City of Mount Dora
510 North Baker Street
Mount Dora, Florida 32757
352-735-7126

Mount Dora City Council

Mount Dora City Hall Board Room
510 North Baker Street, Mount Dora, Florida 32757
July 19, 2022, 6:00 PM

AGENDA

CALL TO ORDER

MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENTATIONS

PUBLIC COMMENTS

- This is the time for the public to come forward with any comments on any subject related to City business that is not listed on the Agenda.
- Please complete a speaker card and provide it to the City Clerk prior to the meeting.
- Please clearly state your name and address for the record. If you are part of a group, try to designate a speaker.
- Please address all comments to the Mayor.
- We will try to answer your questions at the time asked; however, there may be times we will need to conduct research prior to providing an answer.

APPROVAL OF AGENDA

BOARD APPOINTMENTS

CONSENT AGENDA

1. Request adoption of Resolution No. 2022-41, Maximum Millage Rate for Fiscal Year 2022-2023 Budget 4

2. Request approval of Reimbursement Agreement between Duke Energy Florida, LLC; Florida Municipal Power Pool; City of Mount Dora and Orlando Utilities Commission 12

3. Request adoption of Resolution No. 2022-45, Fire/EMS Impact Fee Credit for Fire Station 34/EOC 20

4. Request approval of Meeting Minutes 24
- July 5, 2022 City Council Regular Session Minutes
- July 11, 2022 City Council Budget Work Session Minutes

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1. Request Adoption of Resolution No. 2022-46, Accepting the FY 2020-2021 Comprehensive Annual Financial Report (CAFR)/Audit prepared by Purvis Gray & Company, LLP and adopting Time Parameters and Procedures 80

2. Request approval of the Agreement between the City of Mount Dora and A.C. Schultes of Florida, Inc., for Construction Services - Well 3 at Water Treatment Plant 2 251

3. Request approval of Amendment 3 between the City of Mount Dora and Allied Universal Corporation for Sodium Hypochlorite 363

PUBLIC HEARINGS - RESOLUTIONS/ORDINANCES

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1. Lobbyist Update 413

CITY ATTORNEY'S REPORT

COMMUNICATIONS AND REPORTS

- Council Member Doug Bryant

- Council Member John Cataldo
- Council Member Austin Guenther
- Council Member Cal Rolfson
- Council Member Nate Walker
- Vice-Mayor Marc Crail
- Mayor Crissy Stile

FUTURE MEETING DATES

- July 25, 2022, 10:00 AM, Work Session
- August 2, 2022, 6:00 PM, Regular Session
- August 16, 2022, 6:00 PM, Regular Session
- August 29, 2022, 10:00 AM, Work Session

ADJOURNMENT

PURSUANT TO SECTION 286.0105, FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE AT THIS MEETING WITH RESPECT TO ANY MATTER CONSIDERED AT ANY MEETING OR HEARING, SUCH PERSON MAY NEED A RECORD OF THESE PROCEEDINGS FOR SUCH PURPOSE, A PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. VERBATIM RECORD WILL NOT BE PROVIDED BY THE CITY OF MOUNT DORA.

NOTICE: IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, PERSONS NEEDING A SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT JESSICA BURNHAM, CITY CLERK, AT LEAST 48 HOURS PRIOR TO THE PROCEEDINGS. TELEPHONE (352) 735-7126 FOR ASSISTANCE. IF HEARING IMPAIRED, TELEPHONE THE FLORIDA RELAY SERVICE NUMBERS, (800) 955-8771 (TDD) OR (800) 955-8770 (VOICE) FOR ASSISTANCE.

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager** Patrick C. Comiskey

SUBJECT: Request adoption of Resolution No. 2022-41, Maximum Millage Rate for Fiscal Year 2022-2023 Budget

Introduction:

This is a request for the City Council to approve Resolution No. 2022-41, Maximum Millage Rate for the Fiscal Year 2022-2023 Budget.

Discussion:

In conjunction with the Notice of Proposed Property Taxes (TRIM Notice) pursuant to Section 200.069, F.S., the City Council must authorize advertisement of the maximum millage rate for the upcoming budget year and to establish budget hearing dates in September.

The current (FY2021-2022) operating millage rate is $5.9603 per $1,000 assessed taxable value. The FY2022-23 gross taxable value for operating purposes (inclusive of new construction and annexations) is $1,552,911,834 as certified by the Lake County Property Appraiser. The rolled-back millage rate is 5.4342 per $1,000 assessed value as calculated on form DR-420. The Rolled-back millage rate is that rate which produces the same amount of taxes as levied in the prior year when calculated against the current year's tax base exclusive of new construction. The proposed maximum millage rate of 6.1000 mills is 10.91% more than the calculated rolled-back millage rate.

The public hearings for millage and budget considerations would be as follows;

A. 1st Public Hearing would be Tuesday, September 6, 2022.
B. 2nd Public Hearing would be Tuesday, September 20, 2022.

All public hearings would take place at 6:00PM in the City Hall Council Chamber located at 510 N. Baker St. Mount Dora. 32757.

Budget Impact:

This establishes Maximum Millage for Fiscal Year 2022-2023 which will be budgeted based on the rate that the Council adopts for the TRIM Notice.

Strategic Impact:

Fiscal Sustainability

Recommendation:

City Council to approve Resolution No. 2022-41, Maximum Millage Rate for Fiscal Year 2022-2023 Budget and the Upcoming Public Hearing dates, time and location.

Attachment(s):

1. Attachment 1 MD FY22-23 DR420
2. Resolution 2022-41 - Maximum Millage Rate 2022-2023.SGS

Prepared by:	Aneta Barton, Budget Officer	
Reviewed by:	Sherry Sutphen, City Attorney	Approved - 7/14/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

FLORIDA DEPARTMENT OF REVENUE

Reset Form | Print Form

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2022	County : LAKE
Principal Authority : CITY OF MOUNT DORA	Taxing Authority : CITY OF MOUNT DORA

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$ 1,496,833,147			(1)
2.	Current year taxable value of personal property for operating purposes	$ 54,702,130			(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 1,376,557			(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 1,552,911,834			(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 30,873,489			(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 1,522,038,345			(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$ 1,387,684,457			(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☑ YES	☐ NO	Number 3	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 7/1/2022 9:16 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	5.9603	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$ 8,271,016		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$ 0		(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$ 8,271,016		(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$ 0		(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$ 1,522,038,345		(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	5.4342	per $1000	(16)
17.	Current year proposed operating millage rate	6.1000	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 9,472,762		(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 8,271,016		(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	5.4342	per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 8,438,833		(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 9,472,762		(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	6.1000	per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	12.25 %		(27)

First public budget hearing	Date :	Time :	Place :

SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
Signature of Chief Administrative Officer :		Date :
Title : Patrick Comiskey, City Manager	Contact Name and Contact Title : Aneta Barton, Budget Officer	
Mailing Address : 510 North Baker Street	Physical Address : Post Office Box 176	
City, State, Zip : Mount Dora, FL 32756	Phone Number : 3527357100	Fax Number : 3527351406

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

RESOLUTION NO. 2022-41

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA PERTAINING TO THE PROPOSED MILLAGE RATE OF 6.1000 MILLS FOR FISCAL YEAR 2022-23 FOR THE CITY OF MOUNT DORA, FLORIDA; PROVIDING FOR THE PROPOSED LEVY OF AD VALOREM TAXES AND PERCENTAGE INCREASES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING A PUBLIC HEARING SCHEDULE FOR BUDGET ADOPTION; PROVIDING FOR CERTIFIED COPIES; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes, Section 200.065, requires that the City of Mount Dora, Florida, adopt a resolution establishing the proposed millage rate to be levied for taxing entities for which the City of Mount Dora, Florida is the taxing authority; and

WHEREAS, Florida Statutes, Section 200.065, further requires that said resolution state the percentage, if any, by which the proposed millage rate exceeds the rolled back millage rate; and

WHEREAS, the Lake County Property Appraiser has certified the gross taxable value of property within the City of Mount Dora as $1,552,911,834 and has certified a rolled-back rate of 5.4342 per $1,000 of taxable value for the City of Mount Dora; and

WHEREAS, the City of Mount Dora, Florida, conducted a public hearing on Tuesday, July 19, 2021, to consider adoption of the proposed millage rate for fiscal year 2022-23, as required by Florida Statutes, Section 200.065; and

WHEREAS, the proposed millage rate to be levied by the City of Mount Dora for fiscal year 2022-23, together with the percentage increase of the proposed millage rate over the rolled back rate, as set forth below in Section 2 have been publicly announced; and

WHEREAS, following a review of the proposed budget as submitted, the City of Mount Dora, Florida, has determined that a millage rate of 6.1000 mills is necessary to produce the revenue needed to fund the fiscal year 2022-23 budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF MOUNT DORA, FLORIDA, AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. The City of Mount Dora has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Proposed Levy of Ad Valorem Taxes and Percentage Increase. The City of Mount Dora, Florida, hereby proposes to levy the millage rates specified below and does hereby state the percentage, if any, by which the proposed millage rate exceeds the rolled back millage rate, as follows:

Taxing Entity	Proposed Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
General Fund	6.1000 Mills	5.4342 Mills	10.91%

SECTION 3. Public Hearing Schedule for Budget Adoption. The public hearing schedule for adoption of the fiscal year 2022-23 budget is hereby set as follows:

Tuesday, September 6th at 6:00 p.m.

Tuesday, September 20th at 6:00 p.m.

The above public hearings, where interested parties may appear and participate in the budget adoption process, will be held in the City of Mount Dora Council Chambers, 510 N. Baker Street, Mount Dora, Florida 32757.

SECTION 4. Certified Copies. Certified Copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Lake County, Florida.

SECTION 5. Savings Clause. All prior actions of the City of Mount Dora pertaining to the adoption of the proposed millage rate for the fiscal year 2022-23 budget, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 6. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected.

SECTION 7. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 8. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 9. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 19th day of July 2022.

CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

JESSICA BURNHAM
CITY CLERK

For the use and reliance of City of Mount Dora only.
Approved as to form and legality.

Sherry G. Sutphen
City Attorney

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager**

SUBJECT: Request approval of Reimbursement Agreement between Duke Energy Florida, LLC; Florida Municipal Power Pool; City of Mount Dora and Orlando Utilities Commission

Introduction:

This is a request for City Council to authorize the City of Mount Dora to enter into a reimbursement agreement with Duke Energy Florida (DEF), allowing DEF to investigate how to create and set up a pseudo-tie for the Mount Dora load which could be moving from the DEF Balancing Authority to Florida Municipal Power Pool (FMPP) Balancing Authority (operated by Orlando Utilities Commission (OUC)) and defining the cost responsibility for such work.

Discussion:

The City of Mount Dora entered into an Agreement for Purchase and Sale of Electric Energy and Capacity with OUC where the City is an all-requirements power purchase customer of OUC. The City of Mount Dora submitted a request to DEF to "pseudo-tie" its entire 24 MW load from the DEF Balancing Authority to the Florida Municipal Power Pool Balancing Authority (FMPP). FMPP is a group made up of members such as OUC, Florida Municipal Power Agency (FMPA), Lakeland, and other municipals that work together to help control their generation systems in a cost-effective manner. OUC primarily maintains and operates this group. In order to "pseudo-tie" so that FMPP may control the load (become the Balancing Authority), it requires modifications to Duke Energy's models and other systems. Therefore, Duke Energy requires a reimbursement agreement obligating the City to pay all the costs required to set up the "pseudo-tie." Council approved this agreement on July 21, 2020 with Resolution 2020-111. However, once the good faith estimate was received, it was cost prohibitive and it was decided not to move forward.

Since then, Duke Energy has made some major communication improvements to their system which may bring down the cost dramatically. Accordingly, Mount Dora and OUC are requesting Duke Energy to provide another estimate to "pseudo-tie" Mount Dora's load to FMPP, which is controlled by OUC. In order to obtain this estimate, Duke Energy requires a new agreement to

be signed by all parties. This new Reimbursement Agreement will commence September 1, 2022, and will supersede the agreement approved under Resolution 2020-111 on July 21, 2020.

After the agreement is signed by all parties, DEF is to provide a good faith estimate of its actual costs to complete the modifications to its models and other systems. Upon receiving the estimate, the City of Mount Dora and OUC will review the cost and decide to proceed. If the decision is to proceed, then the City and OUC will decide how it will be paid.

Once it is determined to move forward, DEF will begin planning and then do the work necessary. Upon completion of the work by DEF, the City will be invoiced the actual cost. This agreement must be filed and approved by the Federal Energy Regulatory Commission (FERC) in order to allow DEF the right to invoice the City for this work.

Based on other utilities that have gone through this process, the expected cost to make the changes to DEF systems and models should be between $4,000 and $10,000. As required by City Policy, requests for services with an estimated cost exceeding $50,000 will be submitted to City Council for approval.

Budget Impact:

The estimated cost of $10,000 will be charged to Professional Services under Purchased Power Cost 410-2010-531.31-01.

Strategic Impact:

Infrastructure - By entering into this agreement, it will allow the City of Mount Dora to maintain and operate a sustainable city that will ensure its longevity by providing economic power to its customers.

Recommendation:

City Council approve Reimbursement Agreement between Duke Energy, Florida Municipal Power Pool, City of Mount Dora, and Orlando Utilities Commission.

Attachment(s):

1. Agreement between Duke Energy Florida, LLC; Florida Municipal Power Pool; City of Mount Dora and Orlando Utilities Commission.SGS

Prepared by:	Steve Langley, Electric Utility Director	
Reviewed by:	Wayne Zimmerman, Deputy Electric Utility Director	Approved - 7/5/2022
	Steve Langley, Electric Utility Director	Approved - 7/5/2022
	Rita Meade, Deputy Finance Director	Approved - 7/5/2022
	Sherry Sutphen, City Attorney	Approved - 7/13/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

Rate Schedule No. 366

REIMBURSEMENT AGREEMENT

AMONG

DUKE ENERGY FLORIDA, LLC (AS NATIVE BA)

FLORIDA MUNICIPAL POWER POOL (AS ATTAINING BA),

CITY OF MOUNT DORA, FLORIDA (AS LOAD),

AND

ORLANDO UTILITIES COMMISSION (AS AGENT FOR LOAD

Reimbursement Agreement

This Reimbursement Agreement (the "Agreement") is entered into as of September 1, 2022 among Duke Energy Florida, LLC ("DEF" and "Native BA"), Florida Municipal Power Pool (as "FMPP and Attaining BA"), the City of Mount Dora, Florida ("City of Mount Dora" and as load, "Load"), and Orlando Utilities Commission ("OUC" and as agent for Load, "Agent").

Recitals

1. The City of Mount Dora is a Network Integration Transmission Customer of DEF pursuant to DEF Service Agreement No. 151 ("NITSA").

2. The City of Mount Dora has entered into an Agreement for Purchase and Sale of Electric Energy and Capacity with OUC (the "PPA") under which it will become an all-requirements power purchase customer of OUC. In order to effectuate requesting transmission service to deliver power by OUC to the City of Mount Dora, the City has requested that OUC serve as its agent on OASIS for transmission service requests under the NITSA with DEF. Such request has been granted as of the date of this Agreement and OUC's role hereunder is as Agent.

3. In advance of entering into the PPA, City of Mount Dora has submitted a request to DEF to pseudo-tie their entire 24 MW load ("Load") from the DEF Balancing Authority Area (in which DEF serves as the Balancing Authority, "Native BA") to the Florida Municipal Power Pool Balancing Authority Area (in which FMPP serves as the Balancing Authority, "Attaining BA") and, in connection with such request, seeks to implement all necessary arrangements to allow the Load to be treated as a Pseudo-Tied load, as that term is defined by the North American Electric Reliability Corporation.

4. City of Mount Dora understands and recognizes that, for its Load to meet all Attaining BA requirements, including but not limited to those in the Attaining BA operating manuals and governing documents, to be Pseudo-Tied to the Attaining BA region, and to permit effective implementation and administration of such Pseudo-Tie, Native BA's models and other Native BA systems may require modifications to ensure an accurate representation of the Load and other bulk power facilities that may not otherwise be required.

CONFIDENTIALITY

5. OUC, FMPP, and City of Mount Dora agree to provide all information requested by Native BA necessary to determine any modifications to the models and other systems that are required for effective implementation and administration of the Pseudo-Tie for the Load. Any such information designated by OUC, FMPP, or the City of Mount Dora as confidential shall be maintained as confidential by Native BA.

COST RESPONSIBILITY, BILLING AND PAYMENT

6. Upon completion of review of its model, other systems, or both, Native BA shall provide City of Mount Dora with a good faith estimate of its actual costs to effectuate any modifications to its models and any other systems needed to accommodate the Pseudo-Tie of the Load.

7. Native BA shall provide City of Mount Dora with an invoice of its actual costs (including any related costs incurred for work completed on Native BA's behalf) of determining and effectuating any

modifications to the models and any other systems needed to accommodate the Pseudo-Tie of the Load. The City of Mount Dora shall pay such invoices to Native BA within 20 calendar days of City of Mount Dora's receipt of the invoice.

8. If Native BA determines that no modifications to the models and any other systems are needed to accommodate the Pseudo-Tie of the Load, City of Mount Dora will have no cost responsibility under this Reimbursement Agreement.

9. If City of Mount Dora or OUC as its agent notifies Native BA that City of Mount Dora no longer plans to proceed with the Pseudo-Tie, then Native BA shall terminate work under this Agreement. City of Mount Dora shall be responsible for any costs incurred by Native BA (including costs incurred for work completed on Native BA's behalf) prior to the termination of such work, as well as any costs necessary for Native BA to restore the models and any other Native BA systems to a safe and reliable manner.

REGULATORY FILING, EFFECTIVENESS, AND TERM

10. Native BA shall file this Agreement with the Federal Energy Regulatory Commission (the "Commission").

11. This Agreement shall become effective on the date set forth by the Commission in its order accepting this Agreement for filing.

12. This Agreement shall be for a term of 2 years from the effective date, after which it shall terminate under its own terms. No later than 60 days prior to the expected termination date, Native BA shall make a Notice of Cancellation filing with the Commission to effectuate the termination of this Agreement.

DISCLAIMER OF WARRANTY, LIMITATION OF LIABILITY

13. This Reimbursement Agreement is not intended, nor shall it be interpreted, to constitute agreement by Native BA to implement a Pseudo-Tie of the Load. This Agreement is to provide for the terms and conditions for a study for the Pseudo-Tie of the Load.

14. This Reimbursement Agreement is not intended, nor shall it be interpreted, to constitute agreement by Native BA: (1) that City of Mount Dora has met any requirement in Attaining BA's governing documents; or (2) to provide City of Mount Dora an exception to any requirements in Attaining BA's governing agreement.

15. In no event will Native BA, transmission owner(s) or other subcontractors employed by Native BA be liable for indirect, special, incidental, punitive, or consequential damages of any kind including loss of profits, whether under this Agreement or otherwise, even if Native BA, transmission owner(s), or other subcontractors employed by Native BA have been advised of the possibility of such a loss. Nor shall Native BA, transmission owner(s), or other subcontractors employed by Native BA be liable for any delay in delivery or of the non-performance or delay in performance of Native BA's obligations under this Reimbursement Agreement. Without limitation of the foregoing, City of Mount Dora, OUC and FMPP further agree that transmission owner(s) and other subcontractors employed by Native BA to prepare or assist in the incorporation of transmission facilities not currently included in Native BA's model or effectuate other system modifications but which are required to accommodate treating Load

as Pseudo-Tie shall be deemed third party beneficiaries of this provision entitled "Disclaimer of Warranty/Limitation of Liability."

MISCELLANEOUS

16. Notice. Any notice or request made to or by either party regarding Reimbursement Agreement shall be made to the representative of the other party as indicated below.

