AGENDA

MINNEOLA CITY COUNCIL MEETING
800 N Highway 27
September 10, 2026 at 6:30 P.M.

I. Call the Public Hearing to Order

II. Announce the Purpose of the Hearing is for the Adoption of the Tentative Millage Rate, and the Tentative Budget for the Fiscal Year 2026-2027

III. Open the Meeting for Public Comment

IV. Announce the Tentative Millage Rate for 2026-2027 is 5.400. The Current Year Rollback Rate is 6.3263. The Current Year Tentative Millage Rate is Less Than the Current Year Rollback Rate

V. Read Resolution No. 2026-16 by Title Only

1. Resolution 2026-16 Tentative Millage Rate

VI. Presentation by City Manager

VII. Open the Meeting for Public Comment

VIII. Motion to Adopt the Millage Rate of 5.400 for Fiscal Year 2026-2027

IX. Review the Tentative Budget for Fiscal Year 2026-2027

X. Read Resolution No. 2026-17 by Title Only

2. Resolution 2026-19 Tentative Budget

XI. Open the Meeting for Public Comment

XII. Motion to Adopt the Tentative Budget for the Fiscal Year 2026-2027

XIII. Close the public hearing

In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in the proceeding should contact the city clerk's office at (352) 394 -3598 ext. 111, at least 48 hours prior to the date of the meeting. F.S. 286.0206, "If a person decides to appeal any decision or recommendation made by the city council with respect to any matter considered at this meeting, he or she will need a record of the proceedings, and for such purposes may need to ensure that a verbatim record of the proceedings is made, in which the record includes the testimony and evidence upon which the appeal is to be based.

RESOLUTION 2026-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MINNEOLA, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE OF 5.400 FOR THE CITY OF MINNEOLA, FLORIDA, FOR AD VALOREM TAXES FOR FISCAL YEAR 2026-2027; ANNOUNCING THAT THE TENTATIVE MILLAGE RATE IS LOWER THAN THE "ROLLED-BACK" RATE OF 6.3263; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 200.065 Florida Statutes, after proper notice, a public hearing was held at the City of Minneola, Lake County, Florida on September 10, 2026 at 6:30 p.m. at which time the general public was given an opportunity to comment and ask questions pertaining to the tentative budget and millage rate; and

WHEREAS, pursuant to Section 200.065 Florida Statutes, after proper notice, a second notice will be held at the City of Minneola on September 15, 2026 at 6:30 p.m. at which time the general public will be given an opportunity to comment and ask questions pertaining to the proposed final budget and millage rate; and

WHEREAS, the "rolled-back" ad valorem millage rate for the City of Minneola, Lake County, Florida, for the fiscal year 2026-2027 is 6.3263; and

WHEREAS, after public hearing pursuant to Section 200.065, Florida Statutes, the City of Minneola is prepared to set a tentative millage rate of 5.400; and

WHEREAS, the tentative millage rate of 5.400 is less than the rolled-back rate of 6.3263.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNIL OF THE CITY OF MINNEOLA, FLORIDA, AS FOLLOWS:

Section 1. The City Council of the City of Minneola, Florida does hereby ratify and set the tentative ad valorem millage rate for the City of Minneola, Lake County, Florida, for the fiscal year 2026-2027 at 5.400, which is less than the "rolled-back" rate.

Section 2. This resolution shall take effect immediately upon passage.

PASSED AND RESOLVED this 10th day of September, 2026, by the City Council of the City of Minneola, Florida.

____
Pam Serviss, Mayor

ATTEST:

____
Kristine Thompson, City Clerk

RESOLUTION 2026-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MINNEOLA, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE CITY OF MINNEOLA, LAKE COUNTY, FLORIDA, FOR THE FISCAL YEAR 2026-2027; PROVIDBNG FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 200.065, Florida Statutes, after proper notice, a public hearing was held at the City of Minneola, Lake County, Florida, on September 10, 2026 at 6:30 p.m., at which time the general public was given an opportunity to comment and ask questions pertaining to the tentative budget and millage rate; and

WHEREAS, pursuant to Section 200.065, Florida Statutes, after proper notice a second public hearing will be held at the City of Minneola on September 15, 2026, at 6:30 p.m. at which time the general public will be given an opportunity to comment and ask questions pertaining to the proposed final budget and millage rate; and

WHEREAS, after public hearings pursuant to Section 200.065, Florida Statutes, the City of Minneola adopted a tentative millage rate of 5.400 by Resolution 2026-16 and is prepared to adopted a tentative budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNIL OF THE CITY OF MINNEOLA, FLORIDA, AS FOLLOWS:

Section 1. The City Council of the City of Minneola, Florida does hereby ratify and set the tentative budget for the City of Minneola, Lake County, Florida, for the fiscal year 2026-2027.

Section 2. This resolution shall take effect immediately upon passage.

PASSED AND RESOLVED this 10th day of September, 2026, by the City Council of the City of Minneola, Florida.

____
Pam Serviss, Mayor

ATTEST:

____
Kristine Thompson, City Clerk

City of Minneola
Total City Summary
Year over Year Comparison

	Total City 2025 Audited	Total City 2026 Anticipated	Total City 2027 Budgeted
REVENUES			
General Fund	$ 22,531,778	$ 23,467,937	$ 32,431,041
Utility Fund	$ 15,406,954	$ 17,994,932	$ 17,766,986
Stormwater Fund	$ 431,374	$ 1,145,016	$ 433,011
Downtown CRA	$ 5,223,119	$ 5,532,490	$ 11,708,583
Mountain Properties CRA	$ 6,149,368	$ 8,304,992	$ 20,247,303
TOTAL REVENUE	**$ 49,742,592**	**$ 56,445,367**	**$ 82,586,925**
EXPENDITURES			
General Fund	$ 21,627,863	$ 28,198,193	$ 36,564,906
Utility Fund	$ 7,707,279	$ 14,114,064	$ 17,766,986
Stormwater Fund	$ 1,084,529	$ 365,850	$ 433,011
Downtown CRA	$ 2,696,998	$ 8,680,613	$ 11,708,583
Mountain Properties CRA	$ 3,973,204	$ 5,468,318	$ 20,247,303
TOTAL EXPENDITURES	**$ 37,089,872**	**$ 56,827,038**	**$ 86,720,790**
ASSIGNMENTS & TRANSFERS OF FUNDS			
General Fund	$ (2,829,798)	$ 242,173	$ 4,133,865
Utility Fund	$ (170,000)	$ (170,000)	$ -
Stormwater Fund	$ 661,282	$ -	$ -
Downtown CRA	$ 2,023,051	$ 2,023,051	$ -
Mountain Properties CRA	$ (1,355,799)	$ (1,183,071)	$ -
TOTAL ASSIGNMENTS & TRANSFERS	$ (1,671,264)	$ 912,153	$ 4,133,865
NET CHANGE TO ALL FUNDS	**$ 10,981,456**	**$ 530,482**	**$ 0**

F.Y. 2025 amounts will be updated upon receiving the audited figures.

City of Minneola
General Fund Summary
Year over Year Comparison

		Total G.F. 2025 Audited	Total G.F. 2026 Anticipated	Total G.F. 2027 Budgeted
REVENUES				
	Taxes	$ 14,447,362	$ 15,249,463	$ 16,274,608
	Licenses & Permits	$ 3,183,674	$ 3,399,349	$ 3,004,647
	Intergovernmental	$ 2,624,377	$ 2,775,313	$ 8,673,145
	Charges for Services	$ 693,915	$ 695,009	$ 748,368
	Fines & Forfeitures	$ 14,309	$ 13,492	$ 9,278
	Miscellaneous	$ 1,373,289	$ 1,127,375	$ 3,502,550
	Other Financing Sources	$ 194,852	$ 207,936	$ 218,445
TOTAL G.F. REVENUES		**$ 22,531,778**	**$ 23,467,937**	**$ 32,431,041**
EXPENDITURES				
511	Legislative	$ 65,873	$ 88,579	$ 88,152
512	Executive	$ 5,899,446	$ 7,070,251	$ 8,231,794
510	City Clerk	$ 214,225	$ 270,146	$ 300,285
514	Legal	$ 224,264	$ 286,001	$ 310,069
524	Permitting	$ 1,870,601	$ 2,208,623	$ 2,090,618
515	Planning	$ 756,864	$ 887,859	$ 873,345
513	Finance	$ 399,829	$ 763,576	$ 832,797
516	IT	$ 266,966	$ 268,054	$ 306,937
519	Fleet & Facilities	$ 619,282	$ 737,591	$ 815,278
569	Human Resources	$ 263,022	$ 334,414	$ 352,724
521	Police	$ 2,500,033	$ 2,949,454	$ 3,720,641
522	Fire Department	$ 4,493,853	$ 5,974,768	$ 9,053,515
529	Code Enforcement	$ 238,780	$ 342,821	$ 371,654
539	Public Works	$ 131,574	$ 390,061	$ 578,038
541	Roads	$ 837,440	$ 4,288,037	$ 7,282,477
571	Library	$ 2,262,641	$ 591,787	$ 382,028
572	Parks	$ 402,977	$ 403,597	$ 491,662
573	Recreation	$ 180,193	$ 342,576	$ 482,890
TOTAL G.F. EXPENDITURES		**$ 21,627,863**	**$ 28,198,193**	**$ 36,564,906**

City of Minneola
General Fund
Revenue Detail

	Total G.F. 2025 Audited	Total G.F. 2026 Anticipated	Total G.F. 2027 Budgeted
REVENUE			
TAXES			
Ad Valorem Tax			
311.100 Ad Valorem Taxes	$ 9,523,017	$ 10,807,869	$ 11,743,143
311.101 Ad Valorem Tax Sales	$ 25	$ 225	$ 375
Total Ad Valorem Taxes	$ 9,523,042	$ 10,808,094	$ 11,743,518
Sales & Use Tax			
312.600 Infrastructure Surtax	$ 1,697,098	$ 1,319,814	$ 1,344,414
Total Ad Valorem and Sales & Use Tax	$ 1,697,098	$ 1,319,814	$ 1,344,414
Fuel Tax			
312.700 Alternative Fuels - Roads	$ 721	$ 612	$ 703
335.122 8th Cent Motor Fuel - Roads	$ 144,266	$ 129,880	$ 131,874
312.410 Local Option Fuel Tax - Roads (6 Cents)	$ 294,443	$ 288,731	$ 314,945
338.300 County One Cent Gas Tax	$ 15,822	$ 15,964	$ 16,409
Total Fuel Tax	$ 455,252	$ 435,187	$ 463,931
Franchise Fees			
323.100 Franchise Fees - Electric	$ 1,105,000	$ 1,101,120	$ 1,117,355
323.400 Franchise Fees - Natural Gas	$ 50,663	$ 40,724	$ 42,831
Total Franchise Fees Tax	$ 1,155,663	$ 1,141,844	$ 1,160,186
Utility Service Taxes			
314.100 Utility Tax - Electric	$ 1,119,655	$ 1,075,451	$ 1,082,703
314.200 Utility Tax - Telecomm.	$ 432,854	$ 423,022	$ 431,206
314.400 Utility Tax - Natural Gas	$ 51,317	$ 40,241	$ 42,872
314.800 Utility Tax - Propane	$ 12,481	$ 5,810	$ 5,777
Total Utility Service Tax	$ 1,616,308	$ 1,544,524	$ 1,562,558
TOTAL TAXES	**$ 14,447,362**	**$ 15,249,463**	**$ 16,274,608**
LICENSES & PERMITS			
Licenses & Permits			
316.100 Business License - City	$ 82,690	$ 82,416	$ 83,176
322.100 Permits	$ 2,882,399	$ 3,096,549	$ 2,754,912
322.200 Zoning Permits	$ 76,068	$ 61,620	$ 59,730
322.300 Administration Fees - CIMPA	$ 53,800	$ 99,999	$ 45,634
329.100 LDR Compliance Fee	$ 88,648	$ 55,700	$ 58,200
329.108 Abandon Property	$ 70	$ 140	$ 70
367.100 Short-Term Rental Licenses	$ -	$ 2,925	$ 2,925
Total Licenses & Permits	$ 3,183,674	$ 3,399,349	$ 3,004,647

