

THE CITY OF

MAITLAND

FLORIDA



FY 2025

ADOPTED BUDGET

ADOPTED DRAFT

**FOR THE YEAR BEGINNING
OCTOBER 1, 2024**



CITY OF MAITLAND, FLORIDA

PREPARED BY: FINANCE DEPARTMENT

INTRODUCTORY SECTION

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FY 2025 GENERAL FUND ADOPTED BUDGET
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CITY OFFICIALS



CITY COUNCIL

John Lowndes, Mayor
Lori Wurtzel, Vice Mayor
Vance Guthrie
Michael Wilde
Lindsay Hall Harrison

CITY MANAGER

Mark Reggentin

ASSISTANT CITY MANAGER

(vacant)

CITY CLERK

Lori Hollingsworth

CITY ATTORNEY

Clifford B. Shepard, Esq.

SENIOR MANAGEMENT

Daniel Matthys – Community Development Director
Jerry Gray – Finance Director
Chris Morton – Fire Chief
Liberty Gondar – HR/Risk Management Director
Andrew Bentley – IT Director
Joseph Conn – Parks and Recreation Director
David Manuel – Police Chief
Kimberley Tracy – Public Works Director



MEMORANDUM

TO: Mayor and Council

FROM: Mark Reggentin, City Manager

DATE: October 1, 2024

SUBJECT: Adopted General Fund Budget

Enclosed is the adopted budget for the fiscal year 2025 and summary financial plans for fiscal years 2026 through 2029. The budget document is divided into four sections. The Introductory section includes the table of contents, City Officials, transmittal memorandums, five-year summary plan and organizational chart. The Financial section contains a revenue overview, program-based budgets, budget recommendations and miscellaneous funds expenditure plans. The Capital Improvements Program (CIP) section incorporates the FY 2025-2029 Draft. In the Policy section, the City's accepted budget policies are detailed and tracked.

INTRODUCTION

A five-year fiscal plan follows this transmittal memo. Staff has spent significant time refining the estimates and assumptions used in the recommended FY 2025 budget, while broader estimates and assumptions have been used for the plan years 2026 through 2029. These are management's assumptions, which are based upon the best information available at the time. Assumptions and estimates inevitably vary from reality and may require the City to change future plans, but to provide sufficient information for Council to understand the long-term implications of today's decisions, this five-year fiscal plan is provided for analysis.

The FY 2025 budget, as adopted, was a balanced budget with no change in fund balance, as shown on the General Fund Budget Summary on page 17. This includes the following Designated Fund Balance allocations: Vehicle designation of \$725K; IT/ Radio designation of \$129K; and Emergency Fund Balance designation of \$150K, which maintains the Emergency designation at the City's target allocation of 15% of the operating budget.

REVENUE

Taxable values and the resulting ad valorem taxes were significantly decreased due to exemptions from taxation for land that meets certain affordable housing criteria under the Live Local Act (the Act). Two properties, 400 North on 17-92 & George Ave and the Tiffany at Maitland West qualified for the 75% ad valorem tax exemption for tax year 2024. The combined valuation decrease was approximately \$114 million, which represents a \$564 thousand reduction in revenue to the City. In addition to those two Act exemptions, there are forty commercial parcels that had tax year 2024 taxable value decreases ranging from \$1 million to \$28 million, which amounts to a \$235 million decrease in taxable value or \$1.16 million in revenue. The City did realize some increases from eleven parcels that had increases totaling \$51.3 million value added or \$254 thousand revenue, the largest

of which is Lake Gem Apartments, which represents \$37.3 million of the increase. However, due to the valuation decreases the City realized a net decrease in revenue of \$906 thousand.

Due to these unusual circumstances, the internal budget process was suspended to allow for re-evaluation. Prior to receiving the ad valorem estimates from the Property Appraiser staff were estimating a 5% increase in ad valorem revenues. Based upon the current estimates of an approximate 2% decrease, departments were required to resubmit their draft budgets to reconcile any possible discrepancy. To close the draft budget deficit of \$813 thousand dollars, some capital maintenance projects, including sidewalk repair, repaving and building maintenance were deferred to future years or will go back before Council sometime during the fiscal year to approve a reallocation of funds. Subsequent to the draft budget, the halt to 2024 discretionary spending resulting in savings of approximately \$650 thousand. The savings from FY24 were included on the 2024 carry forward approval to fund maintenance projects in FY 25.

To ultimately fund the objectives set by Council, Council authorized the repayment of CRA loan to the General Fund of \$1 million and a millage rate increase of 0.1001 mills, from 4.9464 to 5.0465; which equaled the roll back rate and by state definition, was not a tax increase.

A budget comparison summary Draft to Adopted is outlined below:

GENERAL FUND BUDGET SUMMARY			
FY 2025 - 5.0465 mills			
Source of Funds		Draft	Adopted
Ad Valorem Taxes	\$	17,108,000	\$ 17,456,000
Other Taxes & Fees		5,023,000	5,023,000
Licenses & Permits		4,193,000	4,193,000
Intergovernmental		5,330,000	5,330,000
Charges for Service		1,610,000	1,610,000
Fines & Forfeits		479,000	479,000
Miscellaneous Revenue		4,540,000	4,580,000
CRA Repay Advance		-	1,000,000
Total Sources	\$	38,283,000	\$ 39,671,000
Uses of Funds			
Personnel	\$	24,862,000	\$ 24,338,000
Other Operating Expenses		11,108,080	12,307,080
Capital		1,777,000	1,677,000
Contributions		1,248,920	1,248,920
Recommendations		100,000	100,000
Total Uses	\$	39,096,000	\$ 39,671,000
Transfer to/(from) fund balance:	\$	(813,000)	\$ -

The programmed operating budgets continue to emphasize public safety and core City services. Key objectives, as defined in the Strategic Planning Session and summarized in the *Essential Priorities*, are threaded into the budget where applicable. More details surrounding these projects are discussed later in this memo.

TAXES

This adopted budget incorporated the rollback rate for FY 2025 at 5.0465, the maximum millage rate that could have been levied with a simple majority vote was 5.4829 and the maximum millage rate that could have been levied with a two-thirds vote was 6.0312. The potential rates are discussed in more detail in the Financial section.

MANAGEMENT TOOLS

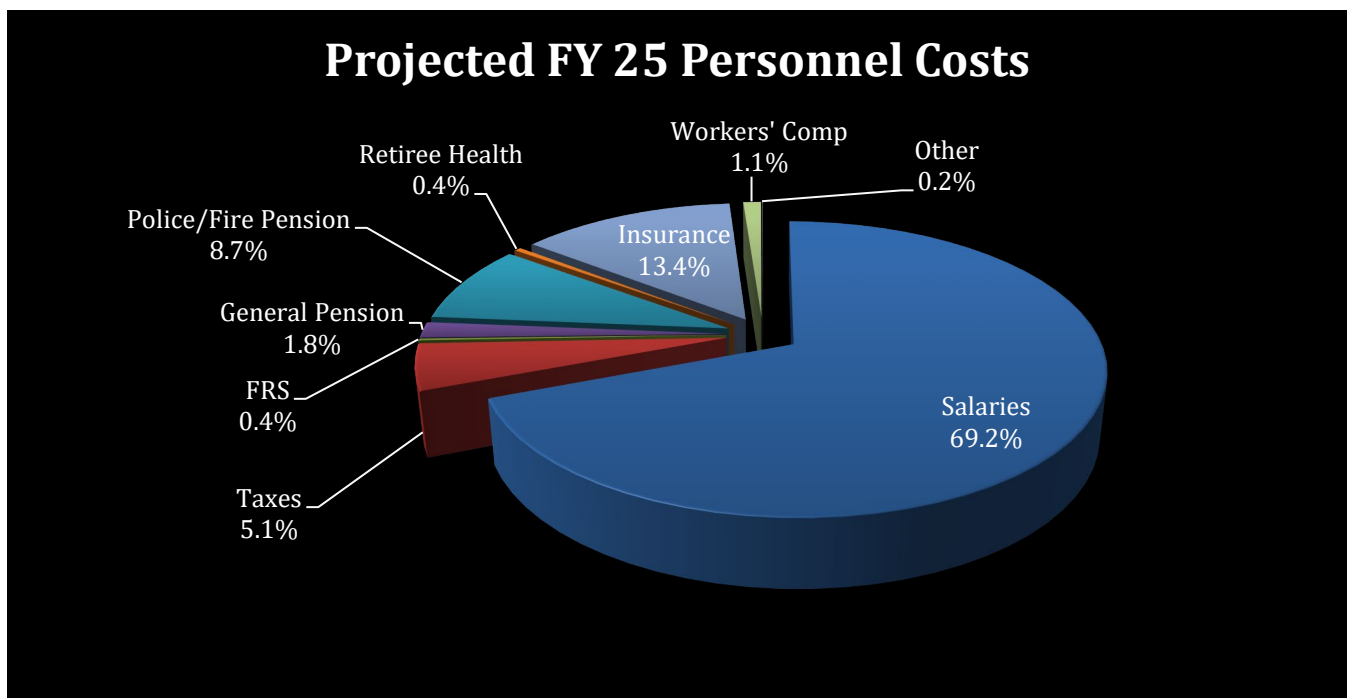
Having appropriate management tools has been critical in our ability to identify service delivery standards and make recommendations on program reductions. This Budget Draft reflects the City's continuing efforts to establish and build upon a functioning *Program Performance Based Budget*.

To complement the Program Performance Based Budget concept, the City developed *Essential Priorities*, functions identified by Council as important in meeting the goals of the community. These priorities are used to develop the CIP and Budget and are intended to complement the Comprehensive Development Plan (CDP).

Workplans are developed to assist staff in focusing resources on service levels and projects that are most important to Council and the community. These plans are updated monthly and monitored by senior staff to ensure progress on workplan priorities. The City Council is informed if there are issues or delays with priorities contained within the workplans.

PERSONNEL

Like most municipal budgets, the single largest component of this budget is personnel costs. Total personnel costs for the General Fund are projected to be \$24.9M and were ultimately adopted at \$24.3M. Following is a graph which depicts the allocation of those dollars.



FY 2025 PERSONNEL PROJECTIONS

The Finance Department has submitted a recommendation with this budget to fund one new full-time position, Purchasing Manager, in the General fund; and one new full-time position, Water Supervisor, in the Utilities Fund. The City Manager unfunded a currently vacant Sustainability Coordinator position for FY 2025. As proposed, the City-wide FY 2025 staffing level remains the same, as the table includes 241 full-time positions, with the full-time Building Inspector position remaining unfunded, the responsibilities are currently being filled by a contracting agency.

When positions are vacated, organizational needs will be evaluated, and available resources will be put towards the highest and best use within the City to provide the best outcomes as communicated in the Council's goal setting session.

Recognizing that our employees are our greatest asset, and consistent with the priorities of the Council, this budget attempts to maintain quality, talented staff. Reduced productivity with nearly 25% of positions vacant spurred the City initiative beginning in FY 2023 to increase wages and improve benefits as a measure to attract and retain staff. These efforts have proven effective as evident in an upward trend of employee retention. An external, comprehensive Classification and Compensation Study was completed in December 2023. Given the wage adjustments needed to be competitive in the local labor market and attract qualified employees and given FY 2024 budget parameters, the consultant recommended a phased implementation approach. As such, the City implemented phase 1 in January 2024. The FY 2025 budget includes the implementation of phase 2 for employee compensation.

Effective with the first full payroll in October 2024 the City budgeted to implement wage projections to address an annual increase for wage scales, implementation of phase 2 of the classification and compensation survey, and a merit increase allowance. Merit increases are awarded based upon performance at the employee's annual evaluation date.

The rising cost of health insurance continues to be a concern for many municipalities, private companies, and families. The City currently funds 100% employee coverage and 80% of the cost for dependent coverage. Based on information provided by the Hylant Group, and other sources, we have projected a 9% increase in premiums. It is anticipated that the funded plan may change to accommodate a new pricing model should the increase exceed 9%.

Prior to FY 2024, dependent benefits were subsidized at 15%. It had become increasingly evident that the City continued losing qualified applicants and employees to neighboring cities, which cover dependent insurance at higher rates of 75%-80%. By maintaining 80% cost coverage for dependent medical insurance, the City can offer a more competitive benefit packet to attract and retain a qualified, competent labor force.

The City allows employees to opt between an open access plus plan or a high deductible health insurance plan partnered with a health savings account. The budget also continues the program instituted in FY 2006 which allows full-time active employees who are eligible for group health coverage through another provider to waive single health insurance with the City and share in the cost savings. There are 25 employees currently taking advantage of this program, which benefits the employee and saves the City approximately \$12,360 per employee annually. The anticipated cost to provide medical insurance during FY 2025 is \$3.7 million for current employees and \$103K for eligible retirees. It should be noted that the City provides administration and access to employee dental and vision plans, with premiums paid by the enrolled employees. Access to group plans provides similar care coverage at rates that are greatly reduced in comparison to plans that employees would otherwise procure on their own.

In 1990, the City discontinued providing paid, post-employment health insurance benefits to retirees. For those retired before 1990, the City continues to honor the commitment to pay the full cost of the retiree single health insurance. For those hired before 1990, who subsequently retire, the City contributes 50% of the single premium. For those hired after 1990, the City does not contribute towards the cost of premiums; however, Florida Statutes allows retirees (and their spouse or dependents) to remain on the City's group health insurance program at their expense. The FY 2025 health insurance renewal will occur after the start of the fiscal year (January 1); however, should premiums exceed the projected increase, employees and retirees may be faced with a change in benefits or additional cost sharing of premiums.

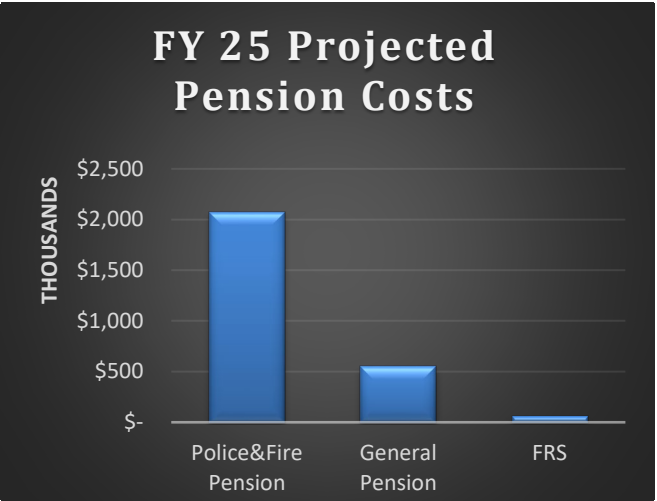
City employees currently participate in one or more of three retirement programs: the Florida Retirement System (FRS); the City of Maitland Defined Contribution Plan (401a); and the Police/Fire Pension Plan. The City is projected to contribute \$2.7 million to the retirement funds for FY 2025, with the greatest portion being contributed to the Police/Fire pension fund. Funding for the City's Police/Fire Pension Fund comes from three sources: the State of Florida (2.82% of salaries), plan participants (6.7% of their salary), and the City (21.7% of current year salaries). The City's FY 2025 contribution was actuarially determined to be \$2.1 million, approximately \$451 thousand more than for FY 2024.

Eligible employees who participate in the 401a plan receive a contribution of 6% of their annual salary from the City. Employees are fully vested in five years of service as an effort to make the plan more equitable. In FY 2008, Policy 2008-1a established a plan to drawdown forfeited employer contributions (the City's portion of contributions not eligible for collection by former employees). Historically, this drawdown has allowed the City to budget less than 6% of programmed salaries while still adequately funding the plan. The City is expected to contribute a total of approximately \$550 thousand, with \$434 thousand attributable for General Fund Employees, in FY 2025.

Employees covered by FRS contribute 3% to their retirement. Contributions required to fund regular employees still covered by the FRS pension plan are 13.63% (October – June); an estimated 14.04% (July – September); 21.13% for DROP class; and are expected to cost \$59 thousand for General Fund employees.

Currently, 97 positions are covered under the Police and Fire Pension, 138 under the 401a plan, and 4 under the FRS plan. The graph above compares the required contributions for the three retirement funds.

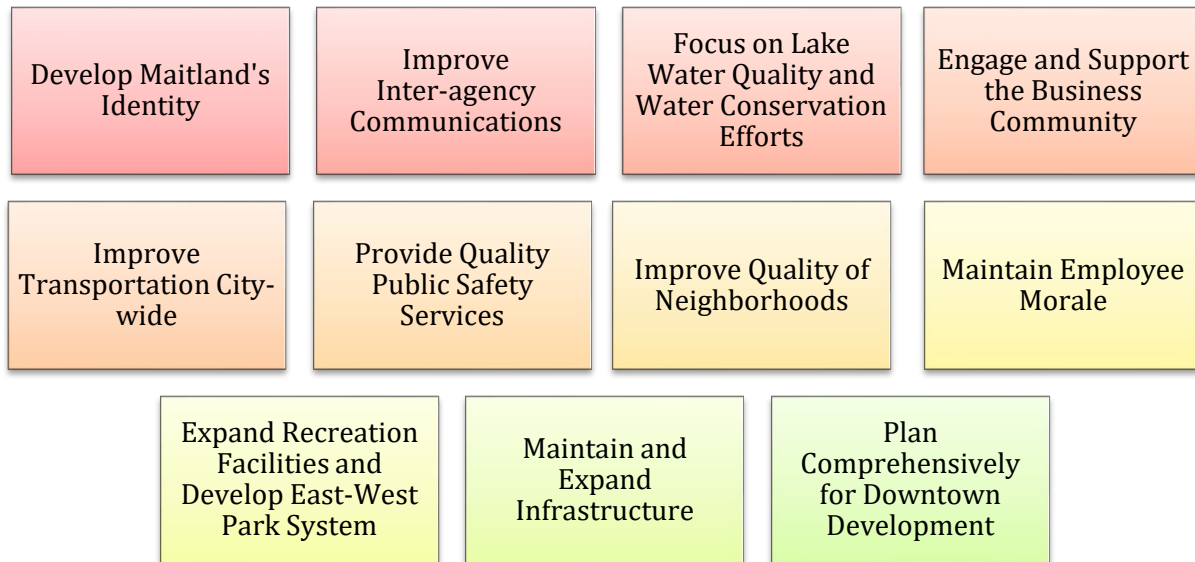
The budget includes required training to maintain and educate employees in areas essential to job performance. The FY 2025 budget includes \$385 thousand for employee travel and training, a 13% decrease from the FY 2024 revised budget. Mandatory training for certifications and training resulting from staff turnover and new laws, rules and regulations, is included in the FY 2025 budget. The City continues to seek ways to leverage required training costs through the reimbursement program sponsored by the State of Florida, funding earmarked by the law enforcement education trust fund, training funds from the red-light camera program and partnerships with local agencies.



OPERATIONS

Each department has reviewed and refined their focus on essential priorities, while maintaining core services. In the FY 2025 Strategic Planning Session held in April, the City Council discussed parameters and levels of service for the FY 2025 budget and identified their priorities for the City.

