predominately a farming community with citrus being the primary crop. Citrus production continued until the 1980s, when unusual freezes began to systematically eradicate local groves. As the citrus industry faded, property was rezoned for residential development. Recognizing its natural beauty as one the most spectacular in Florida combined with a low crime rate, low property taxes and fees, accessible and responsive elected officials, and great schools including two new elementary schools and a brand new state of the art high school, citizens from Orange and Seminole Counties as well as citizens from the northeastern United States are drawn to the new subdivisions and now enjoy the hometown atmosphere with big city conveniences close by. The City has grown to 10,062 residents*. Just miles from the City of Orlando, Minneola is part of the Orlando Metropolitan Statistical Area.

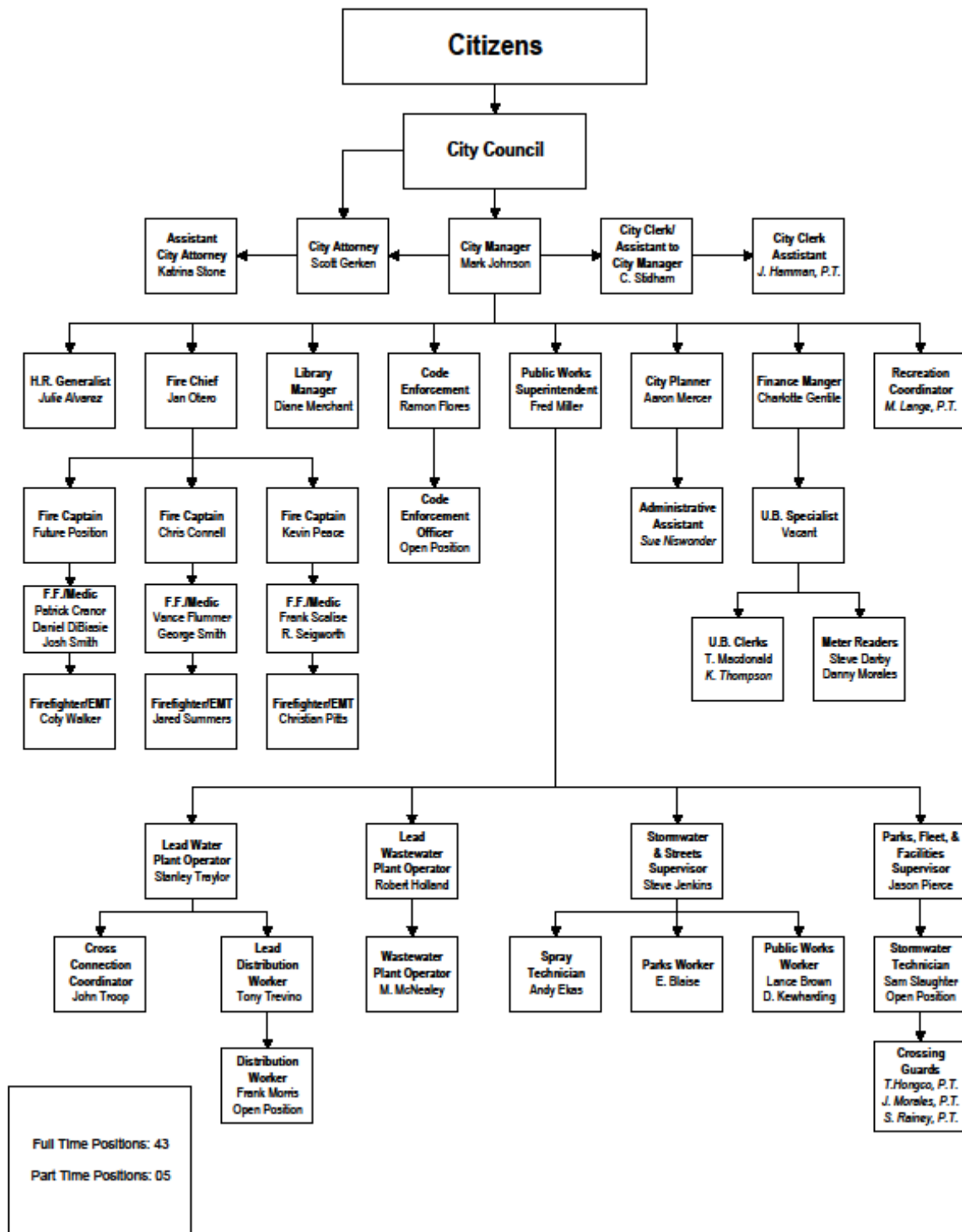
Businesses will be pleased to learn that Minneola has one of the highest household income levels in Lake County, the City's residents have one of the highest levels of educational attainment among all the municipalities in Lake County, and has a Planning & Zoning Commission and City Council that are business friendly. Moreover, the citizens have overwhelmingly supported incentives that will make opening a business in Minneola a great opportunity.

* 2014 Estimates from University of Florida's Bureau of Economic and Business Research (B.E.B.R.).

Photo of Downtown Main Street at Lake Shore Drive in the Early 1900's.



ORGANIZATIONAL CHART





FUND TYPES

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Simply put, a fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure compliance with finance related legal requirements and to demonstrate that designated funds are being used for their designated purpose. The City of Minneola has a General Fund, Enterprise Fund, and C.R.A. Fund.

Government Fund

General Fund – The General Fund is the operating fund of the City for general type activities. It is used to account for all of the City's financial resources, except those required to be accounted for in another fund. Resources allocated to the General Fund include taxes, franchise fees, state shared revenues, and county shared revenues, grants, licenses, and permit fees.

Enterprise Fund

Enterprise Type Fund – The Enterprise Fund is the operating fund of the City for business type activities. The objective of an enterprise fund is to recover the costs of providing goods or services to our citizens through fees charged to the recipients of those services. Resources allocated to the Enterprise Fund includes water treatment, water distribution, wastewater treatment, wastewater collection, stormwater, and utility billing.

Special Revenue Fund

Special Revenue Fund – The Special Revenue Fund is the operating fund of the City for specific purposes. Resources allocated to the Special Revenue Fund includes special property assessments and Community Redevelopment Agencies/Areas (C.R.A.s). The City of Minneola has two C.R.A. Funds.

BUDGET AND FINANCIAL PROCEDURES

Budget Process

The City of Minneola's fiscal year begins on October 01st and ends on September 31st. Florida Statute (F.S.) 166.241 requires the City to pass a balanced budget, post the proposed budget on the City's website at least two (02) days in advance of the budget hearing, post the final adopted budget on the City's website within thirty (30) days of being approved, allows the budget to be amended at any time during the fiscal year or within sixty (60) days following the end of the fiscal year, and requires the amended budget to be posted on the City's website within five (05) days after adoption.

Article VII of the City Code requires the City Manager to submit to the City Council a budget on or before July 1st, the Council to publish in one or more newspapers of general circulation in the City a general summary of the budget and a notice stating the times and places where copies of the message and budget are available for inspection by the public and the time and place, not less than two (02) weeks after such publication, for a public hearing on the budget, and the Council shall adopt the budget by September 30th of each year or continue to operate with the current fiscal year budget until a new budget is adopted.

Capital Budget Process

Article VII of the City Code requires a separate budget section for the planned capital expenditures of the fiscal year as well as the proposed method of financing those expenditures. Any item costing more than \$1,000 and resulting in a fixed asset for the City is considered to be a capital expenditure. Costs for repair and maintenance of fixed assets are not considered capital expenditures. Capital expenditures are entered into the budget only after funding for reoccurring expenses are verified.

The department heads submit requests for capital expenditures to the City Manager for the upcoming year. The City Manager, Finance Manager, and Department Head then discuss the need, return on investment, alternatives, and funding availability for the request. If there are not enough funds to pay for necessary and appropriate capital expenditure requests, the management team collaborates and prioritizes the requests based upon the overall need for the City's stakeholders.

The proposed capital expenditures for Fiscal Year 2015 are outlined below and also in separate line items in the departmental budgets. One of the City's primary goals is to be a debt free city. Consequently, the proposed capital expenditures for Fiscal Year 2015 will not be financed.

General Fund Capital Expenditures:

- \$15,000 for A.D.A. upgrades.
- \$20,000 for the Trailhead Park master plan.
- \$6,700 to upgrade the Minneola Schoolhouse Library Children's Room.
- \$9,000 for new audio equipment in the City Council Chambers.
- \$2,500 for a new office computer and software for Planning & Zoning.
- \$84,000 for Fire Department replacement equipment.
- \$30,000 for a used dump truck.
- \$25,000 for a floor lift and replacement of the back porch of the public works building to help prevent the building from flooding.
- \$8,000 to install a rain gutter system on the Public Works building to help prevent the building from flooding.

Utility Fund Capital Expenditures:

- \$6,200 for Water Distribution G.P.S. equipment, software, and tablet.
- \$6,200 for Wastewater Collection G.P.S. equipment, software, and tablet.
- \$18,700 for design, engineering, and consultant for the L.C.C.I. wastewater connection proposal.
- \$4,700 to replace one (01) handheld meter reader computer.
- \$15,000 for safety equipment.
- \$6,000 for a compressor and welder for the crane truck.

- \$18,000 for G.I.S. mapping of the water and wastewater system (multiyear project).

Stormwater Fund Capital Expenditures:

- \$45,000 for a stormwater project on West Minneola Street.
- \$40,000 for a stormwater project on Pearl Street.
- \$2,900 for a portable generator.

Budget Calendar

In 1980, the State Legislature passed the “Truth-In-Millage” (T.R.I.M.) 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 T.R.I.M. notice. Below is the preliminary Budget and T.R.I.M. Notice Schedule for the City.

Taxing Authority advises Property Appraiser of prior year millage rate, proposed millage rate, current year rolled-back rate, and date, time, and place of first public hearing.	35	August 02	July 25
Property Appraiser mails T.R.I.M. notice to property owners of certification value.	55	August 21	N/A
Taxing Authority holds first public hearing to adopt tentative millage and budget.	65-80	September 03-18	September 04 at 6:30 p.m.
Taxing Authority puts in place advertisement of hearing on final millage and budget (within fifteen (15) days of first public hearing).	95	October 03	September 14
Taxing Authority holds public hearing to adopt the final millage and budget within two (02) to five (05) days of advertisement.	97-100	October 08	September 16 at 7:00 p.m.
Taxing Authority forwards a copy of the resolution or ordinance adopting final millage to Property Appraiser, Tax Collector, and Department of Revenue within three (03) days of final hearing.	103	October 01	September 17
Property Appraiser notifies Taxing Authority of final adjusted tax roll.	N/A	N/A	N/A
Taxing Authority submits T.R.I.M. package to the Florida Department of Revenue within thirty (30) days of final hearing.	130	November 08	October 17

SUMMARY OF FINANCIAL POLICIES

Purchase Policy

The following informal internal guidelines are used for making purchases.

For purchases of \$200.00 or less

- A three-part purchase requisition form is completed.
- The requisition form is approved by the Department Head prior to the purchase.
- The department head keeps the white copy.
- The Finance Manager keeps the yellow copy.
- The auditor is given the pink copy for review.
- The City Manager reviews the requisition, invoice, and check stub after it has been paid.

For purchases over \$200.00

- A three-part purchase order is completed and submitted to the City Manager for approval prior to the purchase.
- The City Manager reviews the purchase order and approves it if funds are available.
- The department head keeps the white copy.
- The Finance Manager keeps the yellow copy.
- The auditor is given the pink copy for review.
- The City Manager reviews the purchase order, invoice, and check stub after it has been paid.

The following informal legislative guidelines were established by Resolution Number 2011-14 on June 11, 2011.

The City Manager must receive Council approval for the following purchases:

- A contract term of greater than one (01) year.
- Materials and supplies in quantities which exceed projected annual needs.
- Professional services for which the costs will exceed \$5,000.
- Construction or renovation projects for which the total cost of the project, including labor and materials, will exceed twenty-five thousand dollars \$25,000. However, the City Manager may approve subsequent change orders the total of which do not exceed five percent (05%) of the original amount of the contract approved by Council.
- Purchases that are included in the approved annual budget do not require another approval from the City Council.

Debt Policy

The following guidelines are used when acquiring debt.

- The City Council shall vote on any debt which is greater than \$5,000 or whose payment terms are longer than twelve (12) months.
- Any debt greater than \$5,000 but equal to or less than \$25,000 shall be voted on by resolution.
- Any debt greater than \$25,000 shall be voted on by ordinance.
- The ordinance shall be published in a newspaper of general circulation, and may be advertised in other prominent places such as the City's website and Post Office, at least forty-eight (48) hours in advance of the public hearing.
- The published notice shall clearly present and disclose to the citizens all costs, including principal and interest, associated with the debt.
- The public shall be allowed a reasonable opportunity to speak at the public hearing.
- The maturity of the underlying debt shall not be more than the useful life of the assets purchased or built with the debt.
- Debt shall be structured with level or declining debt service payments over the life of each individual bond issue or loan.
- Debt shall not be issued for operating expenses.
- Capital leases may be used to finance short-term projects.
- Backload, wrap-around, balloon payments, or other exotic financing formats shall not be used.
- The City's total outstanding debt obligations shall be monitored and reported to the City Council.
- The City shall refund debt when it is in the best financial interest of the City to do so.

PAY SCALES *

CLASSIFICATION/DEPARTMENT	PAY GRADE	MINIMUM	MAXIMUM	F.L.S.A.
Crossing Guards (Seasonal)	106	18,200	28,381	N.E.
P.W. Maintenance Worker I (Unskilled)	107	19,115	29,809	N.E.
Distribution Technician I (No Certification)	108	20,051	31,064	N.E.
Parks Maintenance Worker	108	20,051	31,064	N.E.
P.W. Maintenance Worker II (Semi-Skilled)	109	21,070	32,859	N.E.
Meter Reader	110	22,131	34,525	N.E.
City Clerk Assistant	110	22,131	34,525	N.E.
Firefighter/E.M.T.	110	10.64	16.60	N.E.
Distribution Technician II (Class C License)	111	23,234	36,234	N.E.
Utility Billing Clerk	112	24,378	38,051	N.E.
Cross Connection Control Coordinator	112	24,378	38,051	N.E.
Lead Meter Reader	112	24,378	38,051	N.E.
Wastewater Operator (Class C License)	113	25,605	39,954	N.E.
Lead P.W. Maintenance Worker	114	26,874	41,944	N.E.
Lead Distribution Technician	114	26,874	41,944	N.E.
Lead Spray Technician	114	26,874	41,944	N.E.
Code Enforcement Officer	115	28,226	44,043	N.E.
Firefighter/Paramedic	116	14.25	22.24	N.E.
Senior Code Enforcement	117	31,117	48,542	E.
Library Manager	117	31,117	48,542	E.
Billing & Accounts Receivable Specialist	118	32,677	50,987	E.
Assistant Planner	119	34,299	53,539	E.
Public Works Supervisor	123	41,704	65,047	N.E.
Park Supervisor	123	41,704	65,047	N.E.
Lead Water Plant Operator	123	41,704	65,047	N.E.
Lead Wastewater Plant Operator	123	41,704	65,047	N.E.
Human Resource Generalist	124	43,763	68,292	E.
Fire Lieutenant	124	43,763	68,292	N.E.
Public Works Superintendent	125	45,968	71,710	E.
Fire Captain	125	45,968	71,710	E.
City Clerk	125	45,968	71,710	E.
City Planner	129	55,869	87,155	E.
Fire Chief	130	58,656	91,503	E.
Finance Manager	130	58,656	91,503	E.
City Manager	136	82,472	128,646	E.

* Some positions are currently paid less than the minimum.



SUMMARY OF CITY BUDGET

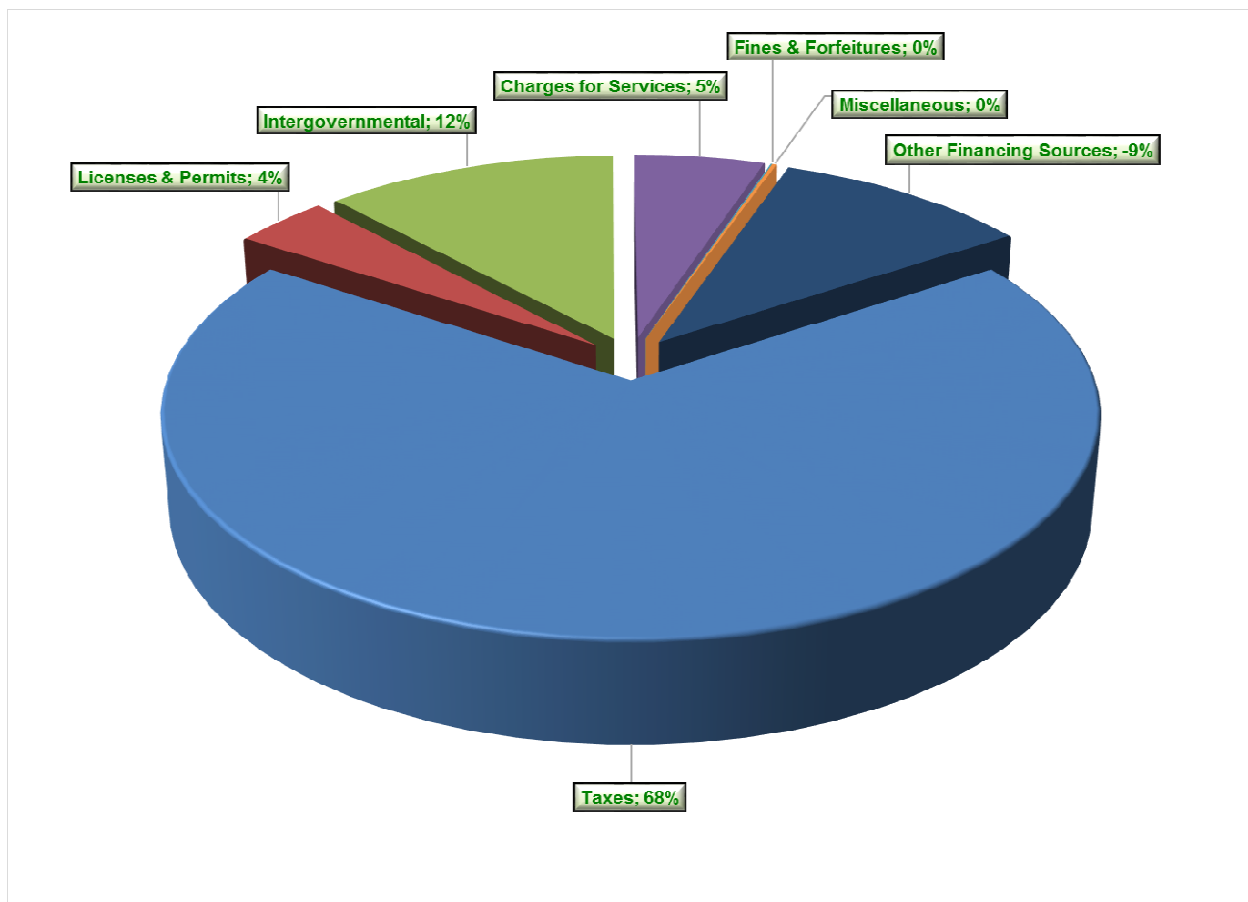
City of Minneola Total City Summary Summary Year over Year Comparison					
	Total City F.Y. 2011 Actual Audited	Total City F.Y. 2012 Actual Audited	Total City F.Y. 2013 Actual Audited	Total City F.Y. 2014 Forecast	Total City F.Y. 2015 Budget
REVENUES					
General Fund	\$ 5,179,438	\$ 4,491,072	\$ 4,939,638	\$ 4,673,245	\$ 4,588,741
Utility Fund	\$ 3,063,423	\$ 3,583,003	\$ 3,777,595	\$ 3,479,757	\$ 3,378,292
Stormwater Fund	\$ 221,020	\$ 224,346	\$ 227,768	\$ 221,900	\$ 221,900
Downtown CRA	\$ -	\$ -	\$ -	\$ 34,024	\$ 170,815
Mountain Properties CRA	\$ -	\$ -	\$ -	\$ -	\$ 5,872
TOTAL REVENUE & TRANSFERS	\$8,463,881	\$8,298,421	\$ 8,945,002	\$ 8,408,926	\$ 8,365,619
EXPENDITURES					
General Fund	\$ 4,297,665	\$ 3,932,299	\$ 5,079,762	\$ 4,174,324	\$ 4,553,970
Utility Fund	\$ 2,968,614	\$ 3,088,660	\$ 2,916,584	\$ 3,343,692	\$ 3,378,292
Stormwater Fund	\$ 101,777	\$ 187,336	\$ 213,837	\$ 219,987	\$ 221,900
Downtown CRA	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Properties CRA	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 7,368,055	\$ 7,208,295	\$ 8,210,182	\$ 7,738,002	\$ 8,154,162
Transfer To Fund Balance/ Reserves - Bldg Loan Repayment	\$ -	\$ -	\$ -	\$ 283,000	\$ -
Transfer To Fund Balance/ Unrestricted Reserves - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 34,770
Transfer To Fund Balance/Restricted Reserves - Downtown CRA	\$ -	\$ -	\$ -	\$ 34,024	\$ 170,815
Transfer To Fund Balance/Restricted Reserves - Mountain Properties CRA	\$ -	\$ -	\$ -	\$ -	\$ 5,872
TOTAL EXPENDITURES & TRANSFERS	\$ 7,368,055	\$ 7,208,295	\$ 8,210,182	\$ 8,055,027	\$ 8,365,619
Net Change to Fund Balance	\$ 1,095,826	\$ 1,090,127	\$ 734,820	\$ 353,900	\$ 0

GENERAL FUND SERVICE DELIVERY

Major Revenue Sources

The General Fund's major revenue streams for the Fiscal Year 2014 Budget are shown below.

General Fund Revenue Chart by Type



General Fund Revenue by Type

City of Minneola
General Fund
General Fund Revenue by Type

	Total G.F. F.Y. 2015 Budget	Total G.F. F.Y. 2015 Percentage of Total
GENERAL FUND REVENUE BY TYPE		
TOTAL TAXES	\$ 3,968,842	86%
TOTAL LICENSES & PERMITS	\$ 221,671	5%
TOTAL INTERGOVERNMENTAL	\$ 681,716	15%
TOTAL CHARGES FOR SERVICES	\$ 304,725	7%
TOTAL FINES & FORFEITURES	\$ 3,000	0%
TOTAL MISCELLANEOUS	\$ 9,823	0%
TOTAL OTHER FINANCING SOURCES	\$ (601,037)	-13%
GENERAL FUND TOTAL REVENUE	\$ 4,588,741	100%

General Fund Revenue Detail

Property 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 divided by 1,000 and then multiplied by the millage rate (6.2500). For example, the property taxes for a home with the assessed taxable value of \$100,000 would be factored in this manner.

$$\begin{array}{r}
 \$ 100,000 \text{ (assessed value of home)} \\
 \div \quad 1,000 \\
 \hline
 100 \\
 \times \$ 6.2500 \text{ (millage rate)} \\
 \hline
 \$ 625.00 \text{ (annual property tax)}
 \end{array}$$

The Lake County Property Appraiser assigns a taxable value less the effects 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. To calculate the property tax of a home with a homestead exemption, the amount of the homestead exemption is subtracted from the *assessed value* of the property, divided by 1,000, and then multiplied by the millage rate (6.2500). For example, the property taxes for a home with the assessed taxable value of \$100,000 with a \$25,000 homestead exemption would be factored in this manner.

$$\begin{array}{r}
 \$ 100,000 \text{ (assessed value of home)} \\
 - \$ 25,000 \text{ (homestead exemption)} \\
 \hline
 \$ 75,000 \\
 \div \quad 1,000 \\
 \hline
 75 \\
 \times \$ 6.2500 \text{ (millage rate)} \\
 \hline
 \$ 468.75 \text{ (annual property tax)}
 \end{array}$$

On July 1st, 2014 the Property Appraiser released the 2015 taxable property values. Taxable property values have increased 10.55% from the previous year bringing the overall property value reduction down to 43.80% since 2009. Taxable property values experienced a rapid increase of 142.43% from 2002 through 2007. 2006 saw the highest increase in taxable property values of 38.94%. 2010 saw the highest decrease in taxable property values of 16.01%. The millage rate of 6.2500 per \$1,000 of assessed property values will increase revenues by approximately \$34,700 compared to the previous fiscal year.

Local Government Infrastructure Surtax

This surtax may be levied at the rate of one half of one percent (0.5%) or one percent (1%) 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 infrastructure; to acquire land for public recreation, to acquire land for conservation, or for the protection of natural resources; and to purchase fixed capital expenditures or fixed capital outlay associated with the construction or improvement of public facilities including land acquisition, land improvement, engineering costs, and design. Equipment purchased with these monies must have a useful life in excess of five (05) years. Vehicles and equipment necessary to outfit certain vehicles are also authorized. Proceeds may also be used for debt service for new bonds. 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 2009 rate. On November 06, 2001, Lake County's citizens voted to extend the one-cent sales surtax for a second fifteen (15) year term.

Lake County Ordinance 2001-130 established a Sales Surtax Oversight Advisory Committee. The Committee was tasked with the duty of reviewing the expenditures of the surtax monies and providing a semi-annual report to the Board of County Commissioners, the School Board, and the municipalities at a joint public meeting. The Committee includes two members each, appointed by the Board of County Commissioners, the School Board, and the League of Cities, as well as representation of two Constitutional Officers. The current Committee Members are:

Appointed by the Board of County Commissioners:

Bea Meeks, City of Edgewater
2200 Black Hawk Street
Clermont, FL 34714
Term Expires: 11/19/2014

Col. Herbert Scott Smith, Retired
2453 Broadvue Avenue
Eustis, FL 32726-7626
Term Expires: 11/19/2014

Appointed by the School Board:

Rachel Holtzclaw, Rachel Holtzclaw C.P.A.
11 Cove Lane
Eustis, FL 32726
Term Expires: 11/19/2014

William P. Smith, Retired
10424 Summit Lakes Lane
Clermont, FL 34711
Term Expires: 11/19/2014

Appointed by the League of Cities:

Glenn Irby, City of Umatilla
P. O. Box 2286
Umatilla, FL 32784-2286
Term Expires: 11/19/2014

Keith Mullins, City of Clermont
P. O. Box 120219
Clermont, FL 34712-0219
Term Expires: 11/19/2014

Constitutional Officer Representatives:
Barbary Lehman, Lake County Clerk's Office
320 W. Main Street
(P. O. Box 1027)
Tavares, FL 32778
Term Expires: 01/01/2017

Robbie Ross, Lake County Property Appraiser's Office
320 W. Main Street
(P. O. Box 1027)
Tavares, FL 32778
Term Expires: 01/01/2017

The City of Minneola uses the surtax to help pay the debt service on four (04) State Revolving Fund (S.R.F.) loans for the construction of the wastewater treatment plant, construction of the wastewater line and water line extensions on Highway 27, and one loan from SunTrust Bank for the purchase of City Hall. As of September 30, 2013, the City of Minneola has spent \$7,152,055 in surtax monies for improvements to the City.

