



THE CITY OF

**MAITLAND**

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**FLORIDA**

**BUDGET  
IN  
BRIEF**

**2011—2015**

## *FY 2011 Budget in Brief*

### *A Message From Your Mayor*



As I present our final budget to the citizens of Maitland, I want to thank all of you who have worked so hard to bring Maitland so far. As your Mayor for almost five years, I have been blessed with an opportunity that few ever get to experience.

I am extremely proud of the passion and commitment of our residents and the dedication of members of Council over the years. But most of all, given the challenges of one of the worst economies ever, I am most proud that I will leave a strong, financially sound Maitland to the capable leadership of your new City Council.

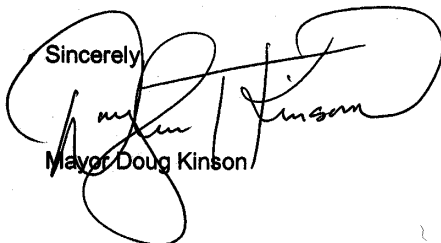
Financial stability is the result of a commitment to sound conservative principals in every aspect of government. From creating departmental efficiencies that reduce expenses, to leveraging our revenues in order to move capital projects forward, we have successfully prepared for the years to come, no matter what direction the economy takes.

Our success in completing projects during tough times will allow us to survive any future economic struggles. Projects like the new Fidelity Information Systems building, the Shoppes of Maitland, the Village at Lake Lily, the First Colony Bank building and the renovation of the Q Apartments will provide future revenues that will assure our residents the quality of service they have come to expect.

Best of all, Maitland's future is very bright. Construction continues with the expansion of Antonio's Restaurant and Maitland Montessori School, along with the new Congregation Ohev Shalom, all of which will be completed in 2011. But most importantly, and after nearly six years of debate, Maitland will finally realize a new Fire Station and City Hall in our downtown; with groundbreaking to occur in the near future.

Maitland's City Hall will be the cornerstone of a pedestrian-friendly downtown that will most assuredly be realized in the coming years. Conversations regarding connecting all aspects of our downtown to our neighborhoods are already taking place with the ultimate goal of creating a city where any family can bike, run, skip or walk safely anywhere within our community.

Maitland's future is bright, and I want to let each of you know how privileged and honored I am to have served you and your family. I very much look forward to enjoying our next Maitland event together!

Sincerely  
  
Mayor Doug Kinson

#### *Your City Council*

*Mayor Douglas T. Kinson*

*Vice Mayor Howard A. Schieferdecker*

*Councilman Philip F. Bonus*

*Councilwoman Linda J. Frosch*

*Councilwoman Beverly J. Reponen*



**Mayor, City Council Members, and Maitland Residents:**

It is my pleasure to present to you the City of Maitland FY 2011 annual budget, effective October 1, 2010.

This budget was developed in the face of unprecedented economic uncertainty brought on by a national recession and plummeting local property values. Despite these challenges, City staff has been able to put forward a balanced budget without any change in the operating millage rate. By maintaining a rate of 3.88 per \$1,000 of value, we expect to generate about \$880K less in property tax revenue than the previous year, a 12% reduction according to the State's *Truth in Millage* reporting requirements.


Since the budget process began this past March, we have worked diligently to identify efficiencies within all departments in order to reduce operating budgets while maintaining appropriate levels of service. The City was well positioned to respond to the current economic climate due to the emphasis on long term planning and fiscal conservatism of past budgets. Throughout the past several months, we have proactively reduced the General Fund budget by \$1.3 million through deferred or reduced capital replacements, operational reductions and by freezing 7 additional vacant positions.

Understanding the impact of our actions today on our community's future, we have focused our plan on economic, environmental and social sustainability. These elements have provided the basis for the FY 2011 budget and strategic plan.