Native BA

Duke Energy Florida, LLC
Attn: Manager, Tariff Administration
6565 38th Ave North
St. Petersburg, FL 33710
TABS.FL@duke-energy.com

Attaining BA

Florida Municipal Power Pool
C/O Orlando Utilities Commission, as one its members
Attn: Claston Sunanon, Director, Fuels & Power Marketing
6113 Pershing Avenue
Orlando, FL 32822
(407) 434-7542
CSunanon@ouc.com

Load

City of Mount Dora, Florida
Attention: City Manager
510 N. Baker Street
Mount Dora, Florida 32757

With copy to:

City of Mount Dora, Florida
Attn: Steven G. Langley, Electric Utilities Director
900 North Donnelly Street
Mount Dora, FL 32757
(352) 735-7155 x1815
langleys@cityofmountdora.com

Agent

Orlando Utilities Commission
Attn: Troy Rivera, Manager, Power Marketing
6113 Pershing Avenue
Orlando, FL 32822
(407) 434-4465
TRivera@ouc.com

17. Governing Law. The validity, interpretation and performance of this Agreement and each of its provisions shall be governed by the laws of Florida, without regard to its conflicts of law principles.

18. Waiver. The failure of a party to this Agreement to insist, on any occasion, upon strict performance of any provision of this Agreement will not be considered a waiver of any obligation, right, or duty of, or imposed upon, such party. Any waiver at any time by either party of its rights with respect to this Agreement shall not be deemed a continuing waiver or a waiver with respect to any other failure to comply with any other obligation, right, duty of this Agreement. Any waiver of this Agreement shall, if requested, be provided in writing.

19. Amendment. The parties may by mutual agreement amend this Agreement by a written instrument duly executed by the parties.

20. Severability. If any provision in this Agreement is finally determined to be invalid, void or unenforceable by any court or other governmental authority having jurisdiction, such determination shall not invalidate, void or make unenforceable any other provision, agreement or covenant of this Agreement.

21. Binding Effect. This Agreement and the rights and obligations hereof, shall be binding upon and shall inure to the benefit of the successors and assigns of the Parties hereto.

22. No Third Party Beneficiaries. This Agreement is not intended to and does not create rights, remedies, or benefits of any character whatsoever in favor of any persons, corporations, associations, or entities other than the parties, and the obligations herein assumed are solely for the use and benefit of the parties, their successors in interest and, where permitted, their assigns.

23. No Partnership. This Agreement shall not be interpreted or construed to create an association, joint venture, agency relationship, or partnership between the parties or to impose any partnership obligation or partnership liability upon either party. Neither party shall have any right, power or authority to enter into any agreement or undertaking for, or act on behalf of, or to act as or be an agent or representative of, or to otherwise bind, the other party.

24. Multiple Counterparts. This Agreement may be executed in two or more counterparts, each of which is deemed an original but all constitute one and the same instrument.

[Signatures on following page]

IN WITNESS WHEREOF, Native BA, Attaining BA, Load, and Agent have caused this Reimbursement Agreement to be executed by their respective duly authorized signers.

Duke Energy Florida, LLC, as Native BA

By: _____ _____
Name: J. Samuel Holeman, III Date
Title: VP Trans Sys Plan and Ops

Florida Municipal Power Pool, as Attaining BA
By: Orlando Utilities Commission, as one of its members

By: _____ _____
Name: Claston Sunanon Date
Title: Director, Fuels & Power Marketing

City of Mount Dora, Florida as Load

By: _____ _____
Name: Crissy Stile Date
Title: Mayor

Orlando Utilities Commission, as Agent for Load

By: _____ _____
Name: Claston Sunanon Date
Title: Director, Fuels & Power Marketing

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager**

SUBJECT: Request adoption of Resolution No. 2022-45, Fire/EMS Impact Fee Credit for Fire Station 34/EOC

Introduction:

This is a request for City Council to approve Resolution No. 2022-45, approving a Fire/EMS Impact Fee Credit for New Fire Station 34.

Discussion:

The City of Mount Dora is in the final design stage of constructing a replacement Fire Station 34 and combined Emergency Operations Center (EOC) located on the north side of Limit Avenue west of Grandview Avenue. As the City's CMAR contractor begins its pricing exercise, the City requests full credit of the Fire/EMS Impact Fee for Fire Station 34/EOC.

The City's impact fee ordinance allows for a credit when a development offsets the impacts to the City's facilities. Specifically, City of Mount Dora Code of Ordinances, Section 16-92(f) states: "The city council may give credit for part of the fire services/emergency medical services impact fee on a project if it determines that a development can demonstrate that it will substantially reduce the project's impact upon the city's capital needs for expansion of fire or emergency medical services. The amount credited under this section shall be determined by the city council."

Because Fire Station 34 and the Emergency Operations Center are a public safety facility, the impact on City fire facilities is $0 or 100% creditable. Accordingly, Wharton-Smith is requesting a full credit of the Fire/EMS Impact fee for Fire Station #34.

Budget Impact:

The credit for fire impact fees associated with a new Fire Station is consistent with the City's Code of Ordinances under Section 16-92(f). The credit for fire protection/emergency medical

service impact fees has not yet been estimated, but will exceed $19,859.00, which is the credit amount approved by City Council for Fire Station 35.

Strategic Impact:

Goal 2: Infrastructure/Public Safety
Goal 3: Fiscal Resources/Human Resources

Recommendation:

City Council approve Resolution No. 2022-45.

Attachment(s):

1. Resolution 2022-45.FS 35 Impact Fee Credit.SGS

Prepared by:	Merry Lovern , Executive Assistant	
Reviewed by:	Sherry Sutphen, City Attorney	Approved - 7/13/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/13/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

RESOLUTION NO. 2022-45

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES IMPACT FEE CREDITS; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING AUTHORIZATION FOR IMPACT FEE CREDIT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City is in the final stages of design for its Fire Station 34 project and Wharton-Smith, the City's Construction Manager at Risk is in the process of developing the Guaranteed Maximum Price for the project; and

WHEREAS, pursuant to the City of Mount Dora Code of Ordinances, Chapter 16, Article III, Impact Fees, Section 16-92, the City has a fire protection/emergency medical services impact fee which is attributable to new construction within the city limits; and

WHEREAS, Section 16-92 (f) provides for a credit against the fire protection/emergency medical services impact fees if it can be demonstrated that a development will substantially reduce the project's impact on the city's capital needs for expansion of fire or emergency medical services; and

WHEREAS, the City of Mount Dora has determined that its new Fire Station 34 project, by its very nature, will not expand the fire and emergency services capital needs of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF MOUNT DORA, FLORIDA, AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. The City of Mount Dora has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Authorization for Impact Fee Credit. The City of Mount Dora hereby authorizes an impact fee credit in the full amount of the fire protection/emergency medical services impact fee to be imposed for the construction of Fire Station 34.

SECTION 3. Implementing Administrative Actions. The City Manager is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The City Manager may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such City employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of the City of Mount Dora pertaining to the fire/emergency medical services impact fee credit for the construction of Fire Station 34, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected.

SECTION 6. Conflicts. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this ____ day of July, 2022.

_____
CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

_____
Jessica Burnham
City Clerk

For the use and reliance of City of Mount Dora only.
Approved as to form and legal sufficiency.

_____
Sherry G. Sutphen
City Attorney

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager** Patrick C. Comiskey

SUBJECT: Request approval of Meeting Minutes
- July 5, 2022 City Council Regular Session Minutes
- July 11, 2022 City Council Budget Work Session Minutes

Introduction:
This is a request for City Council to approve meeting minutes.

Discussion:
The City Clerk prepares minutes and presents them to City Council as an opportunity to make suggestions or corrections prior to final approval.

Budget Impact:
N/A

Strategic Impact:
N/A

Recommendation:
City Council to approve Meeting Minutes.

Attachment(s):
1. July 5, 2022 Regular City Council Minutes_DRAFT
2. July 11, 2022 Regular City Council Work Session_DRAFT

Prepared by: Jeanann Hand, Deputy City Clerk
Reviewed by: Jessica Burnham, City Clerk Final Approval - 7/14/2022

CITY OF
MOUNT DORA, FLORIDA
CITY COUNCIL
MINUTES

July 5, 2022
City Hall
510 N. Baker St.
Mount Dora, FL 32757

CALL TO ORDER

Having been duly advertised as required by law, Mayor Crissy Stile called the Regular Session of City Council to order at 6:00 PM in the Mount Dora Council Chambers.

MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE

Councilmember Rolfson led a Moment of Silence and Pledge of Allegiance to the Flag.

ROLL CALL

Members Present
Crissy Stile, Mayor
John Cataldo, District 1
Cal Rolfson, District 2
Nate Walker, District 5
Doug Bryant, At Large

Also Present
Patrick C. Comiskey, City Manager
Sherry G. Sutphen, City Attorney
Jeanann Hand, Deputy City Clerk

Members Not Present
Marc Crail, Vice-mayor
Austin Guenther, District 3

PUBLIC COMMENTS

Mayor Stile opened public comment.

No one spoke.

Mayor Stile closed public comment.

APPROVAL OF AGENDA

MOTION BY COUNCILMEMBER ROLFSON TO APPROVE THE AGENDA; COUNCILMEMBER WALKER SECONDED THE MOTION. MOTION WAS APPROVED BY A UNANIMOUS VOICE VOTE.

CONSENT AGENDA

1. Request Issuance of Certificate for Historic Marker at 844 N. Clayton Street - "*The Bouton Cottage"*

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2. Request Approval of Amendment to the Interlocal Agreement between Lake County and the City of Mount Dora for Library Services

3. Request Approval of Resolution No. 2022-43, Duke Energy Foundation Economic Development Grant Application

4. Request Approval of Resolution No. 2022-44, Authorizing a Credit to the Accounts of Residential Reclaimed Water Customers for Certain Sewer Fees

5. Request Approval of Meeting Minutes

    - June 7, 2022 City Council Regular Session Minutes
    - June 7, 2022 CRA Governing Board Minutes
    - June 7, 2022 Northeast CRA Governing Board Minutes
    - June 21, 2022 City Council Regular Session Minutes
    - June 21, 2022 CRA Governing Board Minutes

MOTION BY COUNCILMEMBER ROLFSON TO APPROVE THE CONSENT AGENDA; COUNCILMEMBER GUENTHER SECONDED THE MOTION. MOTION WAS APPROVED BY A UNANIMOUS VOICE VOTE.

ACTION ITEMS

1. Request Approval to Waive Fees for Use of the Martin Luther King Jr. Center by ALCO

    Discussion took place regarding how frequently the MLK Center rental fee is waived, and for whom. Terri McConnell, 13450 County Club Drive, Tavares, Florida 32778, representing ALCO, spoke about the events to be held by ALCO. She informed those present about ALCO and the purpose of their events. She distributed brochures and a schedule of events for council members. ALCO is requesting facility rental fees to be waived for use of the building on August 6th and November 19th, 2022.

    Mayor Stile opened public comment.

    No one spoke.

    Mayor Stile closed public comment.

    MOTION BY COUNCILMEMBER ROLFSON TO APPROVE THE WAIVING OF

DRAFT

FEES FOR ALCO'S USE OF THE MARTIN LUTHER KING, JR. CENTER ON AUGUST 6, 2022, AND NOVEMBER 19, 2022; COUNCILMEMBER WALKER SECONDED THE MOTION. MOTION WAS APPROVED BY A ROLL CALL VOTE.

YES Councilmember Rolfson
Councilmember Walker
Councilmember Cataldo
Councilmember Bryant
Mayor Stile

NO None

2. Request Approval of Agreement between the School Board of Lake County and the City of Mount Dora for School Resource Officer Program 2022-2023

Interim Police Chief Michael Gibson explained the purpose of the annual agreement. Discussion ensued regarding the function and training of School Resource Officers. The agreement encompasses service to Mount Dora public schools. It excludes Round Lake Charter School, which will be addressed through a separate agreement, and Sorrento Elementary, which is now being served by Lake County.

MOTION BY COUNCILMEMBER WALKER TO APPROVE THE AGREEMENT BETWEEN THE SCHOOL BOARD OF LAKE COUNTY AND THE CITY OF MOUNT DORA FOR THE 2022-23 SCHOOL RESOURCE OFFICER PROGRAM; COUNCILMEMBER CATALDO SECONDED THE MOTION. MOTION APPROVED BY A ROLL CALL VOTE.

YES Councilmember Walker
Councilmember Cataldo
Councilmember Rolfson
Councilmember Bryant
Mayor Stile

NO None

3. Request Establishment of City Boards and Committees Membership Standards Based on Council Survey Results

City Attorney Sutphen presented the responses from the online survey taken by councilmembers. Councilmembers agreed upon two-year term lengths congruent with the term of the appointing councilmember, and that a term-length break should be required after serving two consecutive terms.

Councilmembers wished to state a Zoom attendance limit of three per term with the ability to request from the City Manager additional Zoom allowances. They agreed voting would

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be allowed via Zoom. Councilmembers also agreed residency should be a requirement. Current non-resident members will be allowed to complete their term.

Councilmembers agreed upon appointees not simultaneously serving on multiple boards. Ad hoc boards and committees would be excepted in certain circumstances.

Annual training will be required. Alternates would not be appointed.

Council directed City Attorney Sutphen to draft resolutions with the standards agreed upon at this meeting and to present the documents at a future session. Pension board standards will be addressed by ordinance.

PUBLIC HEARINGS - RESOLUTIONS/ORDINANCES

1. Request Adoption of Resolution No. 2022-22, Sandy Ridge Village Replat

City Attorney Sutphen read Resolution No. 2022-22, Sandy Ridge Village Replat, by title only.

RESOLUTION 2022-22

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA RELATED TO FINAL PLAT ENTITLED "SANDY RIDGE VILLAGE REPLAT"; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF REPLAT; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SA VIN GS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Planning Director Vince Sandersfeld explained the relevant details of the item. He informed councilmembers that the Planning and Zoning Commission recommended approval of the Resolution. Andy Hawkins, who was the applicant for the replat, was present for questions.

Mayor Stile opened public comment.

No one spoke.

Mayor Stile closed public comment.

MOTION BY COUNCILMEMBER ROLFSON TO APPROVE RESOLUTION NO. 2022-22, SANDY RIDGE VILLAGE REPLAT; COUNCILMEMBER CATALDO SECONDED THE MOTION. MOTION APPROVED BY A ROLL CALL VOTE.

YES	Councilmember Rolfson
	Councilmember Walker
	Councilmember Cataldo
	Councilmember Bryant

DRAFT

Mayor Stile

NO None

2. Request Approval of First Reading of Ordinance No. 2022-09, Change in Zoning – Daniel C. and Judith Ann McWhorter

City Attorney Sutphen read Ordinance No. 2022-09, Change in Zoning - Daniel C. and Judith Ann McWhorter, by title only.

ORDINANCE NO: 2022-09

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE ZONING DISTRICT CLASSIFICATION CHANGE FOR THAT PROPERTY LOCATED ON THE SOUTHEAST CORNER OF HIGHLAND STREET AND CAMP AVENUE; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR ZONING DISTRICT CLASSIFICATION CHANGE; PROVIDING FOR OFFICIAL ZONING MAP AMENDMENT; PROVIDING FOR IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR NON-CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

City Attorney Sutphen requested the existence of any ex parte communications be acknowledged for the record. All present councilmembers confirmed none such exist.

Planning Director Sandersfeld explained the purpose of the ordinance. He stated that both the Planning and Zoning Commission and the Development Review Committee have recommended approval. Discussion ensued regarding the zoning of nearby properties and the potential impacts of rezoning the area in question, including this decision's alignment with a prior city visioning plan, the uncertainty of what may be done with the property, and the timing of this decision.

Mayor Stile opened public comment.

Tim Green, 4070 United Avenue, who is the applicant, explained his reasons for the request and mentioned the benefits of rezoning.

Joe Lewis, 148 Charles Avenue, spoke in favor of the rezoning.

Christine King-Harris, 402 Jackson Avenue, expressed concern regarding wetlands.

Mayor Stile closed public comment.

DRAFT

MOTION BY COUNCILMEMBER ROLFSON TO APPROVE THE FIRST READING OF ORDINANCE NO. 2022-09, CHANGE IN ZONING - DANIEL C. AND JUDITH ANN MCWHORTER; COUNCILMEMBER BRYANT SECONDED THE MOTION. MOTION WAS APPROVED BY A ROLL CALL VOTE.

YES Councilmember Rolfson
Councilmember Walker
Councilmember Cataldo
Councilmember Bryant
Mayor Stile

NO None

CITY MANAGER'S REPORT

1. City Manager's Update

   City Manager Comiskey ascertained Culver's would be opened in January, pointed out the change orders included in the agenda packet, and spoke about the increased energy bill residents would be receiving due to fuel cost rider adjustment and seasonal conditions.

CITY ATTORNEY'S REPORT

City Attorney Sutphen announced the passing and subsequent veto of Senate Bill 620.

COMMUNICATION AND REPORTS

1. Council Member Nate Walker

   Councilmember Walker mentioned upcoming events, reported a broken tree limb, and expressed gratitude for the Council.

2. Council Member Doug Bryant

   No report.

3. Council Member John Cataldo

   No report.

4. Council Member Cal Rolfson

   Councilmember Rolfson expressed relief regarding Bill 620.

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6. Vice-Mayor Marc Crail

   No report.

7. Mayor Crissy Stile

   Mayor Stile thanked the City for the holiday weekend events.

FUTURE MEETING DATES

1. July 11, 2022, 10:00 AM, Work Session

2. July 19, 2022, 6:00 PM, Regular Session

3. July 25, 2022, 10:00 AM, Work Session

4. August 2, 2022, 6:00 PM, Regular Session

ADJOURNMENT

MOTION BY COUNCILMEMBER ROLFSON TO ADJOURN; COUNCILMEMBER WALKER SECONDED THE MOTION. MOTION APPROVED BY A UNANIMOUS VOICE VOTE.

There being no further business for discussion, the meeting adjourned at approximately 7:48 PM.

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_____

CRISSY STILE, MAYOR
City of Mount Dora

_____

JEANANN HAND
Deputy City Clerk

CITY OF
MOUNT DORA, FLORIDA
CITY COUNCIL
WORK SESSION
MINUTES

July 11, 2022
City Hall
510 N. Baker St.
Mount Dora, FL 32757

CALL TO ORDER

Having been duly advertised as required by law, Mayor Crissy Stile called the Budget Work Session of City Council to order at 9:59 A.M. in the Mount Dora Council Chambers.

PLEDGE OF ALLEGIANCE

Councilmember Cataldo led a Pledge of Allegiance to the Flag.

ROLL CALL

Members Present
Crissy Stile, Mayor
John Cataldo, District 1
Cal Rolfson, District 2
Nate Walker, District 5
Doug Bryant, At Large

Also Present
Patrick C. Comiskey, City Manager
Jeanann Hand, Deputy City Clerk

Members Not Present
Marc Crail, Vice-mayor
Austin Guenther, District 3

DISCUSSION ITEM

1. Governmental Funds Overview

City Manager Comiskey, introduced Aneta Barton, Budget Officer, who provided the council with an overview of her presentation, which included Guiding Principles, Future Assumptions, Fire Assessment, Capital Expenditures, Proprietary Funds, Internal Service Funds, and Next Steps. The presentation provided to council is attached as "Exhibit A".

Discussion ensued regarding workers' compensation and wage increases, including consideration of council member wages. It was decided Budget Officer Barton would provide for council members figures regarding compensation for council members in peer cities. The topic will be revisited at the July 25th Work Session.

The Tax Roll was examined. Budget Officer Barton answered questions regarding the City's millage rate. She furnished a summary of City tax differences that would be faced by the average Mount Dora resident, comparing fiscal year 21/22 to 22/23. Ms. Barton provided an overview of the City's projected revenue from Fire Assessment as well as relevant projected expenditures.

DRAFT

Mayor Stile called the session to recess at 10:36 A.M.

Mayor Stile called the session back to order at 10:46 A.M.

Ms. Barton reviewed proposed capital expenditures. Council members considered various concerns regarding City vehicles, including the request for a van to transport students taking part in recreation programs. Conversation continued regarding proposed capital expenditures and related recommendations from City staff and the City Manager. Items scrutinized included a sign for the Community Building and a greenhouse for City horticultural purposes. Requests made by the Police, IT, Fire, and Public Works Departments and the library were explained.

Mayor Stile called the session to recess at 12:29 P.M.

Mayor Stile called the meeting back to order at 12:54 P.M.

CIP Requests and related City staff recommendations were examined and discussed. Conversation occurred regarding the Frank Brown Park extensions, fiber upgrades, parking solutions, kiosks, and stormwater solutions.