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 Section 218.23(1)(c), F. S. (1974 Supp.). The City of Minneola has electric franchise fees with Duke Energy and S.E.C.O.; and natural gas franchise fees with Lake Apopka Natural Gas District.

Utility Service Taxes receives proceeds from various utilities including electric, communications, and natural gas. The payments are forecasted using historical data.

Tax Revenue Detail

City of Minneola General Fund Revenue Detail					
	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget
REVENUE					
TAXES					
<i>Ad Valorem & CRA Taxes</i>					
311.100 Ad Valorem Taxes	\$ 2,070,253	\$ 2,112,053	\$ 1,882,399	\$ 1,902,860	\$ 2,064,481
Total Ad Valorem & CRA Taxes	\$ 2,070,253	\$ 2,112,053	\$ 1,882,399	\$ 1,902,860	\$ 2,064,481
<i>Sales & Use Tax</i>					
312.600 Infrastructure Surtax	\$ 637,907	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037
Total Sales & Use Tax	\$ 637,907	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037
<i>Fuel Tax</i>					
312.700 Spec Fuel & Motor - Roads	\$ 253	\$ 82	\$ 52	\$ 100	\$ 100
335.122 8th Cent Motor Fuel - Roads	\$ 38,127	\$ 42,630	\$ 53,889	\$ 48,673	\$ 78,073
312.410 Local Option Fuel Tax - Roads	\$ 45,377	\$ 40,157	\$ 45,597	\$ 44,363	\$ 44,363
338.300 County One Cent Gas Tax	\$ 11,687	\$ 13,120	\$ 11,091	\$ 11,041	\$ 11,041
Total Fuel Tax	\$ 95,444	\$ 95,990	\$ 110,629	\$ 104,176	\$ 133,576
<i>Franchise Fees</i>					
323.100 Franchise Fees - Electric	\$ 476,418	\$ 448,954	\$ 442,249	\$ 412,172	\$ 412,172
323.400 Franchise Fees - Natural Gas	\$ 15,801	\$ 13,132	\$ 14,139	\$ 16,506	\$ 16,506
Total Franchise Fees Tax	\$ 492,219	\$ 462,086	\$ 456,388	\$ 428,678	\$ 428,678
<i>Utility Service Taxes</i>					
314.100 Utility Tax - Electric	\$ 414,097	\$ 394,782	\$ 389,944	\$ 356,059	\$ 356,059
314.200 Utility Tax - Telecom.	\$ 271,434	\$ 299,921	\$ 309,713	\$ 294,925	\$ 294,925
314.400 Utility Tax - Natural Gas	\$ 19,531	\$ 15,453	\$ 20,577	\$ 20,085	\$ 20,085
Total Utility Service Tax	\$ 706,685	\$ 710,156	\$ 720,233	\$ 671,069	\$ 671,069
TOTAL TAXES	\$ 4,002,508	\$ 4,030,787	\$ 3,845,020	\$ 3,777,821	\$ 3,968,842

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, or occupation within its jurisdiction. Municipalities may impose local occupational license taxes, and the tax proceeds are considered general revenue for the local government. State House Bill 4025 was filed in 2012 and proposed to repeal State, County, and City occupational license taxes. It did not pass. However, it is anticipated to be brought back up again during this year's legislative session. If passed, this Bill may have an impact on the City's revenues in Fiscal Year 2015.

State Senate Bill 770 was filed in 2012 and proposed to exempt all Real Estate Brokers and Real Estate Agents from the licensing provision under Chapter 475, F.S. A portion of the bill was successfully passed and now exempts real estate sales associates and real estate broker associates from some fees.

Licenses & Permits Revenue Detail

City of Minneola General Fund Revenue Detail						
	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget	
REVENUE						
LICENSES & PERMITS						
<i>Licenses & Permits</i>						
316.100 Business License - City	\$ 26,078	\$ 38,053	\$ 31,650	\$ 18,312	\$ 18,312	
322.100 Permits	\$ 94,359	\$ 217,141	\$ 307,198	\$ 242,637	\$ 158,760	
322.200 Zoning Permits	\$ 14,916	\$ 12,842	\$ 13,458	\$ 13,275	\$ 13,275	
322.300 Admin Fees - CIMPA	\$ -	\$ -	\$ 160	\$ 2,560	\$ 3,500	
329.100 LDR Compliance Fee	\$ 11,758	\$ 11,819	\$ 25,805	\$ 17,487	\$ 17,487	
329.108 Abandon Property	\$ 6,020	\$ 8,540	\$ 7,813	\$ 6,033	\$ 6,033	
338.200 Business License - County	\$ 9,994	\$ 9,290	\$ 9,507	\$ 4,304	\$ 4,304	
Total Licenses & Permits	\$ 163,125	\$ 297,684	\$ 395,591	\$ 304,609	\$ 221,671	
TOTAL LICENSES & PERMITS	\$ 163,125	\$ 297,684	\$ 395,591	\$ 304,609	\$ 221,671	

Intergovernmental

State shared revenues are based on calculations by the Florida Department of Revenue. 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 the distribution of three sales tax revenues collected pursuant to Chapter 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.

Also included in the state shared revenues is fuel & motor tax. Pursuant to the state constitution, a state tax of 2 cents per gallon on motor fuels is levied. The first call on the tax proceeds is to meet the debt service requirements on local bond issues backed by the tax proceeds. The remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

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.

Intergovernmental Revenue Detail

City of Minneola General Fund Revenue Detail						
REVENUE	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget	
INTERGOVERNMENTAL						
<i>State Shared Revenues</i>						
335.123 Revenue Sharing - Sales Tax	\$ 100,212	\$ 111,416	\$ 151,277	\$ 120,618	\$ 120,618	
335.140 Mobile Home Tax	\$ 494	\$ 87	\$ 76	\$ 150	\$ 150	
335.150 Beverage Licenses	\$ 2,748	\$ 2,084	\$ 24	\$ 1,895	\$ 2,000	
335.180 Half Cent Sales Tax	\$ 412,477	\$ 426,584	\$ 462,530	\$ 417,282	\$ 417,282	
335.190 Sales - Qtr Discretionary	\$ 90,380	\$ 81,485	\$ 88,393	\$ 71,722	\$ 68,162	
Total State Shared Revenues	\$ 606,311	\$ 621,656	\$ 702,299	\$ 611,667	\$ 608,211	
<i>Grants</i>						
369.947 Library Interlocal Agreement	\$ -	\$ -	\$ -	\$ -	\$ 25,107	
369.925 Assistance to Fire Fighters Grants	\$ 67,335	\$ -	\$ -	\$ -	\$ 39,198	
369.935 FF League of Cities Safety Grant	\$ 67,335	\$ -	\$ -	\$ -	\$ 2,500	
369.950 Other Grants	\$ 67,335	\$ 500	\$ 2,889	\$ 22,578	\$ -	
369.926 Library Grant	\$ -	\$ -	\$ -	\$ 1,500	\$ 6,700	
369.930 SAFER Grant thru 2014	\$ -	\$ -	\$ 193,980	\$ 194,250	\$ -	
Total Grants	\$ 202,005	\$ 500	\$ 196,869	\$ 218,328	\$ 73,505	
TOTAL INTERGOVERNMENTAL	\$ 808,316	\$ 622,156	\$ 899,168	\$ 829,995	\$ 681,716	

Charges for Services

The Emergency Services Fees are collected through the interlocal agreement between the City and Lake Emergency Medical Services, Inc. (L.E.M.S.) for the City providing Advanced Life Support (A.L.S.) services. In this agreement, the City provides A.L.S. services on a regular basis to the residents of the City and is compensated by L.E.M.S. 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 (0.1 mil) ad valorem tax levy on property located in the City using the assessment roll approved by the Florida Department of Revenue. The funding allocated to the City must be utilized for and limited to A.L.S. services. Please refer to the Interlocal Agreement between Lake County, Florida, Lake Emergency Medical Services, Inc. and City of Minneola, Florida pertaining to Advanced Live Support Services for further information.

The City of Minneola has negotiated an interlocal agreement with Lake County to manage the Minneola Athletic Complex (M.A.C.). Under this agreement, Lake County will provide the scheduling, maintenance, and capital expenditures for the M.A.C. In return for managing the facility, Lake County will retain all revenues generated from the operation of the park. Please refer to the Interlocal Agreement between Lake County and City of Minneola Regarding the Minneola Athletic Complex for further information.

The City of Minneola increased its revenue by leasing vacant office space in Minneola City Hall to Lake County for the benefit of the Lake County Clerk's Office and the citizens of the City and South Lake County. Under this lease agreement, Lake County will pay the City a sum of \$1,155.83 per month. The lease is a five (05) year term commencing on February 01, 2011 and ending on January 31, 2016. On February 01, 2013, the rent will increase by three percent (3%) per year for the remainder of the lease agreement. Please refer to the Lease of Real Property between Lake County and City of Minneola for Office Space for further information.

In 2012, a new banquet rental facility opened in South Lake County. In 2013, the new Clermont Community Center was completed and open to the public. The Clermont Community Center's hourly rental rates were priced similarly to the City's gymnasium/stage and meeting rooms. These two new facilities may have a negative financial impact the City's future revenues for facility rentals.

Charges for Services Revenue Detail

City of Minneola General Fund Revenue Detail						
REVENUE	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget	
CHARGES FOR SERVICES						
<i>Public Safety</i>						
342.220 Fire Assessment Fee	\$ -	\$ -	\$ 246,152	\$ 241,947	\$ 231,052	
342.400 ALS Reimbursement Fee	\$ 41,738	\$ 32,980	\$ 30,927	\$ 35,377	\$ 35,377	
Total Public Safety	\$ 41,738	\$ 32,980	\$ 277,079	\$ 277,324	\$ 266,429	
<i>Culture & Recreation</i>						
334.700 Facility Rental No Tax	\$ 7,213	\$ 12,121	\$ 10,916	\$ 7,690	\$ 6,548	
334.701 Facility Rental Fees Tx	\$ 8,963	\$ 9,490	\$ 6,066	\$ 6,000	\$ 8,522	
334.705 Office Space Lease	\$ 10,402	\$ 13,870	\$ 14,182	\$ 14,182	\$ 14,182	
347.100 Library Revenue	\$ 1,181	\$ 1,269	\$ 1,210	\$ 1,079	\$ 1,079	
347.900 Other Rec Pgms	\$ 1,320	\$ 500	\$ -	\$ -	\$ -	
347.902 Line Dancing	\$ 863	\$ 1,164	\$ 769	\$ 650	\$ 650	
347.903 Drama Class	\$ 975	\$ 850	\$ -	\$ -	\$ -	
347.909 Youth Floor Hockey Winter	\$ 375	\$ 429	\$ 474	\$ 625	\$ 200	
347.910 Youth Floor Hockey Spring	\$ 347	\$ -	\$ 315	\$ -	\$ -	
347.911 Dog Park Contributions	\$ -	\$ 3,661	\$ 9,501	\$ 2,500	\$ 2,500	
347.913 Adult Basketball	\$ 3,599	\$ 4,330	\$ 4,700	\$ 3,450	\$ 3,400	
347.914 Zumba	\$ 1,532	\$ 810	\$ 307	\$ -	\$ -	
347.917 Community Garden	\$ -	\$ -	\$ -	\$ 200	\$ 200	
347.918 SNAG Golf	\$ -	\$ -	\$ 32	\$ 16	\$ -	
347.919 Safe Night Out Contributions	\$ -	\$ -	\$ 600	\$ 600	\$ 600	
347.922 Belly Dancing	\$ 544	\$ 657	\$ 586	\$ 400	\$ 400	
Total Culture & Recreation	\$ 57,946	\$ 49,150	\$ 49,658	\$ 37,392	\$ 38,281	
<i>Other</i>						
349.100 Copies	\$ 192	\$ 7	\$ 44	\$ 15	\$ 15	
Total Other	\$ 192	\$ 7	\$ 44	\$ 15	\$ 15	
TOTAL CHARGES FOR SERVICES	\$ 99,876	\$ 82,137	\$ 326,780	\$ 314,731	\$ 304,725	

Fines & Forfeitures

Lake County has exercised its authority to use the court fines and forfeitures generated from law enforcement activities to pay for a communication system. As of Fiscal Year 2012, the City stopped receiving those funds from the County. The City will continue to receive funds from drug seizures and parking citations.

Fines and Forfeitures Revenue Detail

City of Minneola General Fund Revenue Detail						
	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget	
REVENUE						
FINES & FORFEITURES						
<i>Judgements & Fines</i>						
342.901 Parking Fines	\$ 1,380	\$ 1,150	\$ 1,650	\$ 3,275	\$ 2,500	
351.100 Court Fines/Forfeitures	\$ 21,226	\$ 11,640	\$ 3,990	\$ 1,738	\$ -	
351.300 Police Education	\$ 1,806	\$ 868	\$ 358	\$ 300	\$ 500	
Total Judgements & Fines	\$ 24,412	\$ 13,658	\$ 5,998	\$ 5,313	\$ 3,000	
TOTAL FINES & FORFEITURES	\$ 24,412	\$ 13,658	\$ 5,998	\$ 5,313	\$ 3,000	

Miscellaneous Revenue

Miscellaneous revenues are derived from interest, fire impact fees, tree removal fees, etc.

Miscellaneous Revenue Detail

City of Minneola General Fund Revenue Detail						
	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget	
REVENUE						
MISCELLANEOUS						
<i>Interest</i>						
361.100 Interest Revenue	\$ 3,794	\$ 29	\$ 14	\$ 6	\$ -	
Total Interest	\$ 3,794	\$ 29	\$ 14	\$ 6	\$ -	
<i>Fees</i>						
324.610 Park/Recreation Impact Fees	\$ 813	\$ 1,645	\$ 1,645	\$ 4,392	\$ -	
341.900 Election Qualifying Fees	\$ 584	\$ 75	\$ 365	\$ 300	\$ 300	
366.905 Tree Removal Fees	\$ 330	\$ 3,630	\$ 480	\$ 1,000	\$ 1,000	
Total Fees	\$ 1,727	\$ 5,350	\$ 2,490	\$ 5,692	\$ 1,300	
<i>Impact Fees</i>						
342.200 Fire Impact Fees	\$ 11,259	\$ 11,354	\$ 34,408	\$ 10,344	\$ 6,439	
Total Impact Fees	\$ 11,259	\$ 11,354	\$ 34,408	\$ 10,344	\$ 6,439	
<i>Other</i>						
369.900 Other Miscellaneous Revenue	\$ 517	\$ 3,946	\$ 10,011	\$ 13,300	\$ 2,084	
393.100 Cancel Prior Yr Expense	\$ -	\$ 305	\$ -	\$ -	\$ -	
Total Other	\$ 517	\$ 4,251	\$ 10,011	\$ 13,300	\$ 2,084	
TOTAL MISCELLANEOUS	\$ 17,298	\$ 20,984	\$ 46,923	\$ 29,341	\$ 9,823	

Other Financing Sources

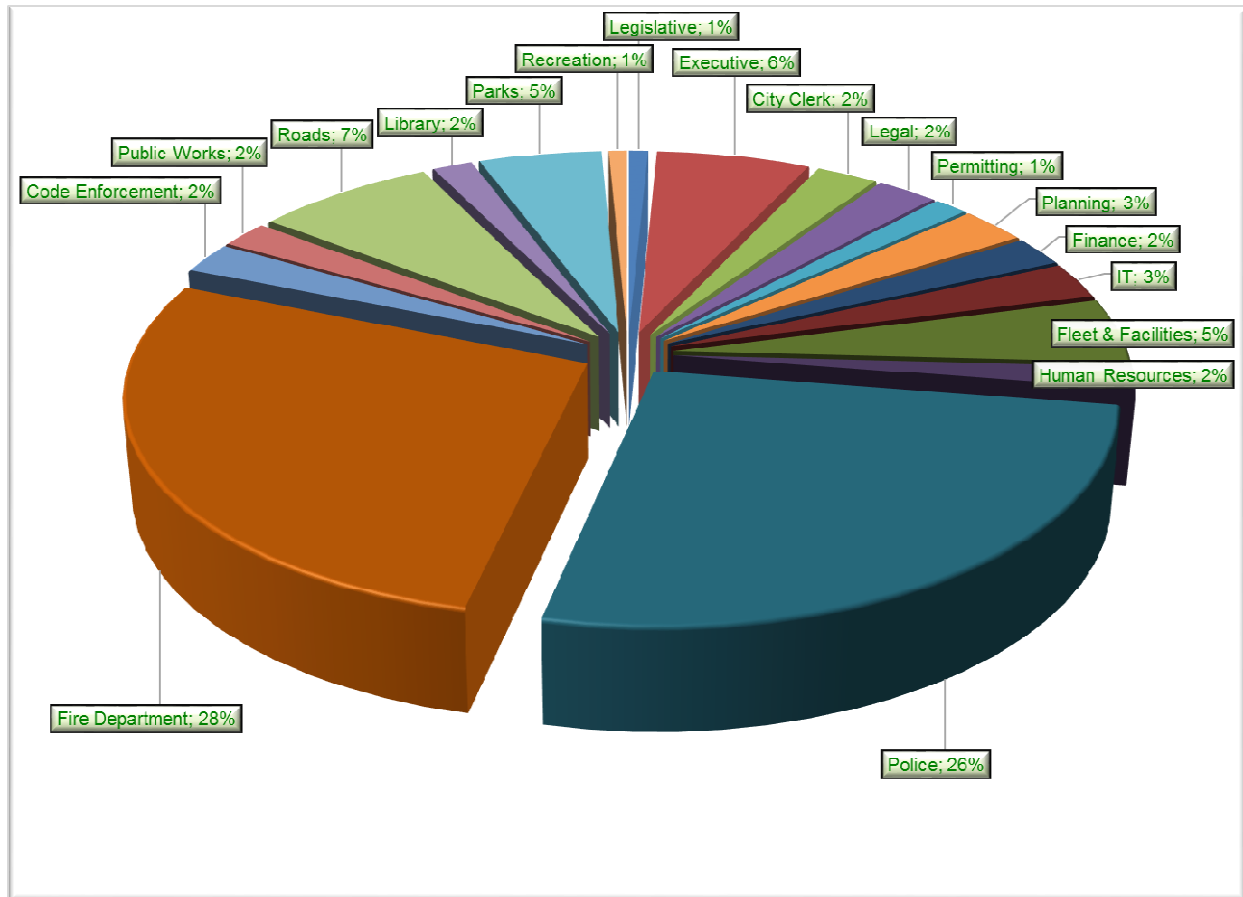
Other Financing Sources Revenue Detail

City of Minneapolis General Fund Revenue Detail						
	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget	
REVENUE						
OTHER FINANCING SOURCES						
<i>Transfers-In</i>						
382.100 Transfer for Garbage Fee	\$ 63,904	\$ 74,169	\$ 95,529	\$ 82,472	\$ 70,000	
Total Transfers-In	\$ 63,904	\$ 74,169	\$ 95,529	\$ 82,472	\$ 70,000	
<i>Transfers-Out</i>						
312.600 Infrastructure Surtax	\$ -	\$ (650,503)	\$ (675,371)	\$ (671,037)	\$ (671,037)	
Total Transfers-Out	\$ -	\$ (650,503)	\$ (675,371)	\$ (671,037)	\$ (671,037)	
TOTAL OTHER FINANCING SOURCES	\$ 63,904	\$ (576,334)	\$ (579,842)	\$ (588,565)	\$ (601,037)	

General Fund Expenditures

The General Fund's expenditures by department for the Fiscal Year 2015 Budget are shown below. The expenditure detail of each department begins on page number 70. The General Fund is debt free.

General Fund Expenditures Chart by Department



General Fund Expenditures by Department

City of Minneola General Fund Summary

	Total G.F. F.Y. 2015 Budget	Total G.F. F.Y. 2015 Percentage of Total
EXPENDITURES		
<i>By Department</i>		
Legislative	\$ 35,800	1%
Executive	\$ 286,773	6%
City Clerk	\$ 113,493	2%
Legal	\$ 113,000	2%
Permitting	\$ 63,504	1%
Planning	\$ 123,546	3%
Finance	\$ 100,393	2%
IT	\$ 121,970	3%
Fleet & Facilities	\$ 218,294	5%
Human Resources	\$ 73,232	2%
Police	\$ 1,187,000	26%
Fire Department	\$ 1,253,990	28%
Code Enforcement	\$ 104,067	2%
Public Works	\$ 89,336	2%
Roads	\$ 333,635	7%
Library	\$ 73,919	2%
Parks	\$ 228,313	5%
Recreation	\$ 33,706	1%

General Fund Summary

City of Minneola General Fund Summary Year over Year Comparison					
	Total G.F. F.Y. 2011 Actual Audited	Total G.F. F.Y. 2012 Actual Audited	Total G.F. F.Y. 2013 Actual Audited	Total G.F. F.Y. 2014 Forecast	Total G.F. F.Y. 2015 Budget
REVENUES					
Taxes	\$ 4,002,508	\$ 4,030,787	\$ 3,845,020	\$ 3,777,821	\$ 3,968,842
Licenses & Permits	\$ 163,125	\$ 297,684	\$ 395,591	\$ 304,609	\$ 221,671
Intergovernmental	\$ 808,316	\$ 622,156	\$ 899,168	\$ 829,995	\$ 681,716
Charges for Services	\$ 99,876	\$ 82,137	\$ 326,780	\$ 314,731	\$ 304,725
Fines & Forfeitures	\$ 24,412	\$ 13,658	\$ 5,998	\$ 5,313	\$ 3,000
Miscellaneous	\$ 17,298	\$ 20,984	\$ 46,923	\$ 29,341	\$ 9,823
Other Financing Sources	\$ 63,904	\$ (576,334)	\$ (579,842)	\$ (588,565)	\$ (601,037)
TOTAL G.F. REVENUE & TRANSFERS	\$ 5,179,438	\$ 4,491,072	\$ 4,939,638	\$ 4,673,245	\$ 4,588,741
EXPENDITURES					
<i>By Department</i>					
Legislative	\$ 25,060	\$ 24,532	\$ 27,172	\$ 36,500	\$ 35,800
Executive*	\$ 444,960	\$ 358,895	\$ 1,280,126	\$ 188,030	\$ 286,773
City Clerk	\$ 82,508	\$ 90,607	\$ 86,176	\$ 97,036	\$ 113,493
Legal	\$ 113,682	\$ 84,529	\$ 74,535	\$ 113,000	\$ 113,000
Permitting	\$ 56,291	\$ 125,979	\$ 179,901	\$ 119,915	\$ 63,504
Planning	\$ 74,702	\$ 88,401	\$ 110,555	\$ 98,708	\$ 123,546
Finance	\$ 123,978	\$ 87,389	\$ 80,747	\$ 93,522	\$ 100,393
IT	\$ 94,249	\$ 101,279	\$ 84,497	\$ 126,098	\$ 121,970
Fleet & Facilities	\$ 152,456	\$ 214,972	\$ 345,395	\$ 162,366	\$ 218,294
Human Resources	\$ 60,222	\$ 35,349	\$ 45,516	\$ 62,398	\$ 73,232
Police	\$ 1,300,000	\$ 1,135,784	\$ 1,145,081	\$ 1,172,273	\$ 1,187,000
Fire Department	\$ 1,042,382	\$ 929,609	\$ 981,629	\$ 1,187,782	\$ 1,253,990
Code Enforcement	\$ 75,289	\$ 64,395	\$ 72,979	\$ 68,592	\$ 104,067
Public Works	\$ 57,309	\$ 53,342	\$ 52,972	\$ 70,052	\$ 89,336
Roads	\$ 280,516	\$ 300,541	\$ 280,344	\$ 303,071	\$ 333,635
Library	\$ 44,243	\$ 30,924	\$ 28,916	\$ 40,135	\$ 73,919
Parks	\$ 235,257	\$ 182,313	\$ 183,839	\$ 200,879	\$ 228,313
Recreation	\$ 34,560	\$ 23,460	\$ 19,383	\$ 33,966	\$ 33,706
TOTAL G.F. EXPENSE	\$ 4,297,665	\$ 3,932,299	\$ 5,079,762	\$ 4,174,324	\$ 4,553,970
Transfer To Fund Balance/ Unrestricted Reserves	\$ -	\$ -	\$ -	\$ -	\$ 34,770
Transfer To Fund Balance/ Reserves - Bldg Loan Repayment	\$ -	\$ -	\$ -	\$ 283,000	\$ -
TOTAL G.F. EXPENSE & TRANSFERS	\$ 4,297,665	\$ 3,932,299	\$ 5,079,762	\$ 4,457,324	\$ 4,588,741
Net Change to Fund Balance*	\$ 881,774	\$ 558,774	\$ (140,123)	\$ 215,921	\$ (0)

* 2013 includes early payoff of the City Hall Building Loan on 06/25/13. Funds for the loan payoff were obtained from F.Y. 2013 savings of \$788k, combined with \$140k from prior year reserves to eliminate the debt of \$928k. In addition, a savings of \$100k was realized for eliminating future interest payments for the City Hall Building Loan.

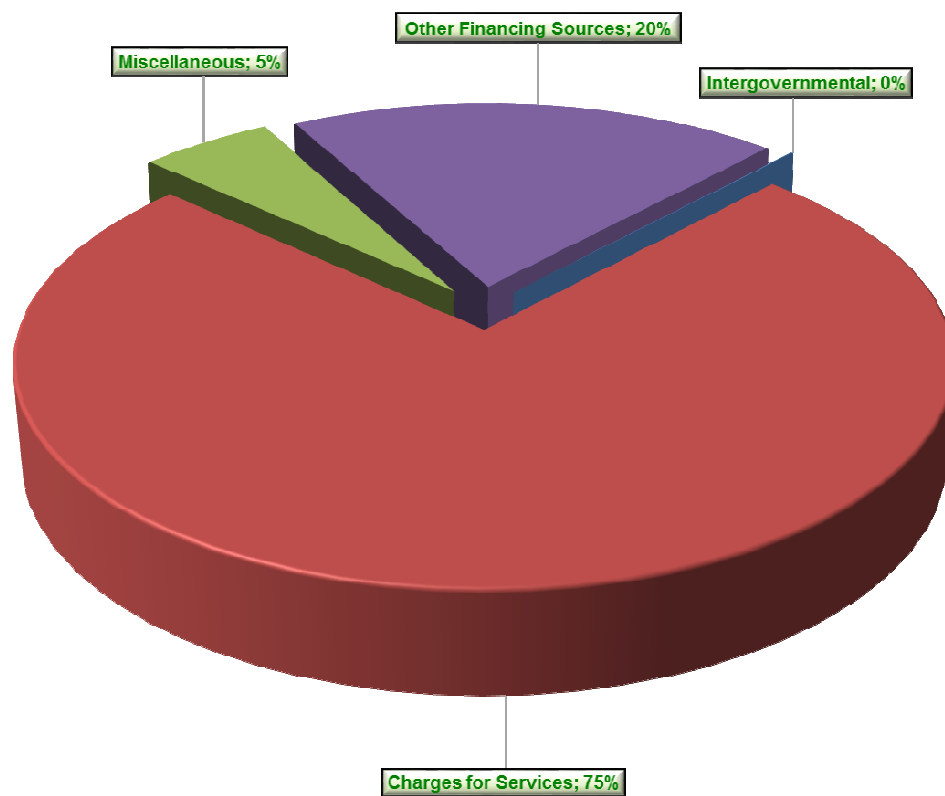


UTILITY FUND SERVICE DELIVERY

Major Revenue Sources

The Utility Fund's major revenue streams for Fiscal Year 2015 Budget are shown below.