FY 2025 Essential Priorities



Specific priorities identified by the Council included the following:

- Construction of Independence Lane North;
- Quinn Strong Park and Library design;
- Improve sidewalk and trail network;
- Conversion of septic to sewer;
- Maintaining adequate staffing;
- Reprioritizing stormwater funding to address flooding issues;

The operating program budgets support our primary business of providing core municipal services in an efficient, cost-effective manner. In addition to core services of police and fire protection; maintenance of streets, parks, physical properties, computers, vehicles, equipment, street signs, and traffic signals; recreational programming; building construction review; and administrative services including planning, zoning, fiscal management and personnel administration, we present a budget that supports program operations to support the following:

COMMUNITY DEVELOPMENT

- Continued implementation of Maitland's Comprehensive Development Plan (Maitland CDP 2035)
- Continued implementation of Maitland's new Unified Land Development and Zoning Code.
- Implement the Citywide Bicycle and Pedestrian Master Plan.
- Facilitate the redevelopment of properties.
- Continue to digitize plans, permits and other paper documents to provide better accessibility to our citizens.

- Expand our technology and develop more efficient and effective planning, building inspection, permit processing, and code enforcement programs accessible to our citizens and customers.
- Expand on the training and continuing education of all department staff.
- Develop programs to foster relationships with businesses and property owners and promote economic development around the City.
- Ongoing development of a (cloud-based) Geographic Information System (GIS) program to provide efficient access to City data and assist in rendering data-driven decisions.
- Increase education of citizens and businesses on the importance code compliance has on property values, health, safety and welfare of our community.

FIRE DEPARTMENT

- Operate two fire stations with a staffed fire suppression unit and transport capable EMS/Rescue unit on both the East and West sides of the City 24/7.
- Provide 24/7 Incident Command and shift oversight via Battalion Chief.
- Continue superior paramedic-level on-scene treatment and transport for residents, visitors and business community members.
- Maintain technical rescue certification in Vehicle Machinery Rescue Ops/Tech and Rope Rescue Ops/Tech.
- Provide Community Outreach Programs and CPR training.
- Provide core training of Firefighters in fire suppression and emergency medical treatment to adequately educate staff and keep pace with accepted performance standards.
- Maintain present International Fire Service Accreditation status through CPSE.
- Maintain EMS CAAS Accreditation status.
- Maintain an ISO Class 1 rating.
- Fund the recommended annual equipment/vehicle/supply budget.
- Continue existing shift staffing levels to provide emergency 911 responses.
- Seek grants to offset budget projects.
- Maintain a proactive fire prevention and education program.
- Maintain a robust Health and Safety program (Mental Health/Peer Support, Cancer Awareness, Annual Physicals, and Safety Committee).

PARKS AND RECREATION

- Maintain park operational services.
- Coordinate Getdown Downtown and other community events.
- Continue key community events and Farmers' Market Program.
- Provide athletic programming including open gym sessions, racquetball, youth and adult basketball, tennis programs and assistance with contractual athletic partners to provide a variety of athletic opportunities to residents in the community.
- Maintain a diverse array of programming at the Maitland Senior Center. (M-F 50 weeks per year).
- Increase communications to Maitland residents about department services.
- Recruit additional instructional staff to expand programming options.
- Continue to maintain and provide indoor and outdoor rental venues available for special occasions.

POLICE DEPARTMENT

- Maintain neighborhood patrols ensuring minimal staffing levels are met 24/7.
- Provide school liaison officers to all our public schools.
- Continue the School Crossing Guard Program.
- Maintain superior accreditation status with the Florida Commission for Law Enforcement Accreditation.
- Initiate enhanced neighborhood community policing initiatives.
- Continue aggressive grant funding opportunities.
- Coordinate with other local law enforcement agencies to solve crimes and conduct joint multi-jurisdictional investigations.
- Continue the Red-Light enforcement program.
- Train and equip all officers for an active threat situation.
- Maintain members on the Central Florida Metro SWAT Team to provide enhanced tactics and rescue measures.
- Participate in law enforcement task force initiatives, to include but not limited to, Federal Bureau of Investigation, Drug Enforcement Administration, Internal Revenue Service and United States Secret Service.

PUBLIC WORKS

- Maintain storm water systems and monitor lake water quality.
- Provide sufficient, quality water to serve the community and maintain the City's water distribution network.
- Provide on-going maintenance, repair and operation of the City's sanitary sewer system.
- Provide for repair and maintenance of City streets, trails, sidewalks and curbs.
- Mow and irrigate ball fields and other City properties.
- Provide contracted services for median maintenance, tree trimming/removals and rights-of-way mowing.
- Perform plans review and code compliance for new construction activity relating to water, sewer, stormwater and transportation impacts.
- Provide repair and maintenance of all City vehicles and equipment.
- Provide maintenance, repair and contracted janitorial services for all City facilities.

RECOMMENDATIONS

There is one General Fund staff recommendation, budgeted at \$100 thousand for FY 2025. The Finance Department is recommending adding a full-time Purchasing Manager position in the General Fund. The full recommendation outlines the future obligation for the City; however for funding in FY 2025, the amount is reduced for mid-year hire amount.

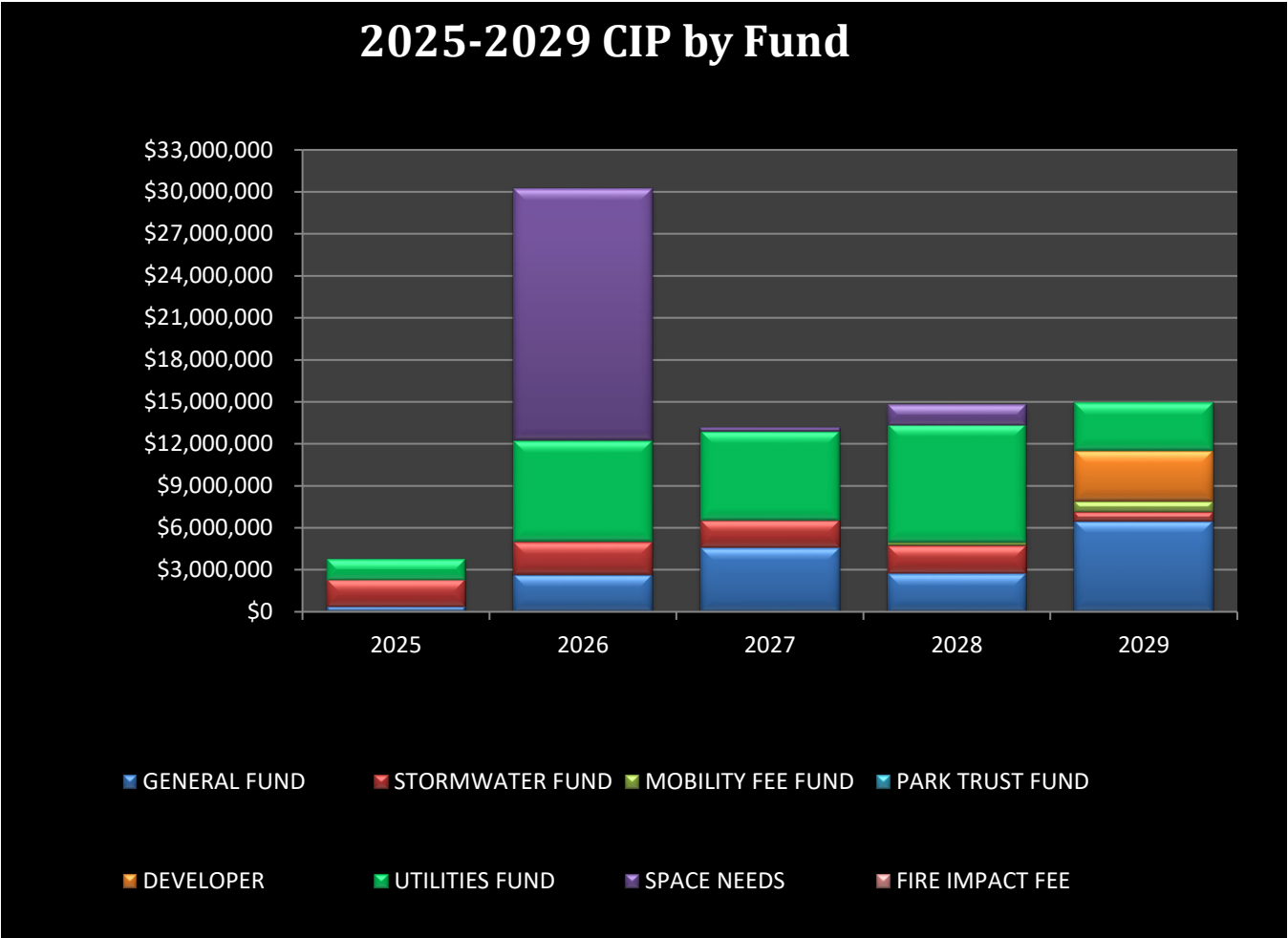
MISCELLANEOUS FUNDS

The Financial section also includes financial plans for three of the City's special revenue funds (CRA, Parks Trust Fund, and Mobility Impact Fee Fund) and the City's Limited General Obligation debt service fund. For FY 2025 a debt millage of 0.2020, remains the same as FY 2024, to levy the amount needed to cover debt service on the bank loan. The Parks Trust, Road Impact and Mobility Fee funds reflect the first three years of the five-year plans included in the Capital Improvements Program, and projects are completed as funding becomes available. The CRA budget is adopted separately via a

vote of the CRA Board, and for FY 2025, will make a make a repayment to the General Fund of \$1 million and the remaining surplus will be retained in the CRA Fund for future capital expenditures for extension of Independence Lane (north).

CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is a sub-set of the overall budget process and has been a longtime source of pride for this community because of the significant effort and input from boards, committees, citizens, Council, and staff to developing the CIP and prioritizing projects. During FY 2024, the City has undertaken multiple high impact community projects. Significant to the impacts on the budget is the fact that these projects have had sharp increases in costs, which required Council to re-prioritize projects; in addition, these projects will be actively in construction during FY 2025, requiring a large investment of staff time. The City will be making progress during the FY 2025 budget year, but due to staff capacity in managing existing projects and the City’s substantial decline in ad valorem, staff has recommended substantive re-prioritizing of CIP for FY 2025 through 2029.



The General Fund CIP funding for FY 2025 totals \$400 thousand and includes funding for: Parks Master Planning Implementation (\$200K), and City Facilities Master Planning and Maintenance (\$200K) for Art & History Maitland.

2025 -2029 Capital Improvement Program by Fund in (1,000's)

FISCAL YEAR	2025	2026	2027	2028	2029	Total
GENERAL FUND	\$ 400	\$,550	\$ 5,100	\$ 3,750	\$ 6,990	\$ 8,790
MOBILITY FEE FUND	-	-	-	200	800	1,000
CRA	200	1,200	1,000	1,000	-	3,400
UTILITIES FUND	1,441	7,250	6,350	8,443	3,400	26,884
PARK TRUST FUND	-	-	-	-	-	-
SPACE NEEDS	-	18,000	250	1,432	-	19,682
STORMWATER FUND	1,000	2,350	2,850	2,000	650	8,850
FIRE IMPACT FEE	-	-	-	-	-	-
DEVELOPER	-	-	-	-	3,600	3,600
TOTAL	\$ 3,041	\$ 31,350	\$ 15,550	\$ 16,825	\$ 15,440	\$ 82,206

More detailed information on specific projects is included in the Capital Improvements Program section.

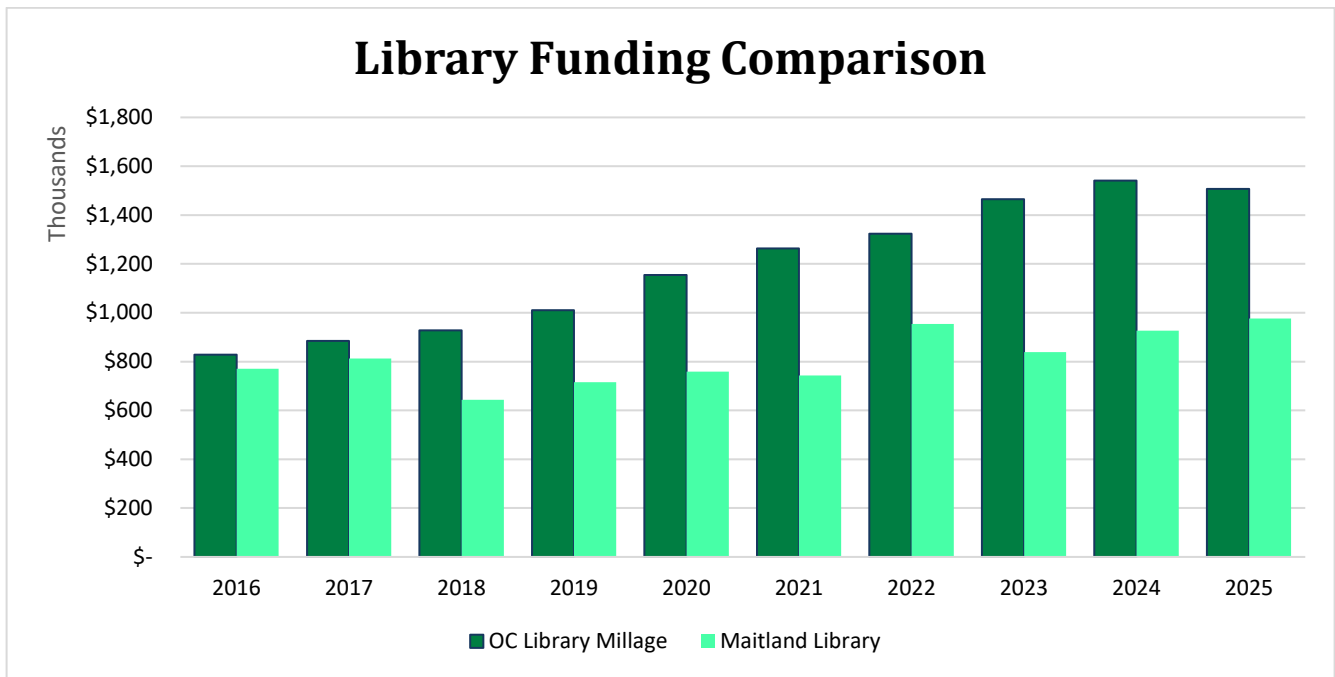
POLICY ISSUES

Annually, the Budget Draft includes ongoing budget *Policies* and corresponding tracking mechanisms associated with these policies. The Policy Information Transmittals (PIT's) are included in Section VII of this Draft. In reviewing the policies, note:

- *Policy 1994-3, Solid Waste Transfer* – The established annual transfer from the Solid Waste Fund to the General Fund and generates \$470K in 2025.
- *Policy 2001-2P, Emergency Medical Services Transport* – The established rate schedule for EMS transport provided by the Maitland Fire / Rescue Department and generates \$650K in 2025.
- *Policy 2010-4H, Redistribution of Unreserved Fund Balance* – This has been updated to reflect staff's current recommendation for changes in designations established by Council and prior PITs.

CONTRIBUTIONS

Included in the FY 2025 budget is a Library contribution request of \$860 thousand an increase of \$33 thousand or 4%. While classifying our funding to the Library as a "contribution," it is important to note that Maitland citizens do not pay an Orange County Library Tax. The City's total projected support for the Library is \$977 thousand (including building maintenance, utilities, janitorial services, and communications charges), which is 41% less than the equivalent County Library tax (0.3748 mills compared to a 0.2430 millage funding equivalent) or approximately \$1.51 million in Orange County funding. The graph below outlines the history of Library costs compared to revenue that would be generated by the Orange County Library Tax and the City's taxable property values.



The FY 2025 Art & History Maitland contribution is budgeted at \$385 thousand and an increase of \$49 thousand from the FY 2024 approved contribution. The increase is needed due to the elimination of all funding for museums and cultural venues from the State’s FY 2025 budget.

CONCLUSION

The table of contents provides a road map of the various sections, and how they inter-relate. We believe this draft budget is consistent with the policies, philosophies, and core service levels established in the CDP and voiced by Council and citizen boards throughout the year. Staff has been working on the budget internally, and with Council and citizen boards for several months. Staff, Council and the citizen boards will continue to work together to make progress towards a fiscally responsible budget plan. We are confident this budget is in the best interest of our citizens and positions the City to meet the fiscal challenges ahead.