Proprietary and Internal Service Funds were reviewed. Stormwater deficit options were presented.

Ms. Barton explained the next steps and concluded her presentation.

FUTURE MEETING DATES

1. July 19, 2022, 6:00 PM, Regular Session

2. July 25, 2022, 10:00 AM, Work Session

3. August 2, 2022, 6:00 PM, Regular Session

4. August 16, 2022, 6:00 PM, Regular Session

ADJOURNMENT

MOTION BY COUNCILMEMBER WALKER TO ADJOURN THE WORK SESSION; COUNCILMEMBER CATALDO SECONDED THE MOTION. MOTION APPROVED BY

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A UNANIMOUS VOICE VOTE.

There being no further business for discussion, the meeting adjourned at approximately 3:10 P.M.

_____

CRISSY STILE, MAYOR
City of Mount Dora

_____

JEANANN HAND
Deputy City Clerk

DRAFT

CITY OF MOUNT DORA

CITY OF MOUNT DORA, FL

BUDGET WORKSHOP

JULY 11TH, 2022

CONTAINS INFORMATION FROM RE-SCHEDULED JUNE 13TH MEETING

DRAFT

OVERVIEW

- Guiding Principles
- Future Assumptions - *budget progress report*
- Certified Tax Roll – DR-420
- Impact on Average Resident
- Fire Assessment Recap
- Capital Outlay
- Capital Improvements
- Enterprise Funds Budget Overview
- Rates Recap
- Utility Customer Base – *Current and Historical*
- Enterprise Funds Review
- Internal Service Funds Review
- Indirect Admin Cost Allocation
- PILOT
- ROI
- Next steps

DRAFT

GUIDING PRINCIPLES

- Increase service levels:
  - Urban Forestry
  - Pressure-washing in addition to existing twice a year pressure-washing in Downtown Area
  - Routine street sweeping
  - Urban Beautification
- Maintain City's basic infrastructure;
- Maintain the public's safety;
- Assure compliance with all federal, state and local laws and codes;
- Retain employees - competitive pay and benefits;

DRAFT

Future Assumptions

All of the below items have to be taken into consideration to balance the budget

- Items effecting all operating funds
  - Indirect Admin Cost Allocation
  - Position Budgeting and Employee splits

Need direction on Councilmembers increase for FY 2022-23

- Awaiting Health Insurance estimates for FY2022-23
- Property and Casualty Insurance estimated at a **10% increase** based upon market trend
- Workers Comp Insurance estimated at a **15% increase** before any payroll increases
- Funding sources for Future Projects and Capital Outlays

DRAFT

Property Tax Roll Update

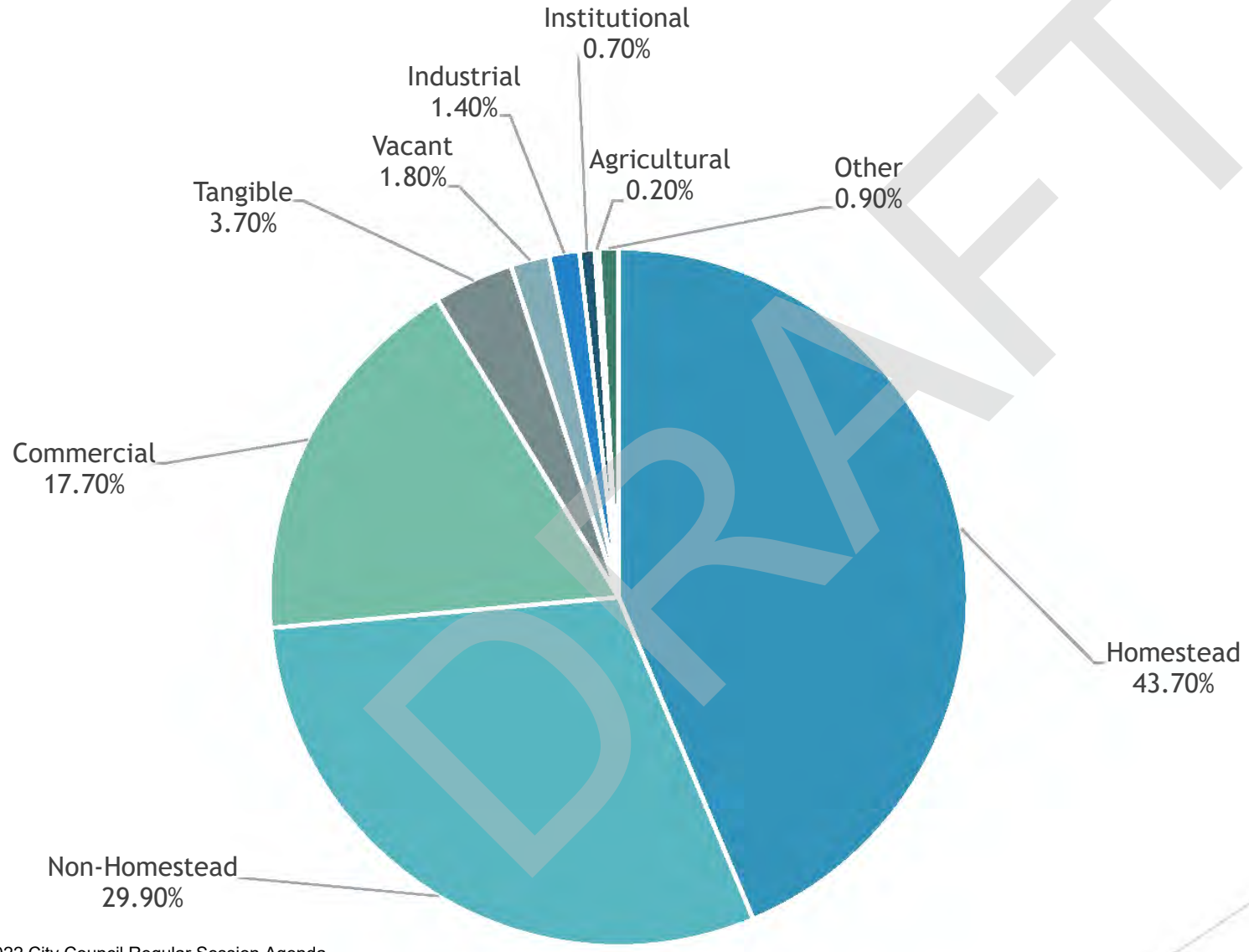
- Property Tax Revenues Update
  - On July 1st Lake County Property Appraiser certified Taxable Value for FY2022-23 including new construction of $1,552,911,834 which is far greater than previously assumed on May 23rd Budget Workshop of 5.0%

	Tax year 2021 FY 2021-22	*DR-420* *Tax year 2022* *FY 2022-23*	Notes
Gross Taxable Value	$ 1,389,926,734	$ 1,552,911,834	*11.9% increase per Lake County Appraiser*
Adopted Millage Rate	5.9603	*Goal - 5.9603*	*CPI in May 8.6%*
Maximum Millage Rate	6.2000	*6.1000*	
NET Taxes	$ 7,870,161	$ *8,793,029*	$ *922,868*

Approx. $211,000 belongs to CRA and NECRA

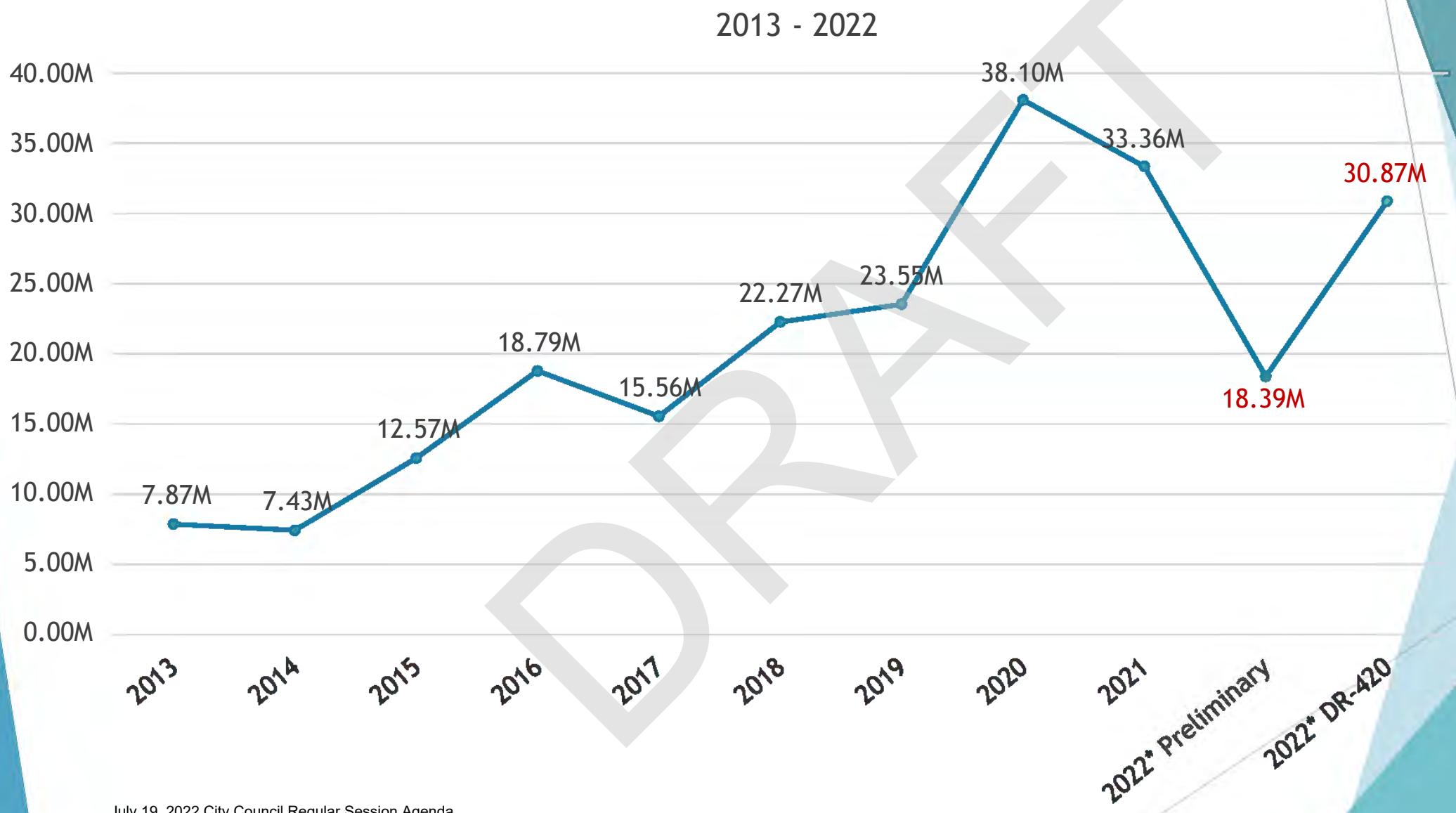
DRAFT

Taxable value by property class



DRAFT

Mount Dora New construction



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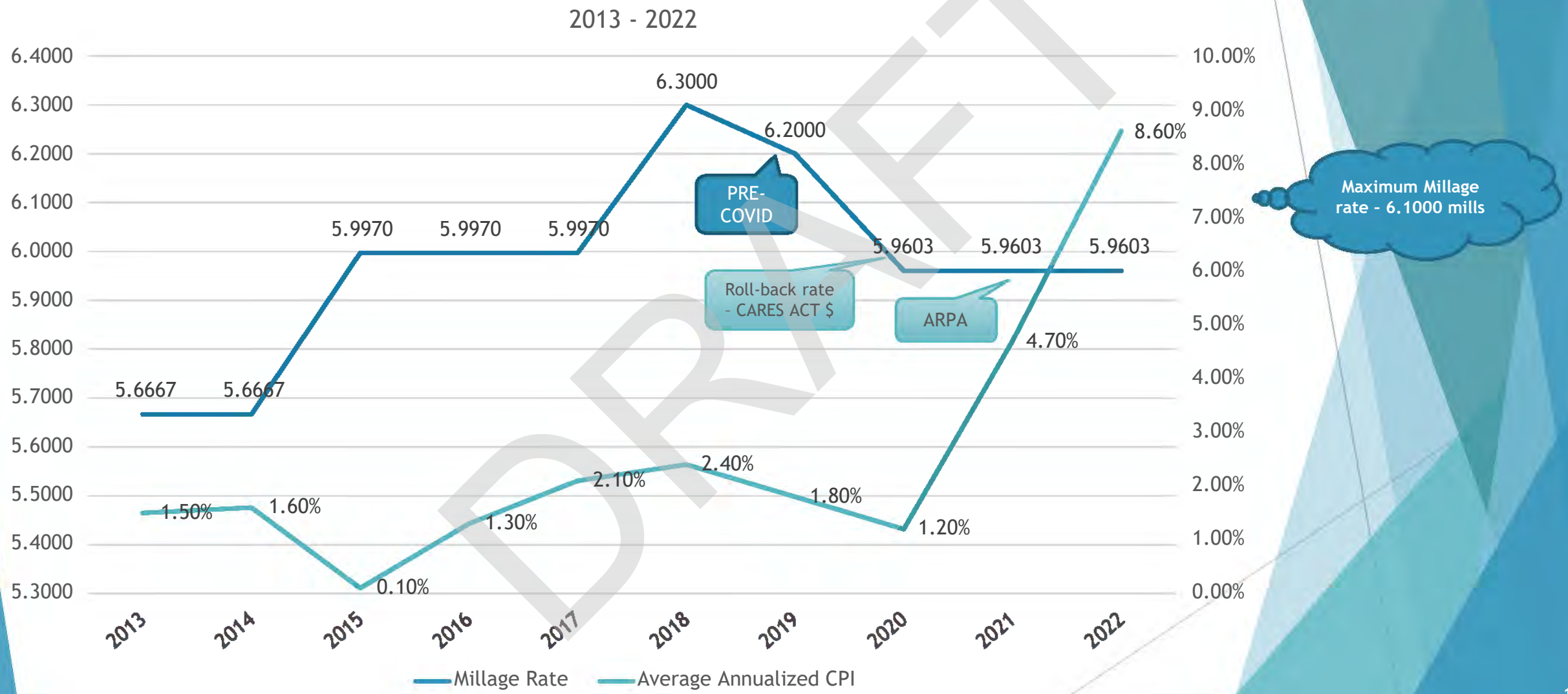
Mount Dora historical millage rates and Consumer price indices change



Maximum Millage rate - 6.1000 mills

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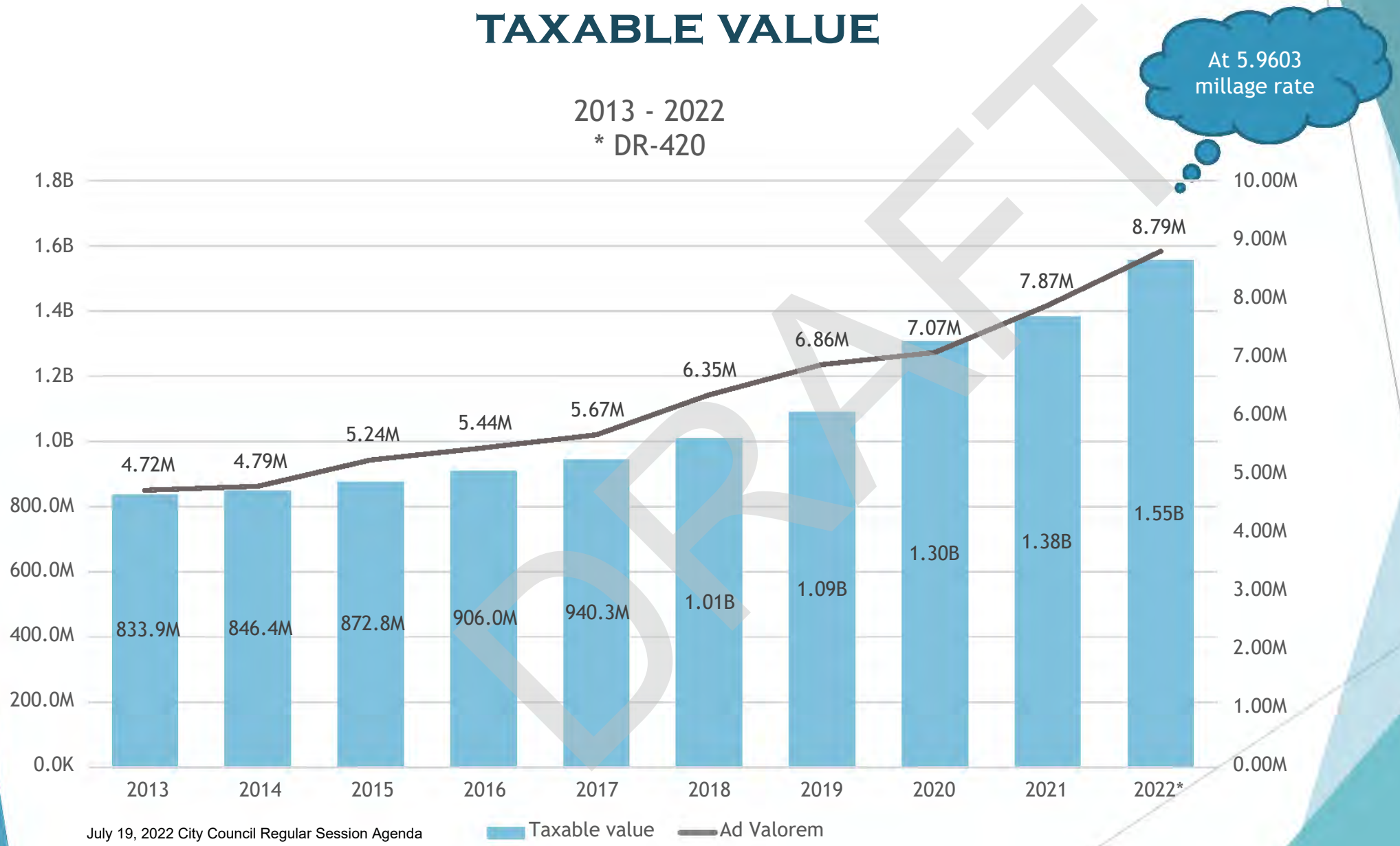
Mount Dora historical tax levy and taxable value



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Impact on Average Resident – City of Mount Dora taxes only

FY21-22

Home Taxable Value $ 261,500

Millage rate @ 5.9603	$1,559
Fire Assessment Fee	+ $209
City of Mount Dora Tax	= 1,768

FY22-23

Home Taxable Value $ 269,345

Millage rate @ 5.9603	$1,605
Fire Assessment Fee	+ $219
City of Mount Dora Tax	= 1,824
NET INCREASE	$57

This graphic displays what a homeowner pays in ad valorem taxes on a homesteaded property in the City of Mount Dora with an assessed value of $311,500 (3% increase in FY22-23) less a $50,000 Homestead Exemption.