Utility Fund Revenue Chart by Type



Utility Fund Revenue by Type

City of Minneola Utility Fund Revenue by Type		
	Total U.F. F.Y. 2015 Budget	Total U.F. F.Y. 2015 Percentage of Total
UTILITY FUND REVENUE BY TYPE		
Intergovernmental	\$ 1,430	0%
Charges for Services	\$ 2,525,700	75%
Miscellaneous	\$ 180,125	5%
Other Financing Sources	\$ 671,037	20%
TOTAL UTILITY FUND BY TYPE	\$ 3,378,292	100%

Utility Fund Revenue Detail

City of Minneola Utility Fund Revenue Detail						
	Total U.F. F.Y. 2011 Actual Audited	Total U.F. F.Y. 2012 Actual Audited	Total U.F. F.Y. 2013 Actual Audited	Total U.F. F.Y. 2014 Forecast	Total U.F. F.Y. 2015 Budget	
REVENUE						
INTERGOVERNMENTAL						
<i>Other</i>						
334.900 Recycle	\$ 2,983	\$ 1,098	\$ 217	\$ -	\$ -	
334.902 Lien Search Fees	\$ -	\$ 570	\$ 2,430	\$ 2,190	\$ 1,430	
Total Other	\$ 2,983	\$ 1,668	\$ 2,647	\$ 2,190	\$ 1,430	
TOTAL INTERGOVERNMENTAL	\$ 2,983	\$ 1,668	\$ 2,647	\$ 2,190	\$ 1,430	
CHARGES FOR SERVICES						
<i>Physical Environment</i>						
343.310 Water Sales	\$ 1,410,721	\$ 1,272,135	\$ 1,268,819	\$ 1,264,200	\$ 1,264,200	
343.311 Wastewater Svcs Revenue	\$ 420,417	\$ 448,877	\$ 465,057	\$ 412,500	\$ 412,500	
343.315 Water Connection Fee	\$ 29,500	\$ 63,140	\$ 84,570	\$ 48,850	\$ 41,000	
343.350 New Meter Sets	\$ 29,392	\$ 58,234	\$ 90,909	\$ 59,737	\$ 45,000	
343.410 Collection Fees	\$ 763,148	\$ 780,502	\$ 800,698	\$ 763,000	\$ 763,000	
Total Physical Environment	\$ 2,653,178	\$ 2,622,887	\$ 2,710,052	\$ 2,548,287	\$ 2,525,700	
TOTAL CHARGES FOR SERVICES	\$ 2,653,178	\$ 2,622,887	\$ 2,710,052	\$ 2,548,287	\$ 2,525,700	
MISCELLANEOUS						
<i>Interest</i>						
361.100 Interest Revenue	\$ 6,370	\$ 6,129	\$ 3,575	\$ 4,000	\$ 4,000	
Total Interest	\$ 6,370	\$ 6,129	\$ 3,575	\$ 4,000	\$ 4,000	
<i>Impact Fees</i>						
324.210 Water Impact Fees	\$ 51,009	\$ 111,734	\$ 183,188	\$ 97,160	\$ 60,725	
324.215 Sewer Impact Fees	\$ 349,883	\$ 190,082	\$ 202,683	\$ 156,683	\$ 115,000	
Total Impact Fees	\$ 400,892	\$ 301,816	\$ 385,871	\$ 253,843	\$ 175,725	
<i>Other</i>						
369.900 Other Miscellaneous Revenue	\$ -	\$ -	\$ 80	\$ 400	\$ 400	
Total Other	\$ -	\$ -	\$ 80	\$ 400	\$ 400	
TOTAL MISCELLANEOUS	\$ 407,262	\$ 307,945	\$ 389,526	\$ 258,243	\$ 180,125	
OTHER FINANCING SOURCES						
<i>Transfers-In</i>						
312.600 Infrastructure Surtax	\$ -	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037	
Total Other Financing Sources	\$ -	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037	
UTILITY FUND TOTAL	\$ 3,063,423	\$ 3,583,003	\$ 3,777,595	\$ 3,479,757	\$ 3,378,292	

Intergovernmental

Intergovernmental Revenue includes recycling and lien search fees.

City of Minneola Utility Fund Revenue Detail						
	Total U.F. F.Y. 2011 Actual Audited	Total U.F. F.Y. 2012 Actual Audited	Total U.F. F.Y. 2013 Actual Audited	Total U.F. F.Y. 2014 Forecast	Total U.F. F.Y. 2015 Budget	
REVENUE						
INTERGOVERNMENTAL						
<i>Other</i>						
334.900 Recycle	\$ 2,983	\$ 1,098	\$ 217	\$ -	\$ -	
334.902 Lien Search Fees	\$ -	\$ 570	\$ 2,430	\$ 2,190	\$ 1,430	
Total Other	\$ 2,983	\$ 1,668	\$ 2,647	\$ 2,190	\$ 1,430	
TOTAL INTERGOVERNMENTAL	\$ 2,983	\$ 1,668	\$ 2,647	\$ 2,190	\$ 1,430	

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					
REVENUE	Total U.F. F.Y. 2011 Actual Audited	Total U.F. F.Y. 2012 Actual Audited	Total U.F. F.Y. 2013 Actual Audited	Total U.F. F.Y. 2014 Forecast	Total U.F. F.Y. 2015 Budget
CHARGES FOR SERVICES					
<i>Physical Environment</i>					
343.310 Water Sales	\$ 1,410,721	\$ 1,272,135	\$ 1,268,819	\$1,264,200	\$ 1,264,200
343.311 Wastewater Svcs Revenue	\$ 420,417	\$ 448,877	\$ 465,057	\$ 412,500	\$ 412,500
343.315 Water Connection Fee	\$ 29,500	\$ 63,140	\$ 84,570	\$ 48,850	\$ 41,000
343.350 New Meter Sets	\$ 29,392	\$ 58,234	\$ 90,909	\$ 59,737	\$ 45,000
343.410 Collection Fees	\$ 763,148	\$ 780,502	\$ 800,698	\$ 763,000	\$ 763,000
Total Physical Environment	\$ 2,653,178	\$ 2,622,887	\$ 2,710,052	\$2,548,287	\$ 2,525,700
TOTAL CHARGES FOR SERVICES	\$ 2,653,178	\$ 2,622,887	\$ 2,710,052	\$2,548,287	\$ 2,525,700

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 developers and new residents. The F.Y. 2015 budget includes funds for an updated impact fee study.

City of Minneola Utility Fund Revenue Detail						
	Total U.F. F.Y. 2011 Actual Audited	Total U.F. F.Y. 2012 Actual Audited	Total U.F. F.Y. 2013 Actual Audited	Total U.F. F.Y. 2014 Forecast	Total U.F. F.Y. 2015 Budget	
REVENUE						
MISCELLANEOUS						
<i>Interest</i>						
361.100 Interest Revenue	\$ 6,370	\$ 6,129	\$ 3,575	\$ 4,000	\$ 4,000	
Total Interest	\$ 6,370	\$ 6,129	\$ 3,575	\$ 4,000	\$ 4,000	
<i>Impact Fees</i>						
324.210 Water Impact Fees	\$ 51,009	\$ 111,734	\$ 183,188	\$ 97,160	\$ 60,725	
324.215 Sewer Impact Fees	\$ 349,883	\$ 190,082	\$ 202,683	\$ 156,683	\$ 115,000	
Total Impact Fees	\$ 400,892	\$ 301,816	\$ 385,871	\$ 253,843	\$ 175,725	
<i>Other</i>						
369.900 Other Miscellaneous Revenue	\$ -	\$ -	\$ 80	\$ 400	\$ 400	
Total Other	\$ -	\$ -	\$ 80	\$ 400	\$ 400	
TOTAL MISCELLANEOUS	\$ 407,262	\$ 307,945	\$ 389,526	\$ 258,243	\$ 180,125	

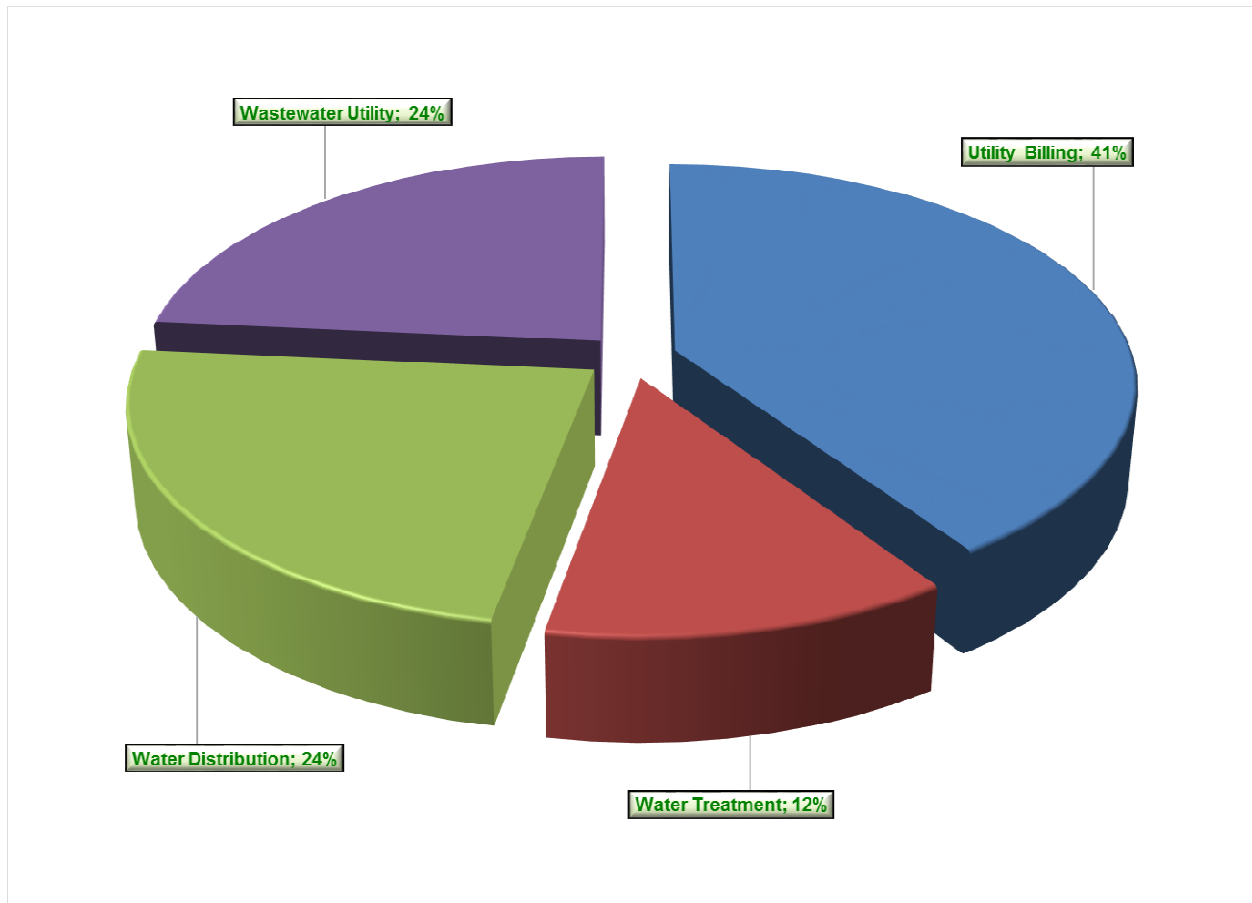
Other Financing Sources

City of Minneola Utility Fund Revenue Detail						
	Total U.F. F.Y. 2011 Actual Audited	Total U.F. F.Y. 2012 Actual Audited	Total U.F. F.Y. 2013 Actual Audited	Total U.F. F.Y. 2014 Forecast	Total U.F. F.Y. 2015 Budget	
REVENUE						
OTHER FINANCING SOURCES						
<i>Transfers-In</i>						
312.600 Infrastructure Surtax	\$ -	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037	
Total Other Financing Sources	\$ -	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037	
TOTAL OTHER FINANCING SOURCES	\$ -	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037	
UTILITY FUND TOTAL	\$ 3,063,423	\$ 3,583,003	\$ 3,777,595	\$3,479,757	\$ 3,378,292	

Utility Fund Expenditures

The Utility Fund's expenditures by department for the Fiscal Year 2015 Budget are shown below. The expenditure detail of each department begins on page number 112. The Utility Fund has \$15,940,134 in debt. The City paid off the water bond debt early in Fiscal Year 2013 and have plans to eliminate the remaining wastewater debt in the years ahead.

Utility Fund Expenditures Chart by Department



Utility Fund Expenditures by Department

City of Minneola		
Utility Fund Expenditures by Department		
	Total U.F. F.Y. 2015 Budget	Total U.F. F.Y. 2015 Percentage of Total
UTILITY FUND EXPENDITURES BY DEPARTMENT		
<i>By Department</i>		
Utility Billing	\$ 1,002,116	41%
Water Treatment	\$ 305,148	12%
Water Distribution	\$ 582,550	24%
Wastewater Utility	\$ 581,722	24%
TOTAL UTILITY FUND EXPENDITURES	\$ 2,471,535	100%

Utility Fund Summary

City of Minneola Utility Fund Summary Year over Year Comparison					
	Total U.F. F.Y. 2011 Actual Audited	Total U.F. F.Y. 2012 Actual Audited	Total U.F. F.Y. 2013 Actual Audited	Total U.F. F.Y. 2014 Forecast	Total U.F. F.Y. 2015 Budget
REVENUES					
Intergovernmental	\$ 2,983	\$ 1,668	\$ 2,647	\$ 2,190	\$ 1,430
Charges for Services	\$ 2,653,178	\$ 2,622,887	\$ 2,710,052	\$ 2,548,287	\$ 2,525,700
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 407,262	\$ 307,945	\$ 389,526	\$ 258,243	\$ 180,125
Other Financing Sources	\$ -	\$ 650,503	\$ 675,371	\$ 671,037	\$ 671,037
TOTAL U.F. REVENUE	\$ 3,063,423	\$ 3,583,003	\$ 3,777,595	\$ 3,479,757	\$ 3,378,292
EXPENDITURES					
<i>By Department</i>					
Utility Billing	\$ 936,564	\$ 956,854	\$ 954,515	\$ 989,483	\$ 1,002,116
Water Treatment	\$ 219,370	\$ 188,408	\$ 200,642	\$ 287,495	\$ 305,148
Water Distribution	\$ 482,185	\$ 430,868	\$ 477,309	\$ 753,554	\$ 582,550
Wastewater Utility	\$ 276,836	\$ 286,925	\$ 256,313	\$ 403,578	\$ 581,722
TOTAL U.F. EXPENSE	\$ 1,914,956	\$ 1,863,055	\$ 1,888,780	\$ 2,434,110	\$ 2,471,535
DEBT SERVICE					
Oblig #18 (Princ. only)	\$ 238,871	\$ 251,446	\$ 75,681	\$ -	\$ -
Oblig #26 (Princ. only)	\$ 44,783	\$ 44,817	\$ 45,082	\$ -	\$ -
Total Bonds	\$ 283,654	\$ 296,263	\$ 120,763	\$ -	\$ -
S.R.F. Loan 1	\$ 3,758	\$ 85,015	\$ 69,627	\$ 69,627	\$ 69,627
S.R.F. Loan 2	\$ 952,818	\$ 787,670	\$ 786,070	\$ 786,070	\$ 786,070
S.R.F. Loan 3	\$ 34,004	\$ 28,977	\$ 23,950	\$ 23,950	\$ 23,950
S.R.F. Loan 4	\$ 18,294	\$ 27,680	\$ 27,395	\$ 27,110	\$ 27,110
Total S.R.F. Loans	\$ 1,008,874	\$ 929,342	\$ 907,042	\$ 906,757	\$ 906,757
TOTAL U.F. DEBT SERVICE	\$ 1,053,658	\$ 1,225,605	\$ 1,027,804	\$ 906,757	\$ 906,757
Net Change to Fund Balance *	\$ 94,809	\$ 494,343	\$ 861,012	\$ 138,890	\$ 0
Prior Year Impact Fees Transfer to					
Cover Current Year S.R.F. Payments	\$ 658,991	\$ 88,757	\$ 28,988	\$ 79,037	\$ 120,720

* With Debt Obligations



STORMWATER FUND SERVICE DELIVERY

Major Revenue Sources

The Stormwater Fund receives the majority of its revenue from a stormwater fee paid through monthly utility bills. The City of Minneola has the second lowest stormwater fee of all the municipalities in Lake County that have a stormwater fee in place.

Stormwater Fund Expenses

The Stormwater Fund's expenditures for the Fiscal Year 2015 Budget are shown below. The Stormwater Fund is debt free.

Stormwater Fund Summary

City of Minneola Stormwater Fund Summary Year over Year Comparison					
	Total S.F. F.Y. 2011 Actual Audited	Total S.F. F.Y. 2012 Actual Audited	Total S.F. F.Y. 2013 Actual Audited	Total S.F. F.Y. 2014 Forecast	Total S.F. F.Y. 2015 Budget
REVENUES					
Charges for Services	\$ 221,020	\$ 224,346	\$ 227,768	\$ 221,900	\$ 221,900
TOTAL S.F. REVENUE	\$ 221,020	\$ 224,346	\$ 227,768	\$ 221,900	\$ 221,900
EXPENDITURES					
<i>By Department</i>					
Stormwater	\$ 101,777	\$ 187,336	\$ 213,837	\$ 219,987	\$ 221,900
TOTAL S.F. EXPENSE	\$ 101,777	\$ 187,336	\$ 213,837	\$ 219,987	\$ 221,900
Net Change to Fund Balance	\$ 119,243	\$ 37,010	\$ 13,931	\$ 1,913	\$ 0



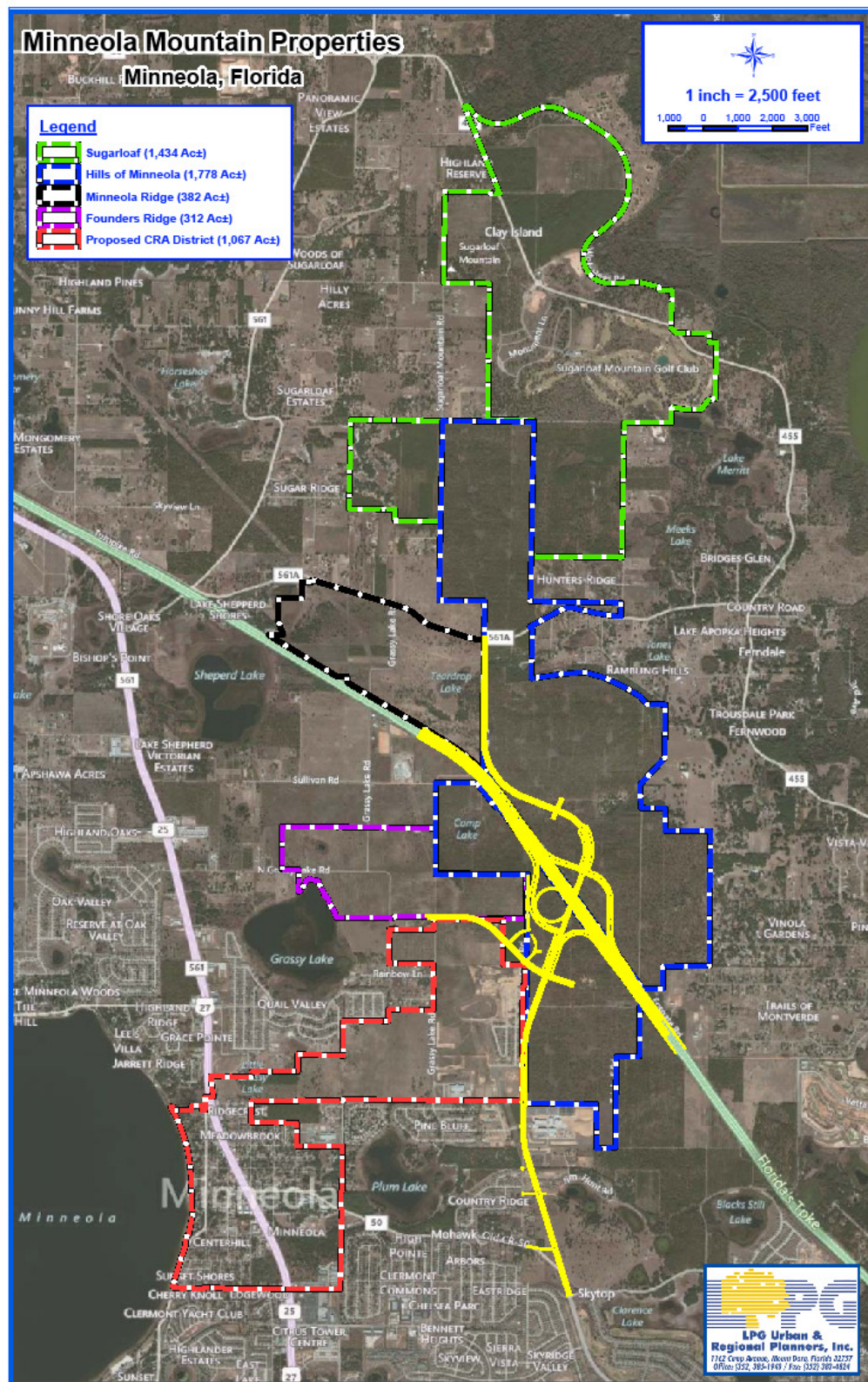
COMMUNITY REDEVELOPMENT AGENCIES

A Community Redevelopment Agency (C.R.A.) is a public entity created by a city or county to implement community redevelopment activities as outlined under Florida Statutes Chapter 163, Part III. A C.R.A. may be governed in three different ways. A C.R.A. oversees redevelopment projects that are within a Community Redevelopment Area (C.R.A.). C.R.A.s encourage economic development activities using tax increment financing (T.I.F.). C.R.A.s have the ability to acquire land, construct streets, utilities, and other infrastructure improvements, and fund rehabilitation programs. The City of Minneola established two community redevelopment areas in 2013 which are governed by the C.R.A. made up of members from the City Council.

Minneola Mountain Properties C.R.A.

The Minneola Mountain Properties C.R.A., also called the Turnpike C.R.A., was primarily created to assist in funding the transportation needs for the future Minneola Turnpike Interchange Economic Development Facility and Employment Center. While the overall property values improved in the City, the Minneola Mountain Properties C.R.A. saw a decline in values from the base year of F.Y. 2013 to F.Y. 2014 and did not receive any revenues. However, the C.R.A. saw a slight increase in values from F.Y. 2014 to F.Y. 2015 and is expected to receive \$5,872 in revenues in F.Y. 2015. The Minneola Mountain Properties C.R.A. does not have any reserve funds and is debt free.

Photo of the Minneola Mountain Properties Boundaries



Minneola Mountain C.R.A. Fund Summary

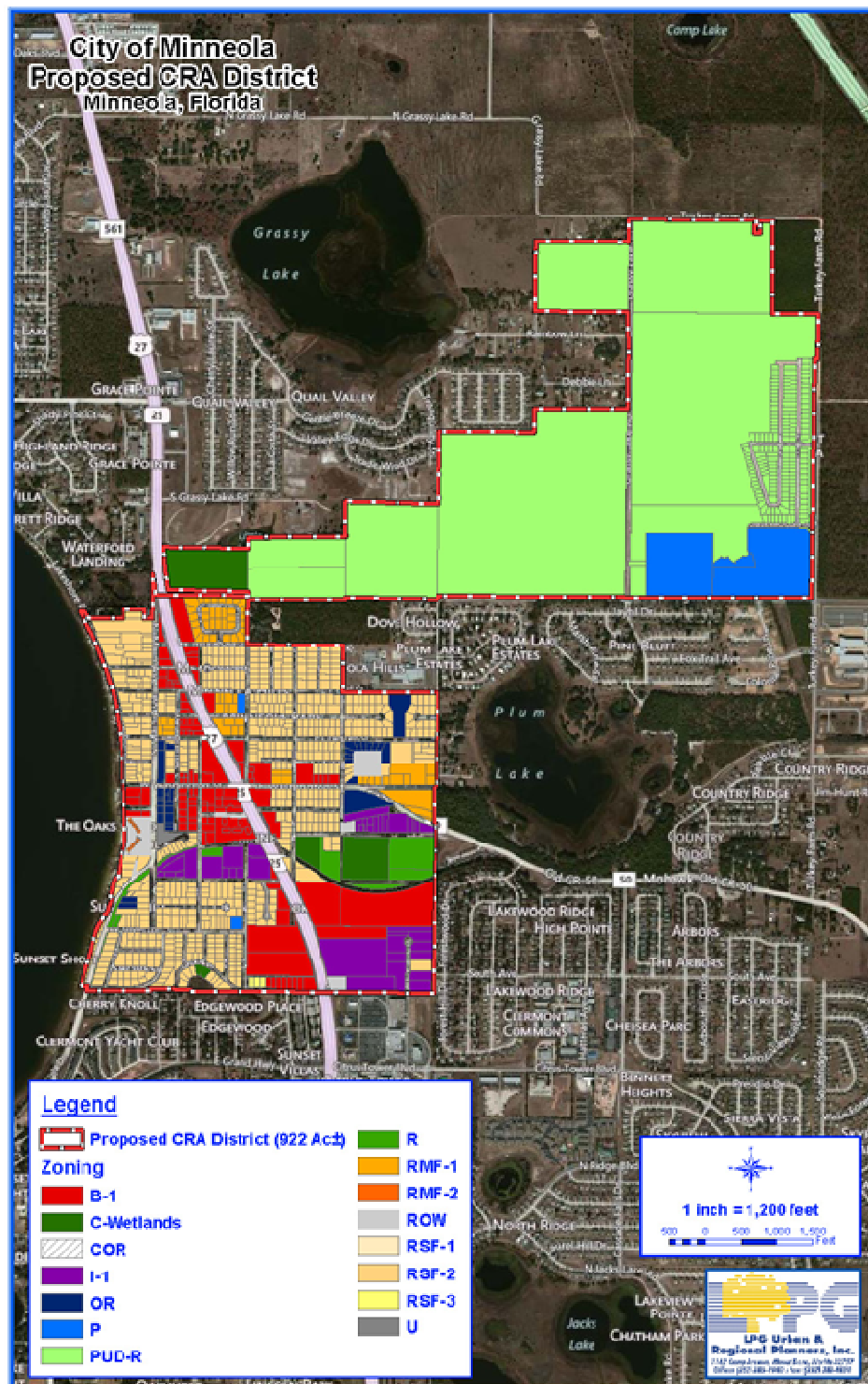
**City of Minneola
Mountain Properties
Year over Year Comparison**

	Total C.R.A. F.Y. 2014 Budget		Total C.R.A. F.Y. 2014 Anticipated		Total C.R.A. F.Y. 2015 Budget	
REVENUES						
Mountain Properties C.R.A.	\$	-	\$	-	\$	5,872
TOTAL RESTRICTED RESERVES - MOUNTAIN PROP C.R.A.	\$	-	\$	-	\$	5,872

Minneola Downtown C.R.A.