General Fund Budget Summary

	FY 25	FY 26	FY 27	FY 28	FY 29	Total
Millage Rate	5.0465	5.0465	5.0465	5.0465	5.0465	
Revenues/Sources						
Ad Valorem Taxes	\$ 17,456,000	\$ 18,000,000	\$ 21,000,000	\$ 22,500,000	\$ 24,000,000	\$ 102,956,000
Other Taxes	5,023,000	5,118,000	5,225,000	5,332,000	5,439,000	26,137,000
Licenses & Permits	4,193,000	4,284,000	4,161,000	4,255,000	4,354,000	21,247,000
Intergovernmental	5,330,000	5,464,000	5,598,000	5,702,000	5,807,000	27,901,000
Charges for Service	1,610,000	1,671,000	1,747,000	1,838,000	1,953,000	8,819,000
Fines and Forfeits	479,000	479,000	488,000	488,000	488,000	2,422,000
CRA Repay Advance	1,000,000	2,064,000	1,529,337	-	-	4,593,337
All Other Revenues	4,580,000	4,635,000	3,633,000	3,713,166	3,799,000	20,360,166
Total Revenues/Sources	\$ 39,671,000	\$ 41,715,000	\$ 43,381,337	\$ 43,828,166	\$ 45,840,000	\$ 214,435,503

General Operations						
Personnel	\$ 24,338,000	\$ 25,874,000	\$ 27,194,000	\$ 28,483,000	\$ 29,856,000	\$ 135,745,000
Operating	12,307,080	13,225,000	11,227,000	12,667,000	13,024,000	62,450,080
Replacement Capital	300,500	267,000	260,000	241,000	253,000	1,321,500
Desig. Vehicle/ IT	1,276,500	1,299,000	1,322,000	1,346,000	1,370,000	6,613,500
Contributions	1,248,920	1,230,000	1,060,000	1,090,000	1,120,000	5,748,920
Interfund Transfers	-	-	-	-	-	-
Total Operating Expenses	\$ 39,471,000	\$ 41,895,000	\$ 41,063,000	\$ 43,827,000	\$ 45,623,000	\$ 211,879,000

Funds Remaining	200,000	(180,000)	2,318,337	1,166	217,000	2,556,503
CIP	\$ 100,000	\$ 500,000	\$ 4,650,000	\$ 2,582,000	\$ 4,690,000	\$ 12,522,000
Budget Reductions	-	-	-	-	-	-
Recommendations	100,000	140,000	145,000	150,000	155,000	690,000
Total CIP & Recomm	\$ 200,000	\$ 640,000	\$ 4,795,000	\$ 2,732,000	\$ 4,845,000	\$ 13,212,000
Impact on Fund Balance	\$ -	\$ (820,000)	\$ (2,476,663)	\$ (2,730,834)	\$ (4,628,000)	\$ (10,655,497)

	Beginning	FY 25	FY 26	FY 27	FY 28	FY 29	Ending
Advance from CRA	\$ 4,593,337	\$ (1,000,000)	\$ (2,064,000)	\$ (1,529,337)	\$ -	\$ -	\$ -
Designations							
Grant Matching	350,000	-	-	-	-	-	350,000
Op Contingency	2,700,000	-	-	-	-	-	2,700,000
Vehicle/Equip	4,534,000	721,000	(1,386,000)	(212,000)	940,000	818,000	5,415,000
Technology	420,000	129,000	129,000	129,000	129,000	129,000	1,065,000
Council Capital	6,077,183	-	-	-	-	(3,600,000)	2,477,183
FL Building Code	(139,419)	-	-	-	-	-	(139,419)
CIP	1,232,000	-	-	-	(1,232,000)	-	-
Emergency	6,100,000	150,000	150,000	150,000	150,000	150,000	6,850,000
Undesignated	8,775,958	-	3,171,000	1,462,337	13,000	2,503,000	15,925,295
Total	\$ 34,643,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,643,059

Detail of Budget Reductions:

Vehicle Replacements	-	-	-	-	-	-	-
Total Reductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2025 ADOPTED AUTHORIZATION TABLE

BY PROGRAM

	FULL TIME	PART TIME	TEMP / SEASON	TOTAL DEPT		FULL TIME	PART TIME	TEMP / SEASON	TOTAL DEPT
CITY MANAGER					BUILDING SAFETY & CODE COMPLIANCE				
CITY MANAGER	1				BUILDING OFFICIAL	1			
ASSISTANT CITY MANAGER	1				PLANNING & PERMIT COORDINATOR	1			
SUSTAINABILITY COORDINATOR [Unfunded]	1				PERMIT SPECIALIST	2			
ADMINISTRATIVE ASSISTANT	1				BUILDING INSPECTOR [Unfunded-1position]	3			
CITY COUNCIL		5			CODE ENFORCEMENT OFFICER	1			
SUB-TOTAL CITY MANAGER	4	5	0	9	SUB-TOTAL BUILDING	8	0	0	8
CITY CLERK					POLICE ADMINISTRATION				
CITY CLERK	1				POLICE CHIEF	1			
RECORDS MANAGEMENT SPECIALIST	1				ADMINISTRATIVE ASSISTANT	1			
SUB-TOTAL CITY CLERK	2	0	0	2	SUB-TOTAL POLICE ADMIN	2	0	0	2
OFFICE OF INFORMATION TECHNOLOGY					POLICE OPERATIONS				
INFORMATION TECHNOLOGY DIRECTOR	1				DEPUTY POLICE CHIEF	1			
NETWORK ADMINISTRATOR	1				CAPTAIN	1			
INFORMATION TECHNOLOGY SPECIALIST I & II	2				LIEUTENANT	5			
SUB-TOTAL INFORMATION TECH	4	0	0	4	SERGEANT	6			
OFFICE OF HUMAN RESOURCES					PATROL OFFICER	30			
HUMAN RESOURCES/RISK MGMT DIRECTOR	1				DETECTIVE (1 Special Taskforce)	5			
HUMAN RESOURCES/RISK MGMT GENERALIST	1				SCHOOL RESOURCE OFFICER	4			
HUMAN RESOURCES SPECIALIST	2				SCHOOL CROSSING GUARD		5		
SUB-TOTAL HUMAN RESOURCES	4	0	0	4	SUB-TOTAL POLICE OPERATIONS	52	5	0	57
COMMUNICATIONS					POLICE SUPPORT SERVICES				
PUBLIC INFORMATION & COMMUNICATIONS OFFICER	1				CAPTAIN	1			
SUB-TOTAL COMMUNITY RELATIONS	1	0	0	1	SERGEANT	1			
FINANCIAL SERVICES					PROFESSIONAL STANDARDS/RECORDS MGR.	1			
FINANCE DIRECTOR	1				POLICE RECORDS ASSISTANT	2			
ACCOUNTING MANAGER	1				COMMUNITY SERVICE OFFICER	3			
ACCOUNTANT	1				CRIME SCENE INVESTIGATOR SPECIALIST	1			
ACCOUNTING ASSISTANT	1				SUB-TOTAL POLICE SUPP SVS	9	0	0	9
ACCOUNTING/PAYROLL COORDINATOR	1				FIRE ADMINISTRATION				
PURCHASING MANAGER	1				FIRE CHIEF	1			
MGMT & BUDGET MANAGER	1				ADMINISTRATIVE ASSISTANT	1			
SUB-TOTAL FIN SVS	7	0	0	7	FISCAL ASSISTANT	1			
ER SERVICE					SUB-TOTAL FIRE ADMIN	3	0	0	3
UTILITY BILLING/CUSTOMER SERVICE SUPERVISOR	1				EMERGENCY & HEALTH OPERATIONS				
UTILITIES BILLING TECHNICIAN	2				DEPUTY FIRE CHIEF	1			
CUSTOMER SERVICE REPRESENTATIVE	1				DIVISION CHIEF (TRAINING)	1			
SUB-TOTAL CUST SRVC	4	0	0	4	BATTALION CHIEF	3			
					LIEUTENANT	6			
					ENGINEER/PARAMEDIC	6			
					FIREFIGHTER/EMT/PARAMEDIC	24			
AND ZONING					FIRE MARSHAL	1			
COMMUNITY DEVELOPMENT DIRECTOR	1				FIRE INSPECTOR (NON-CERTIFIED)	1	1		
CHIEF PLANNER	1				SUB-TOTAL EMER & HEALTH	43	1	0	44
SR. PLANNER; PLANNER III & PLANNER II	3				PARKS AND RECREATION				
ADMINISTRATIVE ASSISTANT	1				PARKS & RECREATION DIRECTOR	1			
SUB-TOTAL P&Z	6	0	0	6	ADMINISTRATIVE ASSISTANT	1			
NG & GIS					SUB-TOTAL P&R ADMIN	2	0	0	2
MAPPING/ GIS COORDINATOR	1				COMMUNITY SERVICES				
SUB-TOTAL MAPPING & GIS	1	0	0	8	COMMUNITY EVENTS COORDINATOR	1			
					SUB-TOTAL COMMUNITY SERVICES	1	0	0	1

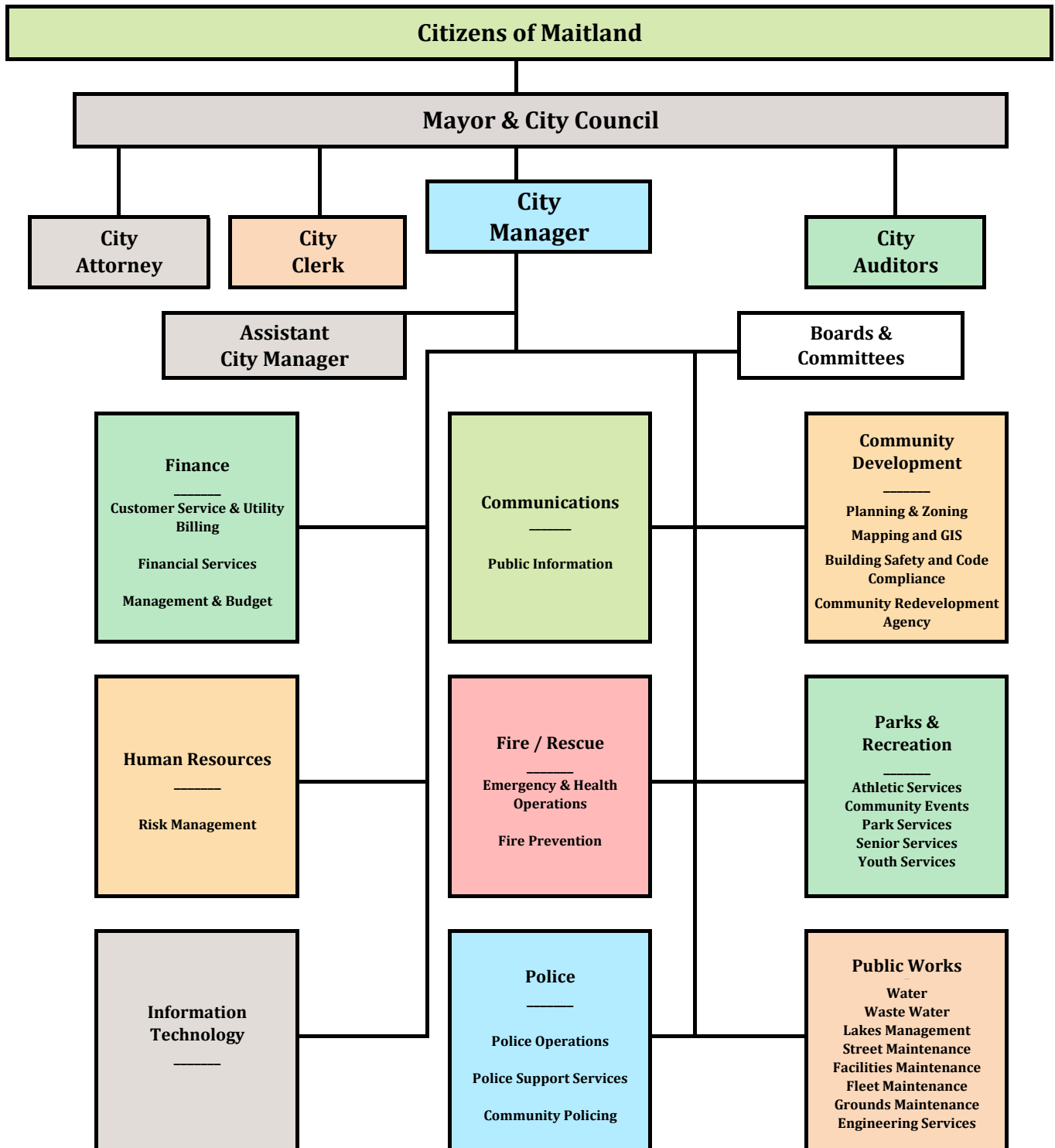
FY 2025 ADOPTED AUTHORIZATION TABLE

BY PROGRAM

	FULL TIME	PART TIME	TEMP / SEASON	TOTAL DEPT		FULL TIME	PART TIME	TEMP / SEASON	TOTAL DEPT
PARK SERVICES					STREET MAINTENANCE				
PARKS & RECREATION SUPERVISOR	1				STREETS MAINTENANCE SUPERVISOR	1			
CUSTOMER SERVICE SPECIALIST	1				STREETS FOREMAN	1			
PARKS MAINTENANCE TRADESWORKER	2				TRADESWORKER I	3			
RECREATION SPECIALIST	1				SUB-TOTAL STREETS MAINT	5	0	0	5
COMMUNITY PROGRAM ASSISTANT		4			FLEET MAINTENANCE				
SUB-TOTAL PARKS	5	4	0	9	FLEET MAINTENANCE SUPERVISOR	1			
SENIORS PROGRAM SERVICES					VEHICLE MECHANIC III	1			
RECREATION SPECIALIST	1				VEHICLE MECHANIC I/II	3			
SUB-TOTAL SENIORS	1	0	0	1	SUB-TOTAL FLEET MAINTENANCE	5	0	0	5
SPORTS/FITNESS SERVICES					WATER OPERATIONS				
RECREATION PROGRAM COORDINATOR	1				UTILITIES SUPERINTENDENT	1			
SUB-TOTAL ATHLETIC SVS	1	0	0	1	PROJECT MANAGER	1			
PUBLIC WORKS ADMINISTRATION					MAP GIS TECHNICIAN	1			
PUBLIC WORKS DIRECTOR	1				ELECTRICIAN/INSTRUMENTATION OPERATOR	1			
ASST PUBLIC WORKS DIRECTOR	1				WATER SUPERVISOR	1			
PROCUREMENT SPECIALIST	1				UTILITIES FOREMAN	1			
ADMINISTRATIVE ASSISTANT	1				WATER OPERATOR "C"	2			
SUB-TOTAL PUBLIC WORKS ADMIN	4	0	0	4	CROSS CONNECTION CTRL TECH I	1			
ENGINEERING SERVICES					UTILITIES TECHNICIAN II	2			
CITY ENGINEER	1				UTILITIES TECHNICIAN I	3			
PROJECT MANAGER	1				UTILITIES LINE LOCATOR	1			
PROJECT COORDINATOR	1				SUB-TOTAL WATER	15	0	0	15
SUB-TOTAL ENGINEERING	3	0	0	3	ARBOR/BEAUTIFICATION SERVICES				
GROUNDS MAINTENANCE					ARBORIST / LANDSCAPE SPECIALIST	1			
GROUNDS MAINTENANCE SUPERVISOR	1				URBAN FORESTRY CREW LEADER	1			
GROUNDS FOREMAN	2				INTEGRATED PEST MGT SPEC	1			
CREW LEADER	4				INTEGRATED PEST MGT TECH	1			
TRADESWORKER	15				URBAN FORESTER	1			
IRRIGATION SPECIALIST	1				SUB-TOTAL ARBOR/BEAUTIFICATION SERVICES	5	0	0	5
IRRIGATION TECHNICIAN	1				WASTEWATER OPERATIONS				
SUB-TOTAL GROUNDS MAINTENANCE	24	0	0	24	UTILITIES MANAGER	1			
STORMWATER/LAKES					PROJECT MANAGER	1			
ENVIRONMENTAL SCIENTIST	1				UTILITIES SUPERVISOR	1			
STAFF ENGINEER	1				UTILITIES FOREMAN	1			
STORMWATER FOREMAN	1				UTILITIES LINE LOCATOR	1			
ENVIRONMENTAL SPECIALIST	4				UTILITIES TECHNICIAN II	2			
SUB-TOTAL STORMWATER	7	0	0	7	UTILITIES TECHNICIAN I	3			
FACILITIES MAINTENANCE					SUB-TOTAL WASTEWATER	10	0	0	10
FACILITIES MANAGER	1								
FACILITIES MAINTENANCE SUPERVISOR	1				TOTAL GENERAL FUND	212	15	0	227
FACILITIES FOREMAN	1				TOTAL UTILITIES	25	0	0	25
TRADESWORKER I	3				TOTAL STORMWATER / LAKES	7	0	0	7
SUB-TOTAL FACILITIES MAINT	6	0	0	6	TOTAL UNFUNDED POSITIONS	2	0	0	2
					TOTAL FUNDED	242	15	0	257
Effective 10/01/2024 - Updated 9/3/2024					Funded FTE= 249.5				



City of Maitland Organizational Chart



FINANCIAL SECTION

REVENUES

EXPENDITURES

RECOMMENDATIONS

MISCELLANEOUS FUNDS

**MEMORANDUM
Administration**

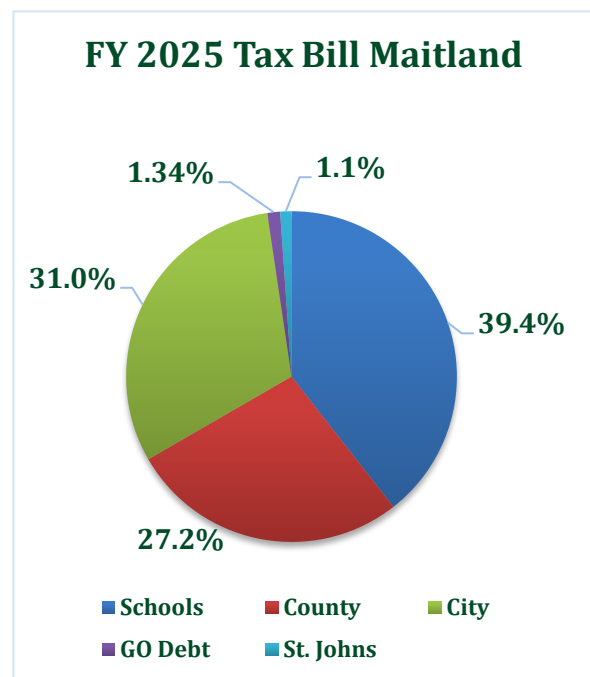
TO: Mayor and Council
FROM: Mark Reggentin, City Manager
DATE: October 1, 2024
SUBJECT: General Fund Revenues

The following is an overview of the sources of General Fund revenues and a brief description of the methodology used to project the budget for FY 2025. As of this writing, the City's FY 2024 revenue budget has been adjusted to reflect decreases in utility taxes and franchise fee and increases in state shared revenue; sales taxes; and interest income due to sustained interest rate returns averaging over 5%.

TAXES AND USER FEES

Ad Valorem Tax: Ad Valorem tax is the single largest revenue producer for the City, accounting for approximately 40 percent of total general fund revenue. The amount of revenue generated is determined by the taxable values established by the Orange County Property Appraiser and the millage rate set by the City Council. The General Fund ad valorem rate increased from FY24 (4.9464) to 5.0465 remain the same, the City's portion of the total tax bill for a Maitland resident is approximately 30.6%, or \$2,523 and increase of \$50 for a homesteaded property with a taxable value of \$500K.

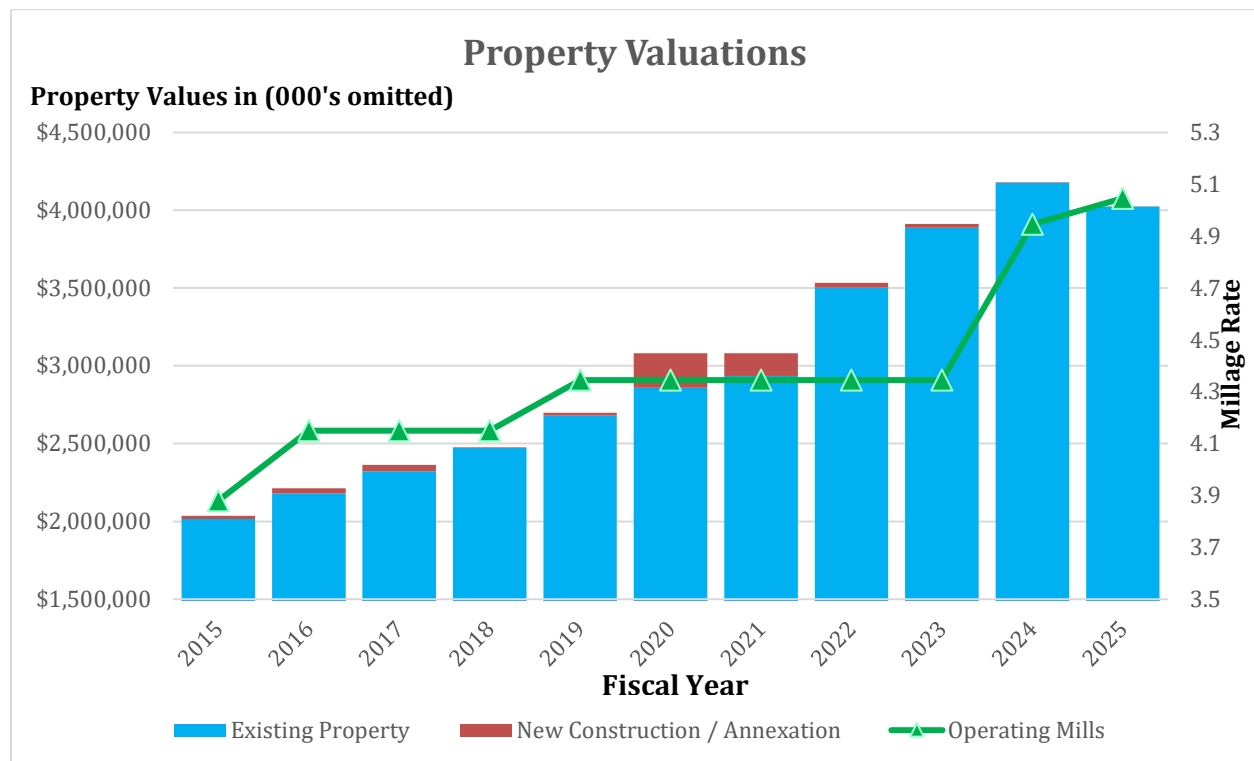
The FY 2025 (Tax Year 2024) final taxable value provided by the Orange County Property Appraiser is \$4.024 billion, a reduction of 2.2% from the final valuation for Tax Year 2023 of \$4.11 billion. For FY 2025, the City followed two tracks when voting and reporting the tentative and proposed millage rates. Two rules provide guidance: the traditional "Truth in Millage" or TRIM advertising requirements and the Maximum Millage voting requirements. The TRIM rate, which is commonly referred to as the "rollback rate," is 5.0465. The "rollback rate" is the millage rate that would be required to generate the same amount of Ad Valorem tax revenue as FY 2024. The Maximum Millage rules applicable to operating millage for local governments require that certain votes are recorded at various millage rate levels.