City of Minneola
General Fund
Revenue Detail

	Total G.F. 2025 Audited	Total G.F. 2026 Anticipated	Total G.F. 2027 Budgeted
REVENUE			
TOTAL LICENSES & PERMITS	**$ 3,183,674**	**$ 3,399,349**	**$ 3,004,647**
INTERGOVERNMENTAL			
State Shared Revenues			
335.123 Revenue Sharing - Sales Tax	$ 679,951	$ 692,109	$ 693,468
335.140 Mobile Home Tax	$ 443	$ 351	$ 340
335.150 Beverage Licenses	$ 1,211	$ 1,358	$ 1,402
335.180 Half Cent Sales Tax	$ 1,292,339	$ 1,298,540	$ 1,321,508
335.190 Sales - Quarterly Discretionary	$ 544,963	$ 548,771	$ 551,484
Total State Shared Revenues	$ 2,518,908	$ 2,541,129	$ 2,568,202
Agreements & Leases			
369.947 Library Interlocal Agreement	$ 65,322	$ 67,845	$ 65,503
Total Agreements & Leases	$ 65,322	$ 67,845	$ 65,503
Grants			
331.500 FEMA Reimbursement	$ -		
369.906 Library U.S.A.C. Telecom Tax Gra	$ 18,357	$ 16,200	$ 16,200
369.931 State Fire Marshal Education Reimbursement	$ 9,790	$ 9,790	$ 18,240
369.935 League of Cities Safety Grant	$ 12,000	$ 6,000	$ 5,000
369.950 Other Grants	$ -	$ 134,349	$ 6,000,000
Total Grants	$ 40,147	$ 166,339	$ 6,039,440
TOTAL INTERGOVERNMENTAL	**$ 2,624,377**	**$ 2,775,313**	**$ 8,673,145**
CHARGES FOR SERVICES			
Public Safety			
342.220 Fire Assessment Fee	$ 455,118	$ 459,885	$ 510,631
342.400 ALS Reimbursement Fee	$ 176,551	$ 195,516	$ 208,915
Total Public Safety	$ 631,669	$ 655,401	$ 719,546
Culture & Recreation			
334.700 Facility Rental - No Tax	$ 1,355	$ 13,433	$ 3,015
334.701 Facility Rental Fees - Tax	$ 11,006	$ 420	$ 4,927
347.100 Library Revenue	$ 1,968	$ 2,917	$ 1,296
347.911 Dog Park Contributions	$ 159	$ 43	$ 50
347.912 Summer Day Camp	$ 32,170	$ 12,200	$ 10,000
347.917 Community Garden	$ 100	$ -	$ 100
347.919 Safe Night Out Contributions	$ 5,100	$ 5,000	$ 5,000
347.921 Other Special Events	$ 4,680	$ 5,390	$ 4,184

City of Minneola
General Fund
Revenue Detail

	Total G.F. 2025 Audited	Total G.F. 2026 Anticipated	Total G.F. 2027 Budgeted
REVENUE			
366.922 Artwork Donations	$ 5,626	$ -	$ -
Total Culture & Recreation	$ 62,164	$ 39,404	$ 28,572
Other			
349.100 Copies	$ 83	$ 205	$ 250
Total Other	$ 83	$ 205	$ 250
TOTAL CHARGES FOR SERVICES	**$ 693,915**	**$ 695,009**	**$ 748,368**
FINES & FORFEITURES			
Judgements & Fines			
342.900 Code Violations	$ -	$ 4,895	$ 250
342.901 Parking Fines	$ -	$ 50	$ 50
351.100 Court Fines/Forfeitures	$ 13,106	$ 7,647	$ 8,126
351.300 Police Education	$ 1,202	$ 900	$ 852
Total Judgements & Fines	$ 14,309	$ 13,492	$ 9,278
TOTAL FINES & FORFEITURES	**$ 14,309**	**$ 13,492**	**$ 9,278**
MISCELLANEOUS			
Interest			
361.100 Interest Revenue	$ 575,395	$ 391,173	$ 350,000
Total Interest	$ 575,395	$ 391,173	$ 350,000
Fees			
341.900 Election Qualifying Fees	$ -	$ 388	$ -
353.100 Cemetery	$ 72	$ -	$ 25
366.905 Tree Removal Fees	$ 2,548	$ 740	$ 1,000
Total Fees	$ 2,620	$ 1,128	$ 1,025
Impact Fees			
342.200 Fire Impact Fees	$ 334,845	$ 329,564	$ 269,700
324.610 Park/Recreation Impact Fees	$ 225,090	$ 239,014	$ 205,000
324.620 Police Impact Fees	$ 118,671	$ 112,849	$ 95,700
Total Impact Fees	$ 678,605	$ 681,427	$ 570,400
Other			
369.900 Other Miscellaneous Revenue	$ 116,300	$ 52,855	$ 2,580,925
393.100 Cancel Prior Year Expense	$ 296	$ 105	$ 100
393.300 Overpayments	$ 73	$ 688	$ 100
Total Other	$ 116,669	$ 53,647	$ 2,581,125
TOTAL MISCELLANEOUS	**$ 1,373,289**	**$ 1,127,375**	**$ 3,502,550**

City of Minneola
General Fund
Revenue Detail

	Total G.F. 2025 Audited	Total G.F. 2026 Anticipated	Total G.F. 2027 Budgeted
REVENUE			
OTHER FINANCING SOURCES			
Transfers-In			
382.100 Transfer for Garbage Fee	$ 194,852	$ 207,936	$ 218,445
Total Transfers-In	**$ 194,852**	**$ 207,936**	**$ 218,445**
TOTAL OTHER FINANCING SOURCES	**$ 194,852**	**$ 207,936**	**$ 218,445**
GENERAL FUND TOTAL REVENUE	**$ 22,531,778**	**$ 23,467,937**	**$ 32,431,041**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
City Clerk Department

510 City Clerk

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 133,553	$ 145,419	$ 163,122
010-140	Overtime Salary	$ 442	$ 1,335	$ 1,693
010-210	Payroll Taxes - F.I.C.A.	$ 9,808	$ 11,227	$ 12,608
010-220	Pension	$ 18,251	$ 20,589	$ 22,398
010-230	Health Insurance	$ 25,286	$ 30,382	$ 30,383
010-240	Workers' Compensation	$ 547	$ 190	$ 217
TOTAL PERSONNEL EXPENSES		**$ 187,888**	**$ 209,142**	**$ 230,421**
OPERATING EXPENSE				
030-340	Contract Services	$ 4,113	$ 5,994	$ 5,994
030-341	Election Expenses	$ 1,281	$ 15,480	$ 15,480
030-400	Travel & Meals	$ 43	$ 1,100	$ 1,100
030-420	Postage	$ 2,685	$ 6,025	$ 6,472
030-490	Legal Advertising	$ 1,005	$ 4,007	$ 5,210
030-491	Advertising - Other	$ 210	$ 2,250	$ 3,274
030-510	Office Expense	$ 5,787	$ 5,918	$ 6,590

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
City Clerk Department

510 City Clerk

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-520	Operating Supplies	$ 574	$ 4,802	$ 5,217
030-529	Computers & Software	$ -	$ 4,394	$ 4,394
030-540	Membership & Training	$ 2,819	$ 3,250	$ 4,100
TOTAL OPERATING EXPENSES		**$ 18,516**	**$ 53,220**	**$ 57,831**
CAPITAL OUTLAY EXPENSE				
060-640	Computers & Software - New & Replacement	$ 5,675	$ 5,565	$ 9,283
060-647	Laserfiche Enhancements	$ 2,146	$ 2,219	$ 2,750
TOTAL CAPITAL OUTLAY EXPENSES		**$ 7,821**	**$ 7,784**	**$ 12,033**
CITY CLERK BUDGET TOTAL		**$ 214,225**	**$ 270,146**	**$ 300,285**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Legislative Department

511 Legislative

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Council & P & Z Compensation	$ 36,000	$ 48,600	$ 48,600
010-210	Payroll Taxes - F.I.C.A.	$ 2,754	$ 3,718	$ 3,718
010-240	Workers' Compensation	$ 102	$ 63	$ 63
TOTAL PERSONNEL EXPENSES		**$ 38,856**	**$ 52,381**	**$ 52,381**
OPERATING EXPENSE				
030-340	Contract Services	$ 1,500	$ 3,500	$ 12,000
030-400	Travel & Meals	$ 3,612	$ 3,205	$ 7,873
030-401	Mayor Travel & Meals	$ -	$ 150	$ -
030-410	Telephone & Communications	$ 112	$ 1,348	$ 1,348
030-510	Office Expense	$ 209	$ 500	$ 500
030-521	Uniforms	$ -	$ -	$ 650
030-540	Membership & Training	$ 2,641	$ 1,800	$ 3,400
030-542	Mayor's Membership & Training	$ -	$ 695	$ -
TOTAL OPERATING EXPENSES		**$ 8,075**	**$ 11,198**	**$ 25,771**
CAPITAL OUTLAY EXPENSE				
060-640	Equipment - New & Replacement	$ 18,942	$ 25,000	$ 10,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 18,942**	**$ 25,000**	**$ 10,000**
LEGISLATIVE BUDGET TOTAL		**$ 65,873**	**$ 88,579**	**$ 88,152**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Executive Department

512 Executive

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 115,839	$ 120,300	$ 126,285
010-210	Payroll Taxes - F.I.C.A.	$ 8,297	$ 9,203	$ 9,661
010-220	Pension	$ 44,943	$ 23,993	$ 24,701
010-230	Health Insurance	$ 9,848	$ 10,265	$ 10,634
010-240	Workers' Compensation	$ 747	$ 156	$ 164
TOTAL PERSONNEL EXPENSES		**$ 179,675**	**$ 163,918**	**$ 171,445**
OPERATING EXPENSE				
010-139	Employee Appreciation Program	$ -	$ 1,750	$ 2,500
030-310	Professional Services	$ 60,000	$ 60,275	$ 62,890
030-400	Travel & Meals	$ -	$ 450	$ 500
030-410	Telephone & Communications	$ 37	$ 449	$ 449
030-420	Postage	$ -	$ 1,002	$ 150
030-450	Insurance - Property & Liability	$ 137,426	$ 125,000	$ 141,059
030-480	Economic Development	$ 9,000	$ 21,612	$ 37,200
030-482	CRA Payment - Downtown	$ 2,479,934	$ 2,646,651	$ 2,659,680
030-484	CRA Payment - Mountain Properties	$ 3,020,838	$ 4,034,164	$ 5,129,347