The Minneola Downtown C.R.A. was primarily created to assist in funding the water and wastewater needs of the downtown area of the City. The property values in the Downtown C.R.A. saw an increase in property values from the base year of F.Y. 2013 to F.Y. 2014. Consequently, the C.R.A. is expected to receive revenues of approximately \$34,024 in F.Y. 2014. The C.R.A. saw another increase in values from F.Y. 2014 to F.Y. 2015 and is expected to receive \$170,815 in revenues in F.Y. 2015. The C.R.A. is planned to be a “pay-as-you-go” C.R.A whereby projects are paid for at the time of construction rather than relying on financing. Therefore, the C.R.A. is saving to pay for the proposed projects and does not plan on any expenditures with those anticipated funds in F.Y. 2015. The Downtown C.R.A. has approximately \$34,024 in reserve funds and is debt free.

Photo of the Minneola Downtown C.R.A. Boundaries



Minneola Downtown C.R.A. Fund Summary

**City of Minneola
Downtown C.R.A.
Year over Year Comparison**

REVENUES	Total C.R.A. F.Y. 2014 Budget	Total C.R.A. F.Y. 2014 Anticipated	Total C.R.A. F.Y. 2015 Budget
Downtown C.R.A.	\$ 33,964	\$ 34,024	\$ 170,815
TOTAL RESTRICTED RESERVES - DOWNTOWN C.R.A.	\$ 33,964	\$ 34,024	\$ 170,815

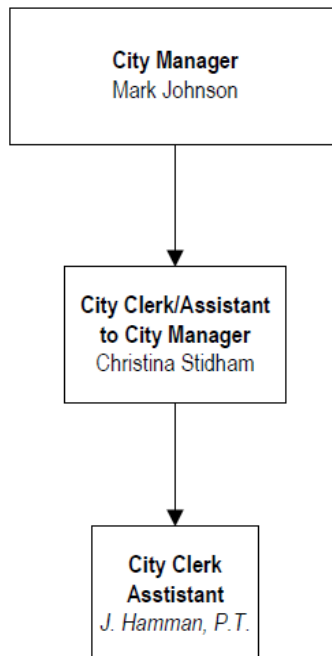
DEPARTMENTAL DESCRIPTIONS & EXPENDITURES

City Clerk

City Clerk Duties

The City Clerk is appointed by the City Council and is responsible for the maintenance and care for all of the official records; directs the operation of records retention and archives; attends, records, and transcribes City Council meetings and workshop minutes; updates the city code; conducts city elections; collects business taxes and issues business tax receipts; issues garage sale permits; maintains cemetery records; collects rental housing license fees; prepares and administers the city clerk budget; and updates the website. There is one (01) full-time employee and one (01) part-time employee in the City Clerk Department.

City Clerk Organizational Chart



City Clerk Budget Changes

There City Clerk Budget includes \$9,000 for new microphones for the City Council Chambers, \$4,000 for updates to Municode, and \$2,000 for election expenses.

City Clerk Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
City Clerk Department**

510 City Clerk

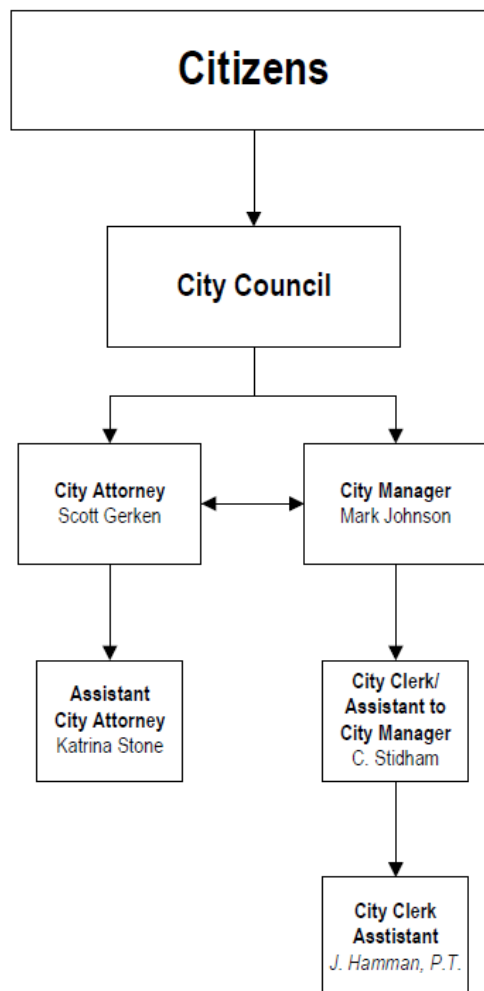
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 61,099	\$ 59,085	\$ 59,265	\$ 63,474	\$ 59,624
010-210	Payroll Taxes - F.I.C.A.	\$ 4,685	\$ 4,556	\$ 4,471	\$ 4,824	\$ 4,561
010-220	Pension	\$ 5,167	\$ 7,278	\$ 3,405	\$ 4,144	\$ 4,770
010-230	Health Insurance	\$ 6,824	\$ 6,512	\$ 6,948	\$ 3,663	\$ 8,247
010-240	Workers' Compensation	\$ 165	\$ 159	\$ 133	\$ 161	\$ 161
PERSONNEL EXPENSES		\$ 77,940	\$ 77,590	\$ 74,222	\$ 76,266	\$ 77,363
OPERATING EXPENSES						
030-341	Election Expenses	\$ 384	\$ 3,940	\$ 144	\$ 4,136	\$ 5,440
030-400	Travel & Meals	\$ 212	\$ 558	\$ 442	\$ 750	\$ 750
030-420	Postage	\$ 525	\$ 835	\$ 711	\$ 1,000	\$ 1,000
030-490	Legal Advertising	\$ 1,430	\$ 2,386	\$ 2,251	\$ 5,500	\$ 5,500
030-510	Office Expense	\$ 1,060	\$ 4,000	\$ 7,559	\$ 8,000	\$ 8,000
030-520	Operating Supplies	\$ 37	\$ 326	\$ 107	\$ 400	\$ 14,440
030-540	Membership & Training	\$ 921	\$ 973	\$ 740	\$ 985	\$ 1,000
OPERATING EXPENSES		\$ 4,568	\$ 13,017	\$ 11,954	\$ 20,770	\$ 36,129
CITY CLERK BUDGET TOTAL		\$ 82,508	\$ 90,607	\$ 86,176	\$ 97,036	\$ 113,493

Legislature

Legislative Duties

The City Council (Legislature) is composed of five members. Council seats 1, 3, and 5 are elected for a term of two (02) years the first Tuesday after the first Monday in November in each odd numbered year. Council seats 2 and 4 are up for election for a term of two (02) years the first Tuesday after the first Monday in November in each even numbered year. The City Council appropriates funding for the budget; appoints the city manager and city clerk; and creates ordinances, resolutions, and policies. There are five (05) elected officials on the City Council.

Legislative Organizational Chart



Legislative Budget Changes

The Legislative Budget includes \$5,000 for the purchase and installation of sound equipment in the Council Chambers to benefit the hearing impaired.

Legislative Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Legislative Department**

511 Legislative

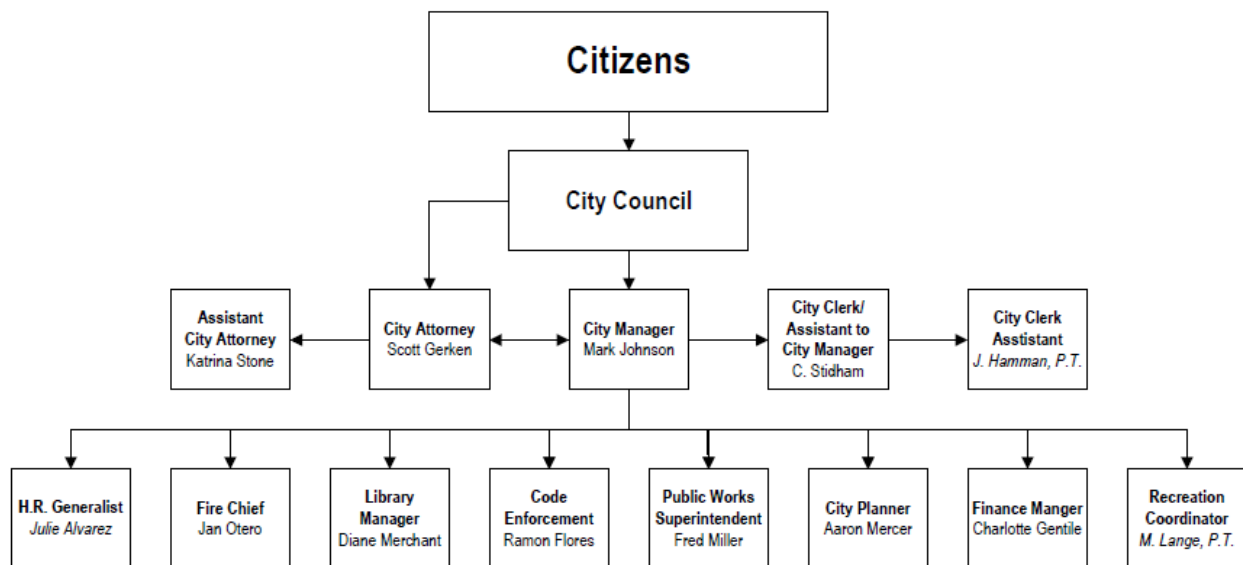
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-110	Council Compensation	\$ 19,200	\$ 19,200	\$ 19,200	\$ 24,000	\$ 24,000
010-130	Mayor's Compensation	\$ 4,800	\$ 4,800	\$ 4,800	\$ 6,000	\$ 6,000
PERSONNEL EXPENSES		\$ 24,000	\$ 24,000	\$ 24,000	\$ 30,000	\$ 30,000
OPERATING EXPENSES						
030-510	Office Expense	\$ -	\$ -	\$ 12	\$ 50	\$ 50
030-540	Membership & Training	\$ 605	\$ 532	\$ 454	\$ 750	\$ 750
030-542	Mayor's Membership & Training	\$ 275	\$ -	\$ 16	\$ -	\$ -
OPERATING EXPENSES		\$ 1,060	\$ 532	\$ 482	\$ 800	\$ 800
CAPITAL OUTLAY		\$ -	\$ -	\$ 2,690	\$ 5,000	\$ 5,000
CAPITAL OUTLAY		\$ -	\$ -	\$ 2,690	\$ 5,000	\$ 5,000
LEGISLATIVE BUDGET TOTAL		\$ 25,060	\$ 24,532	\$ 27,172	\$ 35,800	\$ 35,800

Executive

Executive Duties

The Executive (City Manager) appoints department heads; acts as appointing authority for all City employees; coordinates the efforts of the various departments; administers public safety, public works, finance, and related functions; prepares the annual budget; and keeps the City Council informed of the general operations and activities of the City. There is one (01) full-time employee in the Executive Department.

Executive Organizational Chart



Executive Budget Changes

The Executive Budget includes \$28,219 for an impact fee study, \$85,946 for the payment to the Downtown C.R.A., and \$2,954 for the payment to the Minneola Mountain C.R.A.

Executive Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Executive Department**

512 Executive

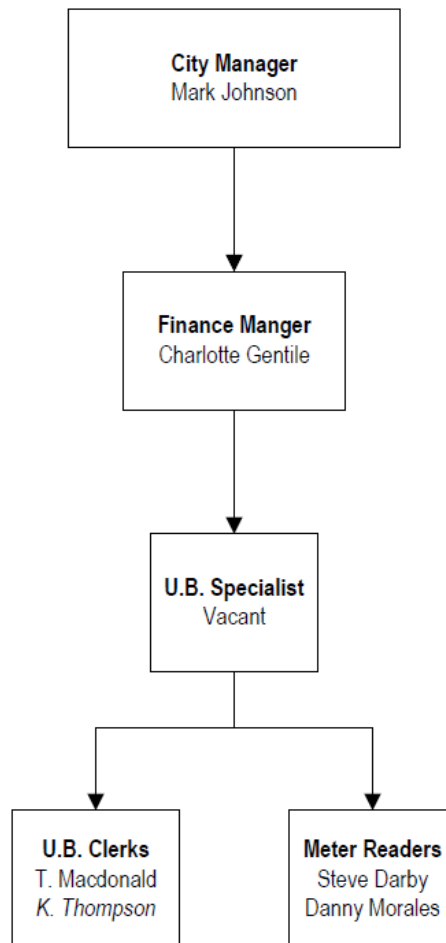
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 89,760	\$ 86,191	\$ 93,380	\$ 90,000	\$ 90,000
010-210	Payroll Taxes - F.I.C.A.	\$ 6,341	\$ 6,170	\$ 6,287	\$ 6,885	\$ 6,885
010-220	Pension	\$ 23,747	\$ 5,210	\$ 8,680	\$ 16,272	\$ 19,026
010-230	Health Insurance	\$ 6,336	\$ 3,622	\$ 8,008	\$ 7,171	\$ 8,247
010-240	Workers' Compensation	\$ 216	\$ 212	\$ 177	\$ 243	\$ 243
010-250	Unemployment Compensation	\$ 53,339	\$ 23,525	\$ 232	\$ 3,000	\$ 6,000
PERSONNEL EXPENSES		\$ 179,739	\$ 124,929	\$ 116,764	\$ 123,571	\$ 130,401
OPERATING EXPENSES						
030-310	Professional Services	\$ -	\$ 955	\$ -	\$ -	\$ 28,219
030-410	Telephone	\$ 350	\$ 600	\$ 600	\$ 600	\$ 600
030-420	Postage	\$ 106	\$ 79	\$ -	\$ 100	\$ 100
030-450	Insurance - Property/Liability	\$ 17,339	\$ 19,769	\$ 30,991	\$ 26,902	\$ 17,400
030-480	Economic Development	\$ 4,953	\$ 2,610	\$ 2,052	\$ 11,000	\$ 13,000
030-482	CRA Payment - Downtown	\$ -	\$ -	\$ -	\$ 17,706	\$ 85,946
030-xxx	CRA Payment - Mtn Properties	\$ -	\$ -	\$ -	\$ -	\$ 2,954
030-505	Contingency Spending	\$ -	\$ -	\$ -	\$ 250	\$ 250
030-510	Office Expense	\$ 2,769	\$ 1,538	\$ 885	\$ 2,652	\$ 2,652
030-520	Operating Supplies	\$ 76	\$ -	\$ -	\$ 100	\$ 100
030-528	Holiday & Special Event Exp.	\$ -	\$ -	\$ -	\$ 500	\$ 500
030-540	Membership & Training	\$ 5,759	\$ 3,774	\$ 4,664	\$ 4,650	\$ 4,650
OPERATING EXPENSES		\$ 31,352	\$ 29,325	\$ 39,192	\$ 64,460	\$ 156,372
CAPITAL OUTLAY						
060-620	Capital Expense - Buildings	\$ 160,000	\$ 165,000	\$ 170,000	\$ -	\$ -
060-630	Debt Service Principle N/P	\$ -	\$ -	\$ 927,735	\$ -	\$ -
CAPITAL OUTLAY		\$ 160,000	\$ 165,000	\$ 1,097,735	\$ -	\$ -
DEBT EXPENDITURES						
070-720	Interest	\$ 73,868	\$ 39,641	\$ 26,436	\$ -	\$ -
DEBT EXPENDITURES		\$ 73,868	\$ 39,641	\$ 26,436	\$ -	\$ -
EXECUTIVE BUDGET TOTAL		\$ 444,960	\$ 358,895	\$ 1,280,126	\$ 188,030	\$ 286,773

Finance

Finance Duties

Finance is responsible for purchasing, accounting, utility billing, budget development and administration, maintaining the accounting and financial records of the City, processing invoices for payment, establishing and monitoring internal controls, performing internal audits, processing payroll, supervising the Utility Billing Department, as well as all other day-to-day operations of the financial activities of the City. There is one (01) full-time employee in the Finance Department.

Finance Organizational Chart



Finance Budget Changes

The Finance Budget includes a partial employee salary restoration to bring the employee up to the minimum salary for the job classification and \$1,000 for a new office computer.

Finance Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Finance Department

513 Finance

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 73,755	\$ 52,123	\$ 51,697	\$ 55,000	\$ 59,000
010-140	Overtime Salary	\$ -	\$ -			
010-210	Payroll Taxes - F.I.C.A.	\$ 5,711	\$ 3,954	\$ 3,904	\$ 4,208	\$ 4,514
010-220	Pension	\$ 6,590	\$ 2,601	\$ 2,930	\$ 3,744	\$ 4,720
010-230	Health Insurance	\$ 5,831	\$ 370	\$ 449	\$ 468	\$ 674
010-240	Workers' Compensation	\$ 267	\$ 159	\$ 129	\$ 149	\$ 159
PERSONNEL EXPENSES		\$ 92,154	\$ 59,207	\$ 59,108	\$ 63,569	\$ 69,067
OPERATING EXPENSES						
030-320	Accounting & Audit	\$ 18,440	\$ 13,700	\$ 14,571	\$ 22,000	\$ 22,000
030-400	Travel & Meals	\$ -	\$ -	\$ -	\$ -	\$ -
030-410	Telephone	\$ 200	\$ -	\$ -	\$ -	\$ -
030-420	Postage	\$ 2,080	\$ 2,010	\$ 1,935	\$ 2,266	\$ 2,266
030-493	Bank Charges	\$ 7,632	\$ 569	\$ 1,416	\$ 1,627	\$ 2,000
030-510	Office Expense	\$ 3,184	\$ 11,593	\$ 3,486	\$ 3,710	\$ 3,710
030-520	Operating Supplies	\$ 288	\$ 310	\$ 231	\$ 350	\$ 350
OPERATING EXPENSES		\$ 31,824	\$ 28,182	\$ 21,639	\$ 29,953	\$ 30,326
CAPITAL OUTLAY						
060-640	New Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,000
CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ 1,000
FINANCE BUDGET TOTAL		\$ 123,978	\$ 87,389	\$ 80,747	\$ 93,522	\$ 100,393

Legal

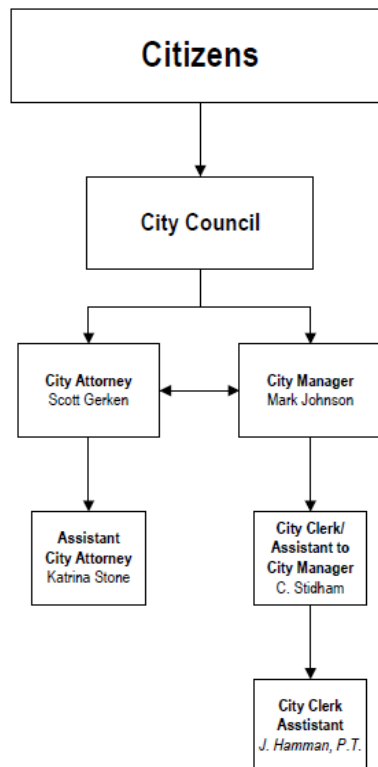
Legal Duties

General legal activities are outsourced to Stone and Gerken, P.A. Scott Gerken is the lead attorney for the City. He attends council meetings, C.R.A. meetings, and responds to request from the City Council, City Manager, and City Clerk. Katrina Stone attends planning and zoning commission meetings, code enforcement board meetings, and responds to requests from the P. & Z. Commissioners, City Manager, City Clerk, and City Planner.

Legal activities related to labor law are outsourced to Latham, Shuker, Eden, and Beaudine, L.L.P. Dorothy Green is the lead labor attorney for the City. She responds to requests from the City Manager and Human Resource Generalist.

There are two (02) primary law firms contracted to provide services to the Legal Department.

Legal Organizational Chart



Legal Budget Changes

There are no significant changes to the Legal Budget.

Legal Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Legal Department

514 Legal

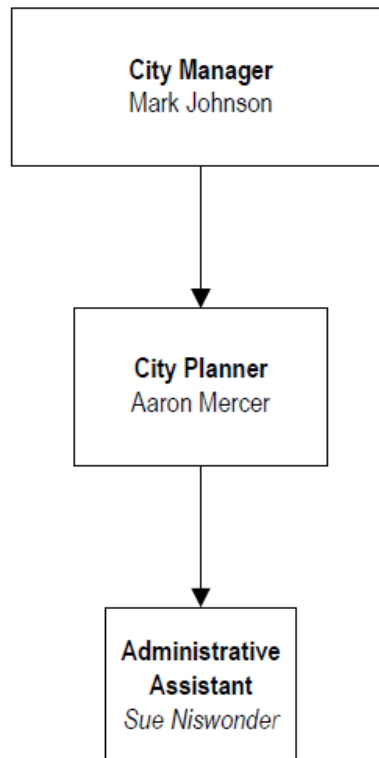
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
OPERATING EXPENSES						
030-312	Legal Fees	\$ 113,682	\$ 84,529	\$ 74,535	\$ 113,000	\$ 113,000
OPERATING EXPENSES			\$ 84,529	\$ 74,535	\$ 113,000	\$ 113,000
LEGAL BUDGET TOTAL		\$ 113,682	\$ 84,529	\$ 74,535	\$ 113,000	\$ 113,000

Planning

Planning Duties

The Planning Department reviews and evaluates proposals for site plans to ensure compliance with the City's codes and ordinances, provides technical assistance for land planning and land use, assists with residential, commercial, and industrial permitting as required, and assists with permitting requirements for the City's Consumptive Use Permit from the St. John's River Water Management District. There is one (01) full-time employee and one (01) part-time employee in the Planning Department.

Planning Organizational Chart



Planning Budget Changes

The Planning Budget includes a partial employee salary restoration to bring the employee up to the minimum salary for the job classification, increases the hours of the administrative assistant from 20 hours per week to 32 hours per week due to the current and anticipated increases in development, and \$2,500 for a new office computer and software.

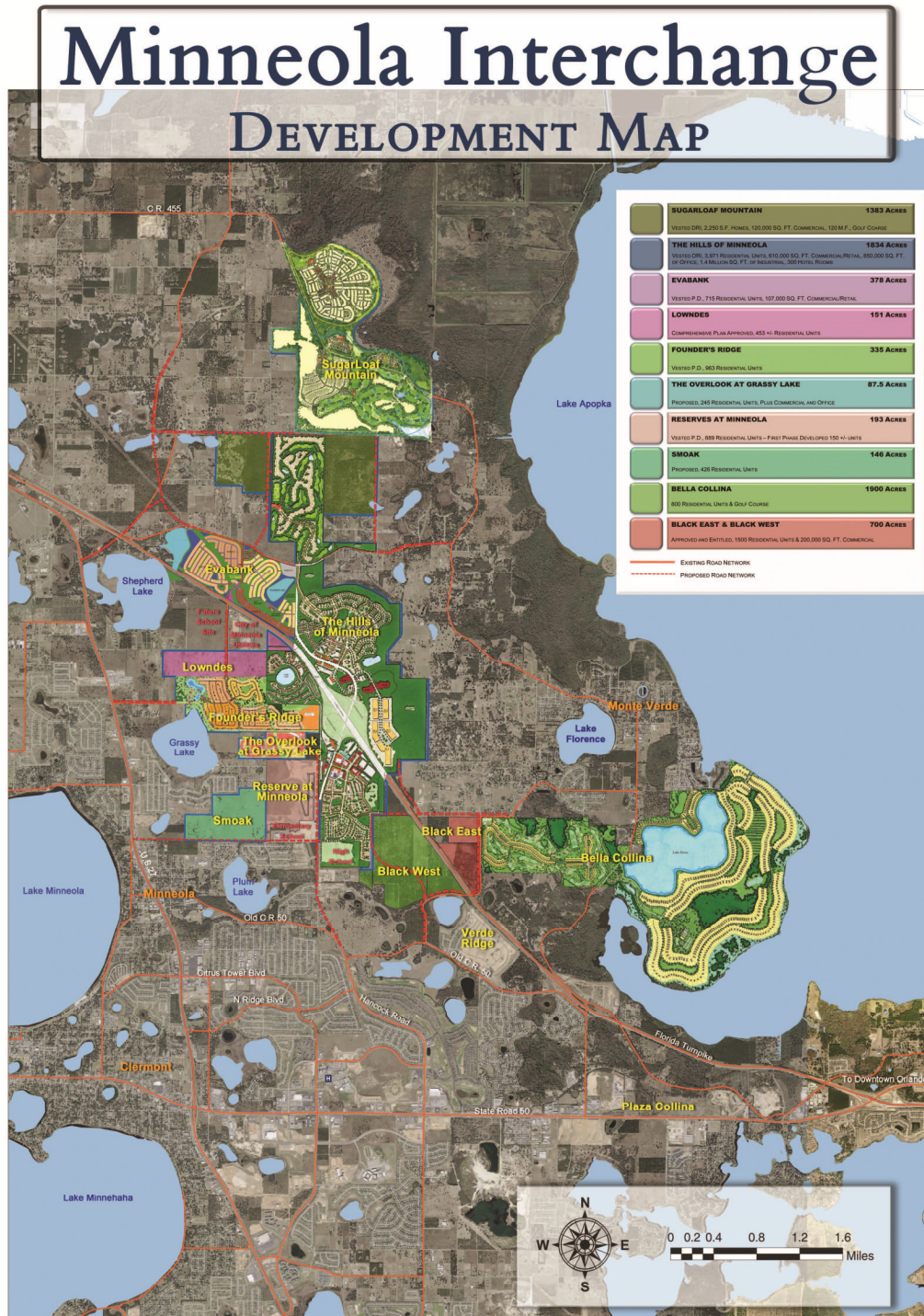
Planning Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Planning Department**

515 Planning

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 47,286	\$ 60,136	\$ 59,204	\$ 62,854	\$ 81,709
010-125	Planning & Zoning Compensat	\$ 1,845	\$ 1,260	\$ 1,890	\$ 2,250	\$ 4,200
010-210	Payroll Taxes - F.I.C.A.	\$ 3,638	\$ 4,525	\$ 4,538	\$ 4,808	\$ 6,251
010-220	Pension	\$ 3,939	\$ 2,688	\$ 2,933	\$ 3,875	\$ 6,537
010-230	Health Insurance	\$ 6,884	\$ 6,507	\$ 6,884	\$ 6,333	\$ 8,247
010-240	Workers' Compensation	\$ 225	\$ 202	\$ 145	\$ 170	\$ 221
PERSONNEL EXPENSES		\$ 63,817	\$ 75,318	\$ 75,594	\$ 80,290	\$ 107,164
OPERATING EXPENSES						
030-310	Professional Services	\$ 5,465	\$ 8,290	\$ 30,197	\$ 8,251	\$ 4,000
030-400	Travel & Meals	\$ 175	\$ 406	\$ 407	\$ 400	\$ 500
030-410	Telephone	\$ -	\$ -	\$ 500	\$ 600	\$ 600
030-420	Postage	\$ 71	\$ 126	\$ 236	\$ 350	\$ 500
030-491	Advertising - Other	\$ 100	\$ 1,760	\$ 853	\$ 2,959	\$ 2,575
030-510	Office Expense	\$ 3,398	\$ 1,981	\$ 1,198	\$ 3,193	\$ 3,193
030-520	Operating Supplies	\$ -	\$ 98	\$ 389	\$ 515	\$ 515
030-529	Computer/Software	\$ -	\$ -	\$ -	\$ 500	\$ 2,500
030-540	Membership & Training	\$ (306)	\$ 421	\$ 1,180	\$ 1,650	\$ 2,000
OPERATING EXPENSES		\$ 10,886	\$ 13,083	\$ 34,961	\$ 18,418	\$ 16,383
PLANNING BUDGET TOTAL		\$ 74,702	\$ 88,401	\$ 110,555	\$ 98,708	\$ 123,546

Photo of Minneola Turnpike Interchange Development Map

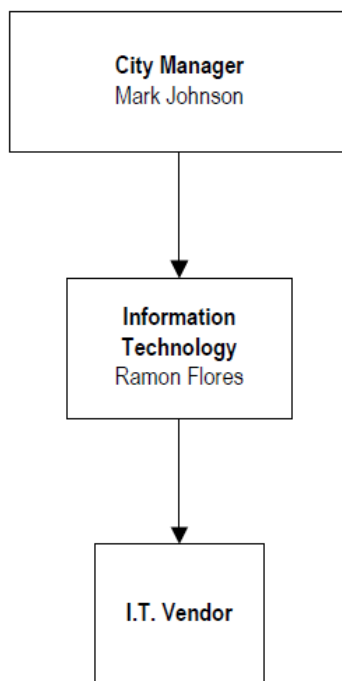


Information Technology

Information Technology Duties

The information technology duties are maintaining the City's servers, P.C.s, and peripheral devices. There is one (01) primary I.T. firm funded contracted to provide services to the Information Technology Department. The services are outsourced to Naile Computer Systems.