I am proud to present to you a balanced budget that provides funding for capital improvements, maintains our core services and offers a variety of cultural and recreational experiences throughout the year. I am confident that, as we look ahead to the future, we will continue to fulfill our mission:

*"To provide the level of service necessary to maintain the excellent quality of life that is enjoyed by our citizens, business partners and visitors. To be a Community for Life."*

Sincerely,

  
James S. Williams  
City Manager

**Budget Schedule**

**March 2010 —CIP Draft and preliminary financial projections**

**April 2010— City Council Strategic Planning Workshop**

**July 12, 2010—Cultural Partner Budget Workshop**

**July 19, 2010—General Fund Budget Workshop**

**July 26, 2010—Tentative Millage Rate**

**August 9, 2010—Enterprise, Stormwater & CRA Budget Workshop**

**September 13, 2010 —First Public Hearing for FY 2011 Millage Rate**

**September 27—Final Hearing for FY 2011 Millage Rate and Budget; Final CIP Public Hearing and Adoption**



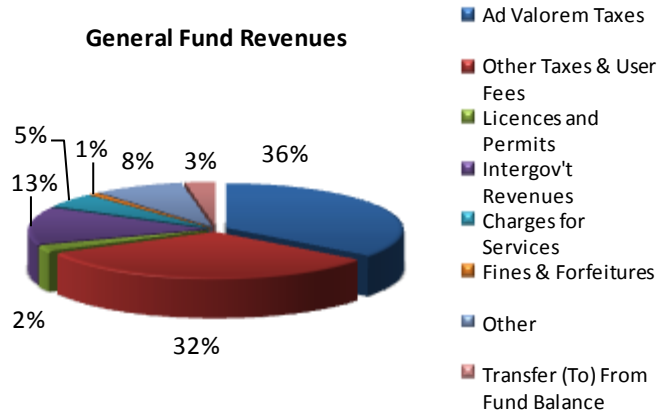
## Your FY 2011 City Budget

	General Fund	Utility Fund	Solid Waste Fund	Stormwater Fund	Total
CASH BALANCES BROUGHT FORWARD:	\$ 11,738,245	\$ 1,417,706	\$ 953,942	\$ 368,680	\$ 14,478,573
ESTIMATED REVENUES:					
TAXES:					
Ad Valorem	7,399,200	-	-	-	7,399,200
Sales & Use	4,459,900	-	-	-	4,459,900
Utility Tax	2,236,750	-	-	-	2,236,750
Bond Proceeds	-	-	-	-	-
Licenses/Permits	473,030	-	-	-	473,030
Intergovernmental	2,768,680	-	-	169,930	2,938,610
Charges for Service	1,064,293	4,576,228	2,253,959	971,300	8,865,780
Fines/Forfeitures	185,600	-	-	-	185,600
Franchise Fees	-	-	-	-	-
Internal Service Fees	1,538,866	-	-	-	1,538,866
Interest Earned/Other	207,173	30,000	6,000	2,000	245,173
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>20,333,492</u>	<u>4,606,228</u>	<u>2,259,959</u>	<u>1,143,230</u>	<u>28,342,909</u>
TOTAL ESTIMATED REVENUES AND BALANCES	<u><b>\$ 32,071,737</b></u>	<u><b>\$ 6,023,934</b></u>	<u><b>\$ 3,213,901</b></u>	<u><b>\$ 1,511,910</b></u>	<u><b>\$ 42,821,482</b></u>
EXPENDITURES/EXPENSES:					
General Government	2,993,600	3,954,513	1,777,385	-	8,725,498
Public Safety	9,576,886	-	-	-	9,576,886
Physical Environment	1,821,786	-	-	1,213,501	3,035,287
Transportation	1,986,405	-	-	-	1,986,405
Debt Service	-	147,301	-	-	147,301
Human Services	1,869,748	-	-	-	1,869,748
Financial & Administrative	2,208,803	272,836	-	-	2,481,639
Internal Services	467,521	1,059,018	479,847	-	2,006,386
TOTAL EXPENDITURES/EXPENSES	<u>20,924,749</u>	<u>5,433,668</u>	<u>2,257,232</u>	<u>1,213,501</u>	<u>29,829,150</u>
Reserves	11,146,988	590,266	956,669	298,409	12,992,332
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	<u><b>\$ 32,071,737</b></u>	<u><b>\$ 6,023,934</b></u>	<u><b>\$ 3,213,901</b></u>	<u><b>\$ 1,511,910</b></u>	<u><b>\$ 42,821,482</b></u>