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Executive Department

512 Executive

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-505	Contingency	$ -	$ 2,851	$ 10,000
030-510	Office Expense	$ 7,426	$ 4,338	$ 7,320
030-520	Operating Supplies	$ -	$ 199	$ 250
030-540	Membership & Training	$ 5,110	$ 7,592	$ 9,004
TOTAL OPERATING EXPENSES		**$ 5,719,772**	**$ 6,906,334**	**$ 8,060,349**
EXECUTIVE BUDGET TOTAL		**$ 5,899,446**	**$ 7,070,251**	**$ 8,231,794**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Finance Department

513 Finance

Account Number	Description	F.Y. 25 Autidted	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 249,582	$ 357,369	$ 378,906
010-140	Overtime Salary	$ 313	$ 830	$ 1,002
010-210	Payroll Taxes - F.I.C.A.	$ 18,513	$ 27,409	$ 29,063
010-220	Pension	$ 34,056	$ 50,268	$ 51,629
010-230	Health Insurance	$ 45,389	$ 60,764	$ 60,764
010-240	Workers' Compensation	$ 531	$ 466	$ 494
TOTAL PERSONNEL EXPENSES		**$ 348,383**	**$ 497,106**	**$ 521,857**
OPERATING EXPENSE				
030-310	Professional Services	$ 24	$ 2,500	$ 2,500
030-320	Accounting & Audit	$ 9,250	$ 27,386	$ 23,819
030-400	Travel & Meals	$ -	$ 1,030	$ 1,408
030-410	Telephone	$ 36	$ 433	$ 476
030-420	Postage	$ 1,327	$ 2,070	$ 2,238
030-491	Advertising	$ 394	$ 893	$ 1,182
030-493	Bank Charges	$ -	$ 392	$ 483
030-510	Office Expense	$ 1,783	$ 4,957	$ 3,895

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Finance Department

513 Finance

Account Number	Description	F.Y. 25 Autidted	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-520	Operating Supplies	$ 695	$ 1,746	$ 1,848
030-529	Computer/Software	$ 22,230	$ 12,765	$ 14,273
030-540	Membership & Training	$ 2,835	$ 3,239	$ 3,818
TOTAL OPERATING EXPENSES		**$ 38,574**	**$ 57,411**	**$ 55,940**
CAPITAL OUTLAY EXPENSE				
060-640	Furnishings & Equipment	$ 12,872	$ 9,059	$ 5,000
060-642	Office Remodeling	$ -	$ 200,000	$ 250,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 12,872**	**$ 209,059**	**$ 255,000**
FINANCE BUDGET TOTAL		**$ 399,829**	**$ 763,576**	**$ 832,797**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Legal Department

514 Legal

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
OPERATING EXPENSE				
030-312	Legal Fees	$ 224,264	$ 286,001	$ 310,069
TOTAL OPERATING EXPENSES		$ 224,264	$ 286,001	$ 310,069
LEGAL BUDGET TOTAL		**$ 224,264**	**$ 286,001**	**$ 310,069**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Planning Department

515 Planning

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 101,291	$ 199,887	$ 222,722
010-140	Overtime Salary	$ 1,922	$ 2,197	$ 3,442
010-210	Payroll Taxes - F.I.C.A.	$ 7,895	$ 12,794	$ 17,302
010-220	Pension	$ 13,740	$ 26,930	$ 30,736
010-230	Health Insurance	$ 11,876	$ 60,764	$ 60,764
010-240	Workers' Compensation	$ 597	$ 272	$ 294
TOTAL PERSONNEL EXPENSES		**$ 137,321**	**$ 302,844**	**$ 335,260**
OPERATING EXPENSE				
030-310	Professional Services	$ 547,940	$ 452,091	$ 399,992
030-311	Engineering Services	$ 50,118	$ 84,044	$ 84,044
030-400	Travel & Meals	$ -	$ 425	$ 500
030-420	Postage	$ 1,610	$ 1,786	$ 2,075
030-460	Maintenance - Office Equipment	$ 385	$ 4,740	$ 4,740
030-491	Advertising - Other	$ 7,411	$ 24,365	$ 27,806
030-510	Office Expense	$ 3,185	$ 3,183	$ 2,985
030-520	Operating Supplies	$ 1,537	$ 1,929	$ 2,109
030-529	Computer/Software	$ 6,233	$ 8,544	$ 8,544
030-540	Membership & Training	$ 1,124	$ 2,736	$ 2,790
TOTAL OPERATING EXPENSES		**$ 619,543**	**$ 583,843**	**$ 535,585**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Planning Department

515 Planning

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
CAPITAL OUTLAY EXPENSE				
060-640	Equipment - New	$ -	$ 1,172	$ 2,500
TOTAL CAPITAL OUTLAY EXPENSES		**$ -**	**$ 1,172**	**$ 2,500**
PLANNING BUDGET TOTAL		**$ 756,864**	**$ 887,859**	**$ 873,345**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Information Technology Department

516 Information Technology

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSES				
010-120	Salary	$ 78,370	$ 92,842	$ 99,555
010-140	Overtime Salary	$ -	$ 2,416	$ 2,585
010-210	Payroll Taxes - F.I.C.A.	$ 5,171	$ 7,287	$ 7,814
010-220	Pension	$ 10,720	$ 13,365	$ 13,881
010-230	Health Insurance	$ 23,143	$ 15,191	$ 15,191
010-240	Workers' Compensation	$ 184	$ 124	$ 133
PERSONNEL EXPENSES		**$ 117,589**	**$ 131,225**	**$ 139,159**
OPERATING EXPENSE				
030-340	Contract Services	$ 34,430	$ 49,880	$ 54,184
030-400	Travel & Meals	$ -	$ 500	$ 750
030-410	Telephone/Communications	$ 81,112	$ 54,932	$ 74,376
030-510	Office Expense	$ 1,317	$ 1,025	$ 1,653
030-522	Gas & Oil	$ 64	$ 421	$ 885
030-529	Computer/Software	$ 4,135	$ 12,688	$ 12,688
030-540	Membership & Training	$ 58	$ 1,800	$ 3,243
TOTAL OPERATING EXPENSES		**$ 121,116**	**$ 121,246**	**$ 147,779**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Information Technology Department

516 Information Technology

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
CAPITAL OUTLAY EXPENSE				
060-640	Equipment - PCs/Software	$ 28,261	$ 15,583	$ 20,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 28,261**	**$ 15,583**	**$ 20,000**
I.T. BUDGET TOTAL		**$ 266,966**	**$ 268,054**	**$ 306,937**

City of Minneola				
Departmental Expenditures				
F.Y. 2027 Budget				
General Fund				
Fleet & Facilities Department				
519 Fleet & Facilities				
Account Number	**Description**	**F.Y. 25 Audited**	**F.Y. 26 Anticipated**	**F.Y. 27 Budgeted**
PERSONNEL EXPENSE				
010-120	Salary	$ 41,737	$ 69,183	$ 144,981
010-127	Salary - Call Out Pay	$ -	$ 1,800	$ 6,000
010-140	Overtime Salary	$ 2,062	$ 4,399	$ 10,239
010-210	Payroll Taxes - F.I.C.A.	$ 3,148	$ 6,930	$ 12,333
010-220	Pension	$ 5,947	$ 12,805	$ 21,910
010-230	Health Insurance	$ 18,983	$ 25,084	$ 45,573
010-240	Workers' Compensation	$ 6,512	$ 7,400	$ 12,140
TOTAL PERSONNEL EXPENSES		**$ 78,389**	**$ 127,601**	**$ 253,176**
OPERATING EXPENSE				
030-310	Professional Services	$ 27,571	$ 34,783	$ 34,783
030-340	Contract Services	$ 10,397	$ 23,786	$ 24,100
030-345	Outside Repairs - Facilities	$ -	$ 12,065	$ 25,000
030-400	Travel & Meals	$ 24	$ 203	$ 500
030-410	Telephone/Communications	$ 110	$ 1,315	$ 1,315
030-420	Postage	$ -	$ 15	$ 50
030-430	Utilities	$ 82,283	$ 91,418	$ 91,418
030-461	Tires & Batteries	$ 6,648	$ 7,775	$ 8,379
030-462	Vehicle Maintenance - Outside	$ 19,436	$ 19,541	$ 16,500
030-464	Maintenance - Building & Equipment	$ 243,544	$ 108,836	$ 175,000
030-510	Office Expense	$ 140	$ 550	$ 418

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Fleet & Facilities Department

519 Fleet & Facilities

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-520	Operating Supplies	$ 9,813	$ 11,538	$ 17,350
030-521	Uniforms	$ 1,407	$ 1,950	$ 2,641
030-522	Gas & Oil	$ 8,329	$ 12,090	$ 12,090
030-523	Parts	$ 566	$ 4,872	$ 5,558
030-525	Tools & Equipment	$ 2,300	$ 5,203	$ 6,250
030-526	Facility Products	$ -	$ 873	$ 2,500
030-540	Membership & Training	$ -	$ 250	$ 1,250
TOTAL OPERATING EXPENSES		**$ 412,567**	**$ 337,063**	**$ 425,103**
CAPITAL OUTLAY EXPENSE				
060-609	Building Improvements	$ 37,165	$ 132,000	$ 132,000
060-620	Capital Expense - Buildings	$ 61,050	$ -	$ -
060-640	Equipment - New	$ -	$ 140,927	$ 5,000
060-642	Vehicle Purchase	$ 30,111	$ -	$ -
TOTAL CAPITAL OUTLAY EXPENSES		**$ 128,326**	**$ 272,927**	**$ 137,000**
FLEET & FACILITIES BUDGET TOTAL		**$ 619,282**	**$ 737,591**	**$ 815,278**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Police Department

521 Police Department

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-112	L.C.S.O. Contract	$ 2,415,000	$ 2,768,723	$ 3,561,671
TOTAL PERSONNEL EXPENSES		$ 2,415,000	$ 2,768,723	$ 3,561,671
OPERATING EXPENSE				
030-410	Cable, Internet, & Telephone	$ 3,486	$ 5,520	$ 5,520
030-510	Office Expense	$ 1,037	$ 2,767	$ 2,994
TOTAL OPERATING EXPENSES		$ 4,523	$ 8,287	$ 8,514
CAPITAL OUTLAY				
060-640	Police Equipment - New	$ 2,300	$ 27,056	$ 27,056
060-642	Vehicle Purchase	$ 61,000	$ 61,000	$ 61,000
060-644	Community Safety Enhancements	$ 17,210	$ 62,400	$ 62,400
060-645	Police - Impact Fee Study	$ -	$ 21,988	$ -
TOTAL CAPITAL OUTLAY		$ 80,510	$ 172,444	$ 150,456
POLICE DEPARTMENT TOTAL BUDGET		**$ 2,500,033**	**$ 2,949,454**	**$ 3,720,641**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Fire Department