Information Technology Organizational Chart



Information Technology Budget Changes

There are no significant changes to the I.T. Budget.

Information Technology Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Information Technology Department**

516 Information Technology

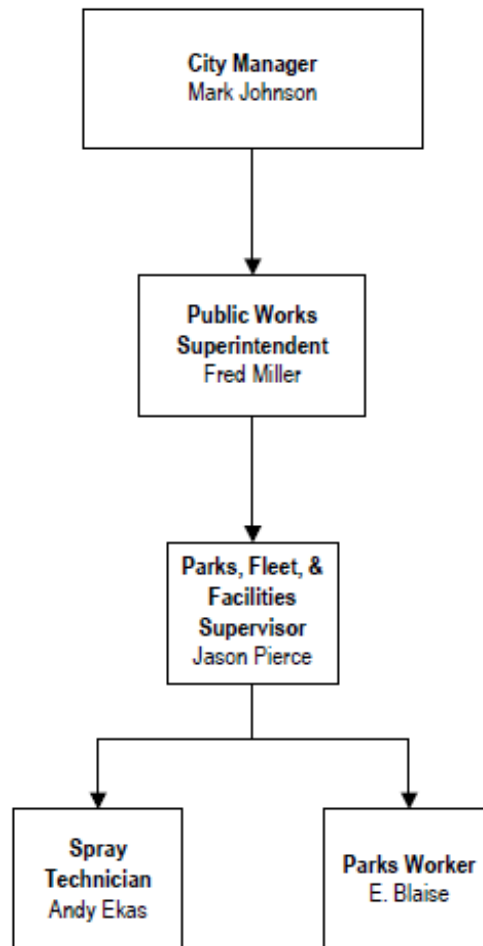
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
OPERATING EXPENSES						
030-340	Contract Services	\$ 37,436	\$ 54,876	\$ 30,373	\$ 62,400	\$ 62,400
030-400	Travel & Meals	\$ -	\$ -	\$ -	\$ 600	\$ 600
030-410	Telephone/Communications	\$ 47,067	\$ 42,387	\$ 43,791	\$ 52,795	\$ 52,795
030-510	Office Expense	\$ 429	\$ -	\$ -	\$ 63	\$ -
030-529	Computer/Software	\$ 150	\$ 1,247	\$ 7,586	\$ 2,575	\$ 2,575
030-540	Membership & Training	\$ -	\$ -	\$ 570	\$ 600	\$ 600
OPERATING EXPENSES		\$ 85,082	\$ 98,510	\$ 82,320	\$ 119,033	\$ 118,970
CAPITAL OUTLAY						
060-640	Equipment - New	\$ 1,625	\$ 2,769	\$ 2,177	\$ 7,064	\$ 3,000
CAPITAL OUTLAY		\$ 1,625	\$ 2,769	\$ 2,177	\$ 7,064	\$ 3,000
I.T. BUDGET TOTAL		\$ 94,249	\$ 101,279	\$ 84,497	\$ 126,098	\$ 121,970

Fleet & Facilities

Fleet & Facilities Duties

Fleet and Facilities maintain and repair some heavy equipment as well as most of the City's trucks, cars, generators, lawnmowers, string trimmers, chainsaws, etc. They also maintain and make minor repairs to the municipal buildings. There is one (01) full-time Fleet and Facility Department employee that is also shared with the Parks Department.

Fleet & Facilities Organizational Chart



Fleet & Facilities Budget Changes

The Fleet and Facilities Budget includes a \$30,000 increase for the purchase of a used dump truck, \$21,500 for the replacement of the back porch of the , \$8,000 for the installation of rain gutters on the public works building, and \$3,500 for a floor lift.

Fleet & Facilities Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Fleet & Facilities Department**

519 Fleet & Facilities

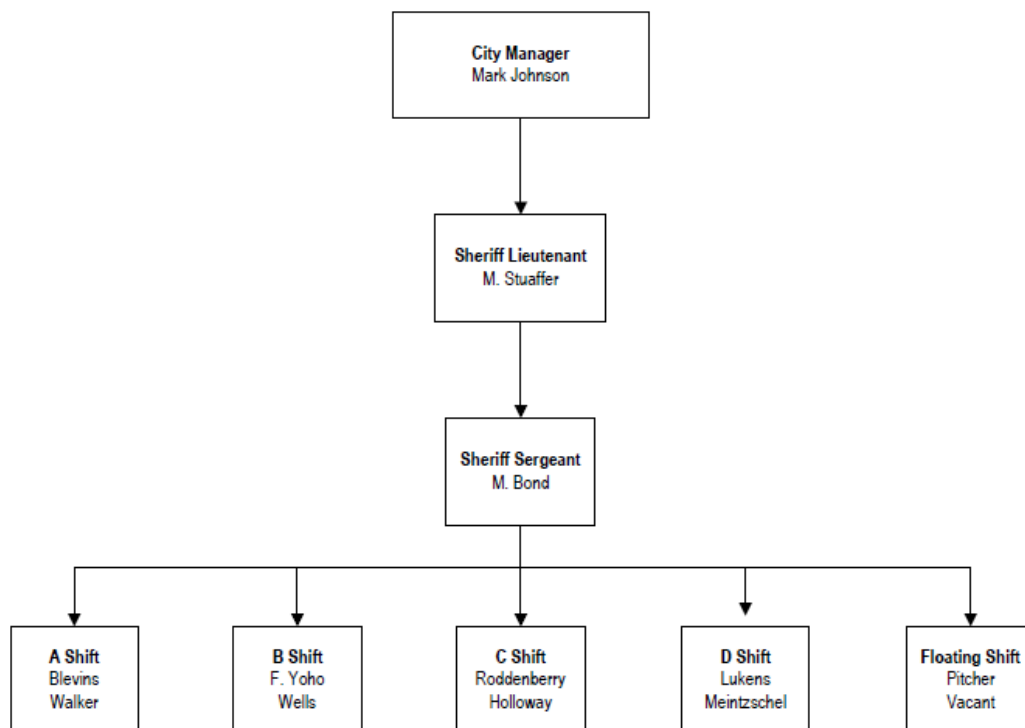
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
OPERATING EXPENSES						
030-310	Professional Services	\$ 23,800	\$ 20,000	\$ 20,920	\$ 24,720	\$ 24,720
030-430	Utilities	\$ 42,578	\$ 39,551	\$ 36,507	\$ 40,996	\$ 41,924
030-461	Tires & Batteries	\$ 2,913	\$ 4,716	\$ 4,248	\$ 3,240	\$ 3,240
030-462	Vehicle Maintenance	\$ 11,502	\$ 14,873	\$ 13,773	\$ 5,800	\$ 5,800
030-464	Maintenance - Bldg. & Equip.	\$ 18,950	\$ 64,549	\$ 205,411	\$ 33,000	\$ 73,000
030-510	Office Expense	\$ 124	\$ 77	\$ 38	\$ 103	\$ 103
030-520	Operating Supplies	\$ 4,944	\$ 5,855	\$ 6,258	\$ 6,007	\$ 6,007
030-522	Gas & Oil	\$ 40,252	\$ 63,054	\$ 56,245	\$ 25,000	\$ 25,000
030-523	Parts	\$ 1,289	\$ 1,420	\$ 1,306	\$ 1,000	\$ 1,000
030-525	Tools & Equipment	\$ 920	\$ 876	\$ 689	\$ 3,500	\$ 3,500
OPERATING EXPENSES		\$ 147,271	\$ 214,972	\$ 345,395	\$ 143,366	\$ 184,294
CAPITAL OUTLAY						
060-640	Equipment - New	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
060-642	Vehicle Purchase	\$ -	\$ -	\$ -	\$ 15,000	\$ 30,000
CAPITAL OUTLAY		\$ 5,185	\$ -	\$ -	\$ 19,000	\$ 34,000
FLEET & FACILITIES BUDGET TOTAL		\$ 152,456	\$ 214,972	\$ 345,395	\$ 162,366	\$ 218,294

Police Department

Police Department Duties

The police department is outsourced to the Lake County Sheriff's Department. There are twelve (12) full-time employees funded by the Police Department Budget.

Police Department Organizational Chart



Police Department Budget Changes

The Police Department Budget includes a \$72,000 increase for the purchase of two (02) police cars, a transfer of \$47,576 from the Fines and Forfeitures Fund, and a transfer of \$2,112 from the Police Education Fund.

Police Department Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Police Department**

521 Police Department

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-112	L.C.S.O. Contract	\$ 1,300,000	\$ 1,115,000	\$ 1,115,000	\$ 1,115,000	\$ 1,115,000
PERSONNEL EXPENSES		\$ 1,300,000	\$ 1,115,000	\$ 1,115,000	\$ 1,115,000	\$ 1,115,000
OPERATING EXPENSES						
030-350	Police Forfeiture Purchase	\$ 2,686	\$ 400	\$ -	\$ -	\$ -
030-510	Office Expense	\$ -	\$ -	\$ -	\$ 273	\$ -
OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ 273	\$ -
CAPITAL OUTLAY						
060-642	2 New Cars Fully Equipped	\$ -	\$ 20,784	\$ 30,081	\$ 57,000	\$ 72,000
CAPITAL OUTLAY		\$ -	\$ 20,784	\$ 30,081	\$ 57,000	\$ 72,000
POLICE BUDGET TOTAL		\$ 1,300,000	\$ 1,135,784	\$ 1,145,081	\$ 1,172,273	\$ 1,187,000

Photo of Lake County Sheriff's Department Patrol Car

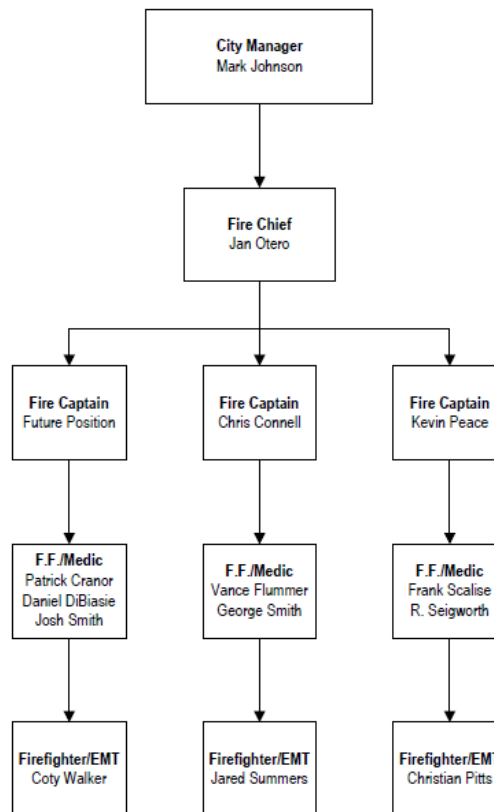


Fire Department

Fire Department Duties

The Fire Department is responsible for responding to calls for service involving structure fires, basic life support, and advanced life support. The Fire Department also inspects commercial and industrial buildings for fire code compliance and assists public works with the annual maintenance of the fire hydrants. There are thirteen (13) full-time employees in the Fire Department.

Fire Department Organizational Chart



Fire Department Budget Changes

The Fire Department Budget includes an increase of \$84,000 for the purchase of replacement equipment.

The Fiscal Year 2015 Budget does not include the \$194,250 in revenues from the S.A.F.E.R. Grant. Fiscal Year 2014 was the final year the City received those funds. However, the City is planning to offset up to \$44,500 of the \$84,000 in replacement equipment with an Assistance to Firefighters Grant (A.F.G.) and a Florida League of Cities Safety Reimbursement Grant.

Fire Department Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Fire Department

522 Fire Department

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 544,084	\$ 530,538	\$ 572,790	\$ 566,659	\$ 596,794
010-140	Overtime Salary	\$ 35,906	\$ 55,891	\$ 64,749	\$ 90,159	\$ 83,850
010-151	Salary Wages State Incentive	\$ 1,378	\$ (517)	\$ (39)	\$ 3,600	\$ 3,600
010-210	Payroll Taxes - F.I.C.A.	\$ 43,413	\$ 45,343	\$ 46,774	\$ 50,247	\$ 52,345
010-220	Pension	\$ 118,999	\$ 89,624	\$ 101,381	\$ 120,209	\$ 136,849
010-230	Health Insurance	\$ 78,949	\$ 72,547	\$ 79,916	\$ 92,090	\$ 107,211
010-232	Employee Medical Exams	\$ 5,520	\$ 510	\$ 5,976	\$ 6,960	\$ 7,275
010-240	Workers' Compensation	\$ 17,183	\$ 17,113	\$ 14,810	\$ 29,466	\$ 31,947
PERSONNEL EXPENSES		\$ 845,432	\$ 811,049	\$ 886,357	\$ 959,389	\$ 1,019,870
OPERATING EXPENSES						
030-310	Professional Services	\$ 3,165	\$ 25,700	\$ 10,999	\$ 17,957	\$ 13,000
030-400	Travel & Meals	\$ 812	\$ 62	\$ 51	\$ 1,050	\$ 700
030-410	Telephone/Communications	\$ 6,216	\$ 6,747	\$ 5,060	\$ 6,747	\$ 5,060
030-420	Postage	\$ 153	\$ 52	\$ 139	\$ 300	\$ 300
030-430	Utilities	\$ 6,188	\$ 5,427	\$ 6,174	\$ 7,943	\$ 6,156
030-433	Propane Gas	\$ 36	\$ 90	\$ 193	\$ 240	\$ 300
030-450	Insurance - Property/Liability	\$ 14,669	\$ 16,027	\$ 14,438	\$ 16,027	\$ 15,000
030-462	Vehicle Maintenance	\$ 7,360	\$ 14,474	\$ 14,258	\$ 14,400	\$ 15,100
030-464	Maintenance - Bldg. & Equip.	\$ 12,592	\$ 9,116	\$ 8,230	\$ 13,211	\$ 16,459
030-492	Medical Supplies	\$ 5,073	\$ 1,634	\$ 1,450	\$ 2,404	\$ 7,888
030-510	Office Expense	\$ 5,369	\$ 3,345	\$ 2,301	\$ 3,345	\$ 2,500
030-520	Operating Supplies	\$ 3,753	\$ 5,019	\$ 3,199	\$ 5,379	\$ 5,360
030-521	Uniforms	\$ 3,314	\$ 5,653	\$ 4,716	\$ 7,230	\$ 11,000
030-522	Gas & Oil	\$ 15,932	\$ 13,216	\$ 13,794	\$ 14,333	\$ 15,000
030-525	Tools & Equipment	\$ 2,525	\$ 5,002	\$ 2,275	\$ 5,002	\$ 5,000
030-529	Computer Software	\$ 1,660	\$ 1,660	\$ 1,660	\$ 3,868	\$ 9,300
030-540	Membership & Training	\$ 9,840	\$ 4,408	\$ 6,335	\$ 12,035	\$ 18,535
OPERATING EXPENSES		\$ 98,656	\$ 117,631	\$ 95,271	\$ 131,471	\$ 146,658
CAPITAL OUTLAY						
060-640	Equipment - New	\$ 5,104	\$ 929	\$ -	\$ 21,000	\$ 3,000
060-642	Vehicle Purchase	\$ 82,800	\$ -	\$ -		\$ -
060-644	Replacement Equipment	\$ -	\$ -	\$ -	\$ 75,922	\$ 84,462
CAPITAL OUTLAY		\$ 98,294	\$ 929	\$ -	\$ 96,922	\$ 87,462
FIRE BUDGET TOTAL		\$ 1,042,382	\$ 929,609	\$ 981,629	\$ 1,187,782	\$ 1,253,990

Photo of Engine 87

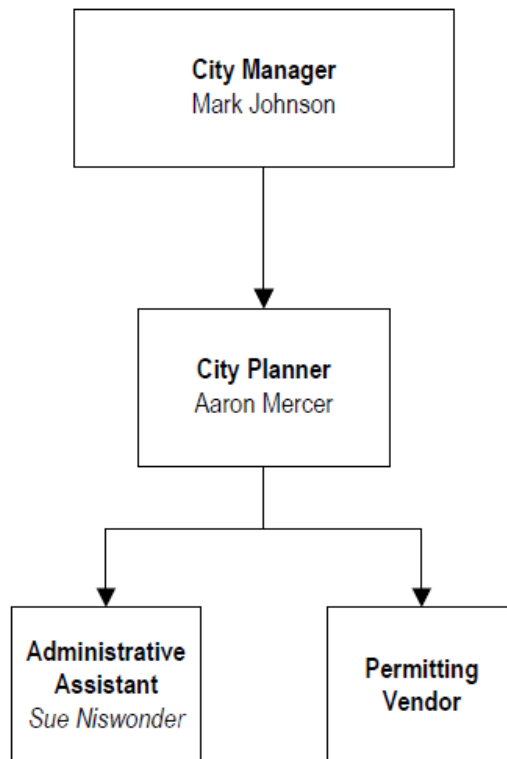


Permitting

Permitting Duties

The Permitting Department provides residential, commercial, and industrial construction permitting and building inspections to the stakeholders in the City of Minneola. There is one (01) primary building inspection firm contracted to provide services to the Permitting Department. Services are outsourced to Independent Inspections, Ltd.

Permitting Organizational Chart



Permitting Budget Changes

Due to the unpredictable economy, the City's staff has conservatively budgeted for twenty-five (25) new homes to be built in F.Y. 2015.

Permitting Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Permitting Department

524 Permitting

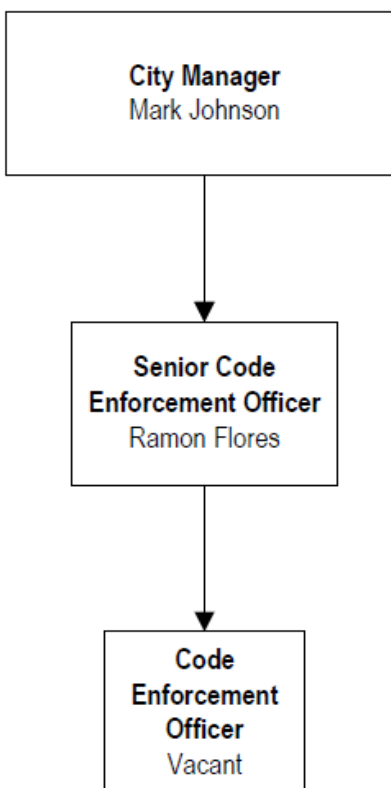
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
OPERATING EXPENSES						
030-310	Professional Services	\$ 56,291	\$ 125,979	\$ 179,901	\$ 119,915	\$ 63,504
OPERATING EXPENSES		\$ 56,291	\$ 125,979	\$ 179,901	\$ 119,915	\$ 63,504
PERMITTING BUDGET TOTAL		\$ 56,291	\$ 125,979	\$ 179,901	\$ 119,915	\$ 63,504

Code Enforcement

Code Enforcement Duties

The Code Enforcement Department inspects properties for code violations, assists with the collection of rental licenses and occupational licenses, and assists with I.T. support. There are two (02) full-time employee in the Code Enforcement Department.

Code Enforcement Organizational Chart



Code Enforcement Budget Changes

The Code Enforcement Budget includes \$34,000 for an additional Code Enforcement Officer.

Code Enforcement Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Code Enforcement Department**

529 Code Enforcement

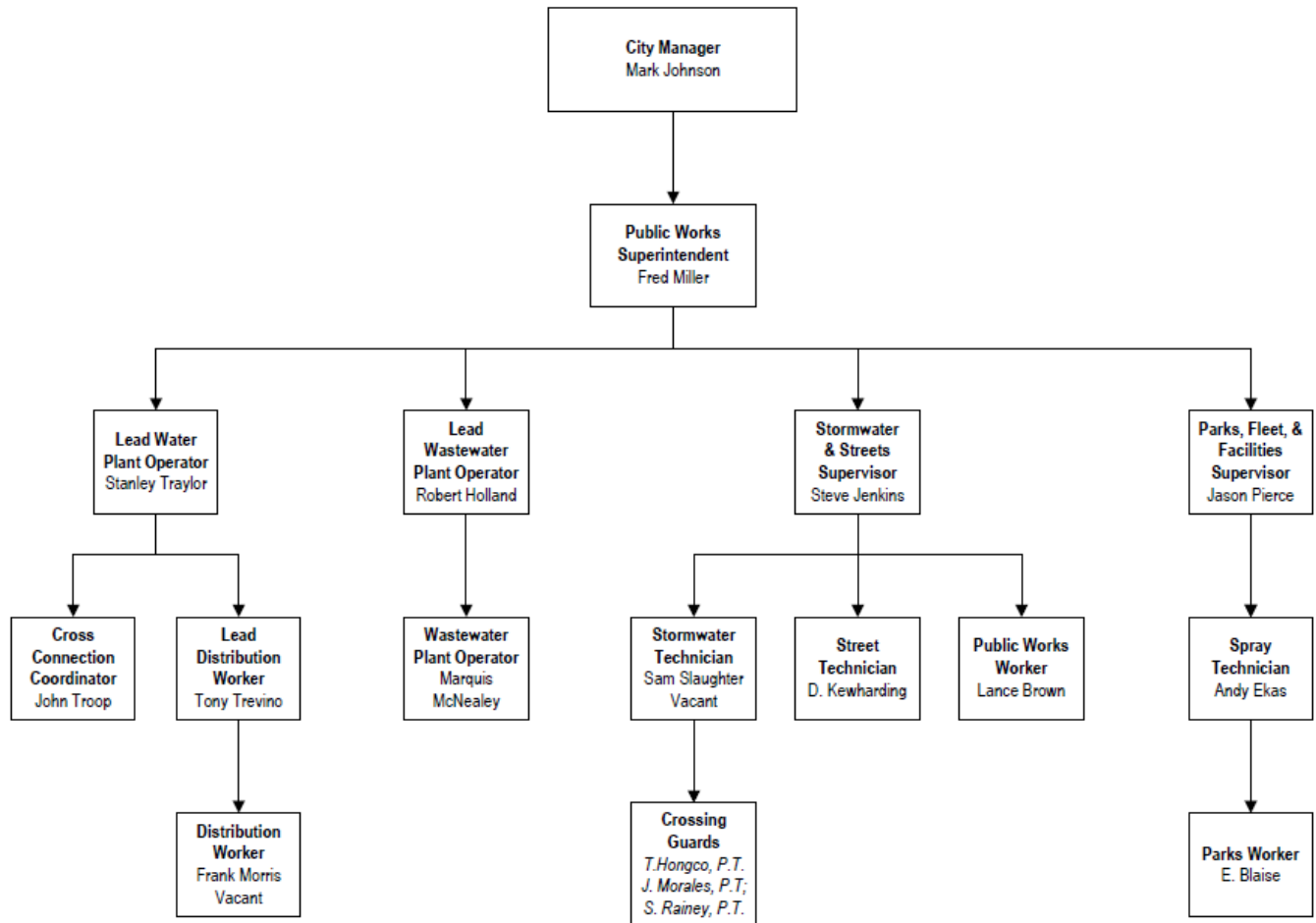
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 55,642	\$ 50,178	\$ 52,431	\$ 49,998	\$ 72,046
010-210	Payroll Taxes - F.I.C.A.	\$ 4,036	\$ 3,834	\$ 3,729	\$ 3,825	\$ 5,512
010-220	Pension	\$ 4,375	\$ 2,304	\$ 2,844	\$ 3,407	\$ 5,764
010-230	Health Insurance	\$ 9,590	\$ 6,512	\$ 6,884	\$ 7,171	\$ 16,494
010-240	Workers' Compensation	\$ 1,054	\$ 159	\$ 125	\$ 135	\$ 195
PERSONNEL EXPENSES		\$ 74,697	\$ 62,987	\$ 66,013	\$ 64,535	\$ 100,010
OPERATING EXPENSES						
030-340	Contract Services	\$ -	\$ 220	\$ 450	\$ 2,100	\$ 2,100
030-400	Travel & Meals	\$ -	\$ 303	\$ 488	\$ 618	\$ 618
030-420	Postage	\$ -	\$ 97	\$ 43	\$ 206	\$ 206
030-510	Office Expense	\$ 103	\$ 307	\$ 183	\$ 515	\$ 515
030-521	Prior Yr License Write Offs	\$ -	\$ -	\$ 5,407	\$ -	\$ -
030-540	Membership & Training	\$ 489	\$ 480	\$ 395	\$ 618	\$ 618
OPERATING EXPENSES		\$ 592	\$ 1,408	\$ 6,966	\$ 4,057	\$ 4,057
CODE ENFORCEMENT BUDGET TOTAL		\$ 75,289	\$ 64,395	\$ 72,979	\$ 68,592	\$ 104,067

Public Works

Public Works Duties

The Public Works Department is responsible to provide clean drinking water, collect and treat wastewater, maintain stormwater conveyances, roads, parks, trail, buildings, property, and equipment. There are sixteen (16) full-time employees and three (03) part-time employees for the entire Public Works Department. There is one (01) full-time employee specifically for the Public Works Department and one (01) full-time supervisor that oversees all public works related activities. Temporary laborers are sometimes utilized to assist with the seasonal workload.