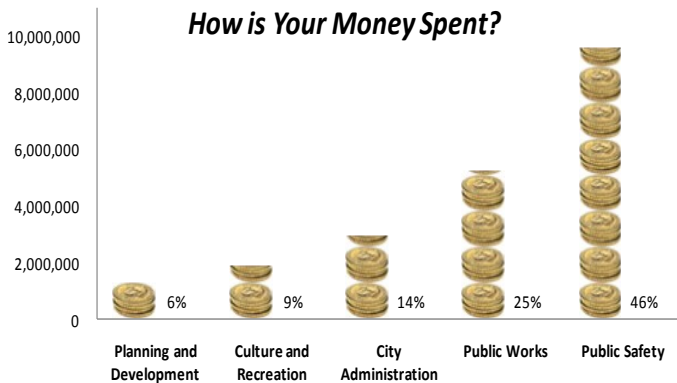
*The City operates out of four primary appropriated funds: The General Fund, Utilities Fund, Solid Waste Fund and the Stormwater Environmental Utility Fund. The General Fund Budget includes \$560,000 of planned transfers from undesignated fund balance (reserves). These transfers include funding for a federal grant match, various capital improvements, leased property for interim space needs, planned vehicle replacements and CRA debt service.*

## Your FY 2011 City Budget Explained

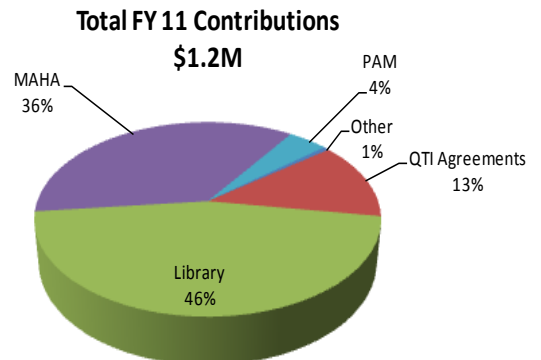
**The General Fund** The General Fund is the major operating fund of the City. It is used to account for all financial resources, except for those required to be accounted for in another fund. Property taxes and other taxes and user fees represent the largest source (68%) of all General Fund revenue.



The General Fund is responsible for Public Safety, which includes Police, Fire and Building Safety & Code Enforcement; Public Works, except for Water, Wastewater Solid Waste and Stormwater services, which are accounted for in separate funds; Planning and Development, Leisure and Cultural Services, and general City Administration.



Significant contributions to the City's three cultural partners: The Maitland Public Library, The Maitland Art and History Association (MAHA) and the Performing Arts of Maitland (PAM) are included in the Culture and Recreation segment of the General Fund Budget. Qualified Target Industry (QTI) agreements offer tax incentives to companies who bring job opportunities to the Maitland area and are part of the planning and development segment.



**The Utilities Fund** is an enterprise fund which is used to account for all of the financial activity associated with the operation of the City's water and sewer systems. The fund is designed to be self-supporting, with revenues generated primarily through charges for service. Expenses in the Utility Fund are related primarily to the operating, capital, personnel and debt service costs associated with providing the service.

Per City Code; water, sewer and irrigation rates are increased annually by the change in the designated Consumer Price Index (CPI). In August 2010, City Council voted to override the CPI increase and keep rates flat in FY 2011.

Because it is a business-type activity, the Utility Fund is presented in an income statement format. To address the ongoing struggle to balance water conservation efforts with operating the fund at break-even, a water and sewer rate study is included in the FY 2011 budget. At the current rates and consumption levels, a net loss of \$160K is projected in the Utility Fund in FY 2011.

**The Solid Waste Fund** accounts for the financial activity associated with residential and commercial solid waste and recycling collection. As it is also an enterprise fund, the Solid Waste fund is self-supporting with revenues generated primarily through charges for service.

In September 2006, the City entered into a seven year franchise agreement with Waste Services of Florida, Inc (WSI). The fund does not have any assets or employees, but the City retains the billing and administrative duties of solid waste collection service.