522 Fire Department

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 1,728,172	$ 2,538,235	$ 2,691,026
010-140	Overtime Salary	$ 211,009	$ 389,410	$ 458,425
010-151	Salary Wages State Incentive	$ 16,035	$ 18,865	$ 24,700
010-210	Payroll Taxes - F.I.C.A.	$ 144,190	$ 221,094	$ 240,933
010-220	Pension	$ 649,991	$ 1,047,837	$ 1,177,653
010-230	Health Insurance	$ 322,141	$ 519,832	$ 535,023
010-232	Employee Medical Exams	$ 30,047	$ 38,000	$ 34,900
010-240	Workers' Compensation	$ 77,071	$ 117,915	$ 122,982
TOTAL PERSONNEL EXPENSES		**$ 3,178,656**	**$ 4,891,188**	**$ 5,285,641**
OPERATING EXPENSE				
030-310	Professional Services	$ 25,195	$ 29,432	$ 17,500
030-400	Travel & Meals	$ 2,801	$ 5,329	$ 7,023
030-410	Internet, Radio, & Telephone	$ 22,429	$ 37,360	$ 35,058
030-420	Postage	$ 315	$ 376	$ 500
030-430	Utilities	$ 9,057	$ 28,500	$ 28,500
030-433	Community Programs	$ 3,178	$ 4,959	$ 8,300
030-450	Insurance - Property & Liability	$ 68,712	$ 73,248	$ 76,173
030-462	Vehicle Maintenance	$ 60,421	$ 59,400	$ 181,400
030-464	Maintenance - Buildings & Equipment	$ 102,245	$ 67,000	$ 83,000
030-492	Medical Supplies	$ 2,433	$ 7,041	$ 8,539
030-510	Office Expense	$ 4,228	$ 5,300	$ 5,300
030-520	Operating Supplies	$ 17,935	$ 21,250	$ 21,250
030-521	Uniforms	$ 18,349	$ 29,689	$ 27,200

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Fire Department

522 Fire Department

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-522	Gas & Oil	$ 31,450	$ 34,155	$ 40,000
030-525	Tools & Equipment	$ 16,404	$ 12,407	$ 11,912
030-529	Computers & Software	$ 15,706	$ 23,044	$ 39,000
030-540	Membership & Training	$ 15,990	$ 34,351	$ 34,719
TOTAL OPERATING EXPENSES		**$ 416,850**	**$ 472,841**	**$ 625,374**
CAPITAL OUTLAY EXPENSE				
060-620	Capital Expense - Buildings	$ 630,154	$ 318,372	$ 2,600,000
060-640	Equipment - New	$ 155,457	$ 120,000	$ 77,500
060-642	Vehicle Purchase	$ 56,057	$ 87,637	$ 425,000
060-644	Equipment - Replacement	$ 56,680	$ 84,730	$ 40,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 898,347**	**$ 610,739**	**$ 3,142,500**
FIRE DEPARTMENT BUDGET TOTAL		**$ 4,493,853**	**$ 5,974,768**	**$ 9,053,515**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Permitting Department

524 Permitting

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 57,778	$ 139,795	$ 245,265
010-140	Overtime Salary	$ -	$ 429	$ 3,941
010-210	Payroll Taxes - F.I.C.A.	$ 3,573	$ 10,644	$ 19,064
010-220	Pension	$ 7,790	$ 21,703	$ 33,867
010-230	Health Insurance	$ 22,851	$ 36,049	$ 45,573
010-240	Workers' Compensation	$ 1,205	$ 1,491	$ 1,621
TOTAL PERSONNEL EXPENSES		**$ 93,197**	**$ 210,111**	**$ 349,331**
OPERATING EXPENSE				
030-310	Professional Services	$ 1,731,418	$ 1,950,509	$ 1,653,947
030-400	Travel & Meals	$ -	$ 150	$ 2,500
030-410	Internet & Telephone	$ -	$ -	$ 1,677
030-420	Postage	$ -	$ -	$ 250
030-430	Utilities	$ -	$ -	$ 2,700
030-450	Insurance - Property & Liability	$ -	$ -	$ 2,000
030-462	Vehicle Maintenance	$ 1,807	$ 1,214	$ 3,720
030-464	Maintenance - Building & Equipment	$ 792	$ 619	$ 3,990
030-510	Office Expenses	$ 1,139	$ 299	$ 2,432
030-521	Uniforms	$ -	$ -	$ 800
030-522	Gas & Oil	$ 5,015	$ 5,488	$ 6,514
030-525	Tools & Equipment	$ -	$ 460	$ 1,500

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Permitting Department

524 Permitting

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-529	Computers & Software	$ 7,306	$ 9,367	$ 10,840
030-540	Membership & Training	$ 817	$ 1,229	$ 8,955
TOTAL OPERATING EXPENSES		**$ 1,748,294**	**$ 1,969,335**	**$ 1,701,825**
CAPITAL OUTLAY EXPENSE				
060-529	Computer/Software	$ 3,000	$ 22,937	$ 23,752
060-620	Equipment - New	$ -	$ 6,240	$ 15,710
060-640	Vehicle - New	$ 26,110	$ -	$ -
TOTAL CAPITAL OUTLAY EXPENSES		**$ 29,110**	**$ 29,177**	**$ 39,462**
PERMITTING BUDGET TOTAL		**$ 1,870,601**	**$ 2,208,623**	**$ 2,090,618**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Code Enforcement Department

529 Code Enforcement

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 173,397	$ 196,261	$ 225,995
010-140	Overtime Salary	$ 1,009	$ 1,742	$ 3,400
010-210	Payroll Taxes - F.I.C.A.	$ 12,853	$ 11,636	$ 12,169
010-220	Pension	$ 22,749	$ 29,312	$ 31,175
010-230	Health Insurance	$ 19,879	$ 29,386	$ 45,573
010-240	Workers' Compensation	$ 514	$ 6,105	$ 6,968
TOTAL PERSONNEL EXPENSES		**$ 230,400**	**$ 274,442**	**$ 325,280**
OPERATING EXPENSE				
030-340	Contract Services	$ -	$ 2,481	$ 2,745
030-345	Short Term Rental Enforcent	$ -	$ 480	$ 1,500
030-400	Travel & Meals	$ 4	$ 212	$ 1,276
030-410	Internet, Radio, & Telephone	$ 358	$ 4,168	$ 3,823
030-420	Postage	$ 87	$ 398	$ 815
030-462	Vehicle Maintenance	$ 86	$ 3,251	$ 4,281
030-465	Enforcement Actions	$ -	$ 5,848	$ -
030-510	Office Expense	$ 1,826	$ 3,427	$ 2,049

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Code Enforcement Department

529 Code Enforcement

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-520	Operating Supplies	$ 1,127	$ 1,650	$ 1,702
030-521	Uniforms	$ 257	$ 2,316	$ 3,860
030-522	Gas & Oil	$ 3,004	$ 7,351	$ 9,488
030-529	Computers & Software	$ 1,250	$ 4,728	$ 6,335
030-540	Membership & Training	$ 380	$ 2,280	$ 3,500
TOTAL OPERATING EXPENSES		**$ 8,380**	**$ 38,590**	**$ 41,374**
CAPITAL OUTLAY EXPENSE				
060-640	Equipment - New	$ -	$ 29,788	$ 5,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ -**	**$ 29,788**	**$ 5,000**
CODE ENFORCEMENT BUDGET TOTAL		**$ 238,780**	**$ 342,821**	**$ 371,654**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Public Works Department

539 Public Works

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 42,858	$ 163,383	$ 284,873
010-127	Salary - Call Out Pay	$ 905	$ 1,930	$ 10,400
010-140	Overtime Salary	$ -	$ 2,067	$ 2,984
010-210	Payroll Taxes - F.I.C.A.	$ 3,274	$ 16,267	$ 22,817
010-220	Pension	$ 5,705	$ 24,810	$ 40,533
010-230	Health Insurance	$ 6,992	$ 28,500	$ 60,764
010-240	Workers' Compensation	$ 12,437	$ 13,700	$ 22,158
TOTAL PERSONNEL EXPENSES		**$ 72,170**	**$ 250,657**	**$ 444,528**
OPERATING EXPENSE				
030-340	Contract Services	$ 18,416	$ 20,687	$ 21,244
030-345	Outside Repairs (Contract)	$ -	$ 250	$ 1,000
030-350	Contract Labor	$ -	$ -	$ 42,850
030-400	Travel & Meals	$ -	$ 58	$ 735
030-410	Internet & Telephone	$ 1,690	$ 3,796	$ 4,017
030-420	Postage	$ -	$ 12	$ 52
030-464	Maintenance - Building & Equipment	$ 36,052	$ 54,717	$ 12,500
030-510	Office Expense	$ 308	$ 467	$ 500

City of Minneola				
Departmental Expenditures				
F.Y. 2027 Budget				
General Fund				
Public Works Department				
539 Public Works				
Account Number	**Description**	**F.Y. 25 Audited**	**F.Y. 26 Anticipated**	**F.Y. 27 Budgeted**
030-520	Operating Supplies	$ 1,020	$ 1,502	$ 2,500
030-521	Uniforms	$ 1,071	$ 2,810	$ 5,193
030-525	Tools & Equipment - Replacement - Rental	$ -	$ 433	$ 800
030-540	Membership & Training	$ 846	$ 2,806	$ 3,280
TOTAL OPERATING EXPENSES		**$ 59,403**	**$ 87,538**	**$ 94,671**
CAPITAL OUTLAY EXPENSE				
060-613	Tools - New	$ -	$ -	$ 500
060-640	Equipment - New	$ -	$ 24,223	$ 3,750
060-642	Vehicle Purchase	$ -	$ 27,643	$ 34,589
TOTAL CAPITAL OUTLAY EXPENSES		**$ -**	**$ 51,866**	**$ 38,839**
PUBLIC WORKS BUDGET TOTAL		**$ 131,574**	**$ 390,061**	**$ 578,038**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Roads Department

541 Roads

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 33,873	$ 57,983	$ 89,360
010-127	Salary - Call Out Pay	$ -	$ 2,200	$ 10,400
010-140	Overtime Salary	$ 5,299	$ 7,955	$ 9,450
010-210	Payroll Taxes - F.I.C.A.	$ 2,913	$ 4,809	$ 8,355
010-220	Pension	$ 5,536	$ 8,292	$ 14,842
010-230	Health Insurance	$ 9,788	$ 14,812	$ 30,382
010-240	Workers' Compensation	$ 7,462	$ 7,442	$ 8,224
TOTAL PERSONNEL EXPENSES		**$ 64,871**	**$ 103,493**	**$ 171,012**
OPERATING EXPENSE				
030-310	Professional Services	$ 25,548	$ 29,900	$ 32,550
030-311	Engineer Expenses	$ -	$ 2,573	$ 2,871
030-400	Travel & Meals	$ 201	$ 419	$ 500
030-410	Internet & Telephone	$ 1	$ 413	$ 622
030-430	Utilities	$ 281,284	$ 290,875	$ 310,183
030-464	Maintenance - Building & Equipment	$ 5,275	$ 2,806	$ 3,209
030-510	Office Expense	$ 16	$ 386	$ 500
030-520	Operating Supplies	$ 2,837	$ 5,412	$ 4,897
030-521	Uniforms	$ 2,315	$ 1,587	$ 3,738
030-522	Gas & Oil	$ 1,677	$ 2,364	$ 3,809
030-524	Street Signs & Supplies	$ 56,435	$ 58,113	$ 59,276
030-525	Tools & Equipment	$ 2,373	$ 3,705	$ 3,554