Public Works Organizational Chart



Public Works Budget Changes

The Public Works Budget includes \$36,000 for an additional Water Distribution Technician and \$36,000 for an additional Stormwater Technician.

Public Works Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Public Works Department

539 Public Works

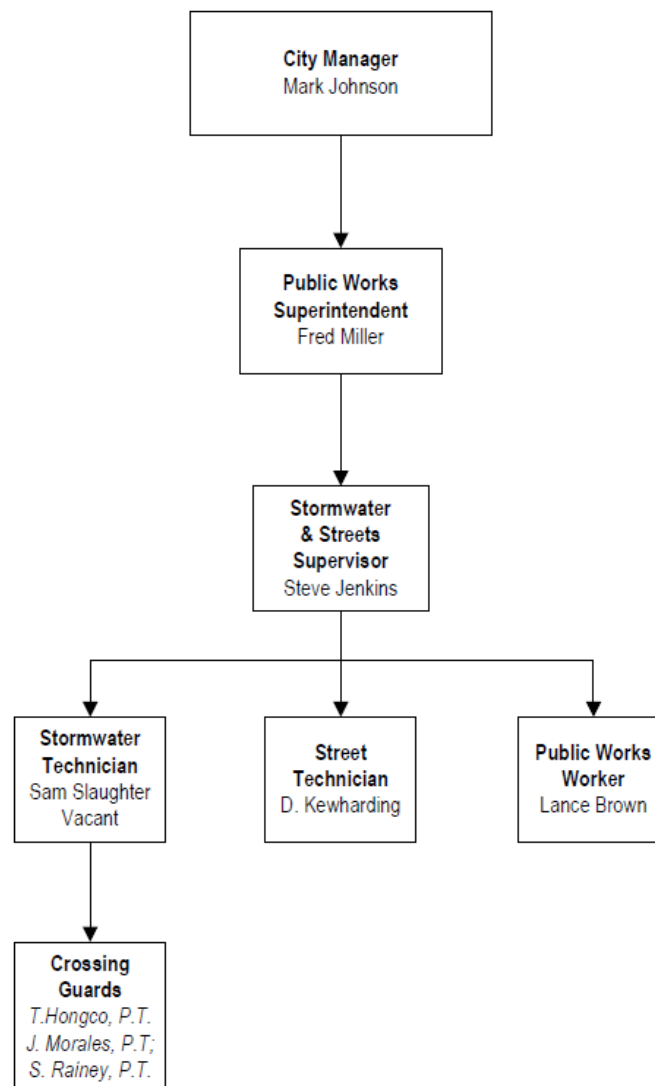
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 38,520	\$ 37,698	\$ 37,560	\$ 48,219	\$ 63,031
010-140	Overtime Salary	\$ (261)	\$ -	\$ -	\$ 228	\$ -
010-210	Payroll Taxes - F.I.C.A.	\$ 2,987	\$ 2,943	\$ 2,783	\$ 3,706	\$ 4,822
010-220	Pension	\$ 3,885	\$ 6,849	\$ 2,766	\$ 3,576	\$ 5,043
010-230	Health Insurance	\$ 6,103	\$ 1,423	\$ 4,601	\$ 4,792	\$ 5,561
010-240	Workers' Compensation	\$ 4,471	\$ 3,133	\$ 3,017	\$ 3,528	\$ 4,976
PERSONNEL EXPENSES		\$ 55,705	\$ 52,046	\$ 50,727	\$ 64,049	\$ 83,433
OPERATING EXPENSES						
030-345	Outside Repairs (Contract)	\$ -	\$ -	\$ 505	\$ 515	\$ 515
030-400	Travel & Meals	\$ -	\$ 135	\$ 173	\$ 400	\$ 400
030-410	Telephone/Communications	\$ -	\$ -	\$ -	\$ 158	\$ 158
030-420	Postage	\$ -	\$ -	\$ -	\$ 52	\$ 52
030-464	Maintenance - Bldg. & Equip.	\$ 864	\$ 62	\$ 745	\$ 1,545	\$ 1,545
030-510	Office Expense	\$ 698	\$ 462	\$ -	\$ 515	\$ 515
030-520	Operating Supplies	\$ 41	\$ 224	\$ 698	\$ 618	\$ 618
030-521	Uniforms	\$ -	\$ 412	\$ 125	\$ 400	\$ 300
030-540	Membership & Training	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800
OPERATING EXPENSES		\$ 1,603	\$ 1,296	\$ 2,245	\$ 6,003	\$ 5,903
PUBLIC WORKS BUDGET TOTAL		\$ 57,309	\$ 53,342	\$ 52,972	\$ 70,052	\$ 89,336

Roads

Roads Duties

The Roads Department is responsible for maintaining the municipal streets. The City currently maintains approximately forty-two (42) miles of roadway. There is one (01) full-time employee in the Street Department and one (01) full-time supervisor that is shared between the Street Department and Stormwater Department.

Roads Organizational Chart



Roads Budget Changes

The Road Budget includes \$30,000 to resurface Center Street.

Roads Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Roads Department

541 Roads

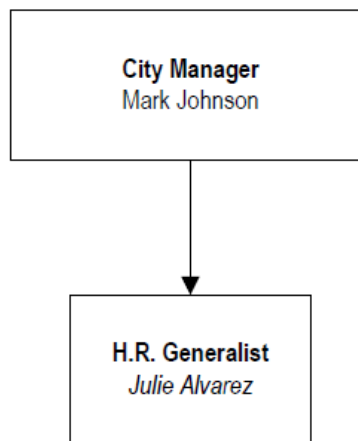
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 19,177	\$ 20,977	\$ 18,736	\$ 20,800	\$ 22,048
010-140	Overtime Salary	\$ (196)	\$ 555	\$ 222	\$ 796	\$ 222
010-210	Payroll Taxes - F.I.C.A.	\$ 1,555	\$ 1,803	\$ 1,426	\$ 1,608	\$ 1,704
010-220	Pension	\$ 1,800	\$ 1,224	\$ 1,168	\$ 1,580	\$ 1,764
010-230	Health Insurance	\$ 6,816	\$ 6,512	\$ 5,276	\$ 7,171	\$ 8,247
010-240	Workers' Compensation	\$ 1,837	\$ 2,169	\$ 1,810	\$ 2,026	\$ 2,147
PERSONNEL EXPENSES		\$ 30,989	\$ 33,240	\$ 28,638	\$ 33,980	\$ 36,132
OPERATING EXPENSES						
030-310	Professional Services	\$ 833	\$ 10,000	\$ 8,292	\$ -	\$ 7,500
030-400	Travel & Meals	\$ -	\$ -	\$ -	\$ 400	\$ 400
030-410	Telephone/Communications	\$ -	\$ -	\$ -	\$ 157	\$ 157
030-430	Utilities	\$ 226,213	\$ 232,930	\$ 218,740	\$ 228,514	\$ 229,676
030-510	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -
030-520	Operating Supplies	\$ 451	\$ 332	\$ 471	\$ 503	\$ 503
030-521	Uniforms	\$ 651	\$ 366	\$ 125	\$ 400	\$ 150
030-524	Street Signs & Supplies	\$ 3,077	\$ 2,325	\$ 2,474	\$ 3,520	\$ 3,520
030-525	Tools & Equipment	\$ 695	\$ 656	\$ 9,201	\$ 9,921	\$ 9,921
030-540	Membership & Training	\$ 70	\$ 503	\$ 578	\$ 600	\$ 600
OPERATING EXPENSES		\$ 231,990	\$ 247,112	\$ 239,882	\$ 244,015	\$ 252,427
CAPITAL OUTLAY						
060-608	Road Repair - Materials	\$ 9,026	\$ 4,722	\$ 3,210	\$ 5,016	\$ 5,016
060-631	Road Repair - Maintenance	\$ 8,511	\$ 2,096	\$ 1,704	\$ 4,060	\$ 4,060
060-632	Road Improvements	\$ -	\$ 7,784	\$ 1,195	\$ 10,000	\$ 30,000
060-633	Sidewalk Improvements - Road	\$ -	\$ 5,587	\$ 5,715	\$ 6,000	\$ 6,000
CAPITAL OUTLAY		\$ 17,537	\$ 20,189	\$ 11,825	\$ 25,076	\$ 45,076
ROADS BUDGET TOTAL		\$ 280,516	\$ 300,541	\$ 280,344	\$ 303,071	\$ 333,635

Human Resources

Human Resources Duties

The Human Resources Department is responsible for the employee safety program, payroll, administration of personnel rules, regulations, and programs, labor law compliance, and negotiates with the bargaining unit. There is one (01) full-time employee in the Human Resources Department.

Human Resources Organizational Chart



Human Resources Budget Changes

The Human Resources Budget includes a salary restoration to bring the employee up to the minimum salary for the job classification.

Human Resources Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Human Resources Department

569 Human Resources

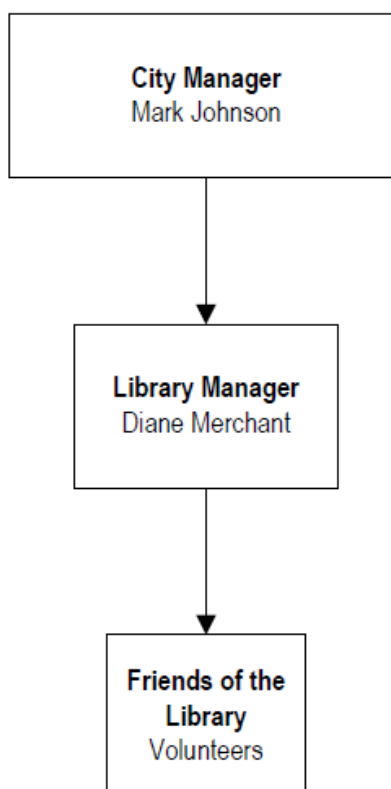
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 35,926	\$ 21,161	\$ 28,664	\$ 36,000	\$ 44,000
010-128	Employee Education Benefit	\$ -	\$ -	\$ -	\$ -	\$ -
010-210	Payroll Taxes - F.I.C.A.	\$ 2,766	\$ 1,477	\$ 1,990	\$ 2,754	\$ 3,366
010-220	Pension	\$ 3,702	\$ 1,748	\$ 1,622	\$ 2,451	\$ 3,520
010-230	Health Insurance	\$ 5,651	\$ 3,796	\$ 6,884	\$ 7,113	\$ 8,247
010-231	Flexible Spending	\$ -	\$ -		\$ -	
010-232	Employee Medical Exams	\$ 486	\$ 829	\$ 93	\$ 1,002	\$ 1,000
010-240	Workers' Compensation	\$ 108	\$ 96	\$ 80	\$ 97	\$ 119
PERSONNEL EXPENSES		\$ 48,639	\$ 29,107	\$ 39,334	\$ 49,417	\$ 60,252
OPERATING EXPENSES						
030-310	Professional Services	\$ 5,340	\$ 3,659	\$ 2,799	\$ 4,000	\$ 4,000
030-312	Legal Fees	\$ 2,756	\$ 364	\$ 980	\$ 4,150	\$ 4,150
030-400	Travel & Meals	\$ 453	\$ 157	\$ 202	\$ 1,208	\$ 1,208
030-420	Postage	\$ 251	\$ 4	\$ 39	\$ 309	\$ 309
030-491	Advertising - Other	\$ 565	\$ 171	\$ -	\$ 645	\$ 645
030-510	Office Expense	\$ 1,007	\$ 1,126	\$ 1,039	\$ 1,030	\$ 1,030
030-520	Operating Supplies	\$ 655	\$ 106	\$ 413	\$ 618	\$ 618
030-540	Membership & Training	\$ 555	\$ 654	\$ 709	\$ 1,021	\$ 1,021
OPERATING EXPENSES		\$ 11,582	\$ 6,242	\$ 6,183	\$ 12,981	\$ 12,980
HUMAN RESOURCES BUDGET TOTAL		\$ 60,222	\$ 35,349	\$ 45,516	\$ 62,398	\$ 73,232

Library

Library Duties

The Library Department is responsible for acquiring, cataloging, and circulating of books, periodicals, movies, and music as well as the creation and maintenance of children and adult programs, recruiting volunteers, and assisting the Friends of the Minneola Library in fundraising activities. There is one (01) full-time employee in the Library Department.

Library Organizational Chart



Library Budget Changes

The Library Budget includes \$6,700 for upgrades to the Children's Room.

Library Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Library**

571 Library

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 41,430	\$ 34,059	\$ 35,573	\$ 36,050	\$ 36,050
010-210	Payroll Taxes - F.I.C.A.	\$ 3,081	\$ 2,651	\$ 2,655	\$ 2,758	\$ 2,758
010-220	Pension	\$ 3,424	\$ 1,741	\$ 1,978	\$ 2,456	\$ 2,884
010-230	Health Insurance	\$ 6,820	\$ 4,435	\$ 6,871	\$ 7,154	\$ 8,247
010-240	Workers' Compensation	\$ 143	\$ 121	\$ 89	\$ 97	\$ 97
PERSONNEL EXPENSES		\$ 54,899	\$ 43,006	\$ 47,165	\$ 48,515	\$ 50,036
OPERATING EXPENSES						
030-400	Travel & Meals	\$ 487	\$ 338	\$ 198	\$ 500	\$ 500
030-410	Telephone/Communications	\$ 1,689	\$ 840	\$ 490	\$ 4,200	\$ 4,200
030-420	Postage	\$ 144	\$ 57	\$ 74	\$ 150	\$ 150
030-510	Office Expense	\$ 1,103	\$ 1,698	\$ 1,508	\$ 1,200	\$ 1,356
030-520	Operating Supplies	\$ 2,666	\$ 2,741	\$ 2,087	\$ 2,100	\$ 2,400
030-540	Membership & Training	\$ 335	\$ 220	\$ 44	\$ 300	\$ 300
030-543	Books	\$ 3,006	\$ 6,675	\$ 5,701	\$ 6,000	\$ 6,000
OPERATING EXPENSES		\$ 9,430	\$ 12,568	\$ 10,103	\$ 14,450	\$ 14,906
CAPITAL OUTLAY/GRANTS						
060-609	Building Improvements	\$ 1,800	\$ 900	\$ 895	\$ 777	\$ 777
060-640	New Equipment	\$ -	\$ 1,373	\$ -	\$ 1,500	\$ 1,500
080-810	Grant Expenditures	\$ -	\$ -	\$ -		\$ 6,700
CAPITAL OUTLAY/GRANTS		\$ 1,800	\$ 2,273	\$ 895	\$ 2,277	\$ 8,977
INTERGOVERNMENT						
080-830	Interlocal Agreement Reimbursement/ Revenue	\$ (21,885)	\$ (26,923)	\$ (29,247)	\$ (25,107)	
INTERGOVERNMENT		\$ (21,885)	\$ (26,923)	\$ (29,247)	\$ (25,107)	
LIBRARY BUDGET TOTAL		\$ 44,243	\$ 30,924	\$ 28,916	\$ 40,135	\$ 73,919

Photo of Minneola Schoolhouse Library

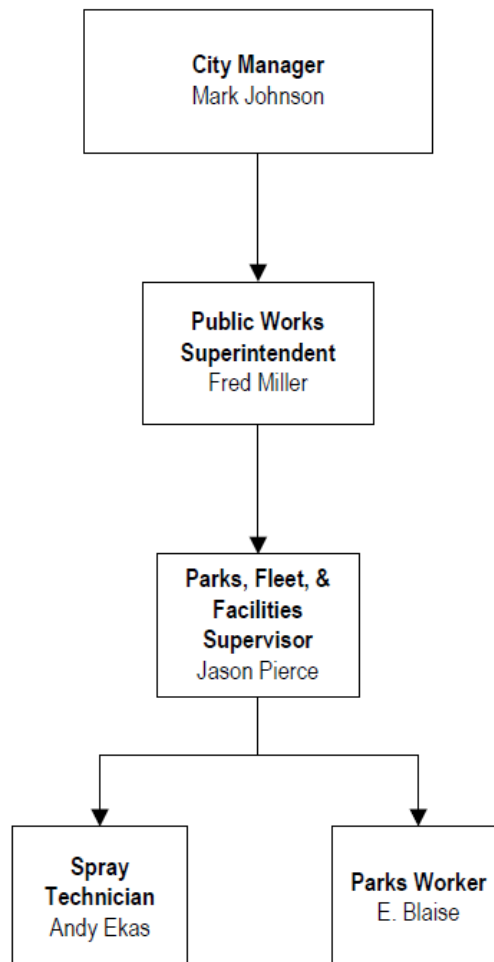


Parks

Parks Duties

The Parks Department is responsible for grounds maintenance of the City's parks, trail, and other City owned property, repairs irrigation systems, inspects playgrounds, and inspects the landscaping of residential, commercial, and industrial properties before the issuance of tree removal permits and for compliance with approved site plans. There are two (02) full-time employees in the Parks Department and one (01) full-time supervisor that is shared between the Parks Department and Fleet and Facilities Department.

Parks Organizational Chart



Parks Budget Changes

The Parks Budget includes \$20,000 to design a master plan for Trailhead Park.

Parks Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Parks Department

572 Parks

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 135,253	\$ 117,129	\$ 116,462	\$ 117,483	\$ 118,517
010-140	Overtime Salary	\$ 117	\$ 51	\$ 1,073	\$ 527	\$ 517
010-210	Payroll Taxes - F.I.C.A.	\$ 10,284	\$ 9,018	\$ 9,081	\$ 9,027	\$ 9,106
010-220	Pension	\$ 12,034	\$ 6,190	\$ 6,816	\$ 7,776	\$ 9,481
010-230	Health Insurance	\$ 31,926	\$ 24,002	\$ 27,538	\$ 28,507	\$ 32,988
010-240	Workers' Compensation	\$ 6,447	\$ 6,267	\$ 4,023	\$ 4,829	\$ 4,871
PERSONNEL EXPENSES		\$ 196,061	\$ 162,656	\$ 164,992	\$ 168,150	\$ 175,480
OPERATING EXPENSES						
030-301	Operating Expenses	\$ 8,020	\$ 9,542	\$ 11,966	\$ 22,500	\$ 22,500
030-310	Professional Expenses	\$ 10,849	\$ -	\$ -	\$ -	\$ -
030-311	Engineer Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
030-400	Travel & Meals	\$ 14	\$ -	\$ -	\$ 800	\$ 800
030-410	Telephone/Communications	\$ -	\$ -	\$ -	\$ 237	\$ 237
030-420	Postage	\$ -	\$ -	\$ -	\$ 52	\$ 52
030-430	Utilities	\$ 9,615	\$ 367	\$ -	\$ -	\$ 1,104
030-510	Office Expense	\$ 85	\$ -	\$ -	\$ 309	\$ 309
030-520	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
030-521	Uniforms	\$ 891	\$ 1,413	\$ 680	\$ 1,600	\$ 600
030-526	Facility Products	\$ -	\$ 500	\$ 154	\$ 531	\$ 531
030-527	Fertilizer & Chemicals	\$ 8,539	\$ 7,660	\$ 5,455	\$ 5,500	\$ 5,500
030-540	Membership & Training	\$ 235	\$ 175	\$ 592	\$ 1,200	\$ 1,200
OPERATING EXPENSES		\$ 38,249	\$ 19,657	\$ 18,847	\$ 32,729	\$ 32,833
CAPITAL OUTLAY						
060-613	Tools and Equipment	\$ 947	\$ -	\$ -	\$ -	\$ 20,000
060-614	M.A.C.	\$ -	\$ 119,509	\$ -	\$ -	\$ -
CAPITAL OUTLAY		\$ 947	\$ 119,509	\$ -	\$ -	\$ 20,000
INTERGOVERNMENT						
080-830	Interlocal Agreement Reimburs	\$ -	\$ (119,509)	\$ -	\$ -	\$ -
INTERGOVERNMENT		\$ -	\$ (119,509)	\$ -	\$ -	\$ -
PARKS BUDGET TOTAL		\$ 235,257	\$ 182,313	\$ 183,839	\$ 200,879	\$ 228,313

Photo of Trailhead Park's Ed Harvey Station

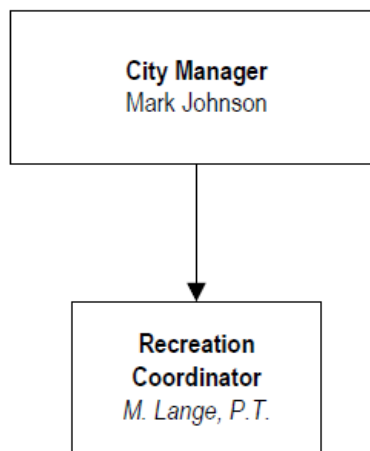


Recreation

Recreation Duties

The Recreation Department is responsible for the programming of children and adult activities, facility rentals, and coordination of special events. The Recreation Department also oversees the janitorial contract, assists the library manager, and assists the City Clerk with the Minneola Cemetery recordkeeping. There is one (01) part-time employee in the Recreation Department.

Recreation Organizational Chart



Recreation Budget Changes

The Recreation Budget includes \$1,667 for the Aloha Festival, \$1,667 for Bark in the Park, and \$1,667 for Kid's Safe Night Out. The City will seek private donations to help offset the cost of these events.

Recreation Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
General Fund
Recreation Department

573 Recreation

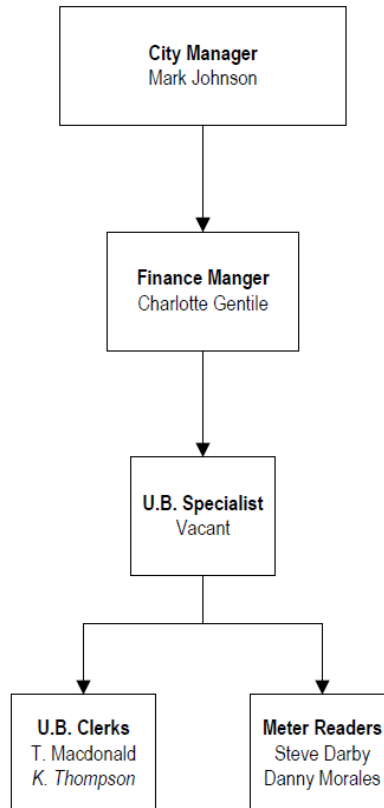
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Anticipated	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 19,402	\$ 12,856	\$ 11,664	\$ 13,240	\$ 13,240
010-140	Overtime Salary	\$ 3,603	\$ 2,713	\$ 3,418	\$ 3,000	\$ 3,000
010-210	Payroll Taxes - F.I.C.A.	\$ 1,685	\$ 920	\$ 881	\$ 1,242	\$ 1,242
010-220	Pension	\$ 2,144	\$ 3,565	\$ 651	\$ 820	\$ 1,059
010-230	Health Insurance	\$ 2,301	\$ -	\$ -	\$ -	\$ -
010-240	Workers' Compensation	\$ 2,748	\$ 819	\$ 330	\$ 544	\$ 544
PERSONNEL EXPENSES		\$ 31,883	\$ 20,873	\$ 16,944	\$ 18,846	\$ 19,086
OPERATING EXPENSES						
030-302	Special Events	\$ 104	\$ 660	\$ 1,020	\$ 12,500	\$ 7,000
030-304	Aloha Festival/Fall Fest	\$ -	\$ -	\$ -	\$ -	\$ 1,667
030-400	Travel and Meals	\$ -	\$ -	\$ -	\$ -	\$ -
030-305	Bark in the Park	\$ -	\$ -	\$ -	\$ -	\$ 1,667
030-306	Safe Night Out	\$ -	\$ -	\$ -	\$ -	\$ 1,667
030-340	Contract Services	\$ 168	\$ 593	\$ 351	\$ 700	\$ 700
030-420	Postage	\$ 1	\$ -	\$ -	\$ 20	\$ 20
030-470	Printing	\$ 244	\$ -	\$ -	\$ -	\$ -
030-491	Advertising - Other	\$ 929	\$ -	\$ -	\$ -	\$ -
030-510	Office Expense	\$ 518	\$ 86	\$ 107	\$ 200	\$ 200
030-520	Operating Supplies	\$ 486	\$ 112	\$ 71	\$ 500	\$ 500
030-525	Tools & Equipment	\$ 226	\$ 1,136	\$ 889	\$ 1,200	\$ 1,200
OPERATING EXPENSES		\$ 2,677	\$ 2,588	\$ 2,438	\$ 15,120	\$ 14,620
RECREATION BUDGET TOTAL		\$ 34,560	\$ 23,460	\$ 19,383	\$ 33,966	\$ 33,706

Utility Billing

Utility Billing Duties

The Utility Billing Department is set up as the central revenue collectors of the City for internal control purposes. They are responsible for billing and collecting monies for the enterprise funds of water, wastewater, and stormwater, and also handle permitting, facility rental, occupational license, and yard sale permit monies. The Utility Billing Department also reads water meters, responds to questions related to water, wastewater, stormwater and solid waste, answers telephones, and greet customers. There are five (05) full-time employees the Utility Billing Department. Together, they handle more than 3,800 customer accounts.

Utility Billing Organizational Chart



Utility Billing Budget Changes

The Utility Billing Budget includes \$4,700 to replace the handheld meter reader computer and increases the part-time employee from thirty-two (32) hours per week to forty (40) hours per week.