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Fire Assessment

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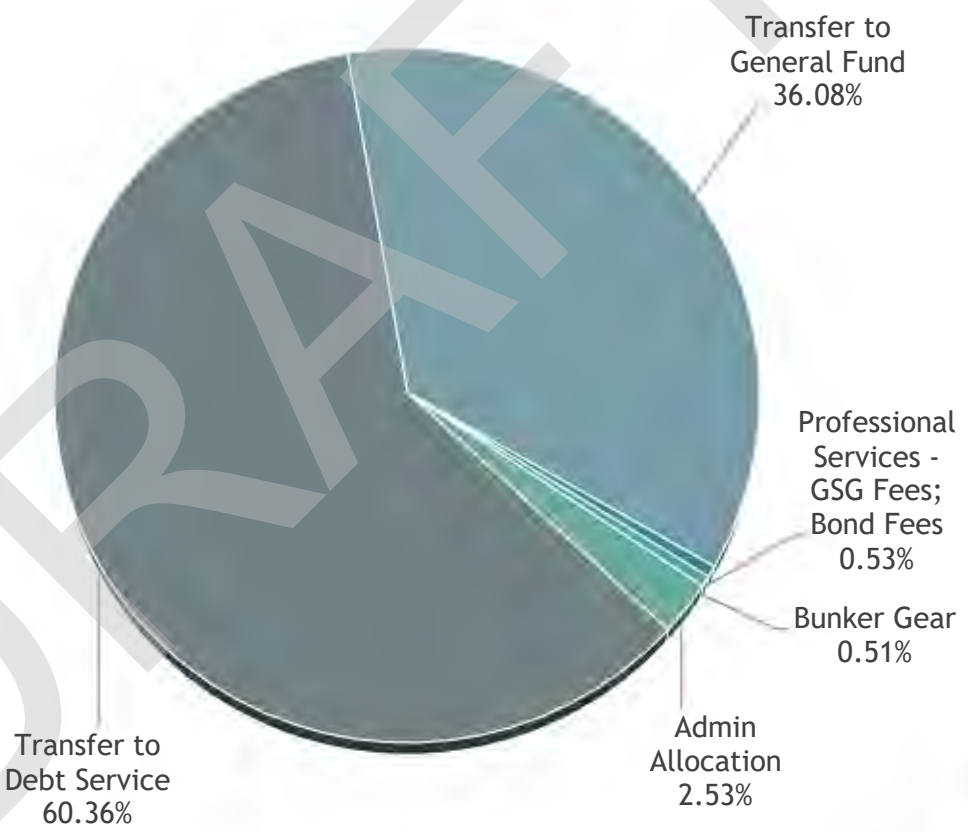
Fire Assessment Overview

Utilizing Impact fees at $350K for loan

REVENUES	$219 + 4M loan @ 4.5%
Fire Assessment Fee	1,977,675
Total	**$1,977,675**

EXPENDITURE	$219 + 4M loan @ 4.5%
Professional Services - GSG Fees; Bond Fees	10,450
Bunker Gear	10,000
Admin Allocation	50,000
Transfer to Debt Service	1,193,763
Transfer to General Fund	713,462
Total	**$1,977,675**
Less to GF	($204,926)



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Capital Expenditures

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Capital Expenditures

Types of Capital Expenditures

Capital Outlays	CIP - Projects
Tangible asset $5,000 or more in value and useful life more than 1 year (machinery, equipment)	Capital improvement Plan/Program

Funding Process per Capital Expenditure

NEW FUNDING	CARRYOVERS
New monies from the FY22-23 budget	Unused monies from last Fiscal Year (2021-22)

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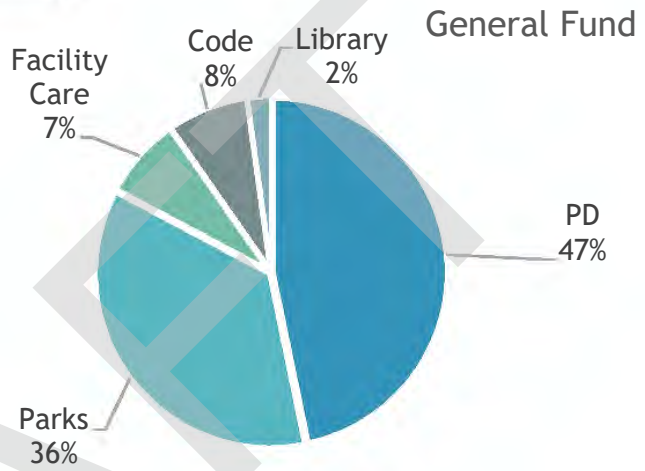
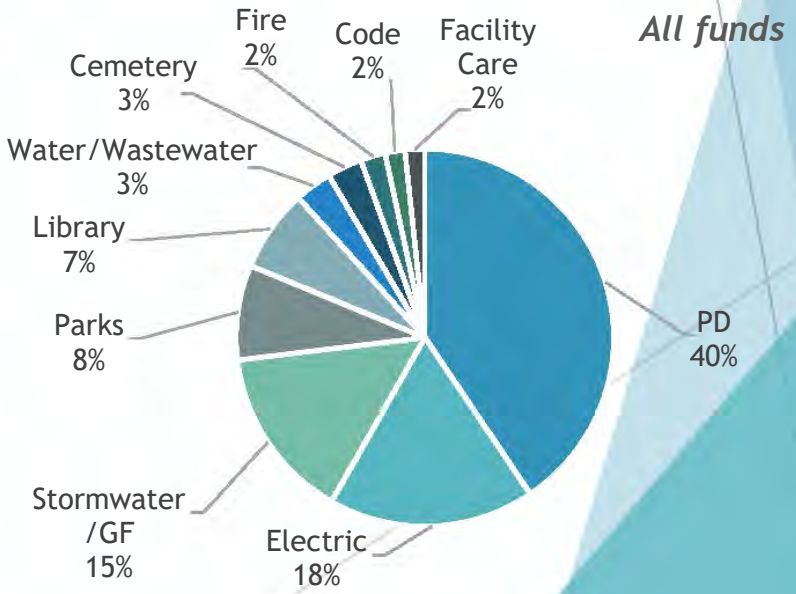
Capital Outlay Request

001 - General Fund	$	319,171	Dept.	CM Recommendation
Code Compliance Vehicle		24,000	Code	Proceed
Mini Van		75,000	Parks	Move to FY23-24
Small SUV for Facility Care		24,000	Facility Care	Proceed
60" Mower		10,550	Parks	Proceed
Community Building Illuminated Sign		20,000	Parks	Move to FY23-24
Greenhouse		9,364	Parks	Proceed
Security Cameras		6,980	Library	Proceed
Meridian Barriers		89,689	PD	Move to FY23-24
Clear ProFlex Software		15,091	PD	Remove
Channel Combiner		11,081	PD	Under review
Fusus Software		15,000	PD	Remove
Traffic Camera System		7,000	PD	Proceed
Laser Tech		11,416	PD	Proceed
111 - Discretionary	**$**	**424,116**		
4 Marked Hybrid Patrol Vehicles		265,200	PD	Change Tahoe to Hybrids
1 Marked F-350		60,916	PD	Remove
Body & Vehicle Camera Upgrades		98,000	PD	Proceed
125 - Fire Impact Fund	**$**	**30,000**		
Emergency Watercraft/Jetski		30,000	Fire	Remove
126 - Library Impact Fund	**$**	**93,000**		
Library Collections		93,000	Library	Proceed
150 - Cemetery	**$**	**42,450**		
Cemetery Software & Onsite Kiosk		16,450	Cemetery	Proceed - offsetting revenue
Pet Cemetery Above Ground Niche		26,000	Cemetery	Proceed - offsetting revenue
410 - Electric	**$**	**250,000**		
Bucket Truck		250,000	Electric	Proceed
421 - Water/Wastewater	**$**	**45,000**		
Pickup Truck - Hybrid or Electric		45,000	Water/Wastewater	Proceed
440 - Stormwater	**$**	**210,000**		
Street Sweeper		210,000	Stormwater/GF	Proceed
TOTAL USES	**$**	**1,383,737**		





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General Capital (310) Capital Improvements Request

Dept.	Project #	Project Name	New Projects 2022-23	2023-24	2024-25	2025-26	2026-2027	Totals
		New Projects or Additional Funding - New monies						
Parks	CL2001	Cauley Lott and Lillie Park- continuation	120,000					120,000
~~Parks~~	~~PK2103~~	~~Triangle Elementary- continuation~~	~~1,104,900~~					1,104,900
Parks	NEW	Frank Brown Expansion	70,400					70,400
Library	NEW	Simpson Farmhouse Expansion	15,000	7,000	367,500			389,500
Library	LI2207	Forest Preserve - continuation	65,000	301,000				366,000
Library	NEW	Library Shelving Expansion	67,095					67,095
IT	NEW	Manga and DAD Shelving Expansion	38,485					38,485
IT	NEW	IT - Fiber Upgrades - FY22-23	695,855					695,855
IT	NEW	IT Software Parking Solutions	680,000					680,000
CRA	NEW	Existing Streetscape Repair and Enhancement Construction	275,000					275,000
CRA	CR2109	Parking Solution per the Redevelopment Plan	1,000,000					1,000,000
CRA	NEW	Downtown Streetscape - Future Phases Plan	300,000	3,657,000				3,957,000
CRA	CRA010	Signage	30,000					30,000
CRA	CRA013	Information Kiosks	150,000					150,000
NECRA	NE2210	Community Resource & Recreation Center Design	4,350,000	5,997,500				10,347,500
NECRA	NE2210	Community Resource & Recreaton Center Phase II - Construction drawings	498,371					498,371
NECRA	NE2110	20th Ave. Extension	800,000					800,000
NECRA	NCR001	Property purchase per redevelopment plan	150,000					150,000
NECRA	NE2112	Signage and Community Beautification	45,000					45,000
NECRA	NE2111	Northeast Streetlight Enhancement Program	30,000					30,000
NECRA	NE2113	Information Kiosks	30,000					30,000
CM	NEW	Park at Lancaster by Villages at Loch Leven	500,000					500,000
CM	NEW	Bathrooms at Lincoln Park	150,000					150,000
PW	CP0809	Roads Resurfacing	250,000	305,000	313,500	322,000	331,000	1,521,500
PW	PL2001	Traffic Calming	90,000	37,000	38,000	39,000	40,000	244,000
PW	RS2105	Pedestrian Crossings	60,000	73,500	75,500	77,500	79,500	366,000
PW	RS2204	Tree Replacement Program	45,000	55,500	57,000	58,500	60,000	276,000
PW	NEW	Donnelly Street Repaving	818,595	968,440	1,003,645	1,040,251	1,077,801	4,908,732
PW	NEW	City Hall Roof Replacement	150,000					150,000
Economic Dev.	NEW	Wekiva Trail- Segments 1 and 5 - City portion to County	25,500	25,500				51,000
Economic Dev.	NEW	4th Ave Dock Rebuild	75,000	1,828,500				1,903,500
Planning	NEW	City Hall Spatial Optimization Renovation	100,000	1,219,000				1,319,000
		5 year CIP planning						-
Economic Dev.	NEW	Wolf Branch Innovation Blvd (Round Lake to CR 437)		627,000				627,000
Economic Dev.	NEW	Baker Street Extension of Charles Street		46,500		451,000		497,500
Economic Dev.	NEW	Innovation Trail PD&E Study			451,000			451,000
PW	NEW	Safe Streets and Roads Action Plan			278,500			278,500
	TOTAL USES	$	-	$ 12,779,201	$ 15,148,440	$ 2,584,645	$ 1,988,251	$ 1,588,301	$ 34,088,838

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ELECTRIC (FUND 415)
CAPITAL IMPROVEMENTS REQUEST

Project #	Revenue Name	New Projects 2022-23	2023-24	2024-25	2025-26	2026-27	Totals
	Transfer from Electric Utility	671,000	915,500	905,000	1,002,500	816,000	4,310,000
	TOTAL SOURCES	$ 671,000	$ 915,500	$ 905,000	$ 1,002,500	$ 816,000	$ 4,310,000

Project #	Project Name	New Projects 2022-23	2023-24	2024-25	2025-26	2026-27	Totals
	New Projects or Additional Funding - New monies						-
EL2202	Advance Metering Infrastructure (AMI)	100,000	300,000	299,000	307,000	299,000	1,305,000
EL2301	Commercial Underground Project (Dora Drawdy)	200,000	265,000	255,000	344,500	166,000	1,230,500
EL2302	Roundabout - SR19A & Eudora	71,000					71,000
EL2220	Substation	300,000	350,500	351,000	351,000	351,000	1,703,500
	TOTAL USES	$ 671,000	$ 915,500	$ 905,000	$ 1,002,500	$ 816,000	$ 4,310,000

All of the above projects are fully funded for this year and are already incorporated into the budget

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Water/Wastewater (Fund 425)
Capital Improvements Request

CITY OF MOUNT DORA

Project #	Project Name	New Projects 2022-23	2023-24	2024-25	2025-26	2026-27	Totals
	New Projects or Addition Funding - New monies						-
WA2002	WWTP#1 Rehab Construction Phase	12,000,000	Possibly not needed - pending construction estimates				12,000,000
NEW	WTP#1 Ground Storage Tanks Repair	325,000 √	396,500				721,500
WA2216	Water Utility GIS	200,000 √	232,000				432,000
WA2212	Water Treatment Plant #1 High Service Pump replacement	1,170,000 √					1,170,000
NEW	Wastewater Treatment Plant #2 Expansion	50,000 √	244,000	940,500	3,864,000	3,864,000	8,962,500
	5 year CIP planning						-
Planning	Water Treatment Plant #2 New Well		110,000	1,003,000			1,113,000
Planning	Alternative Water Supply		42,000		3,220,000		3,262,000
Planning	WTP#2 Ground Storage Tanks Repair & High Speed Pump		49,000	1,128,500			1,177,500
Planning	Telemetry Improvements, Other SCADA and Safety Needs		183,000	125,500	773,000	793,500	1,875,000
Planning	WWTP #2 Energy Efficiency		140,500	1,407,000			1,547,500
Planning	Interconnect with City of Eustis		39,500	123,500			163,000
Planning	Eudora Roundabout Utility Relocation		1,828,500				1,828,500
	TOTAL USES	$ 13,745,000	$ 3,265,000	$ 4,728,000	$ 7,857,000	$ 4,657,500	$ 34,252,500

All of the above projects are fully funded for this year and are already incorporated into the budget

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Stormwater (Fund 445)
Capital Improvements Request

Project #	Revenue Name	New Projects 2022-23	2023-24	2024-25	2025-26	2026-27	Totals
	Transfer from Stormwater Operating	976,676					976,676
	State Grant	796,563					796,563
	TOTAL SOURCES	$ 1,773,239	$ -	$ 3,135,198	$ -	$ -	$ 1,773,239

Project #	Project Name	New Projects 2022-23	2023-24	2024-25	2025-26	2026-27	Totals
	New Projects or Additional Funding - New monies						-
SW1901	Boardwalk Drainage and Slope Stabilization	1,132,000		3,135,198			4,267,198
SW2114	Hilltop Dr Drainage Improvement	355,500					355,500
SW1807	Liberty Ave Stormwater Treatment Project	285,739					285,739
	TOTAL USES	$ 1,773,239	$ -	$ 3,135,198	$ -	$ -	$ 4,908,437

All of the above projects cannot be funded at this time given current Stormwater rate

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Proprietary funds

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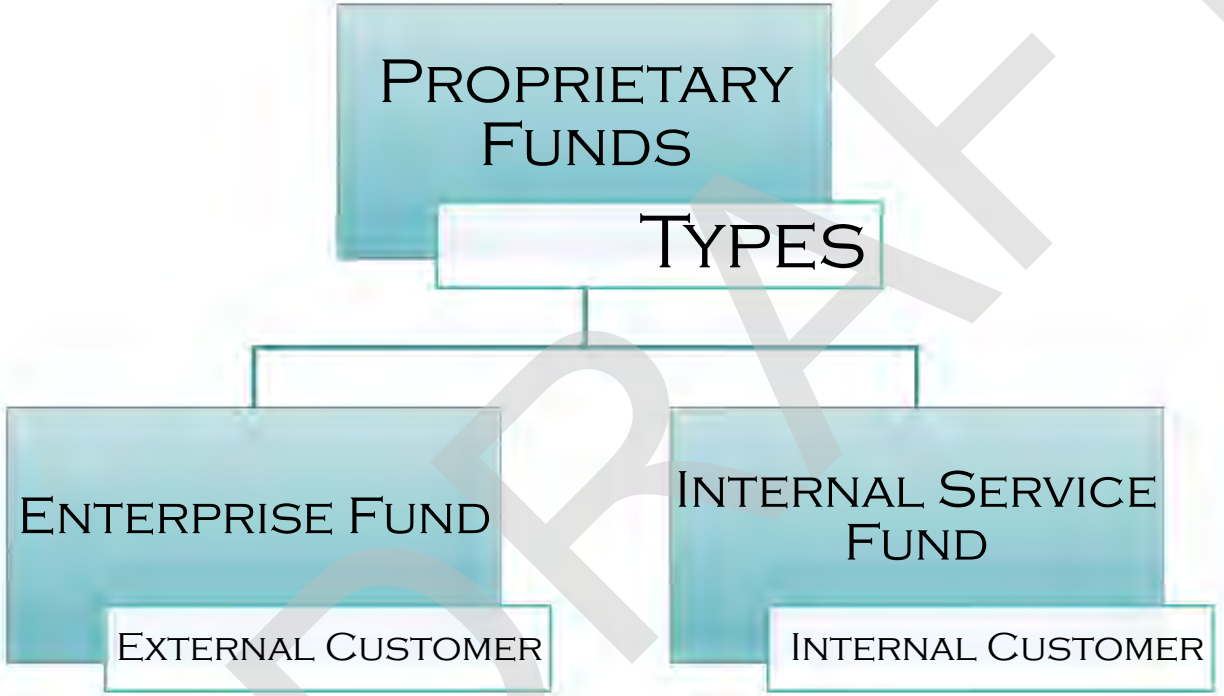
Proprietary Funds



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Enterprise Funds explained

- Account for a “business type activities” – similar to those found in the private sector.
- Laws and regulations require that the activity's cost of providing services including capital expenses be recovered fully with fees and charges for service instead of with taxes or similar revenues
- Activities in this fund to be financed solely with revenues debt instead of governmental obligation debt

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Enterprise funds Budget Overview

		FY 2022/23 Proposed
Enterprise Funds Total Budget	**$**	**30,953,587**
Electric		10,769,828
Water/Wastewater		14,830,376
Sanitation		3,047,504
Stormwater		2,305,879
Capital Outlay	**$**	**295,000**
Electric		250,000
Water/Wastewater		45,000
Capital Improvement Projects	**$**	**19,236,743**
Electric		671,000
Water/Wastewater		13,745,000
Sanitation		3,047,504
Stormwater		1,773,239
Enterprise Debt (Principal and Interest)	**$**	**2,727,913**
Water/Wastewater		2,727,913
TOTAL BUDGET	**$**	**53,213,243**

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Rates Recap

	Rates
Electric	Under review with Electric Dept. Director
Water/Wastewater	Under review with Raftelis – *projected to increase by 3.6%*
Sanitation	Under review with Raftelis – *projected to increase by 2.5% to $20.73 monthly*
Stormwater	*Raftelis study shows dramatic increase to $15.50*

All the rates will be re-evaluated by December and taken to council for approval - all have effective date as of January 1st

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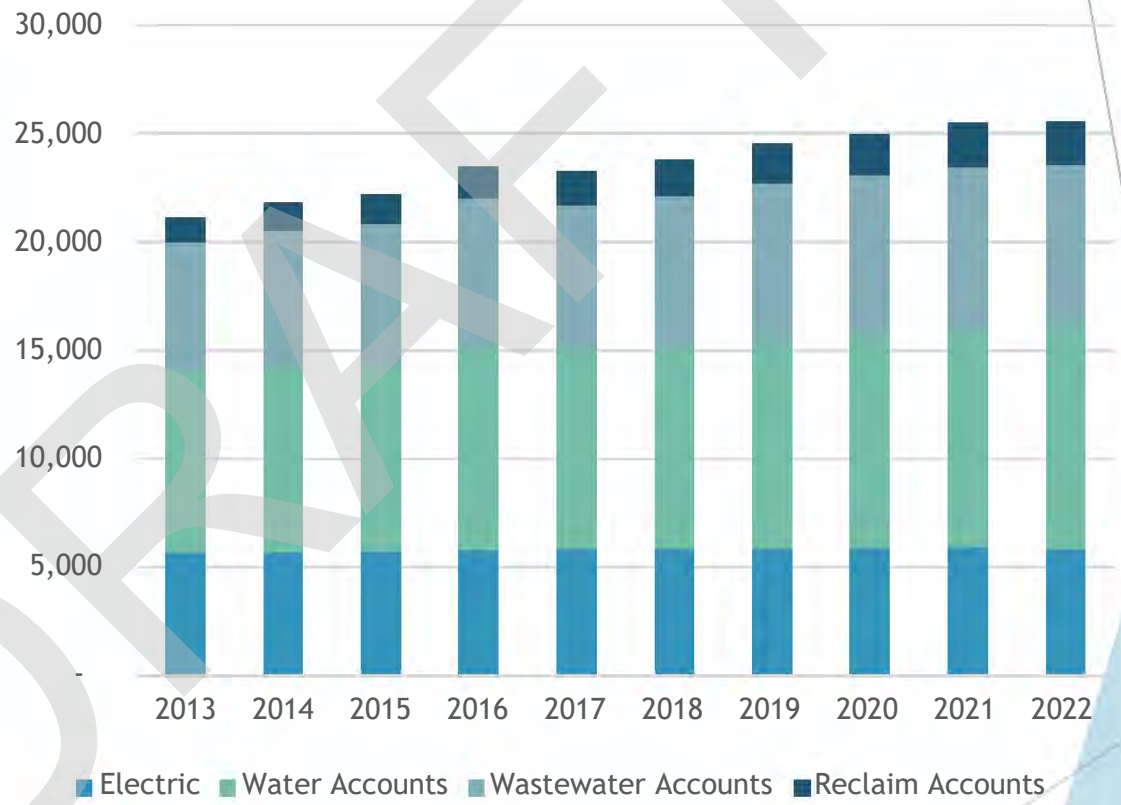
Utility Customer Base