The following are the voting requirements for the three levels established by the City's Maximum Millage rates:

- By a majority vote, the City Council may levy a maximum millage equal to the “adjusted” rolled back rate for FY 2025 adjusted for the change in per capita income (1.0569 for FY 2025). The millage rate allowable by a simple majority vote is 5.4829.
- By two-thirds vote, the City Council may levy a millage equal to 110% of the majority vote maximum millage rate. The millage rate allowable by a two-thirds vote is 6.0312.
- By a unanimous vote or a referendum, the City Council or electorate may levy any millage up to the constitutional or statutory maximum millage (10 mills).

The budget is presented using the adopted millage rate of 5.0465. The 2025 taxable value includes new construction increases of \$3.6M, however, this is not sufficient to overcome an overall decrease. Three major factors have contributed to the property tax value decrease, including: 1) adjustments made by the Value Adjustment Board; 2) a reduction in commercial revenues, which has decreased property values; and 3) two large apartment complexes applied and were approved to benefit from an exemption from ad valorem taxation for land that meets certain affordable housing criteria under the Live Local Act. The City's taxable value for FY25 has decreased \$153M or 1.96%. The following graph shows the history of the property valuation and prior millage rates.

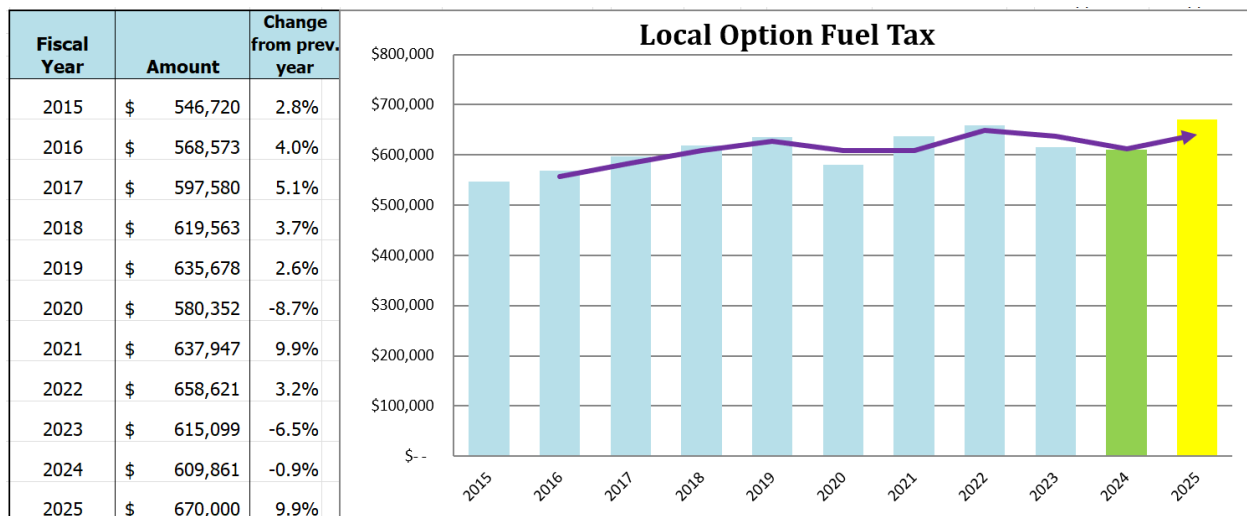


Property valuations related to the Downtown Maitland CRA are frozen at their base (2002 tax year) values of \$90M. This allows the CRA to capture both the City and County's portions of the incremental ad valorem taxes towards improvements in the district. Exemptions under the Live Local Act have also impacted the FY 2025 valuation associated with the CRA district, which is estimated at \$380M, reflecting a decrease of \$73M or 16.16% from the FY 2024 final taxable value.

In addition to the projected general ad valorem taxes, in July 2004, voters approved borrowing up to \$18.5M to be funded with taxes not to exceed 0.50 mills. The General Obligation (GO) bonds were issued to finance the construction of a Police Station, Fire Station and City Hall. Proceeds were also used to re-finance the bank loan for the Public Works Yard. In FY 2014, the GO bonds were refinanced with a bank note, resulting in a net present value savings of \$1.2 million and reducing future debt services payments by \$1.7 million. Debt service on the note for FY 2025 is \$821 thousand and represents approximately 0.210 mills. Due to prior year interest earnings, the rate will remain the same as the prior year at 0.2020 mills. The GO Bond debt service fund and CRA Trust fund are discussed in more detail in the Miscellaneous Funds section of the budget.

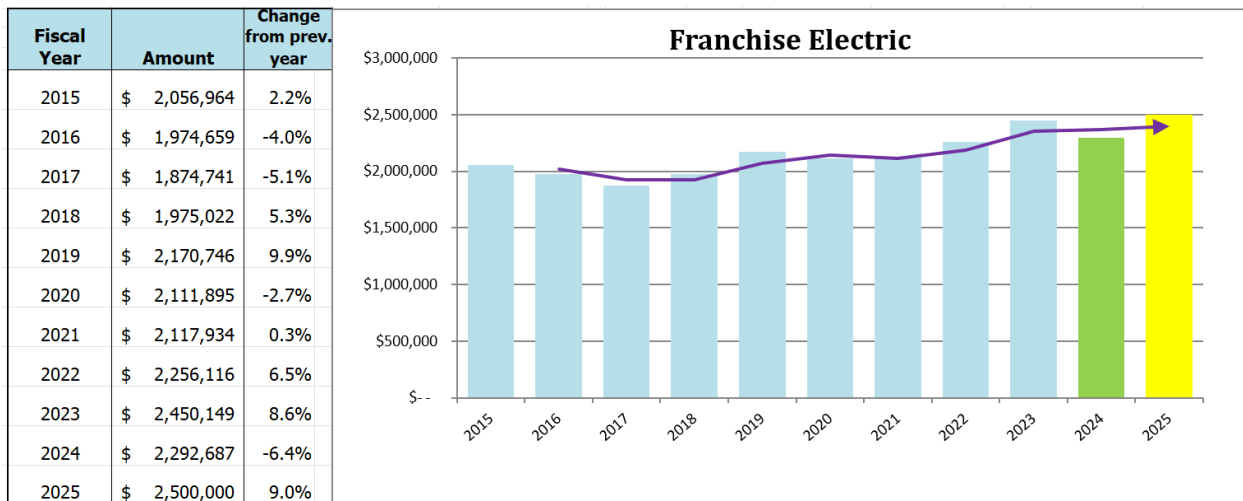
Local Option Fuel Tax: This six cents per gallon county-wide tax is allocated to the City based upon an interlocal agreement with Orange County. The City's allocation is dependent upon gallons of gas sold and population shifts. The distribution of the local option fuel (gas) tax utilizes a population formula that is updated annually based on data provided by the Bureau of Economic and Demographic Research within the Executive Office of the Governor.

The State's FY 2025 estimates will not be released until late July. Maitland's population is based on an adjusted figure for FY 2024 of 19,964, a slight increase from the prior year. The FY 2025 projection is \$670 thousand, which is 9.8% higher than FY 2024. The estimate is based on prior year average increases, excluding pandemic driven decreases.



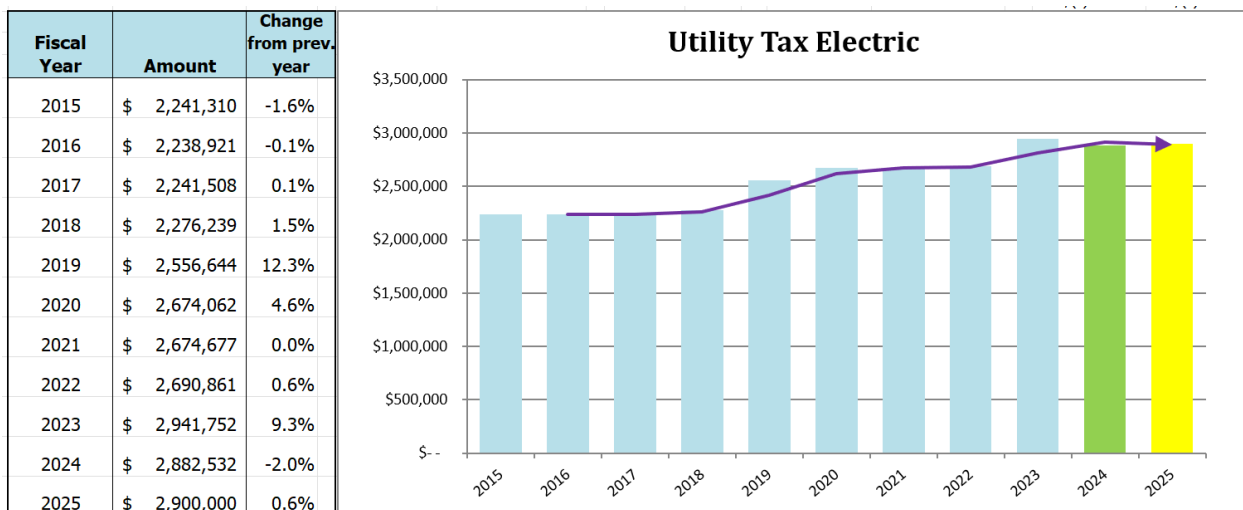
Franchise Fees: Fees are levied on certain utilities by the City for the privilege of doing business within the City. Franchise holders include Duke Energy, TECO Utilities, Lake Apopka Natural Gas District (LANGD), as well as non-exclusive franchise holders for construction and demolition debris. Most fees are based on gross revenues and fluctuate with changes in consumption and rates charged by the franchise holders. Per Florida Public Service Commission rules, the utility provider may collect that fee only from customers receiving service within that municipality. The 30-year franchise agreement for electrical power expires in August 2035. FY 2025 reflects an increase from FY 2024 of \$90 thousand. The City is projecting \$2.5M in FY 2025, an increase of 13.6% over the FY 2024 revised budget.

The projection for FY 2025 is based on anticipated power consumption, average temperatures, and receipts through three quarters of FY 2024.



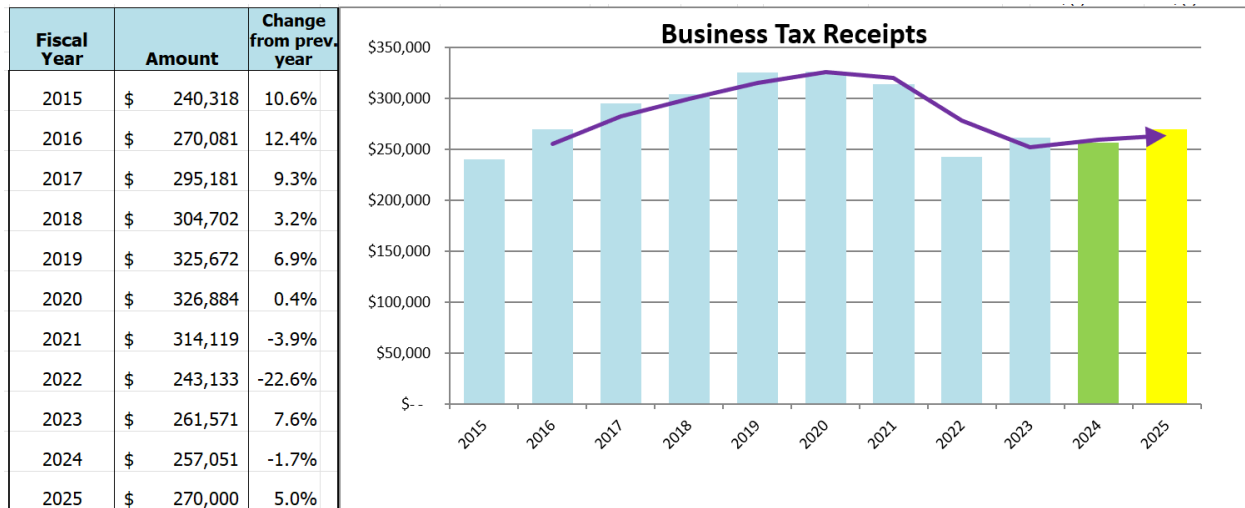
FY 2025 will be the fourth full year of natural gas franchise revenue and is budgeted at \$18 thousand. Non-exclusive franchise fees for construction roll-off is budgeted at \$80 thousand based upon consistent renovation and construction activity.

Utility Service Tax: A utility tax is charged on homes and businesses located within the City. These taxes are assessed on the total amount of monthly bills issued to customers by utility providers. Taxes are collected by the utilities and remitted to the City on a monthly basis. The present tax levy is 10 percent on electric, natural gas, fuel oil, and propane. There is no utility tax charged on water or sewer services. The largest portion of this revenue source relates to the utility tax on electric, collected by Duke Energy. This revenue tracks closely with the franchise fees, as both are based on sales (consumption and price of electric per kilowatt hour), but this tax is not applied to customers who can demonstrate an exception based on State statutes. For FY 2025, we project an increase of 3.6%.



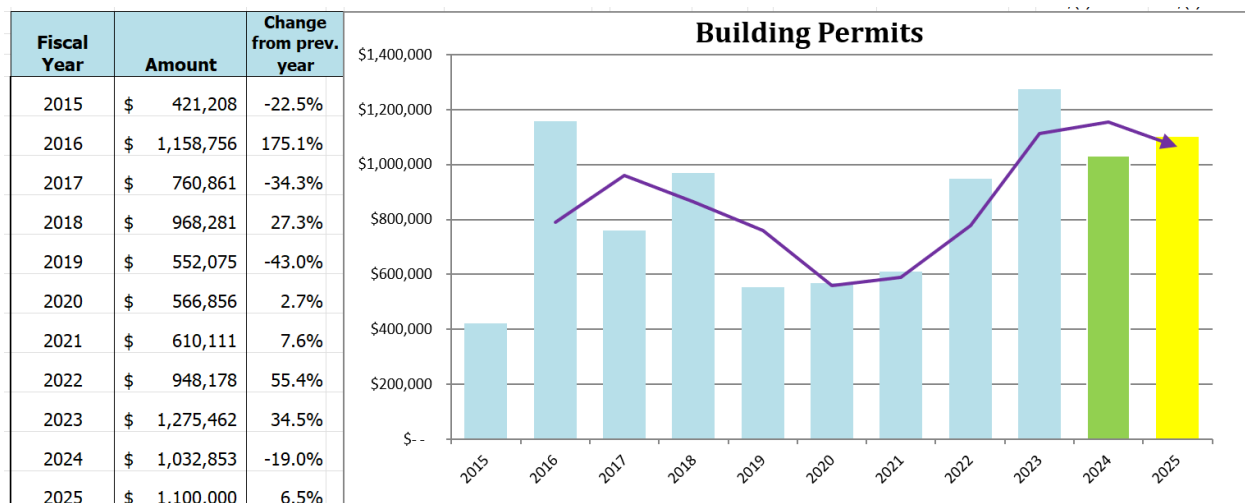
Local Business Tax Receipts: A person or company doing business within the City must obtain a local business tax receipt. The majority of this revenue comes from yearly renewals, with the remainder coming from new applicants. As authorized by the City's local business tax ordinance, business tax receipt charges are increased 5% biennially. Year-to-date FY 2024

receipts are tracking to an estimated 2.1% decrease over FY 2023 actuals. The FY 2025 projection reflects an estimated 5.5% increase over the FY 2024 revised budget.