Utility Billing Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
Utility Fund
Utility Billing Department

530 Utility Billing

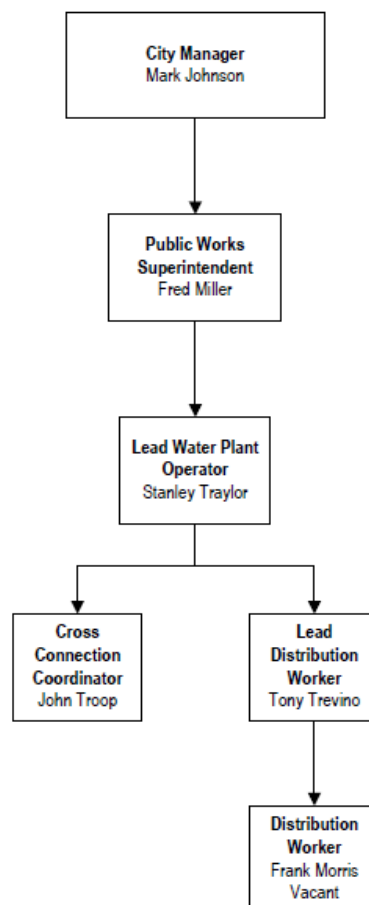
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 78,777	\$ 72,221	\$ 66,245	\$ 77,919	\$ 88,811
010-140	Overtime Salary	\$ -	\$ 10	\$ -	\$ -	\$ -
010-210	Payroll Taxes - F.I.C.A.	\$ 4,822	\$ 5,361	\$ 5,051	\$ 5,961	\$ 6,794
010-220	Pension	\$ 7,061	\$ 4,604	\$ 3,776	\$ 5,272	\$ 7,105
010-230	Health Insurance	\$ 15,028	\$ 11,428	\$ 13,769	\$ 20,618	\$ 24,741
010-240	Workers' Compensation	\$ 214	\$ 241	\$ 181	\$ 210	\$ 240
PERSONNEL EXPENSES		\$ 105,902	\$ 93,865	\$ 89,021	\$ 109,981	\$ 127,691
OPERATING EXPENSES						
030-320	Accounting & Audit	\$ 18,440	\$ 13,700	\$ 12,000	\$ 22,000	\$ 22,000
030-340	Contract Services	\$ 700,412	\$ 715,492	\$ 726,213	\$ 756,672	\$ 760,572
030-400	Travel and Meals	\$ -	\$ -	\$ -	\$ -	\$ -
030-420	Postage	\$ 13,912	\$ 15,723	\$ 14,376	\$ 4,500	\$ 3,000
030-470	Printing	\$ 2,892	\$ 2,936	\$ 2,533	\$ 2,678	\$ 2,678
030-493	Bank Charges	\$ 8,032	\$ 7,873	\$ 8,442	\$ 8,635	\$ 8,635
030-510	Office Expense	\$ 1,528	\$ 1,356	\$ 1,649	\$ 1,545	\$ 1,545
030-521	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
030-525	Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
030-540	Membership and Training	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,300
OPERATING EXPENSES		\$ 745,216	\$ 757,080	\$ 765,213	\$ 797,030	\$ 799,730
CAPITAL OUTLAY						
060-640	New Equipment	\$ -	\$ -	\$ -	\$ -	\$ 4,695
CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ 4,695
DEBT EXPENDITURES						
070-711	Interest	\$ 21,543	\$ 31,741	\$ 4,752	\$ -	\$ -
DEBT EXPENDITURES		\$ 21,543	\$ 31,741	\$ 4,752	\$ -	\$ -
INTRAGOVERNMENTAL						
090-910	Overhead Allocation Transfer	\$ -	\$ -	\$ -		
090-950	Transfer for Garbage Fee	\$ 63,904	\$ 74,169	\$ 95,529	\$ 82,472	\$ 70,000
INTRAGOVERNMENTAL		\$ 63,904	\$ 74,169	\$ 95,529	\$ 82,472	\$ 70,000
UTILITY BILLING BUDGET TOTAL		\$ 936,564	\$ 956,854	\$ 954,515	\$ 989,483	\$ 1,002,116

Water Treatment

Water Treatment Duties

The Water Treatment Department is responsible for the treatment and delivery of clean drinking water, compliance with Federal and State laws, and supervises the Water Distribution Department. The City has three (03) water treatment plants. There is one (01) full-time employee in the Water Treatment Department.

Water Treatment Organizational Chart



Water Treatment Budget Changes

The Water Treatment Budget includes \$18,750 for design, engineering, and consultant work for the L.C.C.I. water connection proposal and water line replacement in the Downtown area and \$6,250 for G.P.S. equipment, software, and a tablet.

Water Treatment Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
Utility Fund
Water Treatment Department

532 Water Treatment

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 79,045	\$ 80,305	\$ 71,679	\$ 74,276	\$ 74,276
010-127	Salary - Call Out Pay	\$ 2,450	\$ 2,350	\$ 2,600	\$ 2,500	\$ 2,500
010-140	Overtime Salary	\$ 9,285	\$ 13,450	\$ 9,510	\$ 7,383	\$ 6,251
010-210	Payroll Taxes - F.I.C.A.	\$ 7,052	\$ 7,028	\$ 6,425	\$ 6,352	\$ 6,352
010-220	Pension	\$ 8,362	\$ 4,703	\$ 5,125	\$ 6,272	\$ 5,942
010-230	Health Insurance	\$ 6,979	\$ 6,451	\$ 6,884	\$ 7,317	\$ 12,371
010-240	Workers' Compensation	\$ 2,246	\$ 3,856	\$ 3,219	\$ 3,565	\$ 3,565
PERSONNEL EXPENSES		\$ 115,419	\$ 118,145	\$ 105,442	\$ 107,664	\$ 111,257

OPERATING EXPENSES						
030-310	Professional Services	\$ 35,892	\$ 17,751	\$ 28,545	\$ 35,750	\$ 54,500
030-311	Engineer Expenses	\$ -	\$ -	\$ 2,390	\$ 5,150	\$ 5,150
030-316	Laboratory Expense	\$ 4,886	\$ 3,702	\$ 3,469	\$ 6,845	\$ 6,845
030-345	Outside Repair & Service	\$ 8,545	\$ 2,779	\$ 11,749	\$ 12,240	\$ 12,240
030-400	Travel & Meals	\$ 355	\$ 1,627	\$ 70	\$ 412	\$ 800
030-420	Postage	\$ 1,401	\$ 1,728	\$ 1,361	\$ 1,708	\$ 1,708
030-430	Utilities	\$ 21,117	\$ 18,200	\$ 17,312	\$ 23,950	\$ 25,702
030-450	Insurance - Property/Liability	\$ 7,413	\$ 7,233	\$ 7,380	\$ 7,686	\$ 7,686
030-461	Tires & Batteries	\$ -	\$ -	\$ -	\$ 2,000	\$ 3,000
030-462	Vehicle Maint	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,500
030-463	Maintenance - Water System	\$ 3,461	\$ 877	\$ 2,135	\$ 15,115	\$ 15,115
030-464	Buildings & Maint.	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000
030-470	Printing	\$ 437	\$ 91	\$ 964	\$ 1,030	\$ 1,030
030-510	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -
030-520	Operating Supplies	\$ 13,952	\$ 9,011	\$ 11,831	\$ 15,450	\$ 15,450
030-521	Uniforms	\$ 108	\$ 411	\$ 240	\$ 400	\$ 1,200
030-522	Gas & Oil	\$ -	\$ -	\$ -	\$ 10,000	\$ 13,000
030-523	Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
030-525	Tools & Equipment	\$ 420	\$ 36	\$ 333	\$ 515	\$ 515
030-540	Membership & Training	\$ 5,965	\$ 6,819	\$ 7,061	\$ 6,180	\$ 7,000
OPERATING EXPENSES		\$ 103,951	\$ 70,264	\$ 94,839	\$ 160,131	\$ 187,641

CAPITAL OUTLAY						
060-640	New Equipment	\$ -	\$ -	\$ 360	\$ 19,700	\$ 6,250
CAPITAL OUTLAY		\$ -	\$ -	\$ 360	\$ 19,700	\$ 6,250

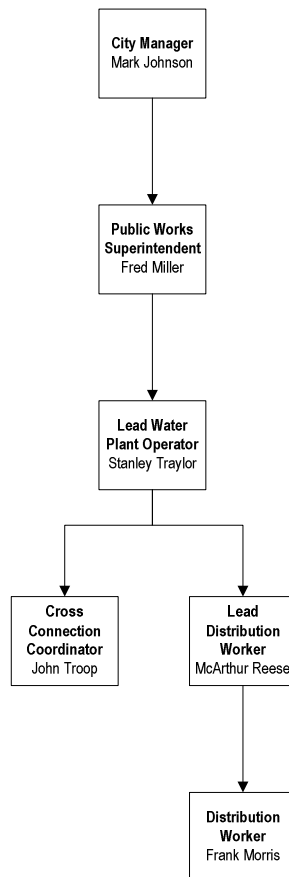
WATER TREATMENT BUDGET TOTAL		\$ 219,370	\$ 188,408	\$ 200,642	\$ 287,495	\$ 305,148
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Water Distribution

Water Distribution Duties

The Water Distribution Department is responsible for the coordination of the Cross Connection Program to prevent backflows into the drinking water, and maintenance and repairs of the drinking water conveyance system. There are four (04) full-time Water Distribution Employees.

Water Distribution Organizational Chart



Water Distribution Budget Changes

The Water Distribution Budget includes \$36,000 for an additional water distribution technician, \$15,000 for safety equipment and safety training, and \$9,000 for half the annual cost for G.I.S. mapping of the water distribution and wastewater collection system. The G.I.S. utility mapping is a three (03) year project.

Water Distribution Expenditures

City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
Utility Fund
Water Distribution Department

533 Water Distribution

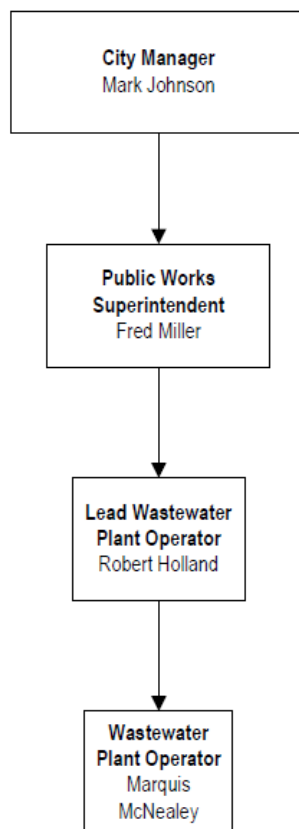
Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 214,313	\$ 202,333	\$ 204,737	\$ 202,841	\$ 233,052
010-127	Salary - Call Out Pay	\$ 3,450	\$ 3,750	\$ 3,400	\$ 3,300	\$ 3,300
010-140	Overtime Salary	\$ 4,126	\$ 6,254	\$ 3,919	\$ 6,500	\$ 6,500
010-210	Payroll Taxes - F.I.C.A.	\$ 16,614	\$ 16,175	\$ 15,710	\$ 16,267	\$ 18,578
010-220	Pension	\$ 19,520	\$ 13,269	\$ 11,698	\$ 13,252	\$ 18,644
010-230	Health Insurance	\$ 45,084	\$ 46,565	\$ 51,053	\$ 49,296	\$ 57,729
010-240	Workers' Compensation	\$ 7,143	\$ 7,231	\$ 6,035	\$ 9,736	\$ 12,276
PERSONNEL EXPENSES		\$ 310,250	\$ 295,576	\$ 296,552	\$ 301,192	\$ 350,079
OPERATING EXPENSES						
030-311	Engineer Expenses	\$ 740	\$ 400	\$ 13,773	\$ 14,150	\$ 14,150
030-400	Travel & Meals	\$ 650	\$ 821	\$ 593	\$ 1,030	\$ 2,000
030-410	Telephone/Communications	\$ 821	\$ 1,012	\$ 1,057	\$ 1,030	\$ 1,030
030-420	Postage	\$ 1,111	\$ 1,274	\$ 1,248	\$ 1,288	\$ 1,288
030-430	Utilities	\$ 68,017	\$ 47,155	\$ 55,251	\$ 66,890	\$ 66,890
030-450	Insurance - Property/Liability	\$ 44,423	\$ 41,946	\$ 43,912	\$ 45,000	\$ 45,000
030-461	Tires & Batteries	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,900
030-462	Vehicle Maint	\$ -	\$ -	\$ -	\$ 3,708	\$ 3,500
030-463	Maintenance - Water System	\$ 11,403	\$ 13,020	\$ 14,644	\$ 30,450	\$ 30,450
030-470	Outside Repair & Service	\$ 909	\$ 596	\$ 791	\$ 773	\$ 773
030-510	Office Expense	\$ -	\$ 37	\$ 65	\$ 15	\$ -
030-515	Meters Supplies/Expense	\$ 35,096	\$ 23,633	\$ 30,377	\$ 25,202	\$ 35,200
030-520	Operating Supplies	\$ 2,010	\$ 1,420	\$ 1,494	\$ 2,060	\$ 2,060
030-521	Uniforms	\$ 1,167	\$ 1,984	\$ 735	\$ 2,400	\$ 1,200
030-522	Gas & Oil	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000
030-523	Parts	\$ -	\$ -	\$ -	\$ 400	\$ 400
030-526	Laboratory Expense	\$ 2,184	\$ 270	\$ 120	\$ 1,030	\$ 1,030
030-540	Membership and Training	\$ 1,882	\$ 1,520	\$ 719	\$ 2,436	\$ 2,300
OPERATING EXPENSES		\$ 170,413	\$ 135,088	\$ 164,778	\$ 218,362	\$ 228,171
CAPITAL OUTLAY						
060-602	Water Dist Projects	\$ -	\$ -	\$ -	\$ 210,000	\$ -
060-603	Washington St Water Main Relo	\$ -	\$ -	\$ -	\$ -	\$ -
060-613	Tools & Equipment	\$ 1,523	\$ 204	\$ 15,979	\$ 4,300	\$ 4,300
060-640	New Equipment	\$ -	\$ -	\$ -	\$ 19,700	\$ -
CAPITAL OUTLAY		\$ 1,523	\$ 204	\$ 15,979	\$ 234,000	\$ 4,300
WATER DISTRIBUTION BUDGET TOTAL		\$ 482,185	\$ 430,868	\$ 477,309	\$ 753,554	\$ 582,550

Wastewater

Wastewater Duties

The Wastewater Department is responsible for the collection and treatment of wastewater, compliance with Federal and State laws, maintenance, repairs, and monitoring of the wastewater treatment plant, and maintenance and repairs of the fourteen (14) wastewater lift stations. There are two (02) full-time employees for the Wastewater Department.

Wastewater Organizational Chart



Wastewater Budget Changes

- The Wastewater Budget includes \$157,000 for the Downtown sewer line engineering and design, \$18,750 for engineering, design, and consultant for the Lake County Correctional Institution (L.C.C.I.) wastewater connection proposal, \$6,250 for G.P.S. equipment, software, and a tablet, \$6,000 for a compressor and welder for the crane truck, and \$9,000 for half the annual cost for G.I.S. mapping of the water distribution and wastewater collection system. The G.I.S. utility mapping is a three (03) year project.

Wastewater Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
Utility Fund
Wastewater Utility Department**

535 Wastewater Utility

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 56,691	\$ 57,589	\$ 53,537	\$ 59,295	\$ 59,295
010-127	Salary - Call Out Pay	\$ 2,850	\$ 2,600	\$ 2,500	\$ 2,500	\$ 2,500
010-140	Overtime Salary	\$ 4,319	\$ 6,964	\$ 6,883	\$ 5,566	\$ 5,566
010-210	Payroll Taxes - F.I.C.A.	\$ 4,728	\$ 5,305	\$ 4,654	\$ 5,153	\$ 5,153
010-220	Pension	\$ 5,771	\$ 5,053	\$ 3,882	\$ 4,749	\$ 4,552
010-230	Health Insurance	\$ 6,216	\$ 3,408	\$ 2,887	\$ 6,937	\$ 12,371
010-240	Workers' Compensation	\$ 1,272	\$ 1,446	\$ 1,207	\$ 1,975	\$ 1,975
PERSONNEL EXPENSES		\$ 81,847	\$ 82,365	\$ 75,550	\$ 86,175	\$ 91,411
OPERATING EXPENSES						
030-310	Professional Services	\$ -	\$ -	\$ 100	\$ -	\$ 18,750
030-311	Engineer Expenses	\$ 29,999	\$ 3,308	\$ 10,995	\$ 33,720	\$ 33,720
030-340	Contract Services	\$ 31,087	\$ 63,999	\$ 36,904	\$ 32,707	\$ 189,707
030-400	Travel & Meals	\$ 230	\$ 1,079	\$ 377	\$ 1,224	\$ 1,224
030-410	Telephone/Communications	\$ 1,358	\$ 1,405	\$ 941	\$ 5,150	\$ 5,150
030-420	Postage	\$ 26	\$ 45	\$ 23	\$ 103	\$ 103
030-430	Utilities	\$ 68,115	\$ 77,326	\$ 59,035	\$ 75,194	\$ 75,302
030-450	Insurance - Property/Liability	\$ 13,910	\$ 13,115	\$ 13,666	\$ 14,469	\$ 14,469
030-461	Tires & Batteries	\$ -	\$ -	\$ -	\$ 1,500	\$ 3,000
030-462	Vehicle Maint	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,500
030-463	Maintenance - Wastewater Coll	\$ -	\$ 1,448	\$ 21,697	\$ 15,003	\$ 15,003
030-464	Maintenance - Bldg & Equipme	\$ 943	\$ 951	\$ 2,097	\$ 54,000	\$ 54,000
030-470	Outside Repair & Service	\$ 10,605	\$ 9,602	\$ 14,512	\$ 15,459	\$ 15,459
030-510	Office Expense	\$ 5,271	\$ 3,612	\$ 1,479	\$ 2,500	\$ 2,500
030-520	Operating Supplies	\$ 21,979	\$ 15,883	\$ 10,602	\$ 15,450	\$ 15,450
030-521	Uniforms	\$ 663	\$ 1,019	\$ 275	\$ 800	\$ 300
030-522	Gas & Oil	\$ -	\$ -	\$ -	\$ 15,000	\$ 18,000
030-523	Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
030-526	Laboratory Expense	\$ 10,037	\$ 9,235	\$ 7,031	\$ 10,000	\$ 10,000
030-540	Membership & Training	\$ 766	\$ 1,234	\$ 218	\$ 1,224	\$ 1,224
OPERATING EXPENSES		\$ 194,989	\$ 203,264	\$ 179,951	\$ 295,703	\$ 476,061
CAPITAL OUTLAY						
060-613	Tools & Equipment	\$ -	\$ 1,296	\$ 812	\$ 2,000	\$ 2,000
060-640	New Equipment	\$ -	\$ -	\$ -	\$ 19,700	\$ 12,250
CAPITAL OUTLAY		\$ -	\$ 1,296	\$ 812	\$ 21,700	\$ 14,250
WASTEWATER UTILITY BUDGET TOTAL		\$ 276,836	\$ 286,925	\$ 256,313	\$ 403,578	\$ 581,722

Photo of the Wastewater Treatment Plant Entrance Sign

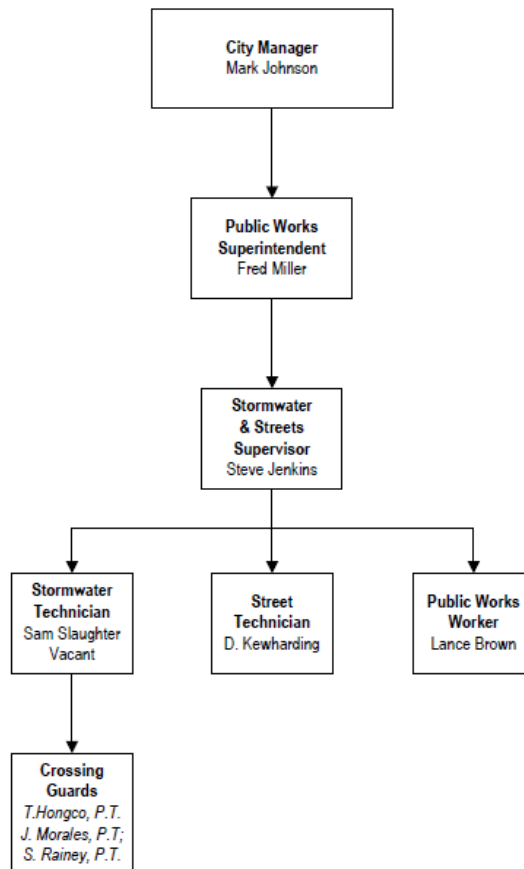


Stormwater

Stormwater Duties

The Stormwater Department is responsible for the maintenance and repair of stormwater conveyances including storm drains, retention ponds, and open channel ditches. There are two (02) Stormwater Department employees and one (01) full-time supervisor that is shared with the Street Department.

Stormwater Organizational Chart



Stormwater Budget Changes

The Stormwater Budget includes \$36,000 for an additional Stormwater Technician, \$45,000 for a stormwater project on East Minneola Street, \$40,000 for a stormwater project on Pearl Street, \$12,500 for engineering and design fees for future stormwater projects, and \$2,900 for a portable generator and miscellaneous tools and equipment.

Stormwater Expenditures

**City of Minneola
Departmental Expenditures
F.Y. 2015 Budget
Stormwater Fund
Stormwater Department**

538 Stormwater Utility

Account Number	Description	F.Y. 11 Actual Audited	F.Y. 12 Actual Audited	F.Y. 13 Actual Audited	F.Y. 14 Forecast	F.Y. 15 Budget
PERSONNEL EXPENSES						
010-120	Salary	\$ 51,224	\$ 50,331	\$ 48,698	\$ 49,068	\$ 71,116
010-140	Overtime	\$ -	\$ -	\$ -	\$ 56	\$ -
010-210	Payroll Taxes - F.I.C.A.	\$ 3,772	\$ 3,676	\$ 3,749	\$ 3,754	\$ 5,440
010-220	Pension	\$ 3,384	\$ 1,812	\$ 2,137	\$ 2,475	\$ 5,689
010-230	Health Insurance	\$ 7,000	\$ 8,663	\$ 9,168	\$ 9,550	\$ 19,195
010-240	Workers' Compensation	\$ 3,657	\$ 4,821	\$ 4,023	\$ 4,779	\$ 6,927
PERSONNEL EXPENSES		\$ 69,037	\$ 69,303	\$ 67,775	\$ 69,681	\$ 108,367
OPERATING EXPENSES						
030-310	Professional Services	\$ 12,788	\$ 1,194	\$ 1,883	\$ 5,234	\$ 12,500
030-400	Travel & Meals	\$ -	\$ 375	\$ -	\$ 515	\$ 515
030-420	Postage	\$ -	\$ 398	\$ 368	\$ 1,200	\$ 1,200
030-461	Tires & Batteries	\$ -	\$ -	\$ -	\$ 750	\$ 1,200
030-462	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
030-464	Maintenance - Bldg. & Equip.	\$ -	\$ 40	\$ -	\$ 515	\$ 4,000
030-510	Office Expense	\$ -	\$ 601	\$ -	\$ -	\$ -
030-520	Operating Supplies	\$ 367	\$ 763	\$ 1,023	\$ 518	\$ 518
030-521	Uniforms	\$ -	\$ 293	\$ 125	\$ 400	\$ 300
030-522	Gas & Oil	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
030-523	Parts	\$ -	\$ -	\$ -	\$ 200	\$ 200
030-525	Tools & Equipment	\$ 230	\$ 599	\$ 597	\$ 773	\$ 2,900
030-540	Membership & Training	\$ -	\$ 500	\$ 664	\$ 1,200	\$ 1,200
OPERATING EXPENSES		\$ 13,385	\$ 4,763	\$ 4,659	\$ 15,305	\$ 28,533
CAPITAL OUTLAY						
060-602	Storm Water Projects	\$ 19,355	\$ 113,270	\$ 141,402	\$ 135,000	\$ 85,000
CAPITAL OUTLAY		\$ 19,355	\$ 113,270	\$ 141,402	\$ 135,000	\$ 85,000
STORMWATER BUDGET TOTAL		\$ 101,777	\$ 187,336	\$ 213,837	\$ 219,987	\$ 221,900



STATE IMPACTS TO ANNUAL MUNICIPAL BUDGET REVENUES

Constitutional Amendments

There were eleven (11) proposed State Constitutional Amendments on the November 06, 2012 general election ballot. Three (03) of the proposed amendments passed and may have an impact on future municipal revenues.

There are three (03) proposed State Constitutional Amendments on the November 04, 2014 general election ballot. Amendment 1 (2014) proposes to provide funding for the Land Acquisition Trust Fund. Amendment 2 (2014) proposes to grant the right to use marijuana for the treatment of certain ailments when recommended by a physician. Amendment 3 (2014) is proposing to allow the governor to fill judicial vacancies by appointing a justice or judge from a slate of nominees. None of the three (03) proposed State Constitutional Amendments appear to have a direct or immediate financial impact on local governments.

Amendment 2 (2012)

Veterans Disabled Due to Combat Injury; Homestead Property Tax Discount:

This amendment was approved by 63.25% of Florida's voters. It expands the homestead exemption to disabled veterans who were not Florida residents when they entered military service. Minneola did not have any veterans make application for the expanded exemption when the bill was passed. The amount of taxable value removed from the 2014 tax roll was \$9,075 due to an existing qualified exemption. The amount of taxable value removed from the 2015 tax roll will be \$37,324.

Amendment 9 (2012)

Property Tax Exemption for Surviving Spouses:

This amendment was approved by 61.68 percent of Florida's voters. This amendment exempts surviving spouses of military veterans or first responders who died in the line of duty from paying property taxes. The amount of taxable value to be removed from the 2014 tax roll was \$0.00. The amount of taxable value removed from the 2015 tax roll will be \$52,500.

Amendment 11 (2012)

Additional Homestead Exemption for Low-Income Seniors who Maintain Long-Term Residency on Property; Equal to Assessed Value:

This amendment was passed by 61.26% of Florida's voters. It authorizes the Legislature, by general law and subject to conditions set forth in the general law, to allow counties and municipalities to grant an additional homestead tax exemption equal to the assessed value of homestead property if the property has a just value less than two hundred fifty thousand dollars (\$250,000) to an owner who has maintained

permanent residency on the property for not less than twenty-five (25) years, who has attained age sixty-five (65) and who has a low household income as defined by general law. Minneola currently has eighty-one (81) seniors who have filed for the Save Our Seniors additional exemption. It has been determined by the Property Appraiser that sixteen (16) of the eighty-one (81) seniors have permanently resided on their property for no less than twenty-five (25) years. If the City adopted a resolution granting the provisions of this amendment effective for the 2013 tax roll, the tax dollar impact is estimated to be \$162.

Proposed Legislation

There were 950 Senate Bills proposed in 2014 and 32 Senate Bills have already been proposed for 2015. Not all of those bills have the potential to impact local government finances. The bills that may have a negative financial impact to municipalities or infringe upon municipal home rule are tracked by the Florida League of Cities.