Per City Code, solid waste rates are increased annually by

the same CPI change used to calculate the Utility Fund rates. In August 2010, City Council voted to keep solid waste rates flat in FY 2011. WSI petitioned the City for an increase in their rate as is allowed in Section XIV (B) of their franchise agreement "to reflect the change in the cost of doing business, as measured by fluctuations in the Consumer Price Index." Council rejected their petition at the August 23rd meeting.

The Solid Waste Fund budget is presented in an income statement format. In addition to the administrative costs discussed above, the fund makes a contribution to the General Fund in lieu of a franchise fee. The FY 2011 contribution amount is \$290K. Net income for the fund is projected to be \$5,000 in FY 2011.

**The Stormwater Environmental Utility Fund (SEU)** is a special revenue fund dedicated to the maintenance of, and improvements to, the City's lakes and stormwater systems. The fund was created in August 2008 via Ordinance 1168.

Per the Ordinance, City Council annually adopts a budget no later than the first day of each fiscal year (October 1). Additionally, on or before September 15th of each year Council adopts a rate resolution establishing the stormwater fee for one equivalent residential unit (ERU). The maximum fee is calculated by formula:

$$\text{Max ERU} = \frac{\text{Total Budgeted Costs for Stormwater Services}}{\text{Sum of ERU Values for all Developed Parcels}}$$

For FY 2011, the calculated maximum ERU is \$10.31 per month.

The FY 2011 budget and subsequent plan years have been developed using an ERU of \$7.25, the rate established in FY 2009. The FY 2011 budget eliminates a direct cash subsidy from the General Fund of \$118K, but maintains General Fund Support in the form of allocated administrative direct expenses (approximately \$167K) and a transfer of funds for the replacement of the street sweeper (\$169K).

The SEU fund was created as a dedicated source to provide funding for capital improvements to the City's stormwater system and to improve the quality of our lakes. FY 2011 planned improvements total \$543K, and include:

- A cooperative effort between Maitland, Orange County, Winter Park and the Florida Dept of Transportation to arrest stormwater contamination from entering into the

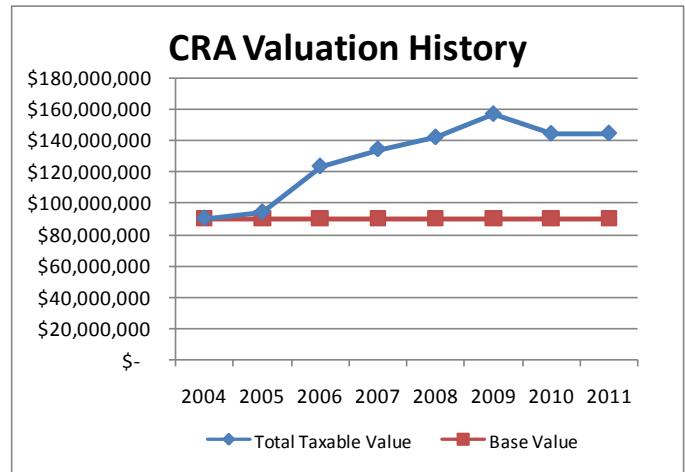
**Gem Lake/Park Lake System**

- Restoration of City-owned wetland on Lake Nina
- Installation of a baffle box structure at the Dommerich Beach HOA to remove sediments and prevent debris from entering Lake Minnehaha
- Year one of a two-year project to restore the existing offline retention system at Lake Sybelia near the Hill Recreation Center.
- An intermediate update of the Stormwater Lakes Management Plan (SLMP)

**Other Funds** In addition to the four main operating funds, the city maintains several miscellaneous funds meant to track resources related to specific activities. These funds include General Obligation Debt Service, Downtown Space Needs, Road Impact Fees, Park Impact Fees, and the Community Redevelopment Agency (CRA).

The CRA, which is an appropriated fund, accounts for the operations, capital projects and debt service activities of the Community Redevelopment Agency. The agency is an incremental tax district created by City Resolution # 13-2003. The City Council and one representative from the Board of Orange County Commissioners serve as the governing board, approve the budget, and provide funding for the CRA.