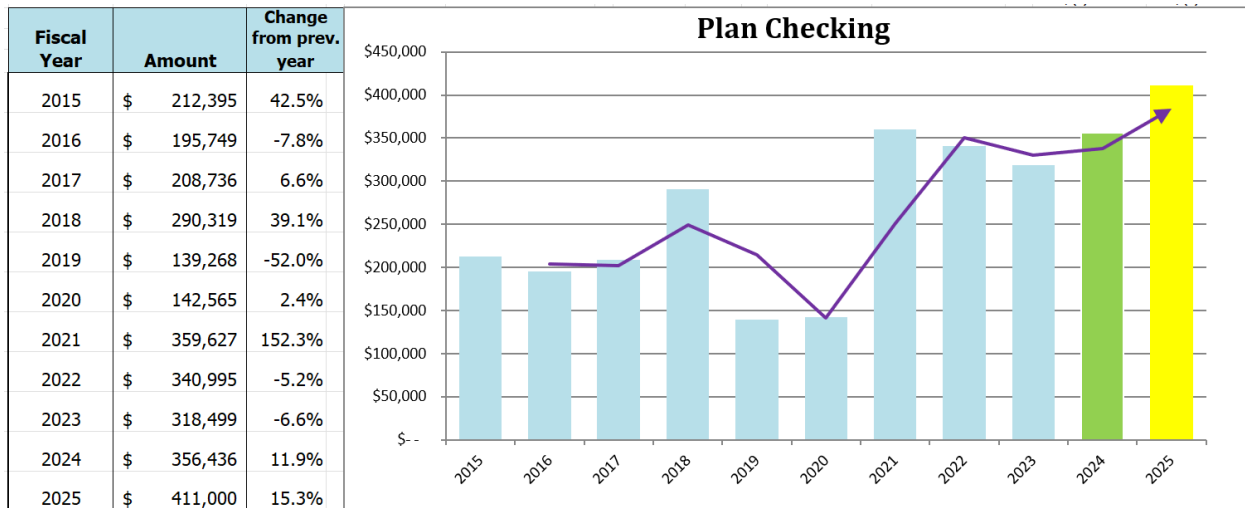


LICENSES AND PERMITS

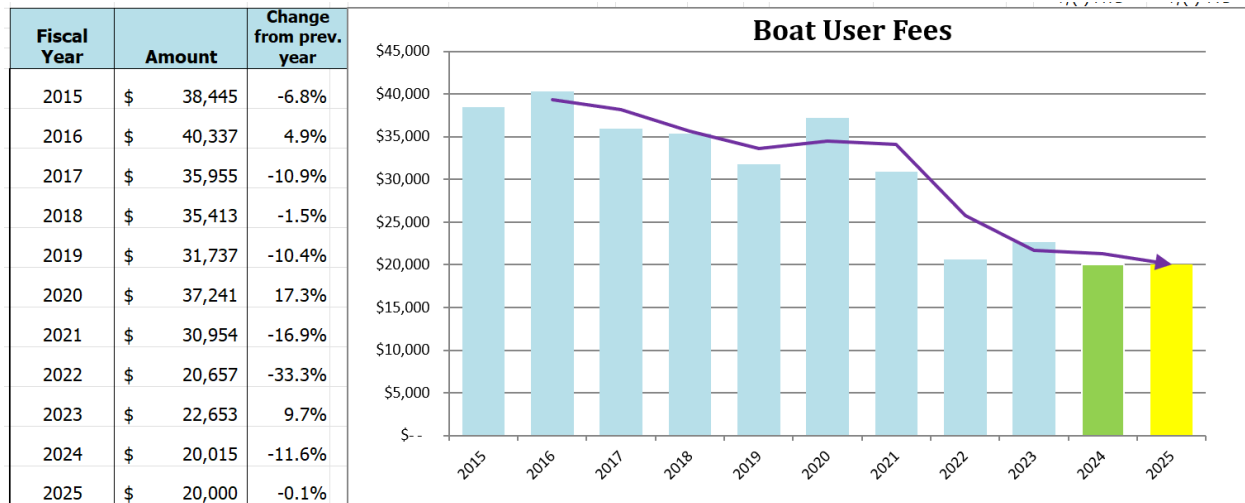
Building Permits: Revenues are generated from a combination of fees, including: permit, inspection, electrical, plumbing, and special items. Permits are issued for new commercial and residential structures, alterations, roofs, mechanical projects, swimming pools, signs, fences, and fire protection systems. After issuing a permit, the City performs various inspections of the property to ensure compliance with appropriate plumbing, mechanical, gas, Americans with Disabilities Act, flood protection and fire codes. Revenue estimates are based on projected construction and renovation. The FY 2025 budget projection is 3.8% higher than the FY 2024 revised collections. Through the first nine months of FY 2024, the actual receipts are on track for surpassing the original budget of \$1 million, as it appears construction activity will remain strong throughout the fiscal year.



Plan Checking: Plan checking fees, also tied directly to construction activity, are budgeted at an 11.1% increase for FY 2025 as compared to FY 2024 projections. FY 2024 revenues are projected at \$411 thousand. Actual fees are dependent on timing of projects coming into the City as developer projects near permitting.

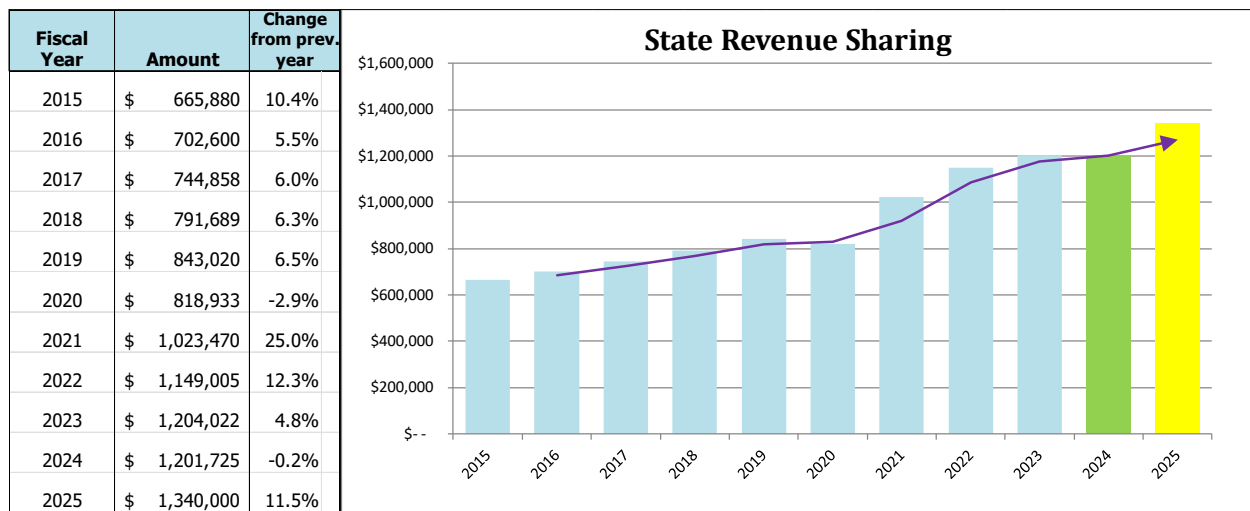


Boat User Fees: A user fee is charged to boat operators wishing to use the Maitland/Winter Park Chain of Lakes. Annual passes are based on boat and motor size and daily passes are a flat fee regardless of size. Projections are based on historical data. Projected revenue for FY 2025 is estimated at \$20 thousand, the same as the estimated FY 2024 revenue. In addition to lake user fees, Council adopted boat trailer parking fees, which are budgeted at \$20 thousand for FY 2025.

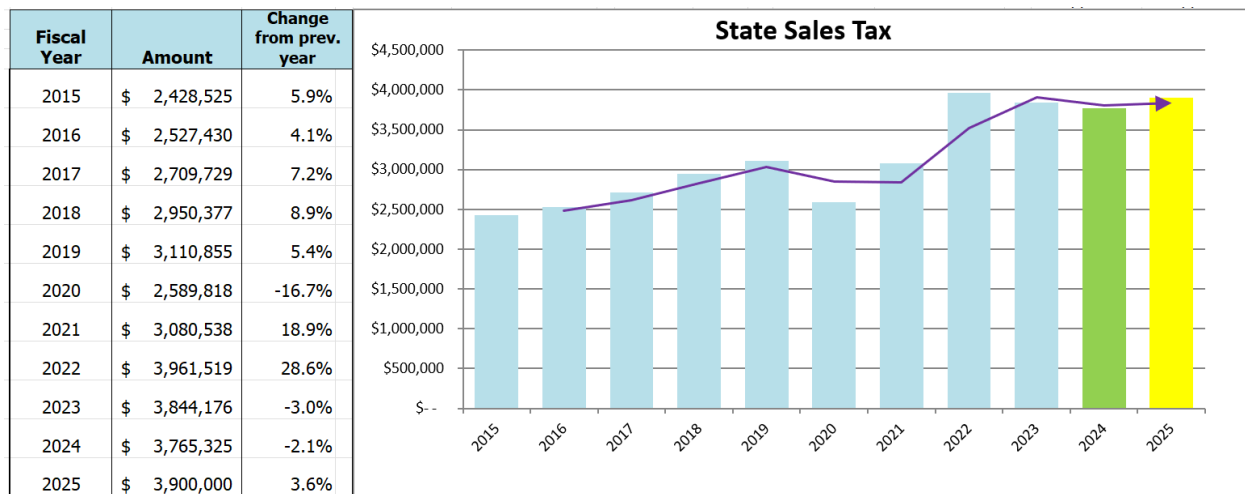


INTERGOVERNMENTAL REVENUES

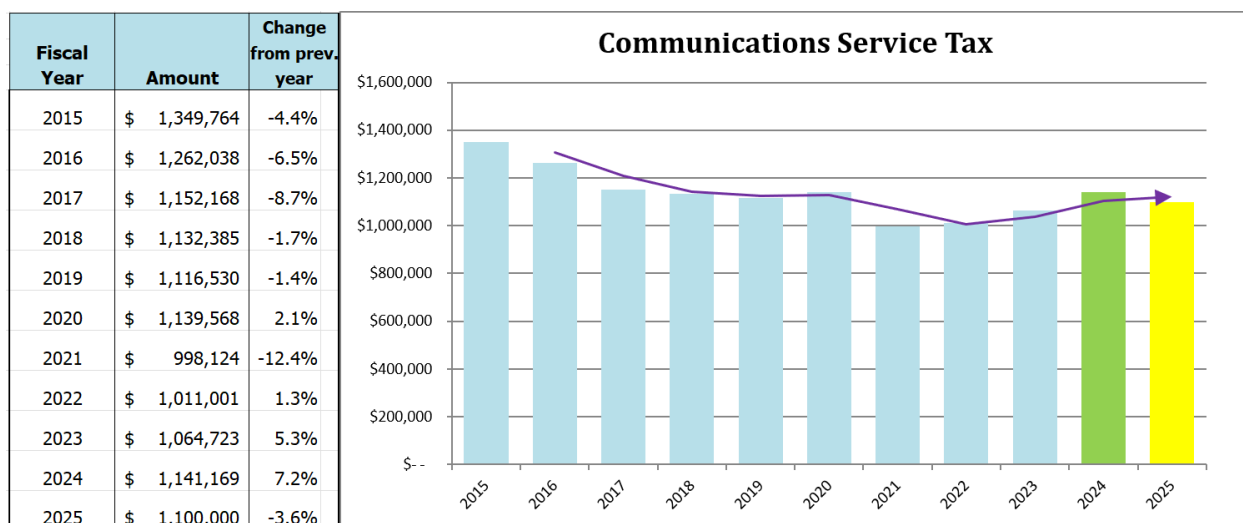
State Revenue Sharing: The Municipal Revenue Sharing Program is based on a percentage of taxes and user fees collected by the State of Florida and allocated based on a formula that considers population, taxes collected within the area, and ability to maintain collection. In July the State will release estimates for revenue sharing, given current inflationary trends, the City is estimating an 11.7% increase over FY 24 or \$1.2 million. In August the City will receive a true-up of actual receipts versus the estimated amounts paid over the State's fiscal year.



State Sales Tax: Revenues are allocated from a base consisting of one half of the fifth cent of sales tax remitted to the state. Factors considered in this distribution formula are: total sales tax collected and distributed by the State, population of the City, population of the county and population of the unincorporated areas of the county. Estimates for FY 2025 from the State’s Department of Revenue, Office of Economic and Demographic Research (information formerly provided by the Legislative Committee on Intergovernmental Relations) will be available in late July. The FY 2025 projection anticipates \$3.9 million, a 2.6% increase over anticipated FY 2024.



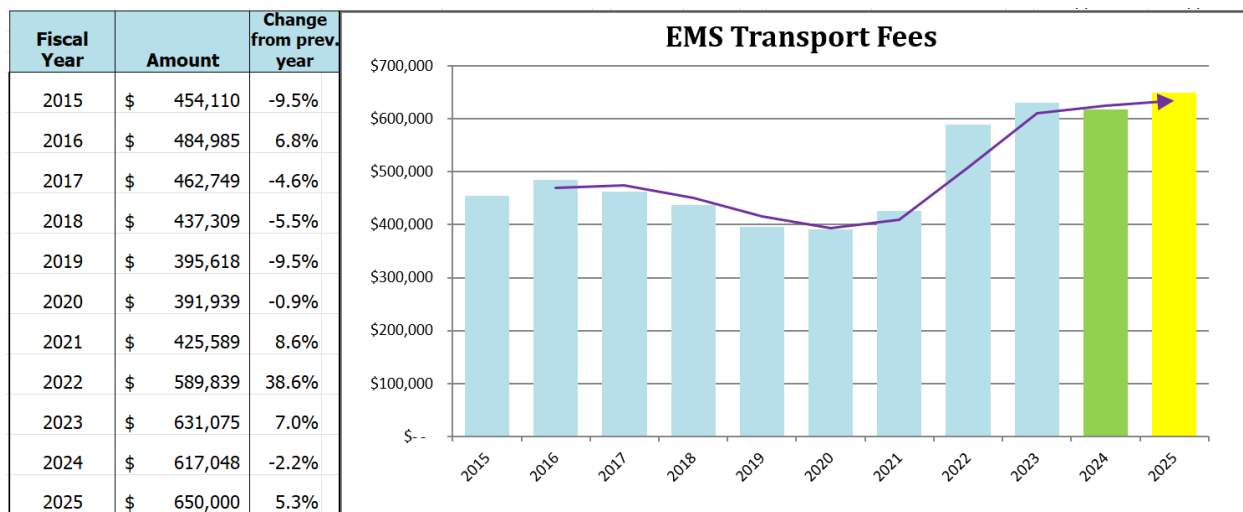
Communications Services Tax: The Communications Services Tax (“CST”) allows both the state and local communications service tax to be imposed on a broad base of telecommunications and cable services and does not discriminate between services or providers. The tax base includes the transmission of voice, data, audio, video or other information services, including cable services. The State of Florida is responsible for collecting the tax and remitting it to the various local agencies. The reliability of this revenue source in the future is uncertain due to shifting consumer preferences away from traditional cable and phone services. Non-traditional services, such as streaming media services, are not covered by the CST legislation. Estimates from the State’s Department of Revenue, Office of Economic and Demographic Research for FY 2025 are expected to be released in July 2024. The City’s FY 2025 estimate is \$1.1 million, which reflects an anticipated downward trend.



CHARGES FOR SERVICES

General Government: Revenues consist of zoning fees, sales of maps/publications, open building permit inquiries, and public records requests. These revenues represent a relatively insignificant portion of overall revenues.

Public Safety: The Fire Department provides ambulance transportation services to local hospitals, which generates revenues and fees designed to cover direct costs of providing the service in accordance with *Policy 2001-2P*. The FY 2025 estimate is \$650K, an increase of \$42 thousand from the revised FY 2024 amount. In addition, EMS is supported from the Public Emergency Medical Transportation Supplemental Reimbursement Program (PEMT) available from and administered by the State Medicaid program.

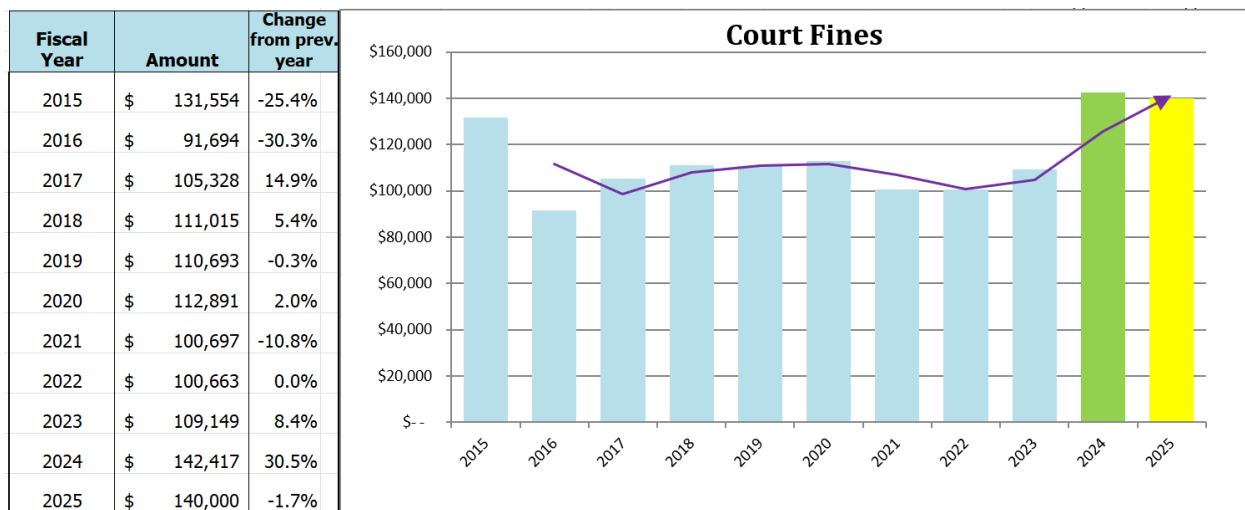


The Police Department provides off-duty officers the opportunity to work off-shift hours providing security services to local businesses, non-profit organizations, and other governments during special events. Fees charged by the City are intended to cover the cost for the officer(s) and associated expenses. Other revenues in this category primarily include fees for responses to false security alarms and for fire alarm violations. These alarm revenues represent a very minor portion of the City's total revenues, as they are intended to provide an incentive to the property owner to correct a malfunctioning system.

Culture/Recreational: The bulk of these revenues are user fees, which are generated by athletic and recreational programs and non-resident fees. Fees are also collected for concessions and facility rentals, including the Maitland Farmers' Market, special event vendors, and park pavilions. These fees generally cover the direct costs associated with the above-mentioned programs. *Policy 1995-1J* outlined the fee schedule which was last updated at the start of FY 2024. These fees total \$391 thousand for FY 2025.

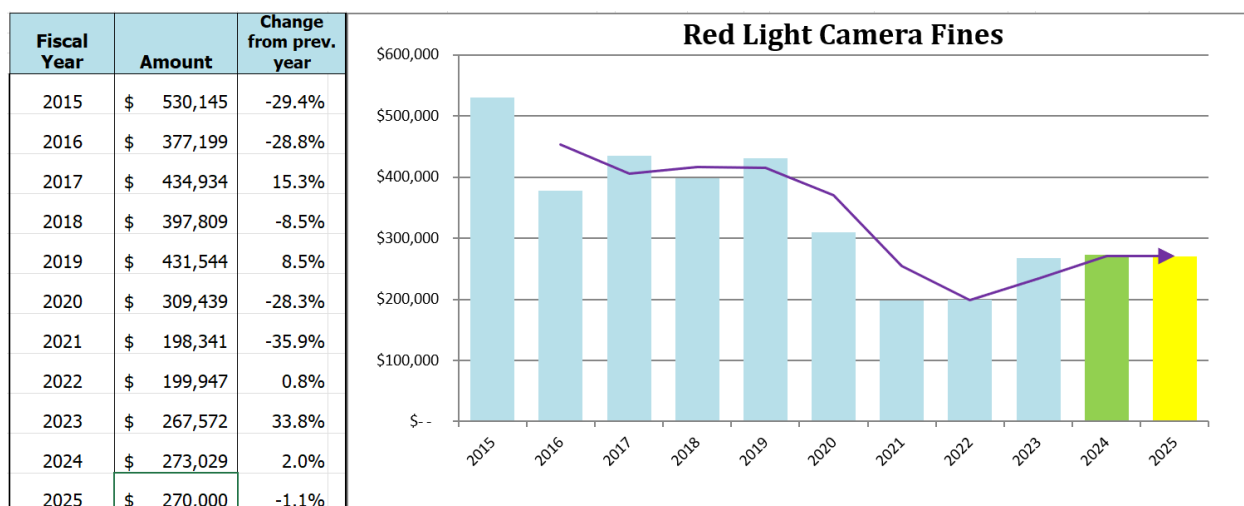
FINES AND FORFEITURES

Court Fines: This revenue is the result of fines and penalties imposed by the court system for crimes committed in Maitland. The City maintains some degree of control over the number of tickets issued and arrests made, but no control over judicial sentencing. The majority of red light camera fines that are contested are handled via a special magistrate process at the local, rather than court level.