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Roads Department

541 Roads

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-540	Membership & Training	$ -	$ 1,200	$ 1,897
TOTAL OPERATING EXPENSES		**$ 377,961**	**$ 399,753**	**$ 427,605**
CAPITAL OUTLAY EXPENSE				
060-608	Road Repair - Materials	$ 38,834	$ 14,881	$ 15,000
060-613	Tools & Equipment	$ 232	$ 3,628	$ 2,500
060-631	Road Repair - Maintenance	$ 1,682	$ 9,350	$ 10,000
060-632	Road Improvements	$ 301,247	$ 649,654	$ 500,000
060-633	Sidewalk Improvements	$ 18,675	$ 34,278	$ 40,000
060-634	School Zones	$ -	$ 5,000	$ 8,420
060-640	Equipment - New	$ 5,141	$ 27,000	$ 35,000
060-642	Vehicle Purchase	$ 28,208	$ 55,000	$ 205,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 394,019**	**$ 798,791**	**$ 815,920**
GRANT EXPENSE				
080-810	Grant Expenditures	$ 590	$ 2,986,000	$ 5,867,940
TOTAL GRANT EXPENSES		**$ 590**	**$ 2,986,000**	**$ 5,867,940**
ROADS BUDGET TOTAL		**$ 837,440**	**$ 4,288,037**	**$ 7,282,477**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Human Resources Department

569 Human Resources

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 167,141	$ 189,265	$ 203,629
010-128	Education Reimbursement	$ 10,004	$ 27,074	$ 25,000
010-139	Employee Award Program	$ 3,572	$ 8,882	$ 7,500
010-140	Overtime Salary	$ 1,810	$ 970	$ 1,184
010-210	Payroll Taxes - F.I.C.A.	$ 12,676	$ 14,562	$ 15,668
010-220	Pension	$ 23,046	$ 26,706	$ 27,834
010-230	Health Insurance	$ 19,575	$ 30,382	$ 30,382
010-232	Employee Medical Exams	$ 4,451	$ 5,852	$ 5,563
010-240	Workers' Compensation	$ 332	$ 247	$ 266
TOTAL PERSONNEL EXPENSES		**$ 242,606**	**$ 303,940**	**$ 317,026**
OPERATING EXPENSE				
030-310	Professional Services	$ 5,528	$ 6,325	$ 9,016
030-312	Legal Fees	$ -	$ 1,250	$ 2,500
030-400	Travel & Meals	$ 161	$ 1,586	$ 1,194
030-420	Postage	$ 38	$ 61	$ 75
030-491	Advertising - Other	$ 6,661	$ 8,121	$ 9,430

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Human Resources Department

569 Human Resources

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-510	Office Expense	$ 1,115	$ 2,110	$ 2,499
030-520	Operating Supplies	$ 1,289	$ 2,305	$ 2,256
030-529	Computer/Software	$ 3,983	$ 6,356	$ 6,431
030-540	Membership & Training	$ 1,640	$ 2,360	$ 2,297
TOTAL OPERATING EXPENSES		**$ 20,416**	**$ 30,474**	**$ 35,698**
HUMAN RESOURCES BUDGET TOTAL		**$ 263,022**	**$ 334,414**	**$ 352,724**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Library

571 Library

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 114,173	$ 170,042	$ 203,698
010-140	Overtime Salary	$ -	$ 849	$ 4,144
010-210	Payroll Taxes - F.I.C.A.	$ 8,648	$ 12,086	$ 15,900
010-220	Pension	$ 15,373	$ 24,304	$ 28,246
010-230	Health Insurance	$ 9,782	$ 14,223	$ 15,191
010-240	Workers' Compensation	$ 365	$ 225	$ 270
TOTAL PERSONNEL EXPENSES		**$ 148,340**	**$ 221,729**	**$ 267,450**
OPERATING EXPENSE				
030-340	Contracted Services	$ 49	$ 8,223	$ 9,711
030-400	Travel & Meals	$ -	$ 87	$ 250
030-410	Telephone/Communications	$ 12,904	$ 20,058	$ 25,560
030-420	Postage	$ -	$ 17	$ 48
030-430	Utilites	$ -	$ 14,151	$ 22,968
030-510	Office Expense	$ 1,139	$ 3,053	$ 2,742
030-520	Operating Supplies	$ 4,452	$ 2,324	$ 2,500

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Library

571 Library

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-540	Membership & Training	$ -	$ -	$ 500
030-543	Books	$ 9,708	$ 11,995	$ 12,500
TOTAL OPERATING EXPENSES		**$ 28,252**	**$ 59,908**	**$ 76,779**
CAPITAL OUTLAY EXPENSE				
060-609	Building Improvements	$ 7,183	$ 13,723	$ 32,800
060-640	New Equipment	$ 1,979	$ -	$ 5,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 9,162**	**$ 13,723**	**$ 37,800**
INTERGOVERNMENTAL EXPENSE				
080-810	Grant Expenditures	$ 2,076,886	$ 296,427	$ -
TOTAL INTERGOVERNMENTAL EXPENSE		**$ 2,076,886**	**$ 296,427**	**$ -**
LIBRARY BUDGET TOTAL		**$ 2,262,641**	**$ 591,787**	**$ 382,028**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Parks Department

572 Parks

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 186,286	$ 138,040	$ 179,885
010-127	On-Call Salary	$ 6,240	$ 8,040	$ 10,400
010-140	Overtime Salary	$ 16,325	$ 11,790	$ 19,026
010-210	Payroll Taxes - F.I.C.A.	$ 15,741	$ 12,353	$ 16,012
010-220	Pension	$ 28,174	$ 18,999	$ 28,445
010-230	Health Insurance	$ 26,032	$ 57,132	$ 60,764
010-240	Workers' Compensation	$ 13,266	$ 4,125	$ 5,882
TOTAL PERSONNEL EXPENSES		**$ 292,063**	**$ 250,479**	**$ 320,414**
OPERATING EXPENSE				
030-301	Operating Expenses	$ 393	$ 3,134	$ 3,472
030-310	Professional Services	$ 15,877	$ 16,781	$ 4,970
030-340	Contract Services	$ 68,280	$ 67,970	$ 72,000
030-400	Travel & Meals	$ 122	$ 91	$ 500
030-410	Internet & Telephone	$ 122	$ 1,380	$ 1,450
030-420	Postage	$ -	$ -	$ 25
030-430	Utilities	$ -	$ -	$ 939
030-450	Community Garden	$ -	$ -	$ 1,250
030-XXX	Dog Park Maintenance	$ -	$ -	$ 10,000

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Parks Department

572 Parks

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-462	Vehicle Maintenance	$ 132	$ 225	$ 750
030-464	Maintenance - Building & Equipment	$ 7,612	$ 19,050	$ 15,993
030-510	Office Expense	$ -	$ 17	$ 259
030-520	Operating Supplies	$ 275	$ 746	$ 746
030-521	Uniforms	$ 3,042	$ 3,205	$ 7,569
030-522	Gas & Oil	$ 7,461	$ 9,217	$ 11,342
030-526	Facility Products	$ -	$ 42	$ 234
030-527	Fertilizer & Chemicals	$ 247	$ 1,404	$ 2,155
030-540	Membership & Training	$ 308	$ 782	$ 1,344
TOTAL OPERATING EXPENSES		**$ 103,871**	**$ 124,044**	**$ 134,999**
CAPITAL OUTLAY EXPENSE				
060-609	Building Improvements	$ -	$ 881	$ 2,500
060-613	Tools & Equipment	$ 516	$ 1,796	$ 3,750
060-630	Property Improvements	$ 5,481	$ 24,493	$ 25,000
060-642	Equipment - Replacement	$ 1,045	$ 1,904	$ 5,000
PARKS BUDGET TOTAL		**$ 402,977**	**$ 403,597**	**$ 491,662**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
General Fund
Recreation Department

573 Recreation

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 68,063	$ 88,919	$ 174,579
010-140	Overtime Salary	$ 51	$ 478	$ 1,109
010-210	Payroll Taxes - F.I.C.A.	$ 4,993	$ 6,822	$ 13,440
010-220	Pension	$ 7,450	$ 12,095	$ 23,876
010-230	Health Insurance	$ 19,361	$ 14,782	$ 30,382
010-240	Workers' Compensation	$ 1,360	$ 122	$ 228
TOTAL PERSONNEL EXPENSES		**$ 101,278**	**$ 123,218**	**$ 243,615**
OPERATING EXPENSE				
030-302	Special Events	$ 32,451	$ 138,429	$ 150,000
030-304	Mural Artwork	$ 5,776	$ 2,236	$ 5,000
030-306	Safe Night Out	$ 13,280	$ 15,595	$ 17,375
030-307	Summer Camp	$ 21,566	$ 6,044	$ 12,931
030-310	Professional Services	$ 167	$ 11,283	$ 446
030-340	Contract Services	$ -	$ 340	$ 583
030-400	Travel & Meals	$ -	$ -	$ 250
030-410	Telephone	$ 37	$ 449	$ 494
030-420	Postage	$ 48	$ 51	$ 75
030-470	Printing	$ -	$ 84	$ 100
030-491	Advertising - Other	$ -	$ 396	$ 500
030-510	Office Expense	$ 659	$ 903	$ 1,105
030-520	Operating Supplies	$ 60	$ 238	$ 761

City of Minneola				
Departmental Expenditures				
F.Y. 2027 Budget				
General Fund				
Recreation Department				
573 Recreation				
Account Number	**Description**	**F.Y. 25 Audited**	**F.Y. 26 Anticipated**	**F.Y. 27 Budgeted**
030-521	Uniforms	$ 58	$ 400	$ 794
030-522	Gas & Oil	$ 1,435	$ 1,387	$ 1,500
030-525	Tools & Equipment	$ 30	$ 951	$ 1,200
030-529	Computers & Software	$ 2,750	$ 588	$ 1,500
030-540	Membership & Training	$ -	$ 635	$ 1,273
TOTAL OPERATING EXPENSES		**$ 78,318**	**$ 180,009**	**$ 195,887**
CAPITAL OUTLAY EXPENSE				
060-640	Equipment - New	$ -	$ 31,584	$ 35,138
060-642	Equipment - Replacement	$ 597	$ 7,764	$ 8,250
TOTAL CAPITAL OUTLAY EXPENSES		**$ 597**	**$ 39,348**	**$ 43,388**
RECREATION BUDGET TOTAL		**$ 180,193**	**$ 342,576**	**$ 482,890**

City of Minneola
Utility Fund Summary
Year over Year Comparison

	Total U.F. 2025 Audited	Total U.F. 2026 Anticipated	Total U.F. 2027 Budgeted
REVENUES			
Intergovernmental	$ 3,113,566	$ -	$ -
Charges for Services	$ 9,438,810	$ 9,325,768	$ 9,790,776
Interest	$ 396,933	$ 201,548	$ 162,435
Miscellaneous	$ 6,375	$ 3,965	$ 3,775
Impact Fees	$ 2,429,471	$ 5,813,551	$ 7,810,000
Other Financing Sources	$ 21,800	$ 2,650,100	$ -
TOTAL U.F. REVENUE	**$ 15,406,954**	**$ 17,994,932**	**$ 17,766,986**