	Number of Customer Accounts
Electric	5,894
Electric	5,894
Water/Wastewater	19,643
Water Accounts	10,279
Wastewater Accounts	7,417
Reclaim Accounts	1,947
Sanitation	7,818
Sanitation	7,818
Stormwater	6,597
Stormwater	6,597
TOTAL NUMBER OF ACCOUNTS	**39,952**



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Electric Rates

Electric Rates consist of two major components and are adjusted every October and April

- Power Cost
- Base Rate

Power Cost	Base Rate
Power Cost Charge incorporates: -Wholesale Power rate - Fuel Cost projections - Transmission Service	Perform detailed rate study no less than every three years – Current Reso.
Power Cost charge is simply a "pass-through" mechanism to recover actual purchase power cost	During a year when no rate study is performed – increase per Annual Price index – Florida Public Service Commission
Power Cost Charge is updated every 6 months due to potential fluctuations energy sales and fuel costs	With the new base rate increase and power cost charge, the plan is to keep the overall rate with no increase

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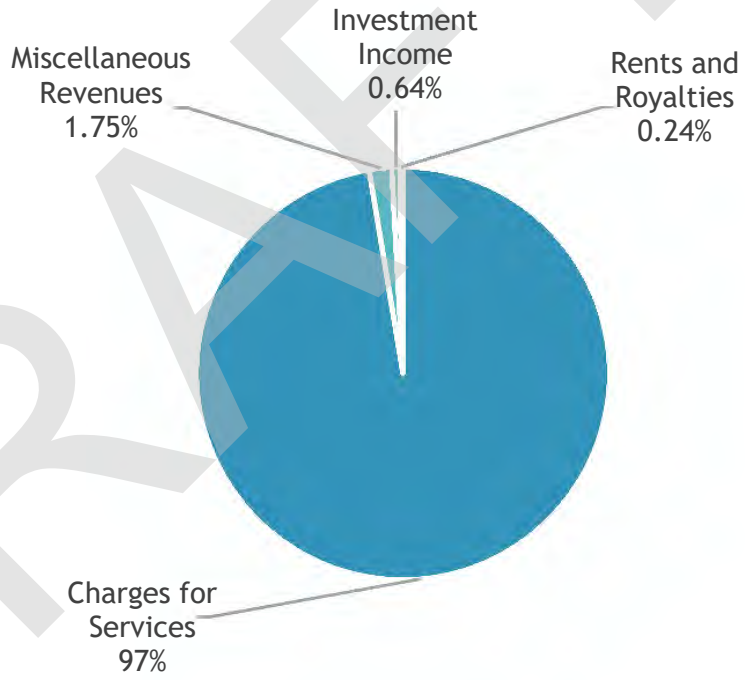
Electric Revenues

REVENUES	FY 2022/23 Proposed	% of Total
Charges for Services	$10,486,987	97.37%
Miscellaneous Revenues	$188,311	1.75%
Investment Income	$69,146	0.64%
Rents and Royalties	$25,384	0.24%
Total	**$10,769,828**	**100%**



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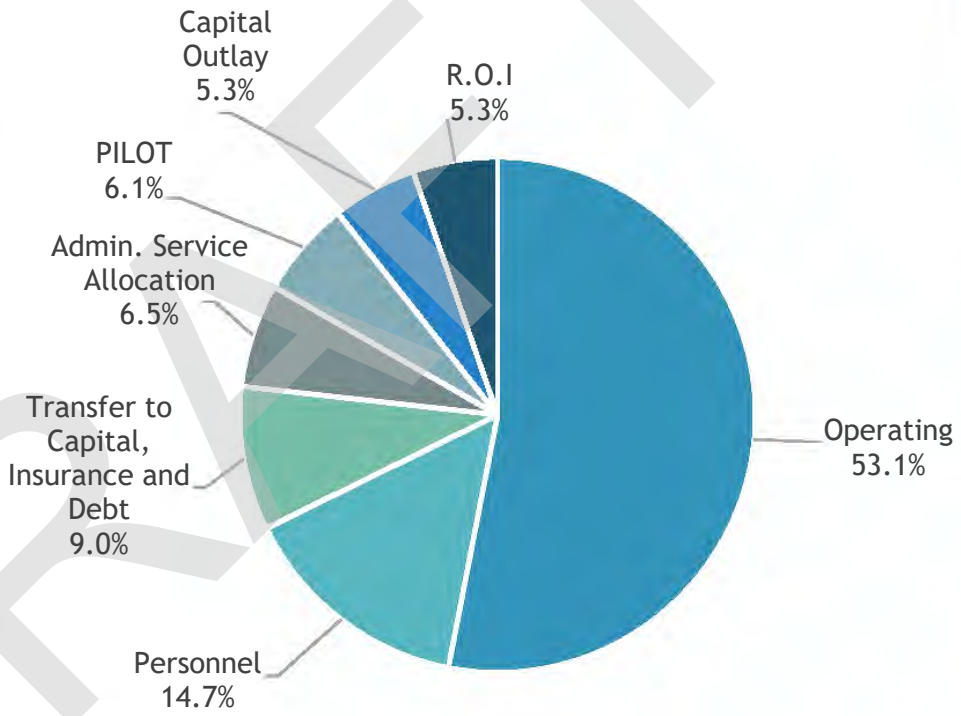
Electric Expenditures

EXPENSE	FY 2022/23 Proposed	% of Total
Operating	$5,714,704	53.06%
Personnel	$1,580,639	14.68%
Transfer to Capital, Insurance and Debt	$972,236	9.03%
Admin. Service Allocation	$700,949	6.51%
PILOT	$653,700	6.07%
Capital Outlay	$574,100	5.33%
R.O.I	$573,500	5.33%
Total	**$10,769,828**	**100%**



All projects reviewed earlier are incorporated into this budget

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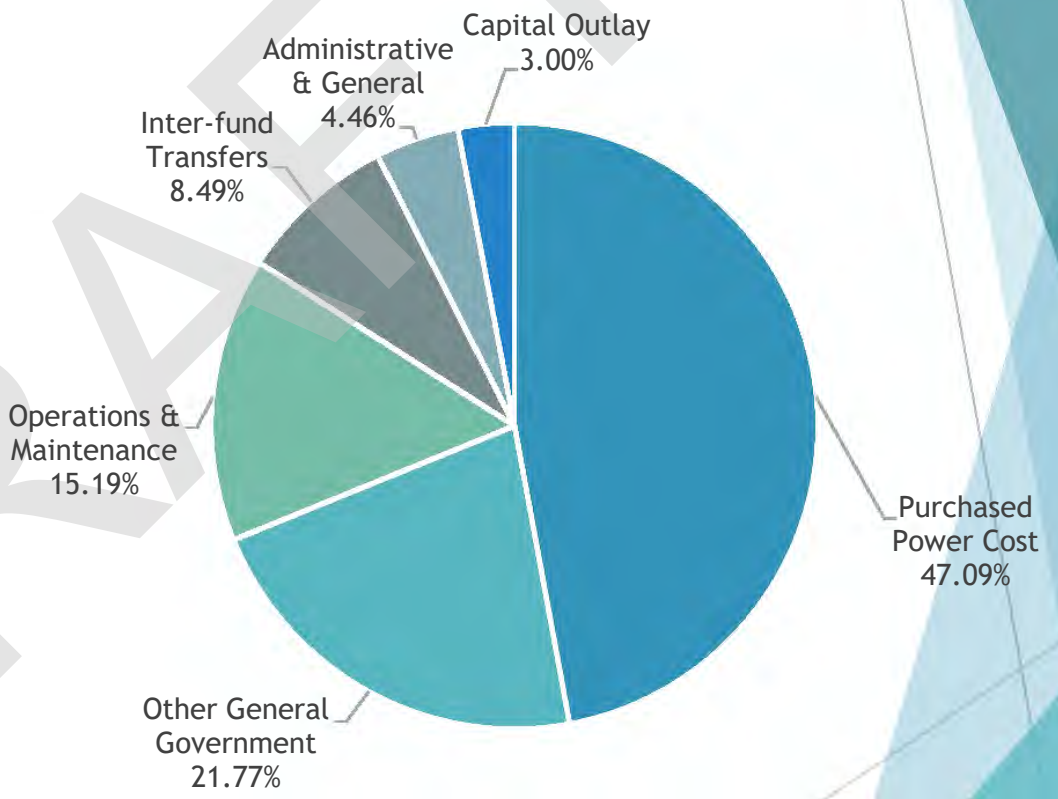
Electric Divisions

Division Expenditures	FY 2022/23 Proposed	% of Total
Purchased Power Cost	$5,071,600	47.09%
Other General Government	$2,344,221	21.77%
Operations & Maintenance	$1,636,067	15.19%
Inter-fund Transfers	$914,180	8.49%
Administrative & General	$480,260	4.46%
Capital Outlay	$323,500	3.00%
Total	**$10,769,828**	**100%**



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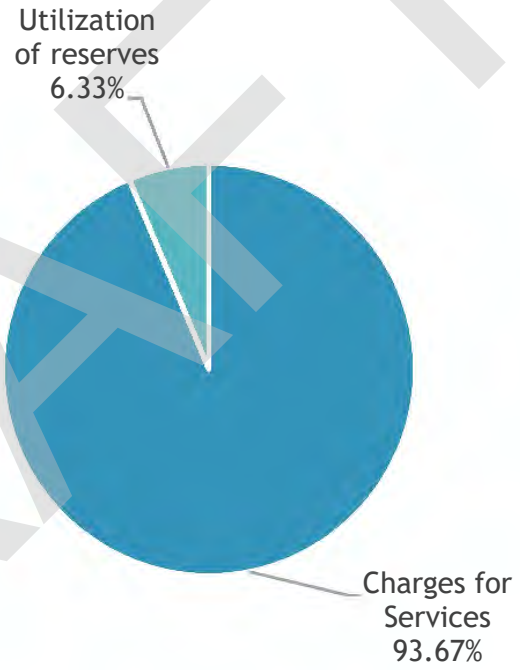
Water/Wastewater Revenues

REVENUES	FY 2022/23 Proposed	% of Total
Charges for Services	$13,892,258	93.67%
Utilization of reserves	$938,118	6.33%
Total	**$14,830,376**	**100%**



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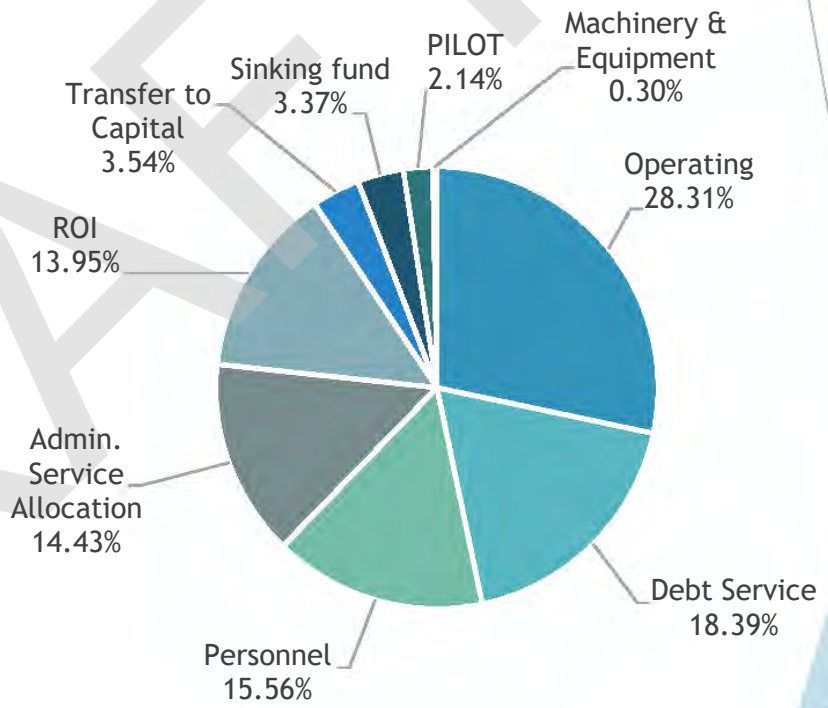
Water/Wastewater Expenditures

EXPENDITURES	FY 2022/23 Proposed	% of Total
Operating	$4,199,033	28.31%
Debt Service	$2,727,913	18.39%
Personnel	$2,307,700	15.56%
Admin. Service Allocation	$2,139,530	14.43%
ROI	$2,068,500	13.95%
Transfer to Capital	$525,000	3.54%
Sinking fund	$500,000	3.37%
PILOT	$317,700	2.14%
Machinery & Equipment	$45,000	0.30%
Total	**$14,830,376**	**100%**

All projects reviewed earlier are incorporated into this budget



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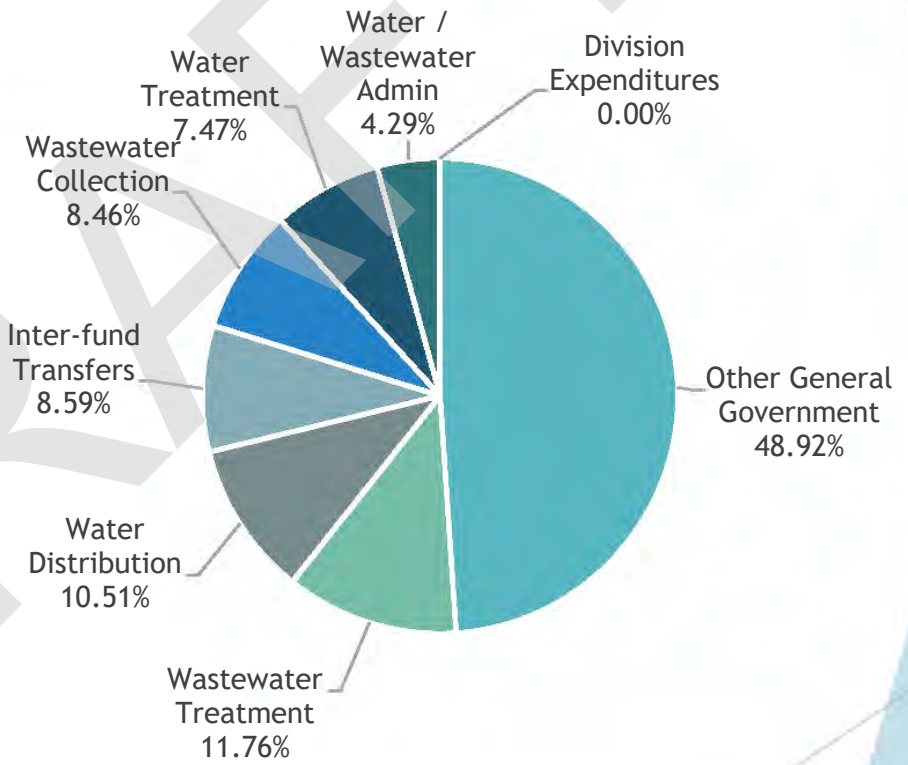
Water/Wastewater Divisions

Division Expenditures	FY 2022/23 Proposed	% of Total
Other General Government	$7,223,942	48.71%
Wastewater Treatment	$1,736,181	11.71%
Water Distribution	$1,552,299	10.47%
Inter-fund Transfers	$1,268,180	8.55%
Wastewater Collection	$1,249,396	8.42%
Water Treatment	$1,102,675	7.44%
Water / Wastewater Admin	$633,498	4.27%
Reclaimed Water	$64,205	0.43%
Total	**$14,830,376**	**100%**



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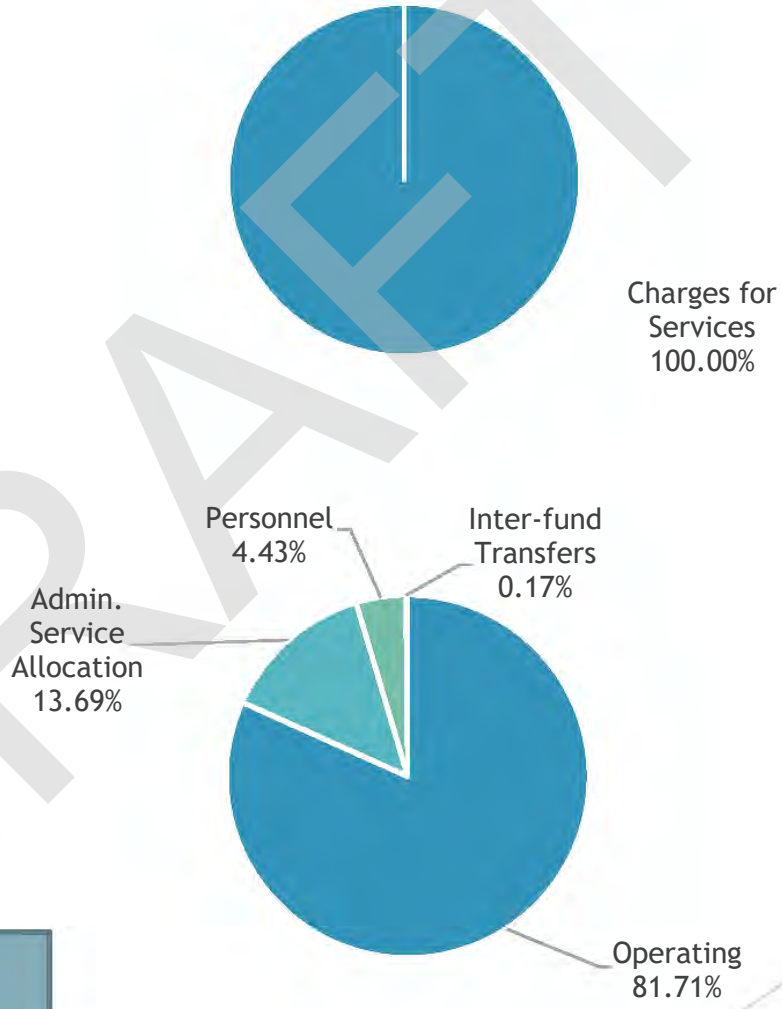
Sanitation Revenues/Expenditures

REVENUES	FY 2022/23 Proposed	% of Total
Charges for Services	$3,047,504	100.00%
Total	**$3,047,504**	**100%**

EXPENDITURES	FY 2022/23 Proposed	% of Total
Operating	$2,490,069	82%
Admin. Service Allocation	$417,242	14%
Personnel	$134,960	4%
Inter-fund Transfers	$5,233	0%
Total	**$3,047,504**	**100%**



Projected 8% increase per meeting with Waste Management - for budgeting of worst case scenario.

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Stormwater Rates

Description	FY22	FY23	FY24
Stormwater	$ 9.50	$ 10.00	$ 10.50
Effective Date	10/1/2021	10/1/2022	10/1/2023
Per Resolution 2019-116 approved August 20, 2019			
Rate increase of $0.50 per year for years 2 thru 5			

Raftelis is reviewing rates for us. The initial meeting held on June 22nd determined there needs to be a substantial rate increase this year to accommodate Stormwater's operating and capital needs. The projection is to increase rate from $10.50 to $15.50.