Onsite Sewage Treatment and Disposal Systems (2013)

CS/CS/CS/HB 375 (Roberson) and CS/CS/CS/SB 1160 (Bullard) state that septic tanks installed subsequent to July 1, 2010, are not required to connect to central sewer until December 31, 2020, so long as those septic tanks comply with current law maintained by the Florida Department of Health, as well as the permitting process developed by the Florida Department of Environmental Protection. The bills allow for a property owner of a single-family residence to be approved and permitted by the Department of Health as a maintenance entity for his or her own aerobic treatment unit system upon written certification from the system's manufacturer. CS/CS/CS/SB 1160 and CS/CS/CS/HB 375 were amended to apply only to Monroe County. CS/CS/CS/HB 375 was substituted for CS/CS/CS/SB 1160. CS/CS/CS/HB 375 has passed both chambers and was signed by the governor and became law in 2013. The Downtown C.R.A. was created, in part, to construct wastewater collection lines. The financial impact of any future wastewater projects from this legislation is undetermined. *

Ad Valorem/Rental of Homestead Property (2013)

CS/SB 354 (Thrasher) and CS/CS/HB 531 (Patronis) provide that certain leasehold interests and improvements to land owned by the United States, a branch of the U.S. Armed Forces, or any agency or quasi-governmental agency of the United States are exempt from ad valorem taxation under specified circumstances. The bills also state that such leasehold interests and improvements are entitled to an exemption from ad valorem taxation without an application being filed for the exemption or the property appraiser approving the exemption. The bills apply retroactively to January 1, 2007. This bill has not been signed into law. There are no currently known properties that would qualify for this exemption should it pass. *

Assessment of Residential and Nonhomestead Real Property (2013)

CS/SB 1064 (Latvala) and CS/CS/HB 277 (Rehwinkel Vasilinda) deal with the 2008 constitutional amendment approved by voters to allow the value of certain installations, changes or improvements to residential real property to be excluded from the assessed value of residential real property. The bills prohibit property appraisers from considering the increase in the just value attributed to the installation of a renewable energy source device. CS/SB 1064 also prohibits the property appraiser from considering the increase in the just value attributed to improvements made for the purpose of improving a property's resistance to wind damage. The bills delete the definition of "renewable energy source device" and "device" and repeal provisions relating to property tax exemptions for renewable energy source devices. A companion bill was passed and was signed by the governor and became law in 2013. The financial impact of this legislation is undetermined. *

Taxation of Agriculture Property (2013)

CS/SB 1200 (Simpson) and CS/HB 1193 (Beshears) eliminate specific statutory guidelines under which agricultural land can be reclassified as nonagricultural for property taxation purposes. CS/SB 1200 was amended to allow for the change in classification for land that is sold for three or more times the purchase price of bona fide agricultural land. The bills also remove the authority of the value adjustment board to review all property classified by the property appraiser upon its own motion. A companion bill passed and was signed by the governor and became law in 2013. The financial impact of this legislation is undetermined. *

Governmental Entity Liens (2013)

CS/HB 267 (Wood) and CS/SB 404 (Stargel) provide that a lien imposed on real property by a governmental or quasi-governmental entity for an improvement, service, fine or penalty, other than a lien for taxes, non-ad valorem or special assessments, or utilities, is valid and effectual against creditors or subsequent purchasers for a valuable consideration, only if the lien is recorded in the official records of the county in which the property is located. The recorded notice of lien must contain the name of the owner of record, a description or address of the property, and the tax or parcel identification number applicable to the property as of the date of recording. A companion bill passed and was signed by the governor and became law in 2013. The financial impact of this legislation is undetermined. *

Communications Services Tax (2014)

S.B. 266 (Hukill) proposed to reduce the state Communications Services Tax and satellite rate. There have been several attempts to modify the Communications Services Tax over the last few years. The League of Cities helped to defeat this bill while it was in committee. *

Sales Tax on Commercial Leases (2014)

H.B. 11 (Steube) and S.B. 176 (Hukill) proposed to reduce the sales tax charged on leased commercial property. This bill did not make it to committee. *

Water and Wastewater Utilities (2014)

H.B. 813 (Mayfield) and S.B. 1248 (Latvala) proposed to allow counties to take over a municipal franchise of water and wastewater utility once the municipal franchise agreement, resolution, or ordinance expired. The County would have had to compensate the municipality for the fair market value of the facilities transferred to serve the unincorporated areas of the county. If the franchise agreement, resolution, or ordinance contained no expiration date, the county may have had to provide services subject to the following requirements.

- A majority of the ratepayers in the unincorporated area of the county served by the municipality, either by vote in a referendum or written response to a mail survey, have agreed to be served by the county; and,
- The county compensates the municipality for the fair market value of such facilities owned by the municipality that are transferred to the county to serve the unincorporated area of the county.

The bills would have prevented municipalities from extending service to the unincorporated areas of a county without consent from the county board of commissioners. The League of Cities helped to defeat this bill while it was in committee.

This is not a full overview of proposed legislation directly impacting local governments. For a more detailed list, please visit:

<http://www.floridaleagueofcities.com/LegislativeBulletin.aspx>

* Source: Florida League of Cities, Inc.



MUNICIPAL COMPARISONS**Proposed Millage Rate Comparison*****PROPOSED MILLAGE RATE COMPARISON***

MUNICIPALITY	2014
Howey in the Hills	9.5177
Mascotte	9.3000
Astatula	8.5000
Umatilla	8.2480
Eustis	7.5810
Tavares *	6.9531
Groveland	6.4100
Minneola	6.2500
Mount Dora	5.9970
Fruitland Park	5.0371
Leesburg	4.3521
Lady Lake	3.8781
Clermont	3.7290
Montverde	2.8300
Average	6.3274

* Includes Debt Service

Water Rates Comparison (2012)

Inside city limits

WATER RATES COMPARISON

Based on 10,000 Gallons Consumption

Inside City Limits

City	Rate Structure	Base	Variable	Total
Mascotte	Tier	\$28.05 (0)	\$44.00	\$72.05
Montverde	Tier	\$10.00 (2,000)	\$29.50	\$39.50
Lady Lake	Tier	\$10.97 (0)	\$26.71	\$37.68
Howey-in-the-Hills	Tier	\$24.12 (5,000)	\$9.74	\$33.86
Tavares	Tier	\$14.65 (0)	\$17.57	\$32.22
Eustis	Tier	\$8.87 (0)	\$19.42	\$28.29
Umatilla	Tier	\$7.70 (0)	\$20.32	\$28.02
Groveland	Flat	\$10.50 (4,000)	\$16.50	\$27.00
Fruitland Park	Tier	\$15.36 (3,000)	\$8.63	\$23.99
Minneola	Tier	\$7.00 (2,000)	\$15.55	\$22.55
Leesburg	Tier	\$8.04 (0)	\$11.38	\$19.42
Clermont	Tier	\$5.48 (0)	\$11.00	\$16.48
Mount Dora	Tier	\$5.59 (0)	\$10.02	\$15.61
Average				\$30.51

Water Rates Comparison (2012)***Outside city limits*****WATER RATES COMPARISON**

Based on 10,000 Gallons Consumption

Outside City Limits

City	Rate Structure	Base	Variable	Total
Mascotte	Tier	\$28.05 (0)	\$44.00	\$72.05
Montverde	Tier	\$12.50 (2,000)	\$36.90	\$49.40
Lady Lake	Tier	\$13.72 (0)	\$33.41	\$47.13
Howey-in-the-Hills	Tier	\$30.15 (5,000)	\$12.19	\$42.34
Tavares	Tier	\$18.32 (0)	\$21.92	\$40.24
Eustis	Tier	\$11.09 (0)	\$24.28	\$35.37
Umatilla	Tier	\$9.63 (0)	\$25.43	\$35.06
Lake Utility Services, Inc.	Tier	\$9.47 (0)	\$24.80	\$34.27
Groveland	Flat	\$13.13 (4,000)	\$20.64	\$33.77
Fruitland Park	Tier	\$19.20 (3,000)	\$10.74	\$29.94
Minneola	Tier	\$8.75 (2,000)	\$19.46	\$28.21
Leesburg	Tier	\$10.05 (0)	\$14.00	\$24.05
Clermont	Tier	\$6.85 (0)	\$13.80	\$20.65
Mount Dora	Tier	\$6.98 (0)	\$12.46	\$19.44
Southlake Utilities	Flat	\$9.01 (0)	\$10.10	\$19.11
Average				\$35.40

Sewer Rates Comparison (2012)***Inside city limits*****SEWER RATES COMPARISON**

Based on 10,000 Gallons Consumption

Inside City Limits

City	Rate Structure	Base		Variable		Total
Minneola	Flat	\$15.40	(0)	\$37.10	(3.71/1,000)	\$52.50
Lady Lake	Flat	\$15.50	(0)	\$35.50	(3.55/1,000)	\$51.00
Mount Dora	Flat	\$24.22	(0)	\$25.74	(1.98/750)	\$49.96
Umatilla	Flat	\$23.68	(0)	\$25.00	(2.50/1,000)	\$48.68
Tavares	Flat	\$17.92	(0)	\$30.30	(3.03/1,000)	\$48.22
Eustis	Flat	\$23.43	(0)	\$22.20	(2.22/1,000)	\$45.63
Groveland	Flat	\$27.13	(4,000)	\$12.60	(2.10/1,000)	\$39.73
Leesburg	Flat	\$21.50	(0)	\$14.91	(1.490761/1,000)	\$36.41
Clermont	Flat	\$14.25	(0)	\$18.80	(1.88/1,000)	\$33.05
Fruitland Park	Flat	\$14.80	(0)	\$12.90	(1.72/1,000)	\$27.70
Howey-in-the-Hills	Septic	N/A	N/A	N/A	N/A	N/A
Mascotte	Septic	N/A	N/A	N/A	N/A	N/A
Montverde	Septic	N/A	N/A	N/A	N/A	N/A
Average						\$43.29

(1) Fruitland Park sewer caps at 7,500 gallons

Sewer Rates Comparison (2012)

Outside city limits

SEWER RATES COMPARISON

Based on 10,000 Gallons Consumption

Outside City Limits

City	Rate Structure	Base		Variable		Total
Minneola	Flat	\$19.25	(0)	\$46.40	(4.64/1,000)	\$65.65
Lake Utility Services, Inc.	Flat	\$23.22	(0)	\$42.30	(4.23/1,000)	\$65.52
Lady Lake	Flat	\$19.38	(0)	\$44.40	(4.44/1,000)	\$63.78
Mount Dora	Flat	\$30.27	(0)	\$32.11	(2.47/750)	\$62.38
Umatilla	Flat	\$29.60	(0)	\$31.30	(3.13/1,000)	\$60.90
Tavares	Flat	\$22.40	(0)	\$37.80	(3.78/1,000)	\$60.20
Eustis	Flat	\$29.28	(0)	\$27.80	(2.78/1,000)	\$57.08
Groveland	Flat	\$33.90	(4,000)	\$15.78	(2.63/1,000)	\$49.68
Leesburg	Flat	\$26.88	(0)	\$18.64	(1.863451/1,000)	\$45.52
Clermont	Flat	\$17.80	(0)	\$23.50	(2.35/1,000)	\$41.30
Fruitland Park	Flat	\$18.50	(0)	\$16.13	(2.15/1,000)	\$34.63
South Lake Utilities, Inc.	Flat	\$14.91	(0)	\$13.90	(1.39/1,000)	\$28.81
Howey-in-the-Hills	Septic	N/A	N/A	N/A	N/A	N/A
Mascotte	Septic	N/A	N/A	N/A	N/A	N/A
Montverde	Septic	N/A	N/A	N/A	N/A	N/A
Average						\$52.95

(1) Fruitland Park sewer caps at 7,500 gallons

Irrigation Rates Comparison (2012)

Inside city limits

IRRIGATION RATES COMPARISON

Based on 10,000 Gallons Consumption

Inside City Limits

City	Rate Structure	Base	Variable	Total
Mascotte	Tier	\$28.05 (0)	\$44.00	\$72.05
Lady Lake	Flat	\$10.97 (0)	\$31.70	\$42.67
Montverde	Tier	\$10.00 (2,000)	\$29.50	\$39.50
Groveland	Tier	\$10.50 (0)	\$27.50	\$38.00
Howey-in-the-Hills	Tier	\$24.12 (5,000)	\$9.74	\$33.86
Tavares	Tier	\$14.65 (0)	\$17.57	\$32.22
Umatilla	Tier	\$7.70 (0)	\$20.32	\$28.02
Fruitland Park	Tier	\$15.36 (3,000)	\$8.63	\$23.99
Eustis	Tier	\$0.00 (0)	\$23.10	\$23.10
Minneola	Tier	\$7.00 (2,000)	\$15.55	\$22.55
Leesburg	Tier	\$4.41 (0)	\$17.32	\$21.73
Mount Dora	Tier	\$3.03 (0)	\$17.13	\$20.16
Clermont	Tier	\$5.48 (0)	\$14.30	\$19.78
Average				\$32.13

Irrigation Rates Comparison (2012)***Outside city limits*****IRRIGATION RATES COMPARISON**

Based on 10,000 Gallons Consumption
Outside City Limits

City	Rate Structure	Base	Variable	Total
Mascotte	Tier	\$28.05 (0)	\$44.00	\$72.05
Lady Lake	Tier	\$13.72 (0)	\$39.70	\$53.42
Montverde	Tier	\$12.50 (2,000)	\$36.90	\$49.40
Groveland	Tier	\$13.13 (0)	\$34.40	\$47.53
Howey-in-the-Hills	Tier	\$30.15 (5,000)	\$12.19	\$42.34
Tavares	Tier	\$18.32 (0)	\$21.92	\$40.24
Umatilla	Tier	\$9.63 (0)	\$25.43	\$35.06
Lake Utility Services, Inc.	Tier	\$9.47 (0)	\$24.80	\$34.27
Fruitland Park	Tier	\$19.20 (3,000)	\$10.74	\$29.94
Eustis	Tier	\$0.00 (0)	\$29.00	\$29.00
Minneola	Tier	\$8.75 (2,000)	\$19.46	\$28.21
Leesburg	Tier	\$5.52 (0)	\$21.66	\$27.18
Mount Dora	Tier	\$3.78 (0)	\$21.36	\$25.14
Clermont	Tier	\$6.85 (0)	\$17.90	\$24.75
Southlake Utilities	Flat	\$8.98 (0)	\$10.10	\$19.08
Average				\$37.17

Stormwater Rates Comparison (2012)***STORMWATER RATES COMPARISON***

City	Rate per Month
Mascotte	\$7.00
Leesburg	\$6.66
Mount Dora	\$6.50
Eustis	\$6.00
Umatilla	\$6.00
Clermont	\$5.00
Tavares	\$4.50
Minneola	\$4.00
Fruitland Park	\$2.00
Groveland	N/A
Howey-in-the-Hills	N/A
Lady Lake	N/A
Montverde	N/A
Average	\$5.30

Sanitation Rates Comparison (2012)***SANITATION RATES COMPARISON***

City	Price per Month
Howey-in-the-Hills	\$23.25
Umatilla	\$23.16
Tavares	\$21.17
Mascotte	\$21.00
Clermont	\$20.00
Fruitland Park	\$19.65
Mount Dora	\$19.60
Leesburg	\$19.13
Groveland	\$19.00
Minneola	\$18.78
Eustis	\$18.64
Montverde	\$17.50
Lady Lake (on tax bill)	\$13.50
Average	\$19.57

Full Time Employees Per 1,000 Residents Comparison (2012)

Fiscal Year 2012			
City	Population *	Full-Time Employees	Employees per 1,000
Leesburg **	20,263	464	22.90
Mount Dora	12,693	192	15.13
Eustis	18,571	216	11.63
Tavares	14,054	164	11.67
Groveland	9,060	93	10.26
Umatilla	3,481	35	10.05
Howey-in-the-Hills	1,097	11	10.03
Fruitland Park	4,148	40	9.64
Clermont	29,827	257	8.62
Lady Lake	13,909	93	6.69
Mascotte	5,127	32	6.24
Astatula	1,783	8	4.49
Minneola	9,562	37	3.87
Montverde	1,447	5	3.46
AVERAGE	10,359	118	9.62

* 2012 B.E.B.R. Estimates

** 2011 Data

General Fund Cost Per Resident Comparison (2012)

Fiscal Year 2012			
City	Population *	Total in General Fund Expenditures	Cost per Captia
Tavares	14,054	\$23,542,535	\$1,675
Leesburg **	20,263	\$24,295,140	\$1,199
Howey-in-the-Hills	1,097	\$1,233,184	\$1,124
Groveland	9,060	\$8,733,079	\$964
Montverde	1,447	\$1,309,164	\$905
Mount Dora	12,693	\$10,764,252	\$848
Fruitland Park	4,148	\$3,396,089	\$819
Umatilla	3,481	\$2,557,298	\$735
Eustis	18,571	\$12,926,841	\$696
Lady Lake	13,909	\$8,640,243	\$621
Clermont	29,827	\$16,608,388	\$557
Mascotte	5,127	\$2,688,350	\$524
Minneola	9,562	\$4,204,201	\$440
Astatula	1,783	\$644,964	\$362
AVERAGE	10,359	\$8,681,695	\$819

* 2012 B.E.B.R. Estimates

** 2011 Data



FUTURE GOALS

Short Range

The City's short range goals include:

- Complete the creation of our new website (completed in F.Y. 2014).
- Renew our Consumptive Use Permit (C.U.P.) from St. John's Water Utility District (completed in F.Y. 2014).
- Install a new Welcome Sign on Highway 27 (scheduled to be completed in F.Y. 2014).
- Install four (04) air relief valves on the wastewater collection main (completed in F.Y. 2014).
- Create the area's first Community Garden (completed in F.Y. 2014).
- Improve upon the new Dog Park using private donations (completed in F.Y. 2014).
- Continue to grow the Annual Kids Safe Night Out event.
- Continue to grow the Annual Bark in the Park event.
- Install automatic door openers on the primary City Hall doors for easier access by the A.D.A. community (completed in F.Y. 2014).
- Host a health fair and fall prevention class for our seniors.
- Complete Phase II of III of the Master Utility Mapping Project (completed in F.Y. 2014).

Mid-Range

The City's mid-range goals include:

- Complete the construction of the Minneola Turnpike Interchange and Economic Development Center.
- Payoff S.R.F. Loan Number Three (03).
- Reduce property taxes.
- Create a master plan for Trailhead Park.
- Reestablish the Annual Fall Festival using private donations (completed in F.Y. 2014 through the Aloha Festival).
- Locate Safe Routes to Schools funding to improve sidewalk access to the area's County schools.
- Identify better investments for the City's reserve funds.
- Complete Phase III of III of the Master Utility Mapping Project.

Long Range

The City's long range goals include:

- Improve the City's I.S.O. Rating.
- Move the Fire Station to a more centralized location.
- Payoff S.R.F. Loan Number Four (04).
- Begin implementing the Trailhead Park Master Plan.

- Connect the Lake County Correctional Institution to the City's wastewater system.
- Install wastewater lines in the downtown area of the City including the business district.
- Replace the aging water lines in the downtown area of the City.

GLOSSARY OF TERMS

The Budget contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been prepared to assist the reader in understanding these terms used in the document.

Accrual – Adjusting journal entries designed to ensure that assets and liabilities that are created or discharged because of operating activities of the current period are recognized as revenues and expenses in that period. Examples include accrued wages and accrued interest.

Accrual Basis of Accounting – Accounting method where revenues are recorded when earned (regardless of when cash is received) and expenses are recorded when liabilities are incurred (regardless of when payment is made).

Ad Valorem Tax – A tax levied on the assessed value of real property. This tax is also known as property tax.

Adopted Budget – A financial plan presented, reviewed, and approved by a governing body for the upcoming or current fiscal year beginning October 1.

Annexation – The process by which an unincorporated area is brought into a city. Rules governing annexation are established by state statute.

Annual Budget – A budget applicable to a single fiscal year.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Assessed Property Value – The value set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Asset – Resources that have monetary value and are owned or held by a government.

Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during the fiscal year.

Balanced Budget – A budget in which planned funds available equal planned expenditures as required by Florida State Statute 166.241.

Bond – A written promise to pay a specified sum of money (face value or principal), at a specified date in the future (maturity date), together with interest at a specified rate.

Bond Covenants – Agreements made to assure bond holders that sufficient money will be available to pay bonds.

Bond Refinancing – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget – A fiscal plan of program, services, and construction projects expected to be carried out, funded within available revenues, and designated within a specific period of time, usually 12 months.

Budget Allocation – The distribution of a sum of money for a particular purpose according to a specific plan.

Budget Amendment – Legal means by which an adopted estimated revenue or expenditure authorization limit is increased or decreased.

Budget Funds – Funds that are planned for certain uses, but have not been formally or legally appropriated by the legislative body.

Budgetary Control – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Equipment – Equipment in excess of \$1,000, with an expected life of more than one year such as automobiles, computers and furniture.

Capital Expenditures – Those expenditures that increase the value of the City's capital assets.

Capital Improvement Project (CIP)/Expenditure – Major construction, acquisition, or renovation activities, which add value to the city's physical assets or significantly increase their useful life.

Capital Improvement Project (CIP) Budget – A financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities.

Capital Outlay – The purchase, acquisition, or construction of any item having a unit cost of \$1,000 or more, or a useful life of one or more years. Typical capital outlay items include vehicles, construction equipment, photocopiers, computers, and office furniture.

C.D.B.G. – Community Development Block Grant. A Federal entitlement program used primarily to fund programs that benefit low and moderate-income persons.

City Charter – Document setting forth the principles, functions, and organization of a city's government.

Communication Services Tax – A tax levied by the state on telecommunication and cable services. This replaces telecommunication and cable franchise fees and utility taxes previously collected by local governments.

Contingency – Money that has been set aside to cover unplanned expenditures.

Cost Allocation – A method used to charge enterprise, internal services, and federal funds for their share of central administration costs.

C.R.A. – Community Redevelopment Agency. A redevelopment agency created by the City under Chapter 163, of the Florida Statutes.

C.R.A. – Community Redevelopment Area. A geographical area within the City that is governed by the Community Redevelopment Agency.

Current Operations – The existing processes, formations, or procedures used by the City to carry out its vision, mission, and goals.

Debt Service – The payment of principal and interest on borrowed funds such as bonds.

Debt Service Funds – Funds established to account for the accumulation of resources for, and the payment of, general long-term principle and interest.

Department – An organizational unit responsible for carrying out a major governmental function, such as police, public works, fire rescue, parks and recreation, water, and wastewater.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Derivative – Types of investments in which payoffs are produced over time from the performance of assets, interest rates, foreign exchange rates, or indices.

Designations – A portion of fund balance earmarked for specific appropriations.

E.A.P. – Employee Assistance Program is a counseling and referral services for employees.

Encumbrances – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. This is generally accomplished through purchase orders, contracts or requisitions.

Employee Benefit (Fringe) – Contributions made by the city to meet commitments or obligations for employees beyond base pay, such as the city's share of costs for social security, worker's compensation, and the various pension, medical, and life insurance plans.

Enterprise Funds – A self-supporting fund designed to account for activities supported by user charges; examples are Water, Wastewater, and Sanitation Removal.

Entitlement – Payments guaranteed by Congress and/or state legislatures to eligible recipients for a certain period. These payments are provided outside of the discretionary part of the state or federal budget.

Expenditures – Transactions and events that decrease the amount of net spendable resources in a governmental fund.

Expenses – Decreases in net total assets. Expenses represent charges incurred for operation, maintenance, interest, and other charges.

Financial Statements – A written report of the financial condition of an organization, which shows revenues, expenses, and income (the difference between revenues and expenses) of the organization over a period.

Fiscal Year – Any period of 12 consecutive months designated as the budget year. The City's budget year begins October 1 and ends September 30. The state's fiscal year runs from July 1 through June 30.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used: land, buildings, improvements other than buildings, and machinery and equipment.

Franchise Fee – A fee assessed on a business, usually a public utility, in return for the right to operate inside the city limits.

Full-Time Equivalent (F.T.E.) – A position that works a 40-hour week on an ongoing basis and is specifically authorized for ongoing funding by classification in the annual budget.

Fund – A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

Fund Accounting – A government accounting system, which is organized and operated on a fund basis.

Fund Balance – The balances remaining in a fund after expenditures have been subtracted from revenues.

General Fund – A fund used to account for the receipt and expenditure of resources traditionally associated with local government. Some departments/ divisions included in the General Fund are Administration, Finance, and Recreation.

Generally Accepted Accounting Principles (G.A.A.P.) – The uniform set of authoritative standards and procedures adopted by the accounting profession.

Government Accounting Standards Board (G.A.S.B.) – A seven-member board organized in 1984 to establish standards of financial accounting and reporting for state and local governmental entities.

Government Finance Officers Association (G.F.O.A.) – The professional association of state/provincial and local finance officers in the US and Canada which has served the public finance profession since 1906. The GFOA administers the Distinguished Budget Presentation Awards Program, a voluntary awards program which encourages governments to prepare effective budget documents.

Non-Recurring Revenue – Non-Recurring revenues comprise sources that exist only for a limited period, or are amounts that vary considerably from one year to the next. Examples of non-recurring revenues include proceeds from grants and the sale of land.

Object Code – Unique identification number and title for an expenditure category.

Obligations – Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also non-liquidated encumbrances.

Operating Budget – A budget for general expenditures such as salaries, utilities, and supplies.

Operating Expenses – These are expenses of day-to-day operations and exclude personal services and capital expenses.

Ordinance – A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. An ordinance requires more legal formality and has a higher legal status than a resolution. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Personnel Expenditures – Salaries, wages and fringe benefits such as pensions and insurance.

Property Tax – A tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.

Proprietary Fund – An account in which certain transactions by the government and many nonprofit organizations are handled.

R. & R. – Renewal and Replacement.

Recurring Expense – Expenses, which continue from year to year, where a similar amount can be expected annually. Examples include personnel expenses, and charges for utilities.

Recurring Revenue – Revenue sources which continue from year to year, where a similar amount can be expected annually. Examples include property taxes, utility taxes, and license fees.

Reserve – An un-appropriated source of funding not required for expenditure in the current budget year that is set aside to meet unexpected budgetary needs such as emergencies or unforeseen requirements.

Resolution – A special or temporary order of a legislative body that requires less legal formality and has a lower legal status than an ordinance or statute.

Retained Earnings – Income that is retained.

Rollback Rate – The millage rate which, (exclusive of new construction, additions to structures, and deletions), will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year.

Sources – Total revenues and transfers from other funds that increase net financial resources.

Special Revenue Fund – A fund that is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Tax Year – The calendar year in which tax bills are sent to property owners.

Taxing Authority – A government body, such as a city, county, or school board, with authority to levy property taxes.

Transfers – A transaction that reallocates all or part of any item in an approved budget to another line item.

Truth in Millage (T.R.I.M.) Notice – A notice sent annually to property taxpayers, which explains any changes in the millage rate of each taxing authority from the prior year. The notice also includes the time and place of public hearings on Adopted millage rates.

User Charges – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Tax – A tax levied by cities on the consumers of various utilities such as electricity, telephones, or gas.