EXPENDITURES	Total U.F. 2025 Anticipated	Total U.F. 2026 Budgeted	Total U.F. 2026 Budgeted
Utility Billing	$ 2,438,032	$ 2,795,904	$ 2,920,521
Water Treatment	$ 781,259	$ 2,348,662	$ 2,380,735
Water Distribution	$ 1,627,879	$ 3,017,429	$ 2,242,361
Wastewater Utility	$ 2,074,039	$ 5,165,998	$ 9,437,299
TOTAL U.F. EXPENDITURES	**$ 6,921,209**	**$ 13,327,994**	**$ 16,980,916**
DEBT SERVICE			
S.R.F. Loan 2 - Matures 2037	$ 786,070	$ 786,070	$ 786,070
TOTAL U.F. DEBT SERVICE	**$ 786,070**	**$ 786,070**	**$ 786,070**
TOTAL U.F. EXPENDITURES & DEBT SERVICE	**$ 7,707,279**	**$ 14,114,064**	**$ 17,766,986**

City of Minneola
Utility Fund
Revenue Detail

		Total U.F. 2025 Audited	Total U.F. 2026 Anticipated	Total U.F. 2027 Budgeted
REVENUE				
INTERGOVERNMENTAL				
Other				
369-125	Other Grants	$ 3,113,566	$ -	$ -
Total Other		$ 3,113,566	$ -	$ -
TOTAL INTERGOVERNMENTAL		**$ 3,113,566**	**$ -**	**$ -**
CHARGES FOR SERVICES				
Physical Environment				
343-310	Water Sales	$ 2,264,151	$ 2,291,525	$ 2,383,186
343-311	Wastewater Services Revenue	$ 4,245,596	$ 4,289,752	$ 4,489,935
343-315	Water Connection Fee	$ 149,950	$ 81,200	$ 104,099
343-350	New Meter Sets	$ 834,644	$ 594,013	$ 689,700
343-410	Solid Waste Collection Fees	$ 1,946,684	$ 2,065,100	$ 2,123,856
900-220	Non-Refundable Deposits	$ (2,215)	$ 4,178	$ -
Total Physical Environment		$ 9,438,810	$ 9,325,768	$ 9,790,776
TOTAL CHARGES FOR SERVICES		**$ 9,438,810**	**$ 9,325,768**	**$ 9,790,776**
INTEREST				
Interest				
361-100	Interest Revenue (300)	$ 35,503	$ 22,631	$ 18,435
361-100	Interest Revenue (400)	$ 361,430	$ 178,917	$ 144,000
Total Interest		$ 396,933	$ 201,548	$ 162,435
TOTAL INTEREST		**$ 396,933**	**$ 201,548**	**$ 162,435**
IMPACT FEES				
Impact Fees				
324-210	Water Impact Fees	$ 753,893	$ 2,555,844	$ 3,530,000
324-215	Sewer Impact Fees	$ 1,675,577	$ 3,257,707	$ 4,280,000
Total Impact Fees		$ 2,429,471	$ 5,813,551	$ 7,810,000
TOTAL IMPACT FEES		**$ 2,429,471**	**$ 5,813,551**	**$ 7,810,000**

City of Minneola
Utility Fund
Revenue Detail

		Total U.F. 2025 Audited	Total U.F. 2026 Anticipated	Total U.F. 2027 Budgeted
MISCELLANEOUS				
334-902	Lien Search Fees	$ 5,615	$ 3,965	$ 3,750
369-900	Other Miscellaneous Revenue	$ 760	$ -	$ 25
Total Other		$ 6,375	$ 3,965	$ 3,775
TOTAL MISCELLANEOUS		**$ 6,375**	**$ 3,965**	**$ 3,775**
OTHER FINANCING SOURCES				
Transfers-In				
382-100	Interfund Transfer Into U.F.	$ 21,800	$ -	$ -
393-100	Cancel Prior Year Expense	$ -	$ 100	$ -
Transfer in Water Impact Fees		$ -	$ 450,000	$ -
Infrastructure Sales Sur-tax		$ -	$ 2,200,000	$ -
Total Other Financing Sources		$ 21,800	$ 2,650,100	$ -
TOTAL OTHER FINANCING SOURCES		**$ 21,800**	**$ 2,650,100**	**$ -**
UTILITY FUND TOTAL		**$ 15,406,954**	**$ 17,994,932**	**$ 17,766,986**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Utility Billing Department

530 Utility Billing

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 244,725	$ 314,182	$ 358,203
010-127	Call Out Pay	$ 1,000	$ 5,800	$ 10,400
010-128	Education Reimbursement	$ -	$ 5,000	$ 5,000
010-140	Overtime Salary	$ 8,001	$ 6,290	$ 6,764
010-210	Payroll Taxes - F.I.C.A.	$ 19,021	$ 25,273	$ 28,716
010-220	Pension	$ 34,612	$ 46,351	$ 51,012
010-230	Health Insurance	$ 67,085	$ 106,336	$ 106,336
010-240	Workers' Compensation	$ 746	$ 2,780	$ 3,234
TOTAL PERSONNEL EXPENSES		**$ 375,190**	**$ 512,012**	**$ 569,664**
OPERATING EXPENSE				
030-320	Accounting & Audit	$ 9,250	$ 15,750	$ 24,675
030-340	Contract Services	$ 1,788,542	$ 1,921,961	$ 1,963,124
030-400	Travel & Meals	$ -	$ 25	$ 150
030-410	Telephone & Communications	$ 257	$ -	$ 3,981
030-420	Postage	$ 1,230	$ 8,348	$ 9,600
030-470	Printing	$ 244	$ 2,972	$ 4,180
030-493	Bank Charges	$ 30,547	$ 38,276	$ 40,080
030-510	Office Expense	$ 3,287	$ 4,063	$ 5,250

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Utility Billing Department

530 Utility Billing

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-521	Uniforms	$ 728	$ 3,426	$ 4,072
030-529	Computer/Software	$ 20,651	$ 40,065	$ 38,954
030-540	Membership & Training	$ -	$ -	$ 500
TOTAL OPERATING EXPENSES		**$ 1,854,736**	**$ 2,034,886**	**$ 2,094,566**
CAPITAL OUTLAY EXPENSE				
060-613	Tools & Equipment	$ 371	$ 15,417	$ 7,200
060-640	Equipment - New	$ 12,883	$ 36,705	$ 36,705
TOTAL CAPITAL OUTLAY EXPENSES		**$ 13,254**	**$ 52,122**	**$ 43,905**
INTRAGROVERNMENTAL EXPENSE				
090-950	Transfer for Garbage Fee	$ 194,852	$ 196,884	$ 212,386
TOTAL INTRAGOVERNMENTAL EXPENSES		**$ 194,852**	**$ 196,884**	**$ 212,386**
UTILITY BILLING BUDGET TOTAL		**$ 2,438,032**	**$ 2,795,904**	**$ 2,920,521**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Water Treatment Department

532 Water Treatment

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 144,241	$ 241,192	$ 269,481
010-127	Salary - Call Out Pay	$ 2,600	$ 3,200	$ 10,400
010-139	Employee Appreciation Program	$ -	$ 1,855	$ 5,000
010-140	Overtime Salary	$ 9,817	$ 9,501	$ 13,366
010-210	Payroll Taxes - F.I.C.A.	$ 11,704	$ 18,411	$ 22,433
010-220	Pension	$ 28,268	$ 36,920	$ 39,852
010-230	Health Insurance	$ 6,665	$ 42,901	$ 53,168
010-240	Workers' Compensation	$ 13,266	$ 3,717	$ 4,155
TOTAL PERSONNEL EXPENSES		**$ 216,561**	**$ 357,697**	**$ 417,856**
CONTRACT & PROFESSIONAL EXPENSE				
030-310	Professional Services	$ 29,245	$ 100,871	$ 107,999
030-311	Engineer Expenses	$ -	$ 42,210	$ 70,150
TOTAL CONTRACT & PROFESSIONAL EXPENSES		**$ 29,245**	**$ 143,081**	**$ 178,149**
OPERATING EXPENSE				
030-316	Laboratory Expense	$ 13,522	$ 25,846	$ 16,042
030-400	Travel & Meals	$ 174	$ 773	$ 1,200
030-410	Telephone & Communciations	$ 56	$ 836	$ 893
030-420	Postage	$ 35	$ 300	$ 416
030-470	Printing	$ -	$ 2,006	$ 5,880
030-510	Office Expense	$ 144	$ 1,165	$ 750
030-511	Supplies - Computers & Software	$ -	$ 100	$ 100
030-520	Supplies - Operating	$ 80,001	$ 75,014	$ 84,705
030-521	Uniforms	$ 1,552	$ 1,570	$ 1,631
030-522	Gas & Oil	$ 8,085	$ 8,489	$ 10,684
030-525	Tools & Equipment	$ 1,781	$ 540	$ 1,256
030-540	Membership & Training	$ 2,025	$ 1,994	$ 2,273
030-541	Water Conservation	$ -	$ 1,507	$ 2,956
TOTAL OPERATING EXPENSES		**$ 107,376**	**$ 120,140**	**$ 128,785**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Water Treatment Department

532 Water Treatment

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
REPAIRS & MAINTENANCE EXPENSE				
030-340	Contract Services	$ 63,322	$ 83,390	$ 78,296
030-345	Outside Repair & Service	$ -	$ 14,940	$ 15,484
030-523	Parts	$ (241)	$ 1,673	$ 2,856
030-460	Maintenance - Office Equipment	$ -	$ 1,258	$ 1,258
030-461	Tires & Batteries	$ 1,434	$ 1,564	$ 2,872
030-462	Vehicle Maintenance	$ 6,535	$ 2,401	$ 2,500
030-463	Maintenance - Water System	$ 21,355	$ 24,370	$ 24,370
TOTAL REPAIRS & MAINTENANCE EXPENSES		**$ 140,515**	**$ 405,909**	**$ 227,323**
INSURANCE EXPENSE				
030-450	Insurance - Property/Liability	$ 4,787	$ 6,588	$ 11,006
TOTAL INSURANCE EXPENSES		**$ 4,787**	**$ 6,588**	**$ 11,006**
UTILITY EXPENSE				
030-430	Utilities	$ 281,163	$ 293,507	$ 348,615
TOTAL UTILITY EXPENSES		**$ 281,163**	**$ 293,507**	**$ 348,615**
CAPITAL OUTLAY EXPENSE				
060-609	Building Improvements	$ -	$ -	$ 69,000
060-613	Tools & Equipment	$ 411	$ -	$ -
060-630	Improvements	$ -	$ 976,740	$ 1,000,000
060-640	Equipment - New	$ 1,200	$ 45,000	
TOTAL CAPITAL OUTLAY EXPENSE		**$ 1,611**	**$ 1,021,740**	**$ 1,069,000**
WATER TREATMENT BUDGET TOTAL		**$ 781,259**	**$ 2,348,662**	**$ 2,380,735**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Water Distribution Department