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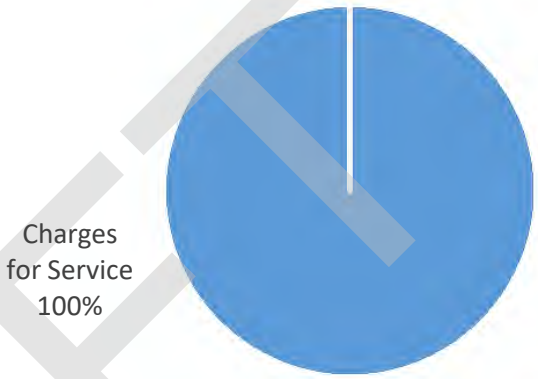
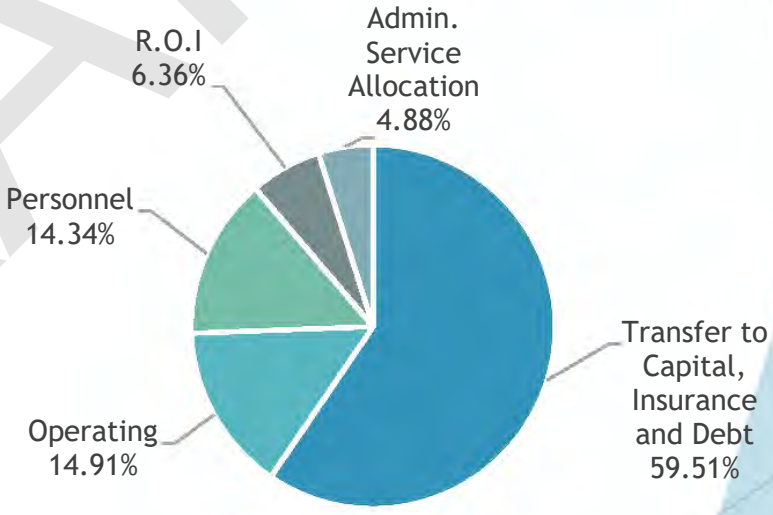
Stormwater Revenues/Expenditures

REVENUES	FY 2022/23 Proposed	% of Total
Charges for Service	$2,305,879	100.00%
Total	**$2,305,879**	**100%**

Rate Increase to $15.50



EXPENDITURES	FY 2022/23 Proposed	% of Total
Transfer to Capital, Insurance and Debt	$1,833,145	59.51%
Operating	$459,150	14.91%
Personnel	$441,800	14.34%
R.O.I	$196,050	6.36%
Admin. Service Allocation	$150,282	4.88%
Total	**$3,080,427**	**100%**



DEFICIT of $774,548

There are 3 option to address it

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STOMRWATER DEFICIT OPTIONS

Option 1

- Eliminate all the Capital Projects or Defray to later time – this is the approach that got us here in the first place. Not a good approach to follow “kicking can down the road”

Option 2

- Increase rate to needed $15.50 per ERU – creates approx. $66.00 a year financial impact on the residential customer; the best approach that will allow us to continue with the capital projects

Option 3

- Phase out increase – $12.50 FY22-23, $12.50 FY23-24, $13.00 FY24-25
- Use internal loan out of the Water/Wastewater Fund to cover cash deficit and pay it back as the fund balance builds back up

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Internal Service Funds

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Internal service Funds explained

- Used to improve financial management of government resources
- Ordinance or legislative action authorized; establishment should specify the source of financial resources for operations
- Vehicle replacement fund, self insurance fund, property and casualty insurance fund and a newly created Fleet/ warehouse fund

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500 FLEET/WAREHOUSE

This fund is used to track and manage Public Works Complex Project

REVENUES	FY 2022/23 Proposed	% of Total
Long Term Debt	$11,644,079	65.57%
Prior Year funds	$3,537,989	19.92%
ARPA	$1,880,106	10.59%
Interfund Transfers for loan repayment	$694,800	3.91%
Total	**$17,756,974**	**100%**

EXPENDITURE	FY 2022/23 Proposed	% of Total
PW Complex Construction	$17,062,174	96.09%
Debt Service	$694,800	3.91%
Total	**$17,756,974**	**100%**

DRAFT

501 Vehicle Replacement Fund

This fund is used to set aside funds for future vehicle replacement

001 General Fund

- Annually General Fund contributes into this fund $257,617
- Lease buy-out this year (FY21-22) per discussion from April 25th Fleet Management Work

123 Building Division

- Restricted amount of $400,000 for future vehicle replacement

Fund Balance $1,787,959 as of 9/30/2021 – will be reduced by the lease buy-out costs in FY2021-22 budget year

DRAFT

510 Self Insured fund

Funds the Health and Life insurance cost for employees and retirees - will update as soon as we get FY22-23 estimates

REVENUES	FY 2022/23 Proposed	% of Total
City Premiums	$2,836,657	86.72%
Employee Premiums	$379,374	11.60%
Retiree Premiums	$55,194	1.69%
Total	**$3,271,225**	**100%**

EXPENDITURE	FY 2022/23 Proposed	% of Total
Claims	$1,635,763	50.00%
Stop Loss	$479,636	14.66%
Clinic	$711,941	21.76%
ASO	$203,112	6.21%
Reserves - *to cover high cost claims and/or future rate stabilization*	$240,773	7.36%
Total	**$3,271,225**	**100%**

DRAFT

515 Property/Casualty/Workers Compensation Fund

This fund assumes 15% increase from Prior Year

REVENUES	FY 2022/23 Proposed	% of Total
Insurance Premiums	$585,544	75.02%
Workers Comp Premiums	$195,000	24.98%
Total	**$780,544**	**100%**

EXPENDITURE	FY 2022/23 Proposed	% of Total
General Liability	$97,742	12.52%
Property	$243,535	31.20%
Law Enforcement Liability	$41,000	5.25%
Automobile Insurance	$84,178	10.78%
Inland Marine	$6,331	0.81%
Crime	$2,000	0.26%
Public Officials	$106,758	13.68%
Storage Tank Insurance	$4,000	0.51%
Workers Compensation Insurance	$195,000	24.98%
Total	**$780,544**	**100%**

DRAFT

Utilities Cost allocation

	Proposed FY 2023	Adopted FY 2022	Actual FY 2021	Actual FY 2020	Actual FY 2019	Actual FY 2018	Actual FY 2017
ADMINISTRATIVE SERVICES ALLOCATION	$ 700,949.0	$ 1,304,290	$ 1,562,315	$ 700,949	$ 579,534	$ 501,415	$ 771,100
PAYMENT IN LIEU OF TAXES	653,700	649,450	669,350	632,325	673,050	647,550	588,000
RETURN ON INVESTMENT	574,100	574,200	644,400	640,350	595,550	661,750	666,688
ELECTRIC TOTAL	$ 1,928,749	$ 2,527,940	$ 2,876,065	$ 1,973,624	$ 1,848,134	$ 1,810,715	$ 2,025,788

	Proposed FY 2023	Adopted FY 2022	Actual FY 2021	Actual FY 2020	Actual FY 2019	Actual FY 2018	Actual FY 2017
ADMINISTRATIVE SERVICES ALLOCATION	$ 2,009,907	$ 1,894,681	$ 1,866,717	$ 2,206,074	$ 1,925,217	$ 1,693,287	$ 1,133,700
PAYMENT IN LIEU OF TAXES	317,700	303,500	289,000	212,038	271,800	214,350	203,500
RETURN ON INVESTMENT	2,190,150	1,889,750	1,799,000	1,421,213	1,183,150	1,171,250	1,568,050
WATER/WASTEWATER TOTAL	$ 4,517,757	$ 4,087,931	$ 3,954,717	$ 3,839,325	$ 3,380,167	$ 3,078,887	$ 2,905,250

	Proposed FY 2023	Adopted FY 2022	Actual FY 2021	Actual FY 2020	Actual FY 2019	Actual FY 2018	Actual FY 2017
ADMINISTRATIVE SERVICES ALLOCATION	$ 150,282	$ 296,621	$ 334,278	$ 368,933	$ -	$ 275,759	$ 104,900
RETURN ON INVESTMENT	196,050	187,350	179,150	162,988	128,750	144,350	209,400
STORMWATER TOTAL	$ 346,332	$ 483,971	$ 513,428	$ 531,921	$ 128,750	$ 420,109	$ 314,300
ENTERPRISE TOTAL	$ 6,792,838	$ 7,099,842	$ 7,344,210	$ 6,344,870	$ 5,357,051	$ 5,309,711	$ 5,245,338

DRAFT

NEXT STEPS

- Budget Workshops
  - Governmental Funds – July 25th – 10:00 am
  - Final Budget Workshop – August 29th - 10:00 am
- Meeting for Action Items
  - Set Maximum Millage – July 19th – Regular Council Meeting 6 pm
- Public Hearings
  - Fire Assessment September 6th – 6:00 pm
  - 1st Tuesday September 6th – 6:00 pm
  - 2nd Tuesday September 20th – 6:00 p.m.

DRAFT

QUESTIONS

??

DRAFT

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager** Patrick C. Comiskey

SUBJECT: Request Adoption of Resolution No. 2022-46, Accepting the FY 2020-2021 Comprehensive Annual Financial Report (CAFR)/Audit prepared by Purvis Gray & Company, LLP and adopting Time Parameters and Procedures

Introduction:
This is a request for City Council to adopt Resolution No. 2022-46, accepting the FY 2020-2021 Comprehensive Annual Financial Report (CAFR)/Audit prepared by Purvis Gray & Company, LLP and adopting Time Parameters and Procedures.

Discussion:
The Comprehensive Annual Financial Report (CAFR) for the year ending September 30, 2021, has been completed. The CAFR fulfills the requirements of the City Charter, Florida Statutes, and the Rules of the Florida Auditor General. It is prepared in conformity with Generally Accepted Accounting Principles (GAAP) and audited by an independent firm of Certified Public Accountants. The organization, form and contents of the CAFR plus the accompanying financial statements and statistical tables are formulated in accordance with the principles prescribed by the Governmental Accounting Standards Board (GASB), the State of Florida and the Government Finance Officers Association of the United States and Canada (GFOA). Each year the Governmental Accounting Standard Board (GASB) continues to add new elements to the auditing requirements and the auditor will express an opinion.

Pursuant to City of Mount Dora Charter, Article II, Legislature, Section 9, Duties, the City Council shall adopt, by resolution, the time procedures for the correction of all deficiencies noted in the CAFR. Accordingly, Resolution No. 2022-46 is presented for City Council to accept the FY 2020-2021 Comprehensive Annual Financial Report (CAFR)/Audit and adopt Time Parameters and Procedures.

Budget Impact:
None

Strategic Impact:
Fiscal Sustainability

Recommendation:
City Council to adopt Resolution No. 2022-46, accepting the FY 2020-2021 Comprehensive Annual Financial Report (CAFR)/Audit and adopting Time Parameters and Procedures.

Attachment(s):
1. Resolution No. 2022-46 CAFR Audit 2021.SGS
2. Exhibit A City of Mount Dora FY2020-21 CAFR
3. Exhibit B City of Mount Dora's Response Letter with Time Parameters and Procedures

Prepared by:	Merry Lovern , Executive Assistant	
Reviewed by:	Sherry Sutphen, City Attorney	Approved - 7/14/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

RESOLUTION NO. 2022-46

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE AUDIT PREPARED BY PURVIS GRAY & COMPANY, LLP, FOR FISCAL YEAR ENDING SEPTEMBER 30, 2021; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF COMPREHENSIVE ANNUAL FINANCIAL REPORT/AUDIT (CAFR) AND TIME PARAMETERS AND PROCEDURES; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Mount Dora annually conducts a comprehensive annual financial report/audit (CAFR) through the use of an independent certified public accountant; and

WHEREAS, Purvis Gray & Company, LLP, is the current independent certified public accountant engaged by the City for performing auditing services; and

WHEREAS, Purvis Gray & Company, LLP, has prepared the annual audit for the City of Mount Dora for the fiscal year ending on September 30, 2021; and

WHEREAS, pursuant to the City of Mount Dora City Charter, Article II, Legislature, Section 9, Duties, the City Council shall adopt, by resolution, the time procedures for the correction of all deficiencies noted in the CAFR.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MOUNT DORA, FLORIDA, AS FOLLOWS:

SECTION 1. Legislative Findings and Intent. The City of Mount Dora has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of CAFR and Time Parameters and Procedures.

A. The City hereby accepts the September 30, 2021, CAFR, prepared by Purvis Gray & Company, LLP, hereto attached as **Exhibit "A"**.

B. The City herby adopts the Time Parameters and Procedures for correction of any and all deficiencies noted in the CAFR as set forth in the response letter submitted by the City Manager attached hereto as **Exhibit "B"**.

SECTION 3. Implementing Administrative Actions. The City Manager is hereby authorized

and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The City Manager may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such City employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of the City of Mount Dora pertaining to the CAFR for the fiscal year ending September 30, 2021, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the City Clerk and City Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this ____ day of July, 2022.

_____
CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

_____
Jessica Burnham, City Clerk

For the use and reliance of City of Mount Dora only.
Approved as to form and legal sufficiency.

_____
Sherry G. Sutphen, City Attorney

Exhibit "A"

CAFR

Comprehensive Annual Financial Report/Audit

The City of Mount Dora, FL

Annual Comprehensive Financial Report

September 30, 2021

Fiscal Year Ending

CITY OF MOUNT DORA
Somewhere Special

Our Mission

Preserve the quality and unique character of Mount Dora while providing outstanding municipal services to our citizens.

INTRODUCTION SECTION

CITY OF MOUNT DORA, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2021

MAYOR/CITY COUNCIL MAYOR
AS OF THE ISSUANCE DATE
Crissy Stile

COUNCIL MEMBERS AS OF THE FISCAL YEAR-END
Cathy Hoechst, Mayor
Harmon Massey, Vice-Mayor
Pamela Burtnett
Cal Rolfson
Austin Guenther
Marc Crail
Doug Bryant

PRINCIPAL OFFICIALS AS OF ISSUANCE DATE

CITY MANAGER
Patrick Comiskey

INTERIM FINANCE DIRECTOR
Rita Meade

PREPARED BY
Rita Meade, Interim Finance Director
With the Assistance of
the Finance Department

AUDITORS
Purvis, Gray and Company, LLP

CITY OF MOUNT DORA, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

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CITY OF MOUNT DORA
OFFICE OF THE CITY MANAGER

City Hall
510 N. Baker St.
Mount Dora, FL 32757

Office of the City Manager
352-735-7126
Fax: 352-735-4801

Finance Department
352-735-7118
Fax: 352-735-1406

Human Resources
352-735-7106
Fax: 352-735-9457

Planning and Development
352-735-7112
Fax: 352-735-7191

City Hall Annex
900 N. Donnelly St.
Mount Dora, FL 32757

Parks and Recreation
352-735-7183
Fax: 352-735-3681

Public Safety Complex
1300 N. Donnelly St.
Mount Dora, FL 32757

Police Department
352-735-7130
Fax: 352-383-4623

Fire Department
352-735-7140
Fax: 352-383-0881

Public Works Complex
1250 N. Highland St.
Mount Dora, FL 32757
352-735-7151
Alt. Tel: 352-735-7105
Fax: 352-735-1539
Alt. Fax: 352-735-2892

W. T. Bland Public Library
1995 N. Donnelly St.
Mount Dora, FL 32757
352-735-7180
Fax: 352-735-0074

Website:
www.cityofmountdora.com

June 30, 2022

To the Honorable Mayor and Members of City Council

State law requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed, certified public accountants. We hereby issue the Annual Comprehensive Financial Report of the City of Mount Dora for the fiscal year ended September 30, 2021.

This report consists of management's representations concerning the finances of the City of Mount Dora. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, the management of the City of Mount Dora has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Mount Dora's financial statements in conformity with GAAP. The cost of internal controls should not outweigh their benefits. Thus, the City of Mount Dora designed a comprehensive framework of internal controls to provide reasonable rather than an absolute assurance that the financial statements will be free from material misstatement. As management, we assert that this financial report is complete and reliable in all material respects to the best of our knowledge and belief.

Purvis, Gray and Company, LLP, licensed, certified public accountants, has audited the City of Mount Dora's financial statements. The independent audit's goal was to provide reasonable assurance that the City of Mount Dora's financial statements for the fiscal year ended September 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

Based on the audit, the independent auditors concluded that there was a reasonable basis for rendering an unmodified opinion that the City of Mount Dora's financial statements for the fiscal year ended September 30, 2021, are fairly presented in conformity with GAAP. We present the independent auditor's report as the first component of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and

analysis to accompany the basic financial statements. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.

Profile of the City and Government

In 1880, the City was established, and first named Royellou after the children of one of the City's pioneers. On March 25, 1910, it was incorporated as a town and changed its name to correspond to the adjoining lake and the fact that the City sits on a plateau 184 feet above sea level with the second highest elevation in the state. The town was incorporated as a city on April 23, 1953. The City is located in Central Florida, approximately 25 miles northwest of Orlando. The City consists of over 11 square miles and has the flavor of a small town with hilly terrain, several lakes, a large canopy of oak trees and many historic buildings. Along with our nationally acclaimed art and crafts festivals, Mount Dora is a vibrant community with much to offer residents and visitors to which we live up to our reputation as "Someplace Special".

The City of Mount Dora operates under the council-manager form of government with a City Council consisting of the Mayor and six other members. The Mayor and Council members are non-partisan and elected to serve four-year staggered terms. The Council is the governing board and has legislative responsibilities, including setting policy, adopting ordinances and resolutions, adopting an annual millage rate and budget, appointing committees, and appointing both the City Manager and City Attorney. The City Manager is responsible for carrying out the governing body's policies and ordinances, overseeing the City's day-to-day operations, and appointing the heads of various departments.

The City of Mount Dora is empowered by the State to levy a property tax on both real and non-residential personal property within its boundaries. It is also empowered by State Statute to extend its corporate limits by annexation, which it has done from time to time. The City has entered into a Joint Planning Agreement with Lake County which defines the future City limits and the type of land uses that will be utilized in areas annexed in the future.

The City provides a full range of services, including police and fire protection, maintenance of roads and sidewalks, construction and maintenance of infrastructure, recreational, library and other cultural activities. Certain utility services are provided through legally-separate enterprise funds, including electric, water and wastewater, sanitation, and stormwater. These funds are included in the financial statements. The Community Redevelopment Agency (CRA) and the Northeast Community Redevelopment Agency (NECRA) are considered component units and are included in the City's financial statements as Non-Major Funds.

Local Economic Conditions

Mount Dora is at the eastern border of the growth spreading from the Orlando-Metro (Orange County) area. Due to the proximity of the City to the new expressway connecting Lake County to the Orlando-Metro area, the City is expected to grow. The City has been involved with the approval of housing developments in its Lake County Joint Planning Area (JPA) that will eventually double the effective population of the City once the parkway and the Wolf Creek Branch Innovation District are completed. There will be continued annexations expanding the City

limits within the JPA area. In addition to residential growth in Mount Dora, commercial growth along U.S. 441 will include major chain retailers and restaurants that depend on larger populations for their success. The supply of residential housing has increased as well as home prices. Specific economic conditions affecting the City's financial position are discussed in greater detail in the MD&A in this report.

City of Mount Dora currently enjoys a favorable economic environment, and regional indicators point to continued stability. Recovering property values led to a taxable value increase of 8.56% for the year ended September 30, 2021. The City's business district is expected to maintain its current occupancy rate with various stores, specialty shops, and commercial businesses. Residential growth is stable. The City expects the development and construction of commercial retail space to be steady during the foreseeable future, fueled by permitting activity and local and regional population growth.

COVID-19: The COVID-19 pandemic has affected the entire country and most of the world. The City of Mount Dora has weathered this pandemic reasonably well. Following the CDC's guidance, the City implemented protocols to mitigate the virus's effects. Mitigation actions included social distancing, wearing masks, extra cleaning, installation of automatic bathroom fixtures, teleworking, and quarantine of employees when appropriate. Additional information related to the COVID-19 impact can be found in the MD&A section.

Relevant Financial Policies

During the fiscal year, the City Council adopted a Five-Year Capital Improvement Program outlining the capital improvements for all funds. The City has adopted a fund balance and working capital policy of maintaining an unassigned fund balance of between 17% and 25% of operating expenditures (less transfers) in the General Fund. When working capital drops below 17%, the City is required to develop a plan to restore working capital to at least 17% within five years. Proprietary Funds will maintain working capital of between 17% and 25% of operating expenses (less transfers).