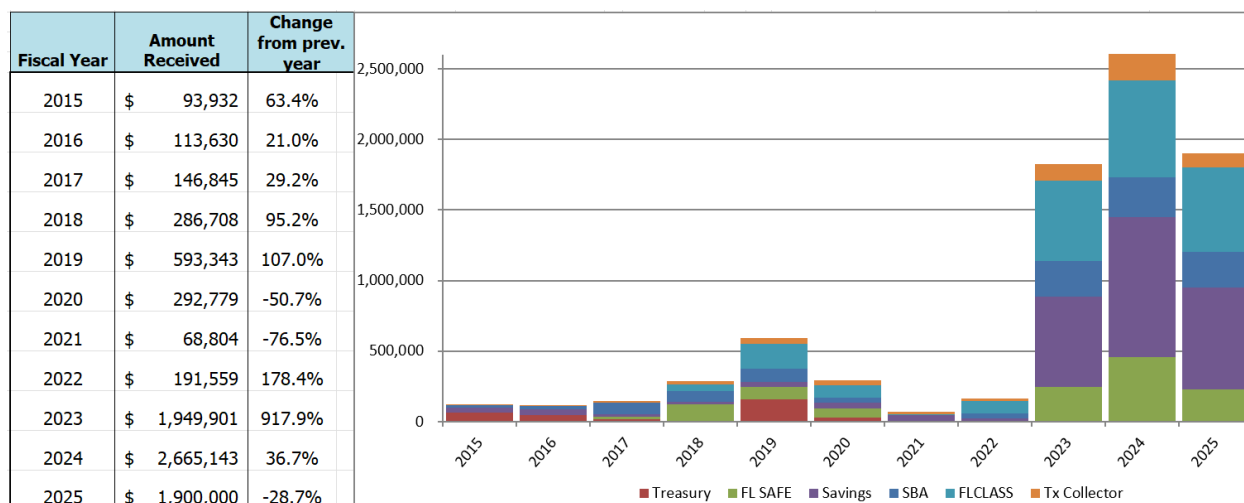
Police Education: This revenue is derived from a \$2 assessment on all moving traffic violations, including red light violations captured on camera. The use of this revenue is restricted to police educational expenses and is projected at \$9 thousand for FY 2025 for those processed through the Orange County Clerk of Court's office and \$5 thousand for those paid to the City.

Red Light Camera Violation Fines – In June 2009, City Council approved an Ordinance which established a method and fee for charging those who do not stop appropriately at red lights. The State of Florida receives \$83 (collected by the City and remitted to the State on a weekly basis) for each \$158 violation. Of the remaining funds, \$2 of each ticket paid is deposited into the Police Education account as mentioned above. Red light camera revenue reported in the revenue budget is the balance of the fine, or \$73 for each ticket paid. The City currently has four red light cameras operational: NB 17-92 and Lake Avenue; Horatio Avenue and NB 17-92; and NB/SB Maitland Avenue at Marion Way. The FY 2025 projection is \$270 thousand, the same as it was for 2024.



MISCELLANEOUS

Investment Income: This represents interest earned on savings accounts and investments authorized by the City's investment policy. The City's primary investment goal remains the preservation of principal. Given the history of interest rate volatility, management has taken a conservative approach with respect to investment income for FY 2025. The 2025 projection is based on year-to-date FY 2024 and factors in a conservative investment approach, given the City's 10-year history and volatility of the Federal Reserve policy makers and the City's risk adverse investment policy. Staff does not want to be overly reliant on investment income in developing the budget. Should rates remain at the current levels of around 5%, staff may request that Council appropriate these funds for shovel-ready projects.



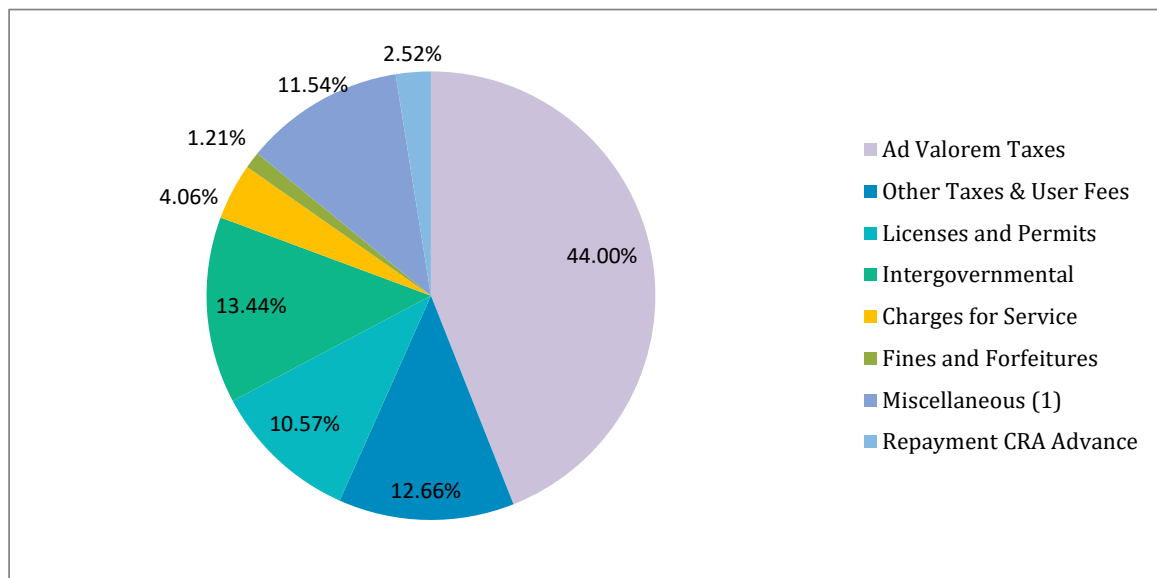
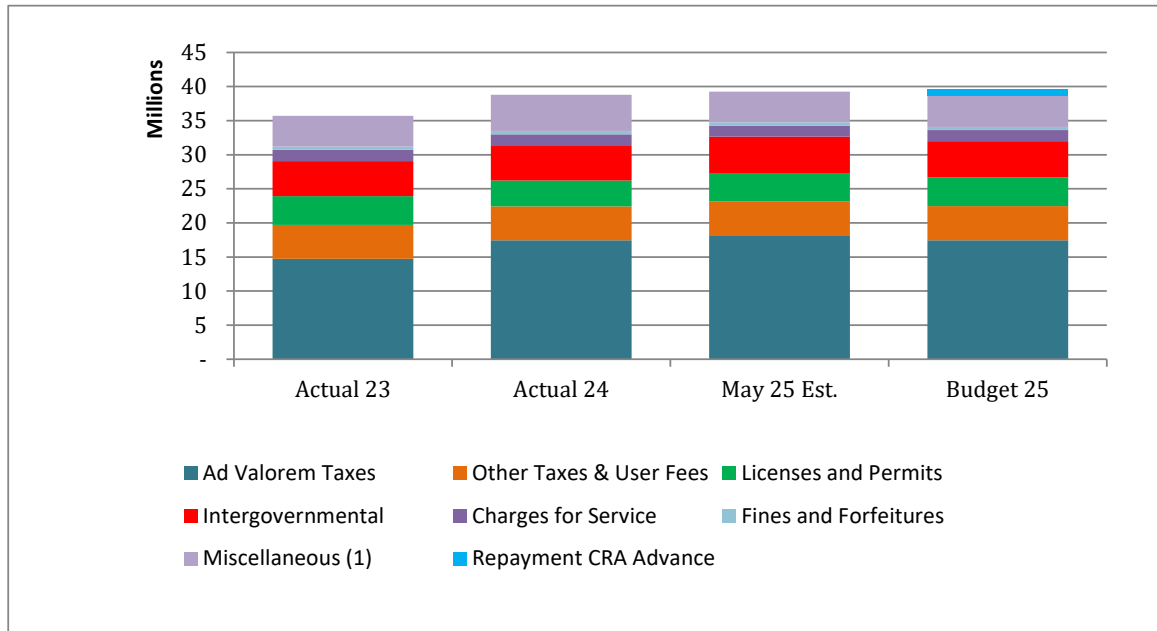
Rents: The City has three leases from property held. The O'Heir property (Thurston House), which is operated by a third party as a bed & breakfast. The lease was renewed in November 2021 for five years. The City receives \$5 thousand per year from a billboard lease with Clear Channel Communications from property the City acquired to reconfigure the Maitland Boulevard off ramp onto U.S. 17-92. An additional \$40 thousand is from a lease for a cell tower installed on City property along Keller Road.

Administrative Fees: These revenues to the General Fund represent expenses to the Enterprise Funds (Utilities and Solid Waste Funds) and the Stormwater Fund. The major component of the calculated revenues are charges for personnel and building expenses. The

number is recalculated each year with input from the operating departments, which furnish support to the Enterprise Funds and the Environmental Stormwater Fee Fund. The estimated allocation for FY 2025 administrative expenses is \$1.9 million. In addition to administrative fees, the Solid Waste Fund remits a contribution in lieu of franchise fees which is projected at \$510 thousand for FY 2025.

Interfund Repayment from Community Redevelopment Agency: Beginning in FY 2019, the CRA began repaying advances to the General Fund, Parks Trust Fund, Road Impact Fee Fund and Utilities Fund; that were loaned for debt service, operations and capital projects. The CRA will be repaying the City \$1 million in FY 2025 to the General Fund.

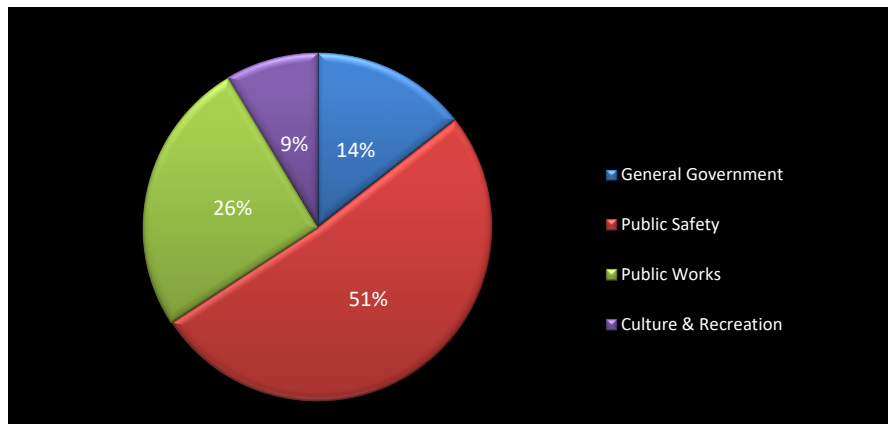
GENERAL FUND REVENUE SUMMARY				
	Actual 23	Actual 24	May 25 Est.	Budget 25
Mills	4.3453	4.9464	4.9464	5.0465
Ad Valorem Taxes	14,744,498	17,455,764	18,090,000	17,456,000
Other Taxes & User Fees	4,956,727	4,965,305	5,023,000	5,023,000
Licenses and Permits	4,237,186	3,800,226	4,193,000	4,193,000
Intergovernmental	5,123,970	5,040,275	5,330,000	5,330,000
Charges for Service	1,689,492	1,736,245	1,610,000	1,610,000
Fines and Forfeitures	441,192	480,593	479,000	479,000
Miscellaneous ⁽¹⁾	4,507,088	5,312,210	4,540,000	4,580,000
Repayment CRA Advance	-	-	-	1,000,000
	\$ 35,700,153	\$ 38,790,618	\$ 39,265,000	\$ 39,671,000



(1) - Miscellaneous includes investment income, rents, penalties, assessments, administrative revenue, interfund transfers and contributions.

FY 2025 PROGRAM BUDGETS - GENERAL FUND - SUMMARY BY FUNCTION

Function	Personnel	Operating	Contributions / Transfers	Capital	Recommendations	Budget FY25	Actual FY24	Change
General Government	\$ 4,071,000	\$ 880,000	\$ -	\$ 110,000	\$ 100,000	\$ 5,161,000	\$ 3,876,410	33%
Public Safety	15,061,000	4,498,000	-	152,000	-	19,711,000	17,202,617	15%
Public Works	4,184,000	5,939,000	-	1,385,000	-	11,508,000	6,872,079	67%
Culture & Recreation	1,022,000	990,080	1,248,920	30,000	-	3,291,000	2,918,227	13%
Total	\$ 24,338,000	\$ 12,307,080	\$ 1,248,920	\$ 1,677,000	\$ 100,000	\$ 39,671,000	\$ 30,869,333	29%



FY 2025 PROGRAM BUDGETS - GENERAL FUND

PROGRAM	Personnel	Operating	Contribution / Transfer	Capital	Recommendations	Budget FY25	Actual FY24	Change
110 - City Council	\$ 32,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 54,000	\$ 46,681	16%
121 - City Mgr	704,000	250,000	-	-	-	954,000	783,223	22%
122- Communications	-	176,000	-	-	-	176,000	173,565	1%
131 - Info Tech	438,000	520,000	-	110,000	-	1,068,000	693,026	54%
132 - Finance	673,000	85,000	-	-	100,000	858,000	530,321	62%
133 - Citizen Serv.	320,000	2,000	-	-	-	322,000	255,664	26%
134 - Human Resources	555,000	233,000	-	-	-	788,000	610,501	29%
136 - Comm Rel.	166,000	16,000	-	-	-	182,000	154,881	18%
151 - P & Z	842,000	40,000	-	-	-	882,000	708,251	25%
152 - GIS	121,000	35,000	-	-	-	156,000	143,162	9%
191 - City Clerk	220,000	122,000	-	-	-	342,000	259,638	32%
210 - PD Admin	299,000	11,000	-	-	-	310,000	287,743	8%
211 - PD Operations	6,799,000	977,000	-	71,000	-	7,847,000	6,680,834	17%
212 - PD Support	1,124,000	1,048,000	-	-	-	2,172,000	1,725,062	26%
220 - Fire Admin	387,000	13,000	-	-	-	400,000	321,885	24%
221 - Fire Ops	6,039,000	1,351,000	-	81,000	-	7,471,000	6,715,408	11%
240 - Bldg Dept	413,000	1,098,000	-	-	-	1,511,000	1,471,685	3%
272 - P&R Admin	288,000	32,000	4,000	-	-	324,000	334,600	-3%
276 - Comm. Parks	474,000	158,000	-	-	-	632,000	516,657	22%
277 - Athletic Svc.	101,000	194,000	-	-	-	295,000	285,445	3%
278 - Seniors	72,000	8,000	-	-	-	80,000	72,030	11%
280 - Events	87,000	182,000	-	-	-	269,000	256,543	5%
410 - PW Admin	572,000	53,000	-	-	-	625,000	556,021	12%
412 - Traffic Eng.	355,000	1,928,000	-	109,000	-	2,392,000	1,052,784	127%
414 - Facilities Maint.	483,000	1,255,000	-	-	-	1,738,000	1,046,738	66%
416 - Enginnering	361,000	442,000	-	-	-	803,000	498,597	61%
420 - Fleet Maint.	443,000	771,000	-	1,124,000	-	2,338,000	1,049,052	123%
422 - Grounds	1,606,000	563,000	-	152,000	-	2,321,000	1,848,391	26%
424 - Arbor	364,000	927,000	-	-	-	1,291,000	820,496	57%
Art & History - Maitland	-	314,000	385,000	15,000	-	714,000	462,065	55%
Maitland Public Library	-	102,080	859,920	15,000	-	977,000	990,887	-1%
Inter-Departmental Allocated	-	(621,000)	-	-	-	(621,000)	(482,503)	29%
Total GF	\$ 24,338,000	\$ 12,307,080	\$ 1,248,920	\$ 1,677,000	\$ 100,000	\$ 39,671,000	\$ 30,869,333	29%

MISCELLANEOUS FUNDS SECTION

General Obligation Debt Service Fund – Fund 22

On September 3, 2014, the City secured an \$11,970,000 limited tax general obligation note from TD Bank secured by a lien upon and pledge of the revenues received from the levy and collection of voted debt service millage not to exceed one-half of one mill (0.50) per year. The note carries an interest rate of 3.15%, matures on July 1, 2034, and has level, annual principal and interest payments. The note refunded the General Obligation Bonds, Series 2005. This refunding transaction resulted in a net present value savings of \$1.2 million and reduced future debt services payments by \$1.7 million. As of July 31, 2024, \$6.9 million of principal remains outstanding.

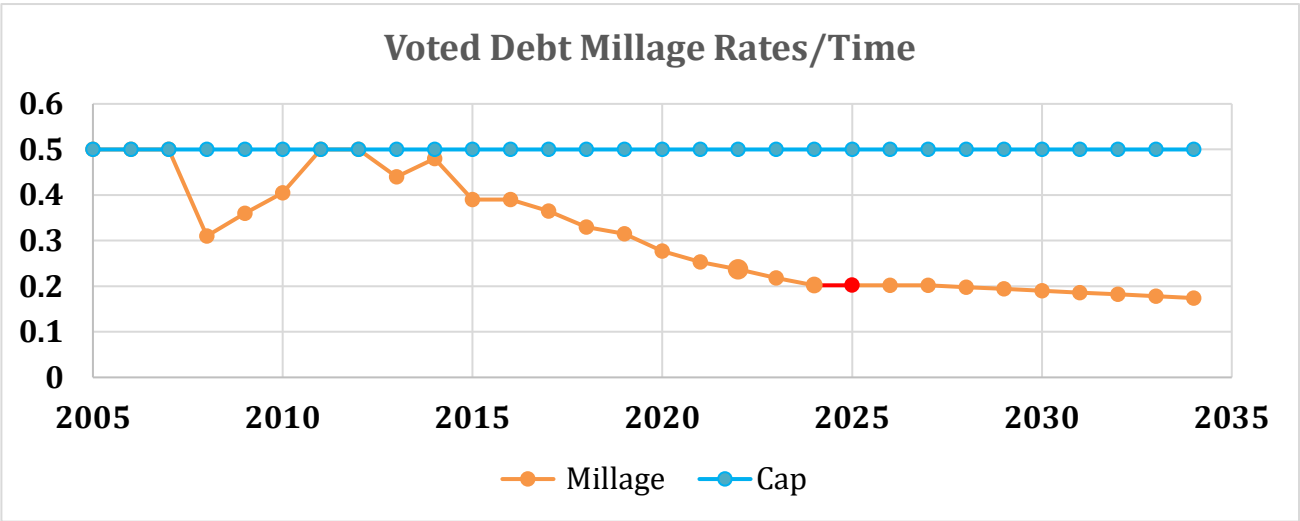
A debt service millage rate of 0.202 mills is required to generate the FY 2024 debt service interest and principal payments. This leaves \$111 thousand to offset any future reduction in taxable value that could erode the 0.50 mill cap on the tax levy under the bond referendum.