533 Water Distribution

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 582,285	$ 349,183	$ 363,077
010-127	Salary - Call Out Pay	$ 10,200	$ 10,400	$ 15,600
010-128	Employee Education	$ -	$ 1,500	$ 10,000
010-140	Overtime Salary	$ 40,240	$ 21,284	$ 33,991
010-210	Payroll Taxes - F.I.C.A.	$ 47,339	$ 28,577	$ 31,569
010-220	Pension	$ 47,630	$ 45,512	$ 56,082
010-230	Health Insurance	$ 73,430	$ 75,955	$ 91,145
010-232	Employee Medical Exams	$ -	$ 250	$ 1,200
010-240	Workers' Compensation	$ 16,583	$ 6,207	$ 7,877
TOTAL PERSONNEL EXPENSES		**$ 817,707**	**$ 538,868**	**$ 610,541**
CONTRACT & PROFESSIONAL EXPENSE				
030-310	Professional Services	$ 52,420	$ 55,617	$ 54,982
030-311	Engineer Expenses	$ 4,776	$ 22,373	$ 28,670
030-340	Contract Services	$ -	$ 4,835	$ 6,288
TOTAL CONTRACT & PROFESSIONAL EXPENSE		**$ 57,196**	**$ 82,825**	**$ 89,940**
OPERATING EXPENSE				
030-400	Travel & Meals	$ 1,255	$ 829	$ 1,200
030-410	Internet & Telephone	$ 343	$ 4,261	$ 4,923
030-420	Postage	$ 726	$ 7,323	$ 5,186
030-510	Office Expense	$ 570	$ 4,262	$ 2,405
030-511	Supplies - Computers & Software	$ 174	$ 573	$ 1,500
030-515	Supplies - Meters	$ 259,831	$ 255,741	$ 275,000
030-520	Supplies - Operating	$ 5,550	$ 7,275	$ 5,340
030-521	Uniforms	$ 4,073	$ 5,435	$ 6,988
030-522	Gas & Oil	$ 23,798	$ 15,347	$ 26,804
030-523	Parts	$ (241)	$ 225	$ 500
030-526	Laboratory Expense	$ 705	$ 703	$ 985
030-529	Computers & Software	$ 16,607	$ 475	$ 1,400
030-540	Membership & Training	$ 1,061	$ 1,860	$ 2,458
TOTAL OPERATING EXPENSES		**$ 314,452**	**$ 304,309**	**$ 334,689**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Water Distribution Department

533 Water Distribution

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
REPAIRS & MAINTENANCE EXPENSE				
030-461	Tires & Batteries	$ 4,630	$ 4,781	$ 5,879
030-462	Vehicle Maintenance	$ 10,224	$ 7,569	$ 8,427
030-463	Maintenance - Water System	$ 96,100	$ 218,368	$ 199,750
030-464	Maintenance - Building & Equipment	$ 7,423	$ 8,138	$ 11,516
030-470	Outside Repair & Service	$ 1,754	$ 5,708	$ 4,734
TOTAL REPAIRS & MAINTENANCE EXPENSES		**$ 120,132**	**$ 244,564**	**$ 230,306**
INSURANCE EXPENSE				
030-450	Insurance - Property & Liability	$ 195,237	$ 201,689	$ 210,381
TOTAL INSURANCE EXPENSES		**$ 195,237**	**$ 201,689**	**$ 210,381**
UTILITY EXPENSE				
030-430	Utilities	$ 119,906	$ 126,059	$ 149,504
TOTAL UTILITY EXPENSES		**$ 119,906**	**$ 126,059**	**$ 149,504**
CAPITAL OUTLAY EXPENSE				
060-603	Water Lines - New	$ -	$ 1,309,608	$ -
060-607	Water Lines - Relocates	$ -	$ -	$ 100,000
060-613	Tools & Equipment - New & Repla	$ 3,249	$ 40,000	$ 72,000
060-640	Vehicles - New & Replacement	$ -	$ 58,407	$ 45,000
060-651	Water Lines - Replacements	$ -	$ 111,100	$ 400,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 3,249**	**$ 1,519,115**	**$ 617,000**
WATER DISTRIBUTION BUDGET TOTAL		**$ 1,627,879**	**$ 3,017,429**	**$ 2,242,361**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Wastewater Utility Department

535 Wastewater Utility

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 89,450	$ 366,214	$ 416,546
010-127	Salary - Call Out Pay	$ 2,600	$ 7,200	$ 13,000
010-128	Employee Education	$ -	$ 1,500	$ 10,000
010-140	Overtime Salary	$ 7,998	$ 25,312	$ 24,936
010-210	Payroll Taxes - F.I.C.A.	$ 7,469	$ 32,731	$ 34,768
010-220	Pension	$ 44,772	$ 60,029	$ 61,764
010-230	Health Insurance	$ 51,241	$ 69,800	$ 83,550
010-240	Workers' Compensation	$ 6,633	$ 6,563	$ 6,923
TOTAL PERSONNEL EXPENSES		**$ 210,163**	**$ 569,349**	**$ 651,487**
CONTRACT & PROFESSIONAL EXPENSE				
030-310	Professional Services	$ 92,335	$ 37,192	$ 36,583
030-311	Engineer Expenses	$ 1,130	$ 68,893	$ 79,584
030-340	Contract Services	$1,107,319	$ 732,070	$ 732,070
TOTAL CONTRACT & PROFESSIONAL EXPENSE!		**$ 1,200,783**	**$ 838,155**	**$ 848,237**
OPERATING EXPENSE				
030-400	Travel & Meals	$ 289	$ 850	$ 750
030-410	Internet & Telephone	$ 19,750	$ 23,850	$ 24,392
030-420	Postage	$ 361	$ 262	$ 419
030-510	Office Expense	$ 4,059	$ 4,519	$ 4,426
030-511	Supplies - Computers & Software	$ 149	$ 1,028	$ 1,250
030-520	Supplies - Operating	$ 40,804	$ 43,492	$ 53,214
030-521	Uniforms	$ 3,667	$ 4,437	$ 4,680
030-522	Gas & Oil	$ 14,566	$ 14,396	$ 17,584
030-523	Parts	$ -	$ 2,410	$ 5,000

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Utility Fund
Wastewater Utility Department

535 Wastewater Utility

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
030-526	Laboratory Expense	$ 16,399	$ 13,022	$ 18,794
030-529	Computers & Software	$ 8,409	$ 556	$ 1,250
030-540	Membership & Training	$ 2,123	$ 1,839	$ 4,500
TOTAL OPERATING EXPENSES		**$ 110,576**	**$ 110,661**	**$ 136,259**
REPAIRS & MAINTENANCE EXPENSE				
030-461	Tires & Batteries	$ 1,061	$ 2,817	$ 2,438
030-462	Vehicle Maintenance	$ 1,015	$ 4,675	$ 2,750
030-463	Maintenance - Wastewater Collection	$ 56,189	$ 221,408	$ 289,761
030-464	Maintenance - Building & Equipment	$ 59,965	$ 126,461	$ 118,276
030-470	Outside Repair & Service	$ 2,204	$ 5,811	$ 7,595
TOTAL REPAIRS & MAINTENANCE EXPENSES		**$ 120,434**	**$ 361,172**	**$ 420,820**
INSURANCE EXPENSE				
TOTAL INSURANCE EXPENSES		**$ 59,551**	**$ 63,581**	**$ 68,943**
UTILITY EXPENSE				
030-430	Utilities - Electricity & Water	$ 227,856	$ 341,065	$ 474,554
TOTAL UTILITY EXPENSES		**$ 227,856**	**$ 341,065**	**$ 474,554**
CAPITAL OUTLAY EXPENSE				
060-602	Wastewater & Reclaim Projects	$ 134,882	$2,624,591	$ 6,800,000
060-613	Tools & Equipment - Replacemen	$ 3,307	$ 45,108	$ 12,000
060-640	Tools & Equipment - New	$ 6,486	$ 212,316	$ 25,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 144,675**	**$2,882,015**	**$ 6,837,000**
WASTEWATER BUDGET TOTAL		**$2,074,039**	**$5,165,998**	**$ 9,437,299**

City of Minneola
Stormwater Fund Summary
Year over Year Comparison

REVENUES	Total S.F. 2025 Audited	Total S.F. 2026 Anticipated	Total S.F. 2027 Budgeted
Charges for Services	$ 431,374	$ 1,145,016	$ 433,011
TOTAL S.F. REVENUE	**$ 431,374**	**$ 1,145,016**	**$ 433,011**
APPROPRIATIONS			
Stormwater	$ 1,084,529	$ 365,850	$ 433,011
TOTAL S.F. APPROPRIATIONS	**$ 1,084,529**	**$ 365,850**	**$ 433,011**
TRANSFERS			
Transfer From Unrestricted Fund Balance	$ 661,282	$ -	$ -
Transfer To Unrestricted Fund Balance	$ -	$ 98,550	$ -
TOTAL S.F. TRANSFERS	$ 661,282		$ -
TOTAL STORMWATER FUND	**$ 8,127**	**$ 680,616**	**$ (0)**

City of Minneola
Stormwater Fund
Revenue Detail

REVENUE		Total S.F. 2025 Audited	Total S.F. 2026 Anticipated	Total S.F. 2027 Budgeted
CHARGES FOR SERVICES				
Physical Environment				
343-500	Stormwater Fees	$ 423,247	$ 464,400	$ 428,028
Total Physical Environment		$ 423,247	$ 464,400	$ 428,028
TOTAL CHARGES FOR SERVICES		**$ 423,247**	**$ 464,400**	**$ 428,028**
OTHER REVENUES				
Interest Revenue				
361-100	Interest Revenue	$ 8,127	$ 5,320	$ 4,983
Total Physical Environment		$ 8,127	$ 5,320	$ 4,983
Grant Revenue				
369-125	Other Grants	$ -	$ 675,296	$ -
Total Physical Environment		$ -	$ 675,296	$ -
TOTAL OTHER REVENUES		**$ 8,127**	**$ 680,616**	**$ 4,983**
STORMWATER FUND TOTAL		**$ 431,374**	**$ 1,145,016**	**$ 433,011**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Stormwater Fund
Stormwater Department

538 Stormwater Utility

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 25,847	$ 97,422	$ 114,210
010-127	Salary - Call Out Pay	$ -	$ -	$ 1,000
010-140	Overtime	$ 1,044	$ 6,029	$ 8,092
010-210	Payroll Taxes - F.I.C.A.	$ 2,028	$ 7,440	$ 9,433
010-220	Pension	$ 3,725	$ 13,867	$ 16,757
010-230	Health Insurance	$ 3,213	$ 14,312	$ 30,382
010-240	Workers' Compensation	$ 13,266	$ 11,005	$ 9,285
TOTAL PERSONNEL EXPENSES		**$ 49,123**	**$ 150,075**	**$ 189,159**
OPERATING EXPENSE				
030-310	Professional Services	$ 5,335	$ 11,890	$ 12,898
030-340	Contract Services	$ 52,800	$ 55,370	$ 63,580
030-400	Travel & Meals	$ -	$ -	$ 500
030-410	Telephone	$ 21	$ 270	$ 270
030-420	Postage	$ 9,653	$ 816	$ 1,000
030-461	Tires & Batteries	$ -	$ 275	$ 1,150
030-462	Vehicle Maintenance	$ 2,475	$ 953	$ 1,973
030-464	Maintenance - Building & Equipment	$ 2,325	$ 2,900	$ 4,022
030-510	Office Expense	$ 16	$ 455	$ 250
030-520	Operating Supplies	$ -	$ 1,489	$ 2,633
030-521	Uniforms	$ -	$ 2,798	$ 3,298
030-522	Gas & Oil	$ 10,424	$ 7,242	$ 7,546
030-523	Parts	$ -	$ 225	$ 500
030-525	Tools & Equipment	$ 57	$ 2,318	$ 2,543
030-540	Membership & Training	$ 1,233	$ 1,420	$ 1,888
TOTAL OPERATING EXPENSES		**$ 84,339**	**$ 88,421**	**$ 104,051**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
Stormwater Fund
Stormwater Department