The City's investment policy's foremost objective is ensuring the safety of the portfolio's principal. The portfolio is managed to maintain liquidity for reasonably anticipated cash flow requirements and attain a market rate of return throughout budgetary and economic cycles. Other than pension funds held by the government, most investments during the fiscal year ended September 30, 2021, are classified low risk as defined by the Governmental Accounting Standards Board.

Risk Management: The Risk Management Program includes coverage for exposure regarding Workers' Compensation, Property Damage, General Liability, Pollution, Errors and Omission, Crime, Boiler and Machinery, Accidental Death and Dismemberment, and Health Maintenance Options. Based on conservative projections, adequate reserves are in place to meet loss expectations.

Pension Trust Fund Operations: Contracted investment firms overseen by the respective pension boards manage the Municipal Firefighter's, Police Officer's, and General Employee's Pension Trust Funds. An annual actuarial evaluation determines the pension plans' required

funding levels. The City funds these plans based on future benefit obligations. Please see Notes to these financial statements for more information.

In order to ensure adequate funding within all of our utilities operations, the City has authorized the execution of various Resolutions for future rate reviews.

Internal Control System

Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

Budget Controls

Budgetary control is a management function and is accomplished through the integration of budgetary and financial accounting. Budgeting is considered to be both a planning and control tool. As a planning tool, the budget is an estimate of proposed expenditures and the proposed means of financing those expenditures for the fiscal year. Budgetary control is accomplished through monthly and annual comparison of actual and estimated expenditures. Other controls to ensure budgetary compliance include purchasing authorization controls, automatic controls imposed by the accounting system, electronic and signature authorizations and other policies and procedures designed to monitor and restrict outlays to only those approved by the budget.

Budgetary controls are set at the fund level allowing budget amendments within each fund to be made by the City Manager. The City Manager may initiate purchases up to $50,000 if approved at the line item level in the adopted or amended budget. Any changes in the amounts designated as Reserves, Contingencies or in total revenues in a fund require a Budget Amendment passed by the City Council.

Awards: In addition to the detailed audit performed by an independent auditor, annually the City submits the completed AFR to the Government Finance Officers Association of the United States and Canada (GFOA) as part of their awards program.

A Certificate of Achievement is valid for one year only. We believe that our current AFR continues to meet the Certificate of Achievement program's requirements, and we will be submitting it to the GFOA to determine its eligibility for another certificate.

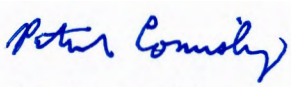
Acknowledgements

The 2020-21 financial report that follows details the financial results of activities and reports an overall improvement in our financial position since the prior year. Continued planning, efficient and cost-effective operations and responsible financial management has positioned the City to meet the challenge of providing appropriate and quality services at the lowest possible cost to current and future citizens.

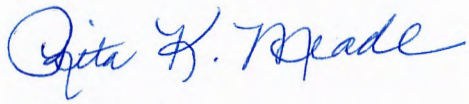
The preparation of this report could not be accomplished without the dedicated service of the entire staff of the Finance Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

In closing, appreciation is extended to the Mayor and City Council members for their continued commitment to the highest ethical standards in financial reporting and disclosure, and for their support and encouragement for management and staff.

Sincerely,



Patrick Comiskey
City Manager

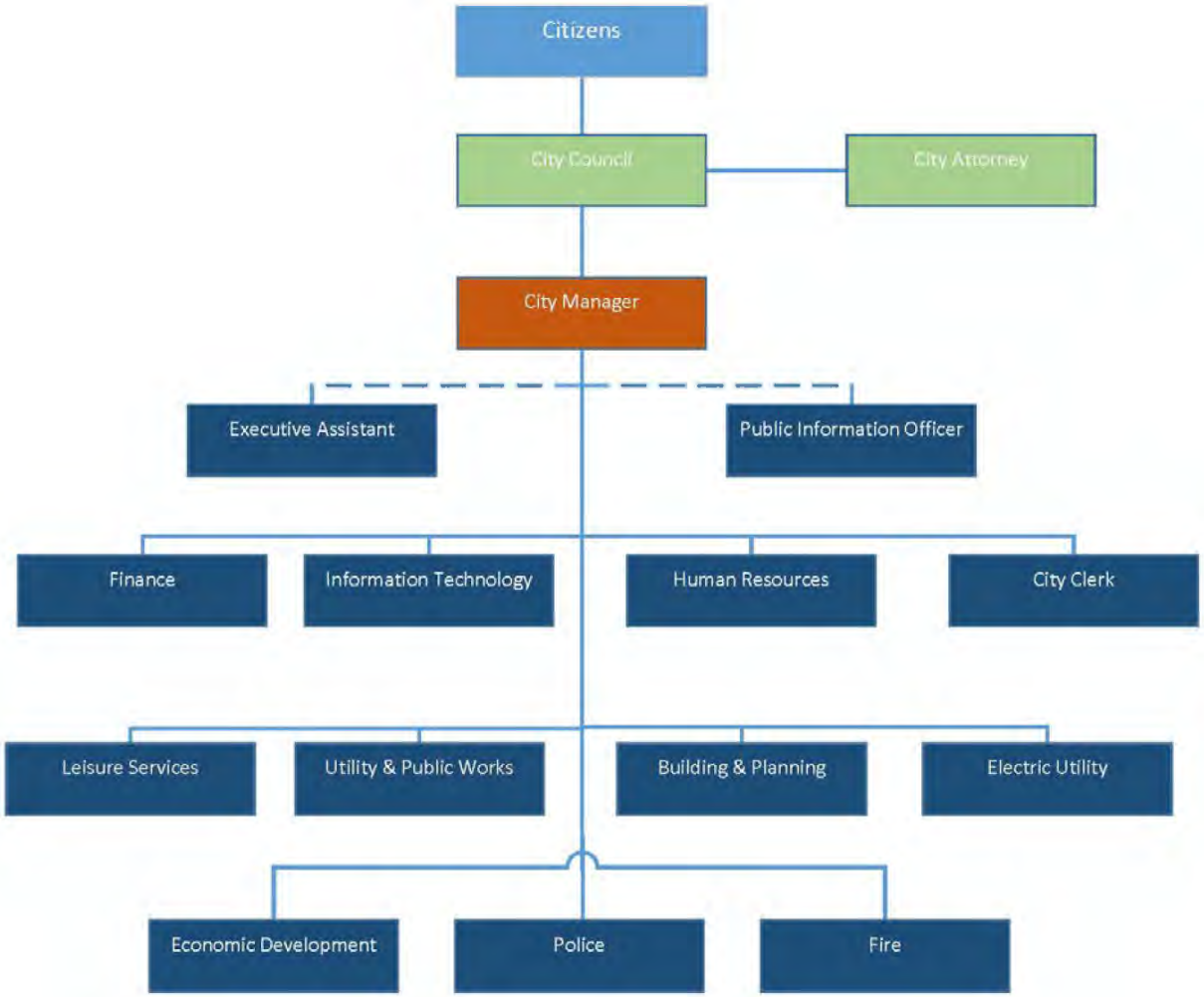


Rita Meade
Interim Finance Director

CITY OF MOUNT DORA

ORGANIZATIONAL CHART

FY 2020-21



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Mount Dora
Florida

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This Sections contains the following subsections:

Report Independent Certified Public Accountants
Management's Discussion and Analysis
Basic Financial Statements
Notes to Financial Statements
Required Supplementary Information
Other Supplemental Information
Internal Service Funds Combining Statements

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mount Dora, Florida (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

INDEPENDENT AUDITOR'S REPORT

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2021, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension and other postemployment benefits related schedules, and budgetary comparison information, listed on the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the other supplementary information section, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of state financial assistance (presented in the compliance section) is presented for purposes of additional analysis as required by Chapter 10.550, *Rules of the Auditor General*, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and schedule of expenditure of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

INDEPENDENT AUDITOR'S REPORT

The introductory and statistical section have not been subjected to the auditing procedures applied on the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued a report dated June 30, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Purvis Gray

June 30, 2022
Gainesville, Florida

The readers of the City of Mount Dora's (the City) financial statements are provided with this narrative overview and analysis of the financial activities by management. We encourage readers to consider the information presented here in conjunction with additional information in this report.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements prepared in compliance with the pronouncements of the Governmental Accounting Standards Board. The City's basic financial statements are comprised of three separate components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements - The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of the City's assets, liabilities and deferred inflows/outflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recently completed fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) and from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include General Government, Police, Fire, Transportation, Planning, Community Redevelopment, Library, Recreation, Facilities and Parks Maintenance, and Cemetery Operations. The business-type activities of the City include electric, water and wastewater, sanitation, and stormwater. The government-wide financial statements can be found on pages 15 through 17 of this report.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary or business-type funds, and fiduciary funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twelve individual governmental funds. Information is presented separately in the governmental fund Balance Sheet as well as in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances. The changes in fund balances are for the General Fund and the Fire Assessment Fee Fund, which are shown as major funds (statements on pages 18 through 21). Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The City adopts an annual appropriated budget for its General, Special Revenue, Debt

Service and Capital Projects Funds. Budgetary comparison schedules have been provided for the General Fund and any major Special Revenue Fund to demonstrate compliance with the budget and are presented as required supplemental information. Debt Service, Capital Projects and non-major special revenue budgetary comparison schedules demonstrate compliance with the budget and are presented as other supplemental information.

Proprietary Funds - The City maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its electric, water and wastewater, sanitation, and stormwater operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its fleet maintenance and warehouse, vehicle replacement and self insurance (health) programs.

Because services accounted for in the internal service funds are charged back to the appropriate fund based on services provided, its activities are already included in the financial statements of the governmental and business-type funds as presented. Individual fund data for the internal service fund is provided in the proprietary fund financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water and Wastewater, Sanitation, and Stormwater Funds. The four funds are considered major funds by the City. The proprietary fund financial statements can be found on pages 22 through 31 of this report.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support City programs. The accounting practices used for fiduciary funds are much like that used for proprietary funds. The fiduciary fund financial statements can be found on pages 32 and 33 of this report.

Notes to the Financial Statements - The notes provide additional information that is essential in order to obtain a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 34 through 76 of this report.

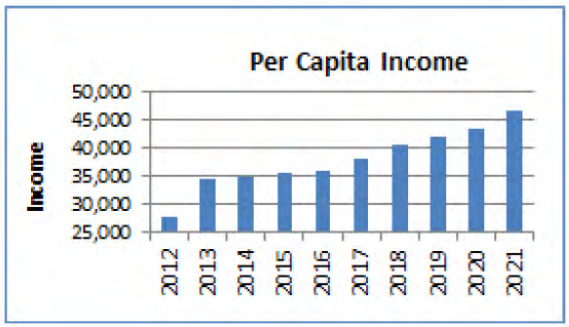
Other Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparisons and the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 77 through 88 of this report.

The combined statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 89 through 103 of this report.

Economic Factors Affecting Financial Operations

In reviewing the City's financial position and results of operations, it is important to consider the economic environment present during the reporting period as well. This information is important in understanding the context of the financial decisions that have been made.

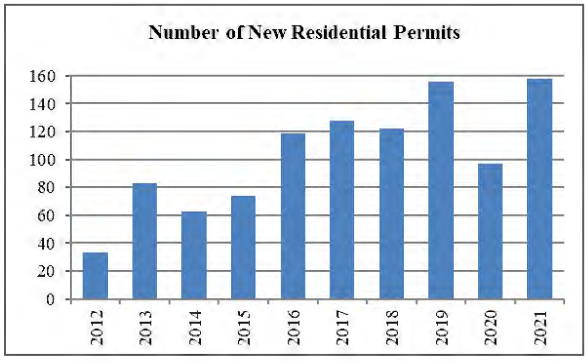
The City is located in Lake County bordering U.S. 441, approximately 25 miles northwest of Orlando, Florida. Incorporated as a city in 1910, the City now encompasses 11.4 square miles of land and waterways and continues to grow in size due to annexation. The City's population has increased from 12,557 in 2012 to 16,688 in 2021 (an average increase of over three percent annually over that 10 year period), with a seasonal population increase in the winter months. The estimated April 1, 2021 population of 16,688 places the City as the sixth largest of Lake County's fourteen incorporated municipalities. Due to seasonal and daily visitors, the demand on City services is higher than what a more rural city of the same size would experience. There are a number of development projects which have been approved (or which are in the process of being approved). Once construction commences, we would anticipate that both the size of the City as well as population will grow at a rate faster than currently being experienced. Large-scale population growth, with its increased demand on City services, as well as job growth is eventually expected. Lake County's September 30, 2021 unemployment rate was 8.9%, which increased significantly from previous year and is higher than the state rate of 3.3%.

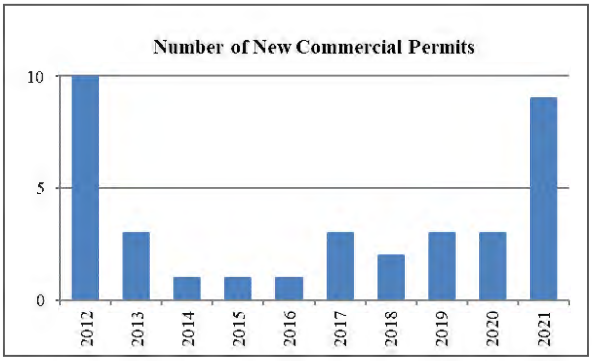


The per capita personal income in Lake County for 2021 was $46,563, compared to $27,667 in 2012, and is 7.2% higher than last year's $43,425. Future increases in income in Lake County will rely on the ability of its residents to take advantage of business and employment opportunities related to the Metro-Orlando area. A number of road construction projects, including construction of an expressway between the I-4 corridor in Northern Orange County, through the Wekiva area, to the City's doorstep at SR 46 as well as improvements to U.S. 441 will make commuting from the City a more attractive alternative.

Over the past ten years, permit issuance for new residential development fell to a low of 33 permits with an estimated construction cost of $10,223,426 in fiscal year 2012, and rose to 158 permits with an estimated construction cost of $26,637,586 in fiscal year 2021, which represents an average increase of 63% in the number of permits issued over this ten year period (see chart below). The value of residential permits issued has increased by an average amount of 22% over the ten years beginning in 2012. Planned developments within the City's service area could increase the population by as much as 50% or more within the next twenty years.

Commercial permits issued for 2021 increased to 9, for a total value of $45,439,066. As the graph below illustrates, the number of permits for commercial development has been increasing since 2013. Commercial construction permit has varied greatly over the past ten years, ranging from a low of 1 permit issued (4 times) to a high of 10 permits issued (in 2012). Similarly, the estimated construction value of commercial projects has varied widely, from a low of $120,601 in 2016 to a high of $45,439,066 in 2021.





The previous slowdown in growth has allowed the City time to catch-up on infrastructure projects, but has not provided all of the additional needed capital. Current funds dedicated to capital projects have not been sufficient to continue infrastructure improvements and upgrades without having to borrow. In 2013 and 2014, the City borrowed funds for the Community Redevelopment Agency (CRA) and Water & Wastewater Funds to help alleviate the shortage. Much of the future demand for new non-utility services will impact the General Fund and Discretionary Sales Tax Fund. Future major capital projects in the enterprise funds will be in the Water & Wastewater Fund and the Stormwater Fund.

The City's property tax rate of 5.9603 mills levied in fiscal year 2020-21 was reduced from previous year by 0.2397. While the local economy has stabilized, future growth will be dependent on the local housing market and the state's economy.

Condensed Financial Information – Government-Wide

Reviewing the changes in assets, liabilities, and net position during the fiscal period allows the reader to assess the City's current financial position and the results of operations for the last year. The following condensed information includes some of the basic data used to measure the City's progress over the past two years.

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other	$ 59,681,782	$ 45,330,793	$ 26,962,318	$ 34,295,226	$ 86,644,100	$ 79,626,019
Capital	44,534,791	42,608,977	67,287,790	64,197,312	111,822,581	106,806,289
Total Assets	104,216,573	87,939,770	94,250,108	98,492,538	198,466,681	186,432,308
Deferred Outflows	4,257,746	3,775,043	500,572	591,819	4,758,318	4,366,862
Liabilities						
Current and Other	5,255,852	2,033,146	3,706,657	3,310,332	8,962,509	5,343,478
Long-Term Outstanding:						
Due within One Year	2,797,999	2,593,876	1,691,085	1,704,563	4,489,084	4,298,439
Due in More than One Year	48,500,872	43,926,337	20,553,535	28,840,579	69,054,407	72,766,916
Total Liabilities	56,554,723	48,553,359	25,951,277	33,855,474	82,506,000	82,408,833
Deferred Inflows	5,917,340	3,790,439	1,488,522	953,366	7,405,862	4,743,805
Net Position						
Net Investment in Capital Assets	39,559,388	36,971,774	48,923,097	43,430,972	88,482,485	80,402,746
Restricted	14,687,023	10,219,447	7,762,319	5,684,207	22,449,342	15,903,654
Unrestricted	(8,244,155)	(7,820,206)	10,625,465	15,160,338	2,381,310	7,340,132
Total Net Position	$ 46,002,256	$ 39,371,015	$ 67,310,881	$ 64,275,517	$ 113,313,137	$ 103,646,532

Assets - For the tenth year in a row, the Government-Wide Assets increased from the prior year to a total balance at year-end of $198,466,681. This year's Total Asset increase was $12,034,373. The largest increase in Total Assets was in the Cash and Investments component of Current and Other Assets which experienced an overall increase of $9,821,100, and represents an increase of $17,982,813 in the governmental activities and a decrease of $8,161,713 in the business activities. One of the major components of the increase in Cash and Investments was due to the City receiving $3,635,196 funds from the federal government related to the *American Rescue Plan Act* (ARPA) to address the economic impacts of the COVID-19 pandemic. Additionally, the Cash and Investments grew by $3,762,176 due to an increase in Impact fees as construction projects increased. Cash and Investments also grew by $1,419,264 for funds received from the federal government (FEMA) for the CARES Act. Overall, Capital Assets increased by $5,016,292 from $106,806,289 in fiscal year 2019-20 to $111,822,581 in fiscal year 2020-21. Of this amount, $3,913,699 is attributable to the increase in Infrastructure net of depreciation in the Business-Type activities, which increased from $57,671,220 in fiscal year 2019-20 to $61,584,919 in fiscal year 2020-21, as projects were completed and moved to Infrastructure. Another $2,119,636 is attributable to the increase in Machinery, Equipment and Materials net of depreciation, which rose from $5,281,261 in fiscal year 2019-20 to $7,400,897 in fiscal year 2020-21 primarily in the Governmental type funds. These increases are partially offset by a decrease in Buildings net of depreciation for both Governmental and Business-Type activities of $1,313,619, which decreased from $20,878,788 in 2019-20 to $19,565,169 in fiscal year 2020-21.

Liabilities - Total Liabilities in the Governmental Activities rose by $8,001,364 and decreased in the Business-Type Activities by $7,904,197. The increase in the Governmental Activities is due to $3,222,706 in Current and Other Liabilities and an increase in the Long-Term Liabilities due in more than one year of $4,574,535. The Current and Other Liabilities rose as a result of deferring $3,635,196 in ARPA funds. The increase in the Long-Term Outstanding due in more than one year for the Government Activities is due to several factors. In fiscal year 2020-21, the Capital Improvement Revenue Bond, Series 2018 was moved from the Business-Type Activities to the Governmental Activities. This accounts for both an increase in the Governmental Activities and a corresponding decrease in the Business-Type Activities of $8,917,082 in the Long-Term Outstanding due in more than one year component. Additionally, there was a decrease in the OPEB Liability of $3,233,632 in the Governmental Activities Long-Term Outstanding. In the Business-Type activities the decrease due to the movement of the Capital Improvement Revenue Bond, Series 2018 is offset by an increase in the amount outstanding for two of State Revolving Fund (SRF) Program loans of $1,516,893 (SRF3514AO and SRF351470) and $1,308,097 for an Economic Development grant payable to the Lake County.

Net Position - The City Entity-wide assets and deferred outflows exceeded its liabilities and deferred inflow as of September 30, 2021 by $113,313,137. Total Net Position rose by $9,666,605 from last year largely as a result of (a) an increase of $7,018,081 in Current and Other assets; (b) an increase of $5,016,292 in capital assets net of depreciation (and more specifically infrastructure and machinery, equipment and materials); (c) an increase of $2,662,057 in deferred inflows primarily related to OPEB Deferred Inflows.

Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 8,032,053	$ 7,712,917	$ 7,457,272	$ 7,457,272	$ 15,489,325	$ 15,170,189
Buildings	20,957,422	20,957,422	19,381,572	19,381,572	40,338,994	40,338,994
Infrastructure	38,687,405	38,366,343	86,056,478	78,506,863	124,743,883	116,873,206
Machinery, Equipment and Materials	15,584,972	12,632,511	4,631,941	4,334,029	20,216,913	16,966,540
Construction in Progress	3,049,182	1,748,025	4,733,089	6,056,806	7,782,271	7,804,831
Less: Accumulated Depreciation	(41,776,243)	(38,808,241)	(54,972,562)	(51,539,230)	(96,748,805)	(90,347,471)
Net Capital Assets	$ 44,534,791	$ 42,608,977	$ 67,287,790	$ 64,197,312	$ 111,822,581	$ 106,806,289

Net Capital Assets increased by $5,016,292 in fiscal year 2020-21 versus $824,868 in fiscal year 2019-20. The net change in capital assets in the Government Activities was $1,925,814. This change was due to the purchase of an aerial tower and fire truck from the Fire Assessment Fund. In the water/wastewater fund, several major projects were either underway or neared completion during fiscal year 2019-20. The largest of these projects was the U.S. 441 Water and Wastewater Line Relocations. Collectively, capital assets in the water/wastewater fund increased by $3,016,864.

Long-Term Debt Activity

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Bonds and Notes	$ 35,485,421	$ 27,908,120	$ 18,439,293	$ 25,617,703	$ 53,924,714	$ 53,525,823
Capital Leases	1,195,015	1,129,512	-	-	1,195,015	1,129,512
Compensated Absences	1,455,264	1,537,743	361,854	402,170	1,817,118	1,939,913
Net Pension Liability	3,960,270	3,508,305	610,435	747,680	4,570,705	4,255,985
Net OPEB Liability	9,202,901	12,436,533	2,833,038	3,777,588	12,035,939	16,214,121
Total Debt	$ 51,298,871	$ 46,520,213	$ 22,244,620	$ 30,545,141	$ 73,543,491	$ 77,065,354

Net long-term debt associated with Governmental Activities increased by $4,778,658 or 10.27% from $46,520,213 as of September 30, 2020 to $51,298,871 as of September 30, 2021. As noted above, during fiscal year 2020-21, the City transferred $8,917,082 for the Capital Improvement Revenue Bond, Series 2018 from the Business-Type Activities to the Governmental Activities. The Business-Type Activities experienced a decrease in net long-term debt of $8,300,521. Most of this decrease is a result of the transfer of the Capital Improvement Revenue Bond, Series 2018. However, during fiscal year 2020-21, the amount outstanding for the two of State Revolving Loan (SRF) Program loans (SRF3514A0, and SRF351470) increased by a cumulative total of $1,516,893. Additional Long-Term Debt in the amount $1,308,097 was also added to the Business-Type Activities for the Economic Development grant payable to the Lake County. The other three components of Long-Term Liabilities experienced a variety of increases and decreases in both the Governmental Activities as well as the Business-Type Activities, with an overall net increase of $1,568,245. Compensated Absences decreased by a total of $122,795 (a decrease of $82,479 in Governmental Activities and a decrease of $40,316 in Business-Type Activities). Net Pension Liabilities increased by $314,720 (an increase of $451,965 in Governmental Activities and a decrease of $137,245 in Business-Type Activities). Net OPEB Liability decreased by a total of $4,178,182 (a decrease of $3,233,632 in Governmental Activities and a decrease of $944,550 in Business-Type Activities). More information concerning Long-Term Liabilities is included in Note 4 – Long-Term Liabilities on page 50-59.

Condensed Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	$ 5,860,597	$ 3,876,682	$ 25,796,061	$ 24,362,145	$ 31,656,658	$ 28,238,827
Operating Grants and Contrib.	976,109	1,876,491	-	-	976,109	1,876,491
Capital Grants and Contrib.	640,330	441,131	4,078,988	1,709,551	4,719,318	2,150,682
General Revenues						
Property Taxes	7,500,167	7,183,425	-	-	7,500,167	7,183,425
Public Service Taxes	2,179,048	2,089,971	-	-	2,179,048	2,089,971
Discretionary Sales Surtax	1,573,560	1,353,343	-	-	1,573,560	1,353,343
Local Option Fuel Taxes	246,882	243,863	-	-	246,882	243,863
Local Business Tax	25,038	33,339	-	-	25,038	33,339
Franchise Fees	953,035	798,545	-	-	953,035	798,545
State Shared Revenues	3,326,200	2,988,766	-	-	3,326,200	2,988,766
Investment Earnings (Losses)	97,255	340,814	88,186	289,323	185,441	630,137
Miscellaneous	850,794	351,940	287,350	265,214	1,138,144	617,154
Total Revenues	24,229,015	21,578,310	30,250,585	26,626,233	54,479,600	48,204,543
Expenses						
General Government	3,158,901	3,207,587	-	-	3,158,901	3,207,587
Public Safety	11,374,990	11,267,125	-	-	11,374,990	11,267,125
Physical Environment	-	-	23,261,866	22,101,489	23,261,866	22,101,489
Transportation	1,538,899	2,136,548	-	-	1,538,899	2,136,548
Culture and Recreation	4,124,004	3,786,678	-	-	4,124,004	3,786,678
Interest on Long-Term Debt	1,354,335	1,077,395	-	-	1,354,335	1,077,395
Total Expenses	21,551,129	21,475,333	23,261,866	22,101,489	44,812,995	43,576,822
Excess (Deficit) Before Transfers	2,677,886	102,977	6,988,719	4,524,744	9,666,605	4,627,721
Net Transfers	3,953,355	3,226,751	(3,953,355)	(3,226,751)	-	-
Increase in Net Position	6,631,241	3,329,728	3,035,364	1,297,993	9,666,605	4,627,721
Net Position, Beginning of Year	39,371,015	36,041,287	64,275,517	62,977,524	103,646,532	99,018,811
Net Position, End of Year	$ 46,002,256	$ 39,371,015	$ 67,310,881	$ 64,275,517	$ 113,313,137	$ 103,646,532

Revenues

Overall revenues increased by $6,275,057 from $48,204,543 in fiscal year 2019-20 to $54,479,600 in fiscal year 2020-21. Overall Government Activities revenues increased by $2,650,705 after decreasing by $26,984 in 2020. Revenues returned to an upward trend after a decrease in 2019. Among the more significant increases in revenues from fiscal year 2019-20 to fiscal year 2020-21 included an increase of $3,417,831 in Charges for Services and $2,568,636 in Capital Grants and Contributions. The increase in Charges and Services was comprised of $1,983,918 from Government Activities and $1,433,916 from Business-Type Activities. There was a decrease in Operating Grants and Contributions of $900,382 due to Federal Assistance related to the COVID-19 pandemic. In the General Fund, CARES Act reimbursement revenues (primarily associated with COVID-19) were recognized in fiscal year 2020-21 totaling $410,161 resulting in a decrease of $620,957 from the fiscal year 2019-20 total of $1,031,119. Capital Grants and Contributions rose by $2,568,636 from $2,150,682 in fiscal year 2019-20 to $4,719,318 in fiscal year 2020-21. This increase is primarily in the Business-Type Activities due to the receipt of impact fees. As the effects of COVID-19 subsided, construction projects resumed resulting in increased revenue from impact fees. Property tax revenues increased by $316,742 or 4.4% from $7,183,425 in fiscal year 2019-20 to $7,500,167 in fiscal year 2020-21. Since the millage rate decreased from 6.2 mills to 5.9603 mills, it would appear that the increase in the property tax revenue is attributable to increases in taxable values.

The recovery from COVID-19 is reflected in an increase for Charges for Services of $1,983,915 from Government Activities. This increase primarily occurred in the Public Safety component, which increased by $1,981,144 from $3,062,087 in fiscal year 2019-20 to $5,043,231 in fiscal year 2020-21 due to an increase in building permits and inspection fees. In the Fire Assessment Fund, revenues received from the SAFER Grant (a federal grant utilized to recruit, train and pay firefighters) decreased from $486,957 in fiscal year 2019-20 to $412,476 in fiscal year 2020-21. For the fiscal year 2020-21, in the Business-Type Activities, an increase of $1,433,916 took place in Charges for Services Revenues from $24,362,145 in fiscal year 2019-20 to $25,796,061 in fiscal year 2020-21. The majority of the increase was in the Water and Wastewater Fund, which increased by $1,160,289 or 10% from $11,600,336 in fiscal year 2019-20 to $12,760,625 in fiscal year 2020-21. However, this increase was partially offset by decreases in revenues for the Electric Utility Fund of $117,392, from $9,472,881 in fiscal year 2019-20 to $9,355,489 in fiscal 2020-21, as well as a decrease of $277,025 in the Sanitation Fund from $2,385,056 in fiscal year 2019-20 to $2,108,034 in fiscal year 2020-21. Finally, investment earnings in both the Governmental Activities and Business-Type Activities experienced an overall decrease of $444,696 in fiscal year 2020-21 from $630,137 in fiscal year 2019-20 to $185,441 in fiscal year 2020-21. The decreases in investment earnings were largely the result of the reduction in interest rates due to the effects of our struggling economy.

Expenses

During fiscal year 2020-21, total entity-wide expenses increased by $1,236,173 from $43,576,822 in fiscal year 2019-20 to $44,812,995 in fiscal year 2020-21. This compares with an overall decrease in expenses of $905,572 last year. In the governmental activities, general government expenses decreased slightly by $48,686 from $3,207,587 in fiscal year 2019-20 to $3,158,901 in fiscal year 2020-21. Public Safety expenses increased by $107,865 from $11,267,125 in fiscal year 2019-20 to $11,374,990 in fiscal year 2020-21. Public Safety expenses consist almost exclusively of Police and Fire Department costs as well as Building Inspections and, although there was a slight increase in the costs of these departments during fiscal year 2021, the City experienced a decrease in the funds expended from the proceeds from the SAFER Grant. In fiscal year 2020-21 there was a change in methodology for recording firefighter positions that were funded in part from the SAFER Grant. In fiscal year 2019-20, they were reported in the Fire Assessment Fund; however, in fiscal year 2020-21 they are reported in the General Fund as an expense with a transfer out recorded in the Fire Assessment Fund. In comparing the payroll related expenses related to the SAFER Grant with the transfer out, they decreased by $119,134 from $952,428 in fiscal year 2019-20 to $833,294 in fiscal year 2020-21. This decrease is offset by an increases in operating expenses. Transportation expenses decreased by $597,649 from $2,136,548 in fiscal year 2019-20 to $1,538,899 in fiscal year 2020-21. Culture and Recreation expenses include library, parks, recreation, pool, and community building operations among others. These expenses increased by $337,326 from $3,786,678 in fiscal year 2019-20 to $4,124,004 in fiscal year 2020-21. The primary increase is due to the movement of the Cemetery Fund from Business-Type Activities to Governmental Activities. Interest on Long-Term Debt expenses increased in the governmental activities by a total of $276,940 from $1,077,395 in fiscal year 2019-20 to $1,354,335 in fiscal year 2020-21. Finally, total Physical Environment expenses in the business-type activities (which includes the electric, water/wastewater, sanitation, and stormwater enterprise funds) increased by $1,160,377 from $22,101,489 in fiscal year 2019-2020 to $23,261,866 in fiscal year 2020-21 as the City recovered from the effects of the COVID-19 pandemic and resumed activities and filled vacant positions.

Economic Factors and Next Year's Budgets and Rates

The following economic factors currently affect the City and were considered in developing the 2021-22 fiscal year budget.

- During fiscal year 2021, the City issued building permits for the construction of 158 new single family homes. The City expects continued local economic conditions to improve in the near-term off its COVID-19 induced economic low during fiscal years 2019 - 2021. The City has 9 large commercial projects in the works with additional new commercial development continues.
- As of September 2021, the unemployment rate in the United States was 4.8%. For the State of Florida, unemployment was 4.6%, a decrease from 8.2% a year earlier. For Lake County, the unemployment rate was 4.7% as reported by the Florida Department of Economic Opportunity. It is expected that the unemployment rate for Lake County will decline somewhat but not significantly change in 2022 because of lingering effects of COVID-19 on certain high risk businesses.

- The City's Power Supply agreement with Duke Energy came to an end in 2020. The City bid out and successfully negotiated a new purchase power agreement with Orlando Utilities Commission "OUC" at significantly lower cost than with Duke Energy. This will help with the electric rates for years to come. Additionally, the City negotiated the purchase of a solar power farm that will be built within the City on City property. By 2023, with the combined solar agreements, 25% of our generating capacity will be made up of renewable energy.
- The City issued $21.74 million in Fire Protection Assessment Revenue Bonds the City has acquired land for the construction of three new stations along with apparatus. These bonds were issued on December 12, 2018.
- The City issued $12.16 million in Capital Improvement Revenue Bonds the City has acquired land for the construction of a municipal public works complex. These bonds were issued on November 30, 2018.

All of these factors were considered in preparing the City's budget for the fiscal year ending September 30, 2022.

Analysis of Financial Position and Results of Operations - Individual Funds

Governmental Activities

General Fund

General Fund revenues increased by $1,914,815 or 10.31% from $18,581,193 in fiscal year 2019-20 to $20,496,008 in fiscal year 2020-21. The largest increase was in the Permits, Fees and Special Assessments from $817,211 in fiscal year 2019-20 to $1,334,558 in fiscal year 2020-21, an increase of $517,347 or 63.3%. This is due in part to additional revenues in Franchise Fees. Additionally, tax revenues rose by $400,537 from $9,550,598 in fiscal year 2019-20 to $9,951,135 primarily as a result in property values. These increases in revenue are offset by a decrease in the Intergovernmental revenues. The Intergovernmental revenues decreased by $419,758 from $3,221,807 in fiscal year 2019-20 to $2,802,049 in fiscal year 2020-21. This is primarily due to a decrease in revenue for grant reimbursement (primarily associated with COVID-19) which were recognized in fiscal year 2019-20. General Fund expenditures increased by $3,175,617 or 17.36% from the prior year. The largest increase was in General Government expenditures, which increased by $2,233,459. Approximately 45% of the increase was due operating supplies related to the COVID-19 pandemic. The remaining 55% was due to filling positions which were vacant in fiscal year 2019-20 and increases in software and operating costs. Public Safety expenditures increased by $615,527 from $8,558,663 in fiscal year 2019-20 to $9,174,190 in fiscal year 2020-21. This increase is due to a change in methodology for recording firefighter positions that were funded in part from the SAFER Grant. In fiscal year 2019-20, they were reported in the Fire Assessment Fund; however, in fiscal year 2020-21 they are reported in the General Fund as an expenditure with a transfer in from the Fire Assessment Fund. Transportation and Capital Outlay are the only departments that experienced a decrease in expenditures.

Special Revenue Funds

Community Redevelopment Agency Fund

The CRA Fund was established by City Ordinance, in agreement with Lake County and pursuant to the provisions of Section 163.356, Florida Statutes, and has been extended until 2042. Revenues are comprised of the incremental ad valorem taxes collected on property by the City and other government units in the downtown redevelopment district. In 2021, property taxes collected increased by $91,282 or 7.46% versus an increase of $92,090 or 8.15% in fiscal year 2019-20. Operating expenditures, excluding debt service and capital expenditures increased by $134,616 or 25.56% from $526,631 in fiscal year 2019-20 to $661,247 in fiscal year 2020-21. One of the components in this increase is due to resurfacing the City's shared parking lot. Additionally, other operating expenditures increased as the City recovered from the effects of the COVID-19 pandemic and resumed activities. In 2013, the CRA issued $2,500,000 in notes to fund a portion of the long anticipated Downtown Streetscape project. The outstanding principal amount remaining on this issue as of September 30, 2021 was $1,268,000. In fiscal year 2017-18 the City obtained a loan for up to a maximum of $4,000,000 from CenterState Bank, now known as South State Bank, for the purchase and improvement of downtown parking facilities. The City drew down $865,000 in fiscal year 2017-18 and $650,000 in fiscal year 2019-20 for a total of $1,515,000. No additional funds were drawn during fiscal year 2020-21. As of September 30, 2021, the principal amount remaining on this obligation is $1,350,000.

Northeast Redevelopment Agency Fund
The Northeast Redevelopment Agency Fund was created to account for funds received for redevelopment of the northeast section of the City. Ad valorem taxes and Intergovernmental Revenues (Incremental Ad Valorem Taxes) were up by $29,937 or 11.3% in fiscal year 2020-21 compared to the prior year's increase of $73,616. Operating expenditures increased by $50,967. The largest part of this increase is due to repairs of lighting in Gilbert Park and the demolition of a fuel island at Highland Road. Also during fiscal year 2020-21, the Northeast CRA funded a portion of the debt service associated with the $12,160,000 Capital Improvement Revenue Bonds, Series 2018. During fiscal year 2020-21, a total of $69,830 was transferred from the Northeast CRA Fund to the debt service fund for this purpose.

Other Special Revenue Funds

The Building Inspection Fund was created pursuant to the provisions of Section 553.80(7)(a)(b) to account for permit fees and any fines or investment earnings related to the fees which must be used solely to carry out the local government's responsibilities in enforcing the Florida Building Code. During fiscal year 2020-21 building permit revenues increased by $1,150,496 or 148% from $778,146 in fiscal year 2019-20 to $1,928,642 in fiscal year 2020-21 due to an increase in building, as our economy recovers from the effects of COVID-19. Total fund revenues increased from $848,377 in fiscal year 2019-20 to $2,025,195 in fiscal year 2020-21, an increase of $1,176,818 or 139%. Total fund expenditures also increased by $82,613 or 9% from $919,555 in fiscal year 2019-20 to $1,002,168 in fiscal year 2020-21. The Building Inspection Fund Net Position rose by $623,027 in fiscal year 2020-21 compared to a decrease in Net Position of $71,178 in fiscal year 2019-20.

The City is often called "Festival City" and in fiscal year 2014-15 the Special Events Fund was created to track the major festivals and numerous other special events which are held in the City each year. The ultimate intent is to determine how much the City is subsidizing these events (from the General Fund). During fiscal year 2020-21, the Special Events Fund was dissolved and moved back into the General Fund.

The Law Enforcement Trust Fund was created pursuant to the provisions of Section 932.7055(5) (a), Florida Statutes, to account for the net proceeds from the sale or conversion of forfeited properties. Expenditures payable from this fund are legally restricted to nonrecurring law enforcement obligations. Although legally entitled as a trust fund, this fund is more properly accounted for as a special revenue fund due to the nature of the transactions recorded therein. During fiscal year 2020-21, revenues totaled $8,325, which represents a decrease of $2,118 or 20% from the $10,443 received in fiscal year 2019-20. Fund expenditures remained zero for both fiscal year 2019-20 and fiscal year 2020-21. Net Position (fund balance) in the Law Enforcement Trust Fund increased by $8,325 from $29,293 on October 1, 2020 to $37,618 on September 30, 2021.

Cemetery Fund
Created in fiscal year 2007-08 to operate the cemetery in a more businesslike manner. However, in fiscal year 2020-21 this fund was moved to a governmental type fund as of the beginning of the fiscal year. Operating revenues increased by $57,660 or 69.2% from $83,290 in fiscal year 2019-20 to $140,950 in fiscal year 2020-21. Operating expenses experienced a decrease of $103,278 from $130,408 in fiscal year 2019-20 to $27,130 in fiscal year 2020-21. The General Fund subsidized the Cemetery Fund by $112,922 in fiscal year 2020-21.

Debt Service Fund

In September 2011, the City Council approved the issuance of the 2011 Public Services Tax Refunding and Revenue Bond with proceeds to fund an escrow to call the then outstanding 2001 Bonds. Revenues pledged for the repayment of the bonds consists of the telecommunication services tax and the public service tax. Inasmuch as the amount of pledged revenues required to fund the debt totals between $300,000 and $320,000 annually, the City is transferring the