Fund 22 - Voted Millage Debt Service							
	Actual 23	Projected 24	Budget 25	Plan 26	Plan 27	Plan 28	Plan 29
Assumed Millage	0.2180	0.2020	0.2020	0.2020	0.2020	0.1980	0.1940
Millage change %	-13.8%	-7.3%	0.0%	0.0%	0.0%	-2.0%	-2.0%
SOURCES							
Starting Balance	\$ 118,350	\$ 149,886	\$144,886	\$ 136,886	\$ 116,278	\$ 105,043	\$ 99,043
Voted Millage	823,404	802,000	771,000	787,000	802,000	802,000	802,000
Interest Income	26,707	14,000	34,000	6,000	6,000	6,075	6,000
Total Sources:	\$968,461	\$965,886	\$949,886	\$929,886	\$924,278	\$913,118	\$ 907,043
USES							
Debt Service							
Principal	\$ 565,000	\$ 585,000	\$595,000	\$ 615,000	\$ 640,000	\$ 655,000	\$ 675,000
Interest	253,575	236,000	218,000	198,608	179,235	159,075	138,443
Total Uses:	\$818,575	\$821,000	\$813,000	\$813,608	\$819,235	\$814,075	\$ 813,443
Ending Balance:	\$149,886	\$144,886	\$136,886	\$116,278	\$105,043	\$ 99,043	\$ 93,600

Below is a five-year summary of the debt service requirements under the general obligation note:

Limited General Obligation Refunding Note			
Year	Principal	Interest	Total
FY 2025	595,000	235,778	830,778
FY 2026	615,000	217,350	832,350
FY 2027	640,000	198,608	838,608
FY 2028	655,000	179,235	834,235
FY 2029	675,000	159,075	834,075
Total	\$ 3,180,000	\$ 990,046	\$ 4,170,046

The graph below shows the comparison of the millage levied against the 0.50 mill cap.



All projects authorized under the initial bond issue have been completed, and no additional bonds under the 0.50 mill authorization (originally \$18.5 million in authorized bonds) were issued.

Community Redevelopment Agency Trust Fund - Fund 61

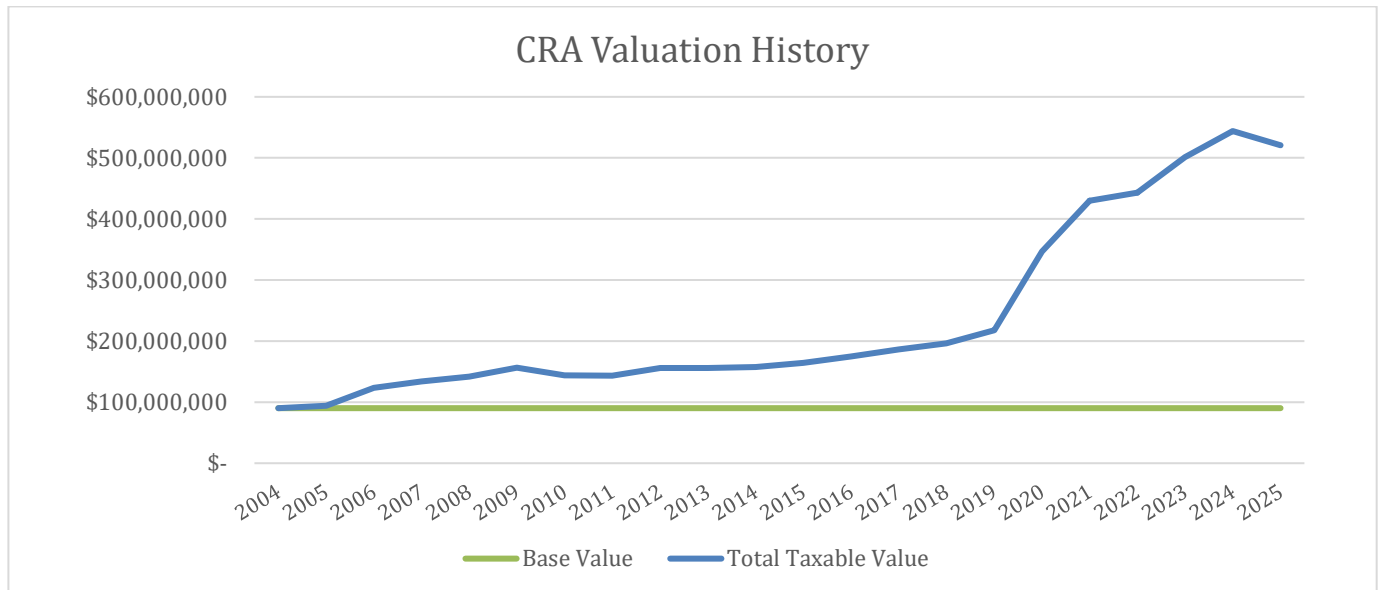
The Community Redevelopment Agency (the “CRA”) is an incremental tax district created by City Resolution No. 13-2003 on August 25, 2003, pursuant to Florida Statutes 163.356. The City Council and one representative appointed by the Board of Orange County Commissioners serve as the governing board, approve the budget, provide funding, and perform all accounting functions for the CRA. The CRA’s services are provided exclusively to the City.

On November 4, 2014, the City refinanced \$13,485,000 of outstanding CRA Revenue Bond Series 2005, with the Refunding Community Redevelopment Revenue bank loan secured by tax increment financing (TIF) revenue and a covenant to budget and appropriate available funds from the City’s General Fund. The difference between TIF revenues generated and the CRA bank loan principal and interest payments are reflected as transfers between the CRA and the City’s General Fund. As of July 15, 2024, \$9.2 million of the original loan remains outstanding.

Below is a five-year summary of the debt service requirements for the CRA loan.

Community Redevelopment Refunding Revenue Note, Series 2014			
Year	Principal	Interest	Total
FY 2025	685,000	289,351	974,351
FY 2026	730,000	267,842	997,842
FY 2027	780,000	244,920	1,024,920
FY 2028	830,000	220,428	1,050,428
FY 2029	885,000	194,366	1,079,366
Total	\$ 3,910,000	\$ 1,216,907	\$ 5,126,907

The initial FY 2024 estimate from the Orange County Property Appraiser indicates the total taxable value of the CRA decreased by \$73.2 million or approximately 13.5% from the prior year. However, in terms of total increment above the base year value of \$90.2 million, this is a cumulative 421% increase. Below is the history of the CRA’s tax increment valuation.



Previous to FY 2025, TIF Revenue projections for the plan years anticipated a conservative 6% growth CRA-wide, even though more recent trend information following the completion of several significant

redevelopments in the district impacting the tax rolls, namely years 2019 – 2024, had realized an average 25% growth over those years or 125% combined. However, as discussed previously in the General Fund introduction, one of the parcels in the district applied for the Live Local Act and qualified for a seventy-five percent (75%) property valuation reduction or \$54.6 million and another significant multi-family parcel had an \$11.4 million valuation reduction unrelated to the Live Local Act, causing CRA revenues to decline \$571 thousand compared to FY 2024.

For FY 2025, the CRA is budgeting a \$1 million repayment from the CRA back to the City for funds that were advanced for previous CRA-related capital projects. Below is a five-year projection of the CRA Fund and the impact on the current fund deficit. The current fund deficit was funded by advances from the General Fund and Utilities Fund. In FY 2012, on the funds advanced, Council discontinued the accrual of interfund interest on the outstanding balances.

Fund 61 - CRA	4.3453	4.3453	5.0465	5.0465	5.0465	5.0465	5.0465
	Actual 23	Actual 24	Budget 25	Plan 26	Plan 27	Plan 28	Plan 29
SOURCES							
Starting (Deficit)	\$ (7,519,668)	\$ (9,222,054)	\$ (10,397,622)	\$ (8,305,622)	\$ (7,028,322)	\$ (5,346,522)	\$ (3,446,485)
TIF Revenues							
City	(2,412,000)	2,130,819	1,817,000	1,956,000	2,100,000	2,251,000	2,412,000
County	1,508,525	1,637,173	1,418,000	1,502,900	1,591,000	1,684,400	1,759,600
Investment	130,464	256,774	51,000	35,400	35,800	35,600	35,600
Total Sources:	\$ (773,011)	\$ 4,024,766	\$ 3,286,000	\$ 3,494,300	\$ (3,301,522)	\$ (1,375,522)	\$ 760,715
USES							
Operating	\$ 11,559	\$ 11,511	\$ 19,000	\$ 19,150	\$ 20,000	\$ 20,463	\$ 75,457
N Independence Ln	-	3,500,000	-	-	-	-	-
Downtown Traffic	-	744,533	200,000	1,200,000	1,000,000	1,000,000	-
Debt Service							
Principal	590,000	635,000	685,000	730,000	780,000	830,000	885,000
Interest	327,816	309,290	290,000	267,850	245,000	220,500	345,100
Total Uses:	\$ 929,375	\$ 5,200,334	\$ 1,194,000	\$ 2,217,000	\$ 2,045,000	\$ 2,070,963	\$ 1,305,557
Ending Balance:	\$ (9,222,054)	\$ (10,397,622)	\$ (8,305,622)	\$ (7,028,322)	\$ (5,346,522)	\$ (3,446,485)	\$ (544,842)
Repay Advances:	264,018	1,174,700	1,000,000	2,064,000	2,100,000	1,325,792	-
Advance Balance:	7,664,492	6,489,792	5,489,792	3,425,792	1,325,792	-	-

Operating costs consists of legal services, audit, and other administrative costs. For FY 2025, there is a planned capital outlay of \$200 thousand* to further refine downtown traffic / mobility improvements. Future improvements of \$3.2 million are outlined in the 2026-2029 CIP and consists of downtown pedestrian improvements, and additional parking spaces in a centralized garage that is anticipated to be funded through developer agreements. The parking garage is not included in the budget above.

*The City is currently working with Florida Department of Transportation (FDOT) District 5 to develop a budget for pedestrian improvement projects as part of the Departments Paving Only Project (POP) on US 17-92. Pedestrian improvements at the intersections of Packwood and Greenwood are currently estimated to be approximately \$700 thousand. Prior to the commitment to expend funds, staff will seek City Council approval for an increased expense of CRA Funds and/or the use of Mobility Funds for these improvements.

Parks Impact Fee Fund – Fund 65

The City has an established fee for new residential developments to bear a proportionate share of the cost of capital expenditures by the City to provide capital park and recreation facilities made necessary by such new development. This fund accounts for the receipt and disbursement of these Park Impact Fees. Use of these funds is restricted by City ordinance to capital outlay for expansion or additions to City parks or other recreational facilities.

Fund 65 - Parks Trust Fund								
	Actual 23	Projected 24	Budget 25	Plan 26	Plan 27	Plan 28	Plan 29	
SOURCES								
Starting Balance	\$ 52,905	\$ 59,300	\$ 883,127	\$ 919,580	\$ 924,580	\$ 929,580	\$ 934,580	
Impact Fees	6,453	805,000	6,453	-	-	-	-	
Interest Income	4,368	30,000	30,000	5,000	5,000	5,000	5,000	
Total Sources:	\$ 63,726	\$ 894,300	\$ 919,580	\$ 924,580	\$ 929,580	\$ 934,580	\$ 939,580	
USES								
Southhall Destiny Trail	\$ 4,426	\$ 11,173	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Uses:	\$ 4,426	\$ 11,173	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Balance:	\$ 59,300	\$ 883,127	\$ 919,580	\$ 924,580	\$ 929,580	\$ 934,580	\$ 939,580	

Since the timing of impact fee payments is tied to development, projects can only be accomplished as funding becomes available.

Mobility Fee Fund – Fund 36

The Mobility Fee Fund accounts for the receipt and disbursement of funds and related grant revenue. This fund was set up in FY 2017 with the purpose of the mobility fees ensuring that new development pays a fair share of the anticipated costs of mobility improvements necessary to serve the new development.

Fund 36 - Mobility Fee Fund							
	Actual 23	Projected 24	Budget 25	Plan 26	Plan 27	Plan 28	Plan 29
SOURCES							
Starting Balance	\$ 876,897	\$ 826,833	\$ 1,216,323	\$ 1,287,271	\$ 1,317,271	\$ 1,347,271	\$ 1,177,271
Impact Fees	49,183	568,000	40,948	-	-	-	49,183
Interest Income	40,798	30,000	30,000	30,000	30,000	30,000	40,798
Miscellaneous Revenue	-	-	-	-	-	-	-
Total Sources:	\$966,878	\$1,424,833	\$1,287,271	\$1,317,271	\$1,347,271	\$1,377,271	\$1,267,252
USES							
Keller Road	\$ 140,045	\$ 208,510	\$ -	\$ -	\$ -	\$ -	\$ -
Mechanic St	-	-	-	-	-	200,000	800,000
Total Uses:	\$ 140,045	\$ 208,510	\$ -	\$ -	\$ -	\$ 200,000	\$ 800,000
Ending Balance:	\$ 826,833	\$ 1,216,323	\$ 1,287,271	\$ 1,317,271	\$ 1,347,271	\$ 1,177,271	\$ 467,252

Since the timing of impact fee payments is tied to development, projects can only be accomplished as funding becomes available. In addition to Mobility Fees, projects may have other funding sources, such as grant funds, developer contributions, or special assessment revenue. Detailed information about the projects listed above are presented in the Capital Improvements Section under the Traffic and Pavement Elements.

CAPITAL IMPROVEMENTS SECTION

SUMMARY TABLES

TABLE 1 - SUMMARY

TABLE 2 - LISTING BY CATEGORY

TABLE 3 - FUNDING OF PROJECTS

TABLE 4 - PROJECT DATA

PRIORITY GROUP CLASSIFICATION

TRAFFIC/TRANSPORTATION

PAVEMENT

SIDEWALKS

PARKS AND RECREATION

FACILITIES

STORMWATER

WATER

WASTEWATER

TABLE 1
CAPITAL IMPROVEMENTS PROGRAM FY 2025 - 2029

Agent	Fund	Fund	Proj #	Project	2025	2026	2027	2028	2029	TOTAL
TRAFFIC CIRCULATION										
PW	Gen	01	TR001	Transportation Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW	CRA	61	TR001	Transportation Improvements	200,000	1,200,000	1,000,000	1,000,000	-	3,400,000
PW	Mob	36	TR001	Transportation Improvements	-	-	-	200,000	800,000	1,000,000
PAVEMENT										
PW	Gen	01	PV001	Pavement Treatment	-	1,900,000	3,200,000	1,400,000	1,600,000	8,100,000
PW	Gen	01	BS001	Bicycle / Sidewalk Network	100,000	300,000	1,500,000	2,000,000	1,500,000	5,400,000
RECREATION AND OPEN SPACE										
PR	Parks	65	PR001	Parks Master Planning Implementation	-	-	-	-	-	-
PR	Gen	01	PR001	Parks Master Planning Implementation	-	50,000	200,000	150,000	90,000	490,000
OTHER IMPROVEMENTS										
PW	DEV	99	CF001	City Facilities - Master Planning	-	-	-	-	3,600,000	3,600,000
PW	Util	41	CF001	City Facilities - Master Planning	-	-	-	-	-	-
PW	SpN	39	CF001	City Facilities - Master Planning	-	18,000,000	250,000	1,432,000	-	19,682,000
PW	Util	39	UT001	City Facilities - Master Planning	-	-	-	1,468,000	-	1,468,000
PW	Gen	01	CF001	City Facilities - Art & History	200,000	200,000	200,000	200,000	3,800,000	4,600,000
STORMWATER/LAKES MGT										
PW	SEU	32	LK001	Stormwater Lakes Management Plan	300,000	2,350,000	2,850,000	2,000,000	650,000	8,150,000
UTILITY INFRASTRUCTURE										
PW	Util	41	WA001	Water Transmission / Distribution	600,000	3,700,000	1,900,000	4,600,000	1,000,000	11,800,000
SANITARY/SEWER										
PW	Util	41	WW001	Sanitary Sewer System Improvements	841,000	3,550,000	4,450,000	2,375,000	2,400,000	13,616,000
TOTAL					\$ 2,241,000	\$ 31,250,000	\$ 15,550,000	\$ 16,825,000	\$ 15,440,000	\$ 81,306,000
Fund Key										
Gen	GENERAL FUND				\$ 300,000	\$ 2,450,000	\$ 5,100,000	\$ 3,750,000	\$ 6,990,000	\$ 18,590,000
Mob	MOBILITY FEE FUND				\$ -	\$ -	\$ -	\$ 200,000	\$ 800,000	\$ 1,000,000
CRA	CRA TRUST FUND				\$ 200,000	\$ 1,200,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 3,400,000
Util	UTILITIES FUND				\$ 1,441,000	\$ 7,250,000	\$ 6,350,000	\$ 8,443,000	\$ 3,400,000	\$ 26,884,000
Parks	PARK TRUST FUND				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SpN	SPACE NEEDS FUND				\$ -	\$ 18,000,000	\$ 250,000	\$ 1,432,000	\$ -	\$ 19,682,000
SEU	STORMWATER ENVIRONMENTAL UTILITY				\$ 300,000	\$ 2,350,000	\$ 2,850,000	\$ 2,000,000	\$ 650,000	\$ 8,150,000
Fire	FIRE IMPACT FEE FUND				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEV	DEVELOPER/GRANT/FINANCING				\$ -	\$ -	\$ -	\$ -	\$ 3,600,000	\$ 3,600,000

* Grant funded, SAD Bonds, Earmarked or paid by Developer.