538 Stormwater Utility

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
CAPITAL OUTLAY EXPENSE				
060-602	Stormwater Projects	$ 131	$ 67,354	$ 74,802
060-605	Hurricane Expenses	$ 660,664	$ 25,000	$ 25,000
060-613	Tools & Equipment	$ -	$ -	$ 5,000
060-640	Equipment - New	$ 290,272	$ 35,000	$ 35,000
TOTAL CAPITAL OUTLAY EXPENSES		**$ 951,067**	**$ 127,354**	**$ 139,802**
STORMWATER BUDGET TOTAL		**$ 1,084,529**	**$ 365,850**	**$ 433,011**

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

Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
REVENUES			
Taxes	$ 5,070,700	$ 5,439,356	$ 5,359,537
Interest	$ 152,419	$ 93,134	$ 78,331
TOTAL REVENUES	**$ 5,223,119**	**$ 5,532,490**	**$ 5,437,868**
EXPENDITURES			
Personnel	$ 146,719	$ 147,751	$ 165,495
Professional & Contractual Services	$ 6,668	$ 347,959	$ 446,500
Operating	$ 694	$ 4,747	$ 9,032
Repairs & Maintenance	$ -	$ 20,000	$ 20,000
Insurance	$ 8,637	$ 10,156	$ 10,156
Capital	$ 2,534,280	$ 8,150,000	$ 11,057,400
TOTAL EXPENDITURES	**$ 2,696,998**	**$ 8,680,613**	**$ 11,708,583**
RESERVES AND TRANSFERS IN			
Transfers In	$ -	$ -	$ 6,270,715
TOTAL TRANSFERS IN	**$ -**	**$ -**	**$ 6,270,715**
TOTAL DOWNTOWN C.R.A.	**$ 2,526,120**	**$ (3,148,123)**	**$ 0**

City of Minneola
Downtown C.R.A.
Revenue Detail

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
TAXES				
311-113	Downtown CRA Taxes - City	$ 2,479,934	$ 2,646,651	$ 2,659,680
311-110	*Downtown CRA Taxes - Lake County*	$ 2,227,423	$ 2,421,857	$ 2,472,143
311-111	Downtown CRA Taxes - Ambulance	$ 204,724	$ 222,595	$ 227,714
311-112	Downtown CRA Taxes - Water Authority	$ 158,619	$ 148,252	$ -
TOTAL TAXES		**$ 5,070,700**	**$ 5,439,356**	**$ 5,359,537**
INTEREST				
361-100	Mountain CRA Interest - Truist	$ 152,419	$ 93,134	$ 78,331
TOTAL INTEREST		**$ 152,419**	**$ 93,134**	**$ 78,331**
TRANSFERS IN / RESTRICTED FUNDS				
	Transfers In / Restricted Funds	$ -	$ -	$ 6,270,715
TOTAL TRANSFERS IN		**$ -**	**$ -**	**$ 6,270,715**
TOTAL REVENUE AND TRANSFERS		**$ 5,223,119**	**$ 5,532,490**	**$ 11,708,583**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
C.R.A. Fund
Downtown C.R.A.

125 Downtown C.R.A.

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 111,989	$ 120,004	$ 127,543
010-210	Payroll Taxes - FICA	$ 8,176	$ 9,180	$ 9,757
010-220	Pension	$ 23,113	$ 13,979	$ 14,357
010-230	Health Insurance	$ 9,548	$ 13,672	$ 13,672
010-240	Workers' Compensation	$ 630	$ 156	$ 166
TOTAL PERSONNEL EXPENSES		**$ 153,456**	**$ 156,991**	**$ 165,495**
CONTRACT & PROFESSIONAL EXPENSE				
030-310	Professional Services	$ 6,668	$ 47,959	$ 85,500
030-340	Contract Services	$ -	$ 300,000	$ 361,000
TOTAL CONTRACT & PROFESSIONAL EXPENSES		**$ 6,668**	**$ 347,959**	**$ 446,500**
OPERATING EXPENSE				
030-400	Travel & Meals	$ -	$ 438	$ 1,500
030-410	Internet & Telephone	$ -	$ -	$ 1,200
030-510	Office Expense	$ -	$ 500	$ 500
030-520	Operating Supplies	$ -	$ 528	$ 1,000
030-540	Membership & Training	$ 694	$ 3,281	$ 4,832
TOTAL OPERATING EXPENSES		**$ 694**	**$ 4,747**	**$ 9,032**
REPAIRS & MAINTENANCE EXPENSE				
030-465	Dog Park Maintenance	$ -	$ 20,000	$ 20,000
REPAIRS & MAINTENANCE EXPENSES		**$ -**	**$ 20,000**	**$ 20,000**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
C.R.A. Fund
Downtown C.R.A.

125 Downtown C.R.A.

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
INSURANCE EXPENSE				
030-450	Property & Liability Insurance	$ 8,637	$ 10,156	$ 10,156
TOTAL INSURANCE EXPENSES		**$ 8,637**	**$ 10,156**	**$ 10,156**
CAPITAL EXPENSE				
060-602	Land Acquisitions	$ -	$ 150,000	$ 150,000
060-603	Wastewater Projects	$ 23,080	$ 250,000	$ 3,032,400
060-604	Water Projects	$ -	$ 250,000	$ 300,000
060-640	Master Planning	$ 52,200		$ 75,000
060-643	Wastewater Treatment Plant Expansion - Design	$ 250,000	$ 250,000	$ 250,000
060-644	Road Projects	$ 187,000	$ 2,500,000	$ 2,000,000
060-645	Building Projects	$ 1,150,000	$ -	$ -
060-646	Stormwater Projects	$ 82,750	$ -	$ -
060-650	Improvement Projects	$ 8,503	$ -	$ -
090-950	Station 2 Construction	$	$ -	$ $500,000
TOTAL CAPITAL EXPENSES		**$ 2,534,280**	**$ 8,150,000**	**$ 11,057,400**
DOWNTOWN C.R.A. BUDGET TOTAL		**$ 2,703,736**	**$ 8,689,853**	**$ 11,708,583**

City of Minneola
Mountain Properties C.R.A.
Year over Year Comparison

	F.Y. 25 Audited	F.Y. 26 Aniticpated	F.Y. 27 Budgeted
REVENUES			
Taxes	$ 6,118,354	$ 8,282,359	$ 10,339,440
Grants and Interest Income	$ 31,014	$ 22,633	$ 1,021,512
TOTAL REVENUES	**$ 6,149,368**	**$ 8,304,992**	**$ 20,247,303**
EXPENDITURES			
Personnel Expenses	$ 128,953	$ 156,991	$ 165,496
Contract & Professional Expenses	$ 751,242	$ 1,000,000	$ 2,164,817
Operating Expenses	$ 3,075,159	$ 3,039,485	$ 5,175,430
Insurance Expenses	$ 7,987	$ 11,260	$ 11,260
Capital Expenses	$ 9,863	$ 1,260,582	$ 12,730,300
TOTAL EXPENDITURES	**$ 3,973,204**	**$ 5,468,318**	**$ 20,247,303**
TOTAL MOUNTAIN PROPERTIES C.R.A.	**$ 820,364**	**$ 1,653,602**	**$ 0**

City of Minneola
Mountain Properties C.R.A.
Revenue Detail

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
TAXES				
311-113	Mountain CRA Taxes - City	$ 3,020,838	$ 4,034,164	$ 5,129,347
311-110	Mountain CRA Taxes - Lake County	$ 2,717,233	$ 3,693,164	$ 4,770,658
311-111	Mountain CRA Taxes - Ambulance	$ 249,744	$ 339,442	$ 439,435
311-112	Mountain CRA Taxes - Water Authority	$ 130,539	$ 215,589	$ -
TOTAL TAXES		**$ 6,118,354**	**$ 8,282,359**	**$ 10,339,440**
INTEREST & MISCELLANEOUS				
361-100	Mountain CRA Interest - Truist	$ 31,014	$ 22,633	$ 21,512
	State Grant for Road	$ -	$ -	$ 1,000,000
TOTAL INTEREST		**$ 31,014**	**$ 22,633**	**$ 1,021,512**
TRANSFERS IN				
	Transfer in From Restricted Funds	$ -	$ -	$ 8,886,351
TOTAL TRANSFERS IN		**$ -**	**$ -**	**$ 8,886,351**
TOTAL REVENUES		**$ 6,149,368**	**$ 8,304,992**	**$ 20,247,303**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
C.R.A. Fund
Mountain C.R.A.

150 Mountain C.R.A.

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
PERSONNEL EXPENSE				
010-120	Salary	$ 98,618	$ 120,004	$ 127,543
010-210	Payroll Taxes - FICA	$ 7,207	$ 9,180	$ 9,757
010-220	Pension	$ 15,506	$ 13,979	$ 14,357
010-230	Health Insurance	$ 7,104	$ 13,672	$ 13,672
010-240	Workers' Compensation	$ 517	$ 156	$ 167
TOTAL PERSONNEL EXPENSES		**$ 128,953**	**$ 156,991**	**$ 165,496**
CONTRACT & PROFESSIONAL EXPENSE				
030-310	Professional Services	$ 751,242	$ 1,000,000	$ 1,803,817
	Contract Services	$ -	$ -	$ 361,000
TOTAL CONTRACT & PROFESSIONAL EXPENSES		**$ 751,242**	**$ 1,000,000**	**$ 2,164,817**
OPERATING EXPENSE				
030-400	Reimbursements to Turnpike	$ 3,074,684	$ 3,036,955	$ 5,169,720
030-401	Travel & Meals	$ -	$ -	$ 500
030-410	Internet & Telephone	$ -	$ -	$ 600
030-510	Office Expense	$ -	$ 218	$ 1,240
030-520	Operating Supplies	$ -	$ 150	$ 500
030-540	Membership & Training	$ 476	$ 2,162	$ 2,870
TOTAL OPERATING EXPENSES		**$ 3,075,159**	**$ 3,039,485**	**$ 5,175,430**
INSURANCE EXPENSE				
030-450	Property & Liability Insurance	$ 7,987	$ 11,260	$ 11,260
TOTAL INSURANCE EXPENSES		**$ 7,987**	**$ 11,260**	**$ 11,260**

City of Minneola
Departmental Expenditures
F.Y. 2027 Budget
C.R.A. Fund
Mountain C.R.A.

150 Mountain C.R.A.

Account Number	Description	F.Y. 25 Audited	F.Y. 26 Anticipated	F.Y. 27 Budgeted
CAPITAL EXPENSE				
060-601	Master Planning	$ 9,600	$ 8,734	$ 50,000
	Wastewater Projects	$ -	$ -	$ 11,430,300
	Road Projects	$ -	$ 625,000	$ -
060-640	Equipment - New	$ -	$ 105,000	$ -
060-645	Building Projects	$ 263	$ 521,848	$ -
TOTAL CAPITAL EXPENSES		**$ 9,863**	**$ 1,260,582**	**$ 12,730,300**
ASSIGNED FUNDS				
090-950	Public Safety Complex - 2	$ 1,355,799	$ 1,183,071	$ 1,250,000
TOTAL ASSIGNED FUND TRANSFERS		**$ 1,355,799**	**$ 1,183,071**	**$ -**
MOUNTAIN C.R.A. TOTAL BUDGET		**$ 5,329,003**	**$ 6,651,389**	**$ 20,247,303**