The FY 2011 budget for the CRA is \$1,254,507; which includes \$1.1M in debt service costs for Redevelopment Bonds and accrued interest on internal capital loans. As the anticipated tax increment (TIF) revenue is less than what is needed to cover debt service needs and operating costs, the CRA budget includes a transfer of \$467K from the General Fund. A history of the increment value in the CRA can be seen below:



**Looking Ahead**

Each spring, in preparation for the upcoming budget cycle, the City Council holds a strategic planning workshop. During the workshop the Council reviews and analyzes the current year financial picture, discusses the factors that will affect the formulation of the upcoming year's budget and provides direction for staff.

The workshop is a public meeting and is attended by Council members and key staff members. The session was facilitated by the Director of the University of Central Florida's *John Scott Dailey Institute of Government*, who led attendees through various discussions and planning activities throughout the day.

This year, the discussion focused on the components of a sustainable community (economic, environmental and social) and what sustainability means in Maitland. Some of the highlights included increasing cooperation between jurisdictions to enhance public safety, addressing future pension obligations, addressing cultural funding to allow for sustainable expansion, impending environmental mandates and creating a self-sustaining West side.

The Council's long-term vision for the City focused on creating a sustainable downtown and cultural corridor, increasing connectivity, promoting West side development and participation in Police task forces. From this vision, several essential priorities were established for the budget year. These elements combine to form the FY2011 strategic plan (right).

**Our Mission**

To provide the level of service necessary to maintain the excellent quality of life that is enjoyed by our citizens, business partners and visitors. To be a "Community for Life".

**Our Vision**

**To be known as a model City in Central Florida, acclaimed for our:**

Beautiful Parks and Lakes	Safe Neighborhoods	Robust Cultural Programs	Quality Government Services	Community Pride	Preservation of Natural Resources	State-of-the-Art Commerce Centers
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**Fiscal Year 2011 Essential Priorities**

**(Goals)**

Complete New Fire Rescue Headquarters	Build a New City Hall	Pursue Park Development on the West Side	Maintain Employee Morale
Complete Downtown Maitland Master Plan	Complete West Side Master Plan	Increase Volunteer Programs	Promote Green Initiatives
Continue Justifying Expenditures	Increase Communication with State and Federal Officials	Promote the Positive about Maitland	Complete Development Planning



**Measuring Up**

Since 1997, the City has instituted the concept of performance-based budgeting, also called "managing for outcomes", as the primary tool for developing the annual budget. The intent of this process is to allocate the City's financial resources toward programs that will achieve a pre determined set of desired results. The performance based budgeting concept has allowed us to more effectively use the City's resources and has increased our level of accountability to you, the citizen.

A graphic depiction of the performance based budget structure can be seen to the left.

The first three boxes represent the City's strategic plan, which flows downward to the annual City workplan. The City workplan is created each fiscal year and lists those projects within each department that are deemed to be "top tier", or closely aligned with accomplishing a major strategic goal. Many times, City workplan projects are multi-year endeavors, can cross over several departments and functional areas, and may be separated further into tasks. The purpose of the City workplan is to communicate an accountability structure for each project by

*(Continued on page 7)*

City of Maitland  
Management Services Department  
1776 Independence Lane  
Maitland, Florida 32751

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**In Maitland, there are:**

- ✓ 16,786 residents
- ✓ 10,000 registered voters
- ✓ 22 lakes totaling 1,060 acres
- ✓ 57 miles of streets
- ✓ 42 miles of sewer lines
- ✓ 82 miles of water mains
- ✓ 658 fire hydrants
- ✓ 17 parks totaling 154 acres
- ✓ 10 athletics facilities and fields
- ✓ 1 library
- ✓ 4 historical museums

assigning them “lead” and “co-op” departments and tracking their overall timeliness and budgetary status throughout the year.

Each stakeholder department also maintains a departmental workplan, which includes the top tier City projects as well as program-specific goals for the current fiscal year.

Ongoing City activities are tracked and analyzed as Performance Measures. Measures are designed to link operational activities to the overall goals of the City, and serve as key indicators on how well each program is accomplishing its mission

The City Workplan, strategy maps, and performance measures are updated quarterly and can be accessed in print and on the City’s website in the *Quarterly Snapshot Report*. Performance targets are set at the beginning of each fiscal year and are published in the City’s Annual Budget document.



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