TABLE 2 - PROJECT LISTING BY CATEGORY
CAPITAL IMPROVEMENTS PROGRAM FY 2025 - 2029

Project	2025	2026	2027	2028	2029	TOTAL
TR001 - Transportation						
Downtown Pedestrian Impr	\$ 200,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 2,200,000
Mechanic Street Impr Design	-	-	-	200,000	800,000	1,000,000
Horatio / Maitland Ave Mast	-	1,200,000	-	-	-	1,200,000
Total	\$ 200,000	\$ 1,200,000	\$ 1,000,000	\$ 1,200,000	\$ 800,000	\$ 4,400,000
PV001- Paving						
Multiple streets throughout	-	-	-	1,400,000	1,600,000	3,000,000
Sandspur Rd	-	1,900,000	-	-	-	1,900,000
Keller Rd South	-	-	3,200,000	-	-	3,200,000
Total	\$ -	\$ 1,900,000	\$ 3,200,000	\$ 1,400,000	\$ 1,600,000	\$ 8,100,000
BS001 - Bicycle / Sidewalk Network						
South Lake Sybelia Sidewalk	-	-	-	-	500,000	500,000
Dommerich Drive Sidewalk	100,000	-	1,000,000	1,000,000	-	2,100,000
South Keller Road Sidewalk	-	-	500,000	-	-	500,000
New sidewalk	-	-	-	1,000,000	1,000,000	2,000,000
Minnehaha Boardwalk	-	300,000	-	-	-	300,000
Total	\$ 100,000	\$ 300,000	\$ 1,500,000	\$ 2,000,000	\$ 1,500,000	\$ 5,400,000
PR001 - Parks and Recreation Master Plan						
Park Signage Improvements	-	-	200,000	-	-	200,000
Maitland Community Park Building Refurbishment	-	50,000	-	-	-	50,000
Homer Hough Playground Replacement (w/shade)	-	-	-	150,000	-	150,000
Comm Park Hardscape	-	-	-	-	90,000	90,000
Total	\$ -	\$ 50,000	\$ 200,000	\$ 150,000	\$ 90,000	\$ 490,000
CF001 - City Facilities Master Planning						
Downtown Parking Facility	-	-	-	-	3,600,000	3,600,000
City Facilities - CD Library	-	-	-	-	3,600,000	3,600,000
City Facilities - A&H	200,000	200,000	200,000	200,000	200,000	1,000,000
Space Needs - Public Works	-	-	250,000	2,900,000	-	3,150,000
Space Needs - Library	-	18,000,000	-	-	-	18,000,000
Total	\$ 200,000	\$ 18,200,000	\$ 450,000	\$ 3,100,000	\$ 7,400,000	\$ 29,350,000

TABLE 2 - PROJECT LISTING BY CATEGORY
CAPITAL IMPROVEMENTS PROGRAM FY 2025 - 2029

Project	2025	2026	2027	2028	2029	TOTAL
LK001 - Stormwater/Lakes						
Dommerich Drive Design	300,000	-	-	-	-	300,000
Keller Rd South	-	-	900,000	-	-	900,000
Sandspur Rd	-	100,000	-	-	-	100,000
Northwind/Westwind Drainage	-	2,000,000	1,750,000	-	-	3,750,000
C/W Lakes Master Plan Update	-	250,000	-	-	150,000	400,000
Park Lake	-	-	200,000	1,750,000	-	1,950,000
Lake Minnehaha	-	-	-	250,000	500,000	750,000
Total	\$ 300,000	\$ 2,350,000	\$ 2,850,000	\$ 2,000,000	\$ 650,000	\$ 8,150,000
WA001 - Water Transmission/Distribution						
Update Master Plan/Consumptive Use Permit	200,000	-	-	-	-	200,000
Water Line Replacements	-	1,000,000	-	-	-	1,000,000
Water Plant #5 Design for Rebuild	-	-	400,000	4,600,000	1,000,000	6,000,000
Water Plant #6 Rehabilitation Construction	200,000	2,700,000	-	-	-	2,900,000
Water Plant #4 Rehabilitation Construction	200,000	-	1,500,000	-	-	1,700,000
Total	\$ 600,000	\$ 3,700,000	\$ 1,900,000	\$ 4,600,000	\$ 1,000,000	\$ 11,800,000
WW001 -Wastewater Improvements						
Sewer Line CIPP Relining	300,000	300,000	300,000	300,000	300,000	1,500,000
North Keller Road Gravity Sewer	241,000	-	3,500,000	-	-	3,741,000
Lift Station 17 Force Main Rehabilitation	300,000	3,000,000	-	-	-	3,300,000
Sewer Master Plan	-	250,000	-	-	-	250,000
SCADA Upgrades	-	-	350,000	-	-	350,000
Mechanic Street Sewer	-	-	-	75,000	2,000,000	2,075,000
Mayo/Palm Grove/Terra Pl Lift Stations 13 & 13A	-	-	-	-	100,000	100,000
Rehabilitation	-	-	300,000	2,000,000	-	2,300,000
Total	\$ 841,000	\$ 3,550,000	\$ 4,450,000	\$ 2,375,000	\$ 2,400,000	\$ 13,616,000
TOTAL	\$ 2,241,000	\$ 31,250,000	\$ 15,550,000	\$ 16,825,000	\$ 15,440,000	\$ 81,306,000

TABLE 3
CAPITAL IMPROVEMENTS PROGRAM
TOTAL FUNDING OF PROJECTS
PROJECT DATA
FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029

Project Number	Project Name	Fund								
		General	Mobility	CRA Trust	Enterprise ¹	Park Trust	Fire Impact	Space Needs	Stormwater	Total
TR001 ²	Transportation Improvements	\$ -	\$ 1,000,000	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400,000
PV001	Pavement Treatment	8,100,000	-	-	-	-	-	-	-	8,100,000
BS001	Bicycle / Sidewalk Network	5,400,000	-	-	-	-	-	-	-	5,400,000
PR001	Parks Master Planning Implementation	490,000	-	-	-	-	-	-	-	490,000
CF001 ²	City Facilities - Master Planning	4,600,000	-	-	-	-	-	19,682,000	-	24,282,000
LK001	Stormwater Lakes Management Plan	-	-	-	-	-	-	-	8,150,000	8,150,000
WA001	Water Transmission / Distribution	-	-	-	11,800,000	-	-	-	-	11,800,000
WW001	Sanitary Sewer System Improvements	-	-	-	13,616,000	-	-	-	-	13,616,000
UT001 ²	City Facilities - Master Planning	-	-	-	1,468,000	-	-	-	-	1,468,000
TOTAL		<u>\$18,590,000</u>	<u>\$ 1,000,000</u>	<u>\$ 3,400,000</u>	<u>\$26,884,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$19,682,000</u>	<u>\$ 8,150,000</u>	<u>\$77,706,000</u>

¹ Includes Utilities Fund and Solid Waste Fund

² Does not include Grant / Financing / Developer funding

City Financed	\$77,706,000
Earmark/Financing/Developer Funding	3,600,000
CIP Total	<u>\$81,306,000</u>

TABLE 4
CAPITAL IMPROVEMENTS PROGRAM
TOTAL FUNDING OF PROJECTS
PROJECT DATA
FISCAL YEARS ENDING 2025 - 2029

Project Number	Project Name	Fund									
		General	Mobility	CRA Trust	Enterprise ¹	Park Trust	Fire Impact	Road Impact	Space Needs	Stormwater	Total
TR001 ²	Transportation Improvements	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.7%
WA001	Water Transmission / Distribution	0.0%	0.0%	0.0%	43.9%	0.0%	0.0%	0.0%	0.0%	0.0%	15.2%
PV001	Pavement Treatment	43.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.4%
BS001	Bicycle / Sidewalk Network	29.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.9%
WW001	Sanitary Sewer System Improvements	0.0%	0.0%	0.0%	50.6%	0.0%	0.0%	0.0%	0.0%	0.0%	17.5%
LK001	Stormwater Lakes Management Plan	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	10.5%
PR001	Parks Master Planning Implementation	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%
CF001 ²	City Facilities - Master Planning	24.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	31.2%
UT001 ²	City Facilities - Master Planning	0.0%	0.0%	0.0%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%
TOTAL		100.0%	100.0%	100.00%	100.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%

¹ Includes Utilities Fund and Solid Waste Fund

² Does not include Grant / Financing / Developer funding

CAPITAL IMPROVEMENTS PROGRAM FY 2025 - FY 2029
PRIORITY GROUP CLASSIFICATION
GENERAL FUND

PROJECT NUMBER	PROJECT NAME	P.G. Rating	CLASSIFICATION CRITERIA				PRIORITY GROUP
			1	2	3	4	
TR001	Transportation Improvements	1	B	A	A	A	1st
PV001	Pavement Treatment	1	B		A	A	2nd
CF001	City Facilities - Master Planning	2	B		A	B	2nd
BS001	Bicycle/Sidewalk Network	3	B		A	A	2nd
PR001	Park System Capital Replacement	1	B			B	3rd
ST001	Entry Features and Streetscape	2	B		A		3rd
UT001	Utility Relocation	3	B		A		3rd

ENTERPRISE FUND

PROJECT NUMBER	PROJECT NAME	P.G. Rating	CLASSIFICATION CRITERIA				PRIORITY GROUP
			1	2	3	4	
WW001	Lift Station Improvements	1	B	A	A	A	1st
WA001	Water Transmission/Distribution	2	B	A	A	A	1st

STORMWATER ENVIRONMENTAL UTILITY

PROJECT NUMBER	PROJECT NAME	P.G. Rating	CLASSIFICATION CRITERIA				PRIORITY GROUP
			1	2	3	4	
LK001	Stormwater Lakes Management Plan	1	B		A	A	2nd

Classification Criteria 1 : A) Time of the essence or B) Subsequent phase of previously approved project.

Classification Criteria 2 : A) Significant health & safety benefit or B) High economic return.

Classification Criteria 3 : A) Has long useful facility life or B) Low acquisition, construction, operation, and maintenance costs.

Classification Criteria 4 : A) High service population/facility/use ratio or B) Preserves prior investment.

CAPITAL IMPROVEMENTS PROGRAM FY 2025 - FY 2029
PRIORITY GROUP CLASSIFICATION
ALL FUNDS

PROJECT NUMBER	PROJECT NAME	P.G. Rating	CLASSIFICATION CRITERIA				PRIORITY GROUP
			1	2	3	4	
WW001	Lift Station Improvements	1	B	A	A	A	1st
WA001	Water Transmission/Distribution	2	B	A	A	A	1st
TR001	Transportation Improvements	3	B	A	A	A	1st
LK001	Stormwater Lakes Management Plan	1	B		A	A	2nd
PV001	Pavement Treatment	2	B		A	A	2nd
CF001	City Facilities - Master Planning	3	B		A	B	2nd
BS001	Bicycle/Sidewalk Network	4	B		A	A	2nd
PR001	Park System Capital Replacement	1	B			B	3rd
ST001	Entry Features and Streetscape	2	B		A		3rd
UT001	Utility Relocation	3	B		A		3rd

Classification Criteria 1 : A) Time of the essence or B) Subsequent phase of previously approved project.

Classification Criteria 2 : A) Significant health & safety benefit or B) High economic return.

Classification Criteria 3 : A) Has long useful facility life or B) Low acquisition, construction, operation, and maintenance costs.

Classification Criteria 4 : A) High service population/facility/use ratio or B) Preserves prior investment.

2025		
DETAILED TRAFFIC IMPROVEMENTS FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029		
DESCRIPTION	SOURCE	TOTAL (\$)
FISCAL YEAR 2025		
DOT Maitland Areawide Planning Study Improvements**	CRA	200,000
TOTAL		\$ 200,000
FISCAL YEAR 2026		
Horatio Avenue/Maitland Avenue Mast Arms	CRA	1,200,000
TOTAL		\$ 1,200,000
FISCAL YEAR 2027		
Downtown Pedestrian/Traffic Improvements Construction**	CRA	1,000,000
TOTAL		\$ 1,000,000
FISCAL YEAR 2028		
Downtown Pedestrian/Traffic Improvements Construction**	CRA	1,000,000
Mechanic Street Roadway Improvement Design	Mobility	200,000
TOTAL		\$ 1,200,000
FISCAL YEAR 2029		
Mechanic Street Construction	Mobility	800,000
TOTAL		\$ 800,000
Grand Total		\$ 4,400,000

**Contingent on outcome of Maitland Areawide Planning Study

2025	
DETAILED PAVEMENT IMPROVEMENTS FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029	
DESCRIPTION	TOTAL (\$)
FISCAL YEAR 2025	
	-
TOTAL	\$ -
FISCAL YEAR 2026	
Sandspur Road Paving	1,900,000
TOTAL	\$ 1,900,000
FISCAL YEAR 2027	
Keller Road South Paving	3,200,000
TOTAL	\$ 3,200,000
FISCAL YEAR 2028	
Multiple streets throughout City; determined by need	1,400,000
TOTAL	\$ 1,400,000
FISCAL YEAR 2029	
Multiple streets throughout City; determined by need	1,600,000
TOTAL	\$ 1,600,000
Grand Total	\$ 8,100,000

2025	
DETAILED SIDEWALK IMPROVEMENTS FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029	
	TOTAL (\$)
FISCAL YEAR 2025	
Dommerich Drive (Choctaw to Arapaho via Sequoia) Sidewalk Design	100,000
	\$ 100,000
FISCAL YEAR 2026	
Minnehaha Park Boardwalk	300,000
	\$ 300,000
FISCAL YEAR 2027	
South Keller Road Bike Trail	500,000
Dommerich Drive	1,000,000
	\$ 1,500,000
FISCAL YEAR 2028	
Dommerich Drive	1,000,000
New sidewalks TBD	1,000,000
	\$ 2,000,000
FISCAL YEAR 2029	
New sidewalks TBD	1,000,000
South Lake Sybelia Drive (Boynton Road to Cranes Court)	500,000
	\$ 1,500,000
	\$ 5,400,000

2025		
PARK AND RECREATION IMPROVEMENTS FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029		
DESCRIPTION	SOURCE AND TOTAL (\$)	
	Fund 65	General Fund
FISCAL YEAR 2025		
	-	-
Total	\$ -	\$ -
FISCAL YEAR 2026		
Maitland Community Park Building Refurbishment	-	50,000
Total	\$ -	\$ 50,000
FISCAL YEAR 2027		
Park Signage Improvements	-	200,000
Total	\$ -	\$ 200,000
FISCAL YEAR 2028		
Homer Hough Playground Replacement (w/shade)	-	150,000
Total	\$ -	\$ 150,000
FISCAL YEAR 2029		
Maitland Community Park Hardscape Replacement	-	90,000
Total	\$ -	\$ 90,000
Grand Total	\$ -	\$ 490,000

2025		
DETAILED FACILITIES CAPITAL PLAN FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029		
DESCRIPTION	SOURCE	TOTAL (\$)
FISCAL YEAR 2025		
Art & History	General Fund	200,000
TOTAL		\$ 200,000
FISCAL YEAR 2026		
Art & History	General Fund	200,000
Library / Quinn Strong Park	Capital Projects [Debt proceeds / Council Capital FB]	18,000,000
TOTAL		\$ 18,200,000
FISCAL YEAR 2027		
Public Works Office Expansion Design	General Fund	250,000
Art & History	General Fund	200,000
TOTAL		\$ 450,000
FISCAL YEAR 2028		
Public Works Office Expansion Construction	General Fund [CIP FB]	1,432,000
	Utilities Fund	1,468,000
Art & History	General Fund	200,000
TOTAL		\$ 3,100,000
FISCAL YEAR 2029		
C.D. Library	General Fund [Council Capital FB]	3,600,000
Parking Garage	[Developer driven]	3,600,000
Art & History	General Fund	200,000
TOTAL		\$ 7,400,000
Grand Total		\$ 29,350,000

2025		
DETAILED STORMWATER IMPROVEMENTS FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029		
DESCRIPTION	IMPACT	TOTAL (\$)
FISCAL YEAR 2025		
Dommerich Drive Design	Increase Level of Service	300,000
TOTAL		\$ 300,000
FISCAL YEAR 2026		
Dommerich Drive Construction	Increase Level of Service	2,000,000
Sandspur	Increase Level of Service	100,000
Citywide Stormwater/Lakes Master Plan Update	Improve Water Quality	250,000
TOTAL		\$ 2,350,000
FISCAL YEAR 2027		
SLMP Project Design (Park Lake)	Improve Water Quality	200,000
Keller Road South	Increase Level of Service	900,000
Northwind/Westwind Drainage Improvements	Increase Level of Service	1,750,000
TOTAL		\$ 2,850,000
FISCAL YEAR 2028		
SLMP Project Design (Lake Minnehaha)	Improve Water Quality	250,000
N Thistle Lane Drainage Improvement	Increase Level of Service	2,000,000
Park Lake Project Improvements (Construction)	Improve Water Quality	1,750,000
TOTAL		\$ 4,000,000
FISCAL YEAR 2029		
SLMP Project Design TBD	Improve Water Quality	150,000
Lake Minnehaha Project Improvements (Construction)	Improve Water Quality	500,000
TOTAL		\$ 650,000
Grand Total		\$ 10,150,000

2025		
DETAILED WATER IMPROVEMENTS FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029		
DESCRIPTION	IMPACT	TOTAL (\$)
FISCAL YEAR 2025		
Water Plant #4 & #6 Rehabilitation Design	Increase Level of Service	400,000
Update Master Plan/Consumptive Use Permit	Study	200,000
TOTAL		\$ 600,000
FISCAL YEAR 2026		
Water Plant #6 Rehabilitation Construction	Increase Level of Service	2,700,000
Water Line Replacement / Upgrade Program	Increase Level of Service	1,000,000
TOTAL		\$ 3,700,000
FISCAL YEAR 2027		
Water Plant #5 Design for Rebuild	Increase Level of Service	400,000
Water Plant #4 Rehabilitation Construction	Increase Level of Service	1,500,000
TOTAL		\$ 1,900,000
FISCAL YEAR 2028		
Water Plant #5 Construction	Increase Level of Service	4,600,000
TOTAL		\$ 4,600,000
FISCAL YEAR 2029		
Water Line Replacement / Upgrade Program	Increase Level of Service	1,000,000
TOTAL		\$ 1,000,000
Grand Total		\$ 11,800,000

2025		
DETAILED SEWER IMPROVEMENTS FISCAL YEAR 2025 THROUGH FISCAL YEAR 2029		
PROJECT	IMPACT	TOTAL (\$)
FISCAL YEAR 2025		
North Keller Road Gravity Sewer Design	Increase Capacity for Development	241,000
Sewer Line CIPP Relining	Improve Level of Service & Reduce Maintenance	300,000
Lift Station 17 Force Main Rehabilitation Design	Improve Level of Service & Reduce Maintenance	300,000
TOTAL		\$ 841,000
FISCAL YEAR 2026		
North Keller Road Gravity Sewer Construction	Improve Level of Service & Reduce Maintenance	3,000,000
Sewer Line CIPP Relining	Improve Level of Service & Reduce Maintenance	300,000
Sewer Master Plan Update	Improve Level of Service	250,000
TOTAL		\$ 3,550,000
FISCAL YEAR 2027		
SCADA Upgrades	Improve level of service	350,000
Lift Station 17 Force Main Rehabilitation Construction	Increase Capacity for Development	3,500,000
Sewer Line CIPP Relining	Improve Level of Service & Reduce Maintenance	300,000
Lift Stations 13 & 13A Rehabilitation Design	Improve Level of Service & Reduce Maintenance	300,000
TOTAL		\$ 4,450,000
FISCAL YEAR 2028		
Lift Stations 13 & 13A Rehabilitation Construction	Increase Level of Service & Reduce Maintenance	2,000,000
Sewer Line CIPP Relining	Improve Level of Service & Reduce Maintenance	300,000
Mechanic Street Sewer Design	Increase Level of Service	75,000
TOTAL		\$ 2,375,000
FISCAL YEAR 2029		
Mayo, Palm Cove, Terra Place Septic to Sewer Design	Increase Level of Service	100,000
Sewer Line CIPP Relining	Improve Level of Service & Reduce Maintenance	300,000
Mechanic Street Sewer Construction	Increase Level of Service	2,000,000
TOTAL		\$ 2,400,000
Grand Total		\$ 13,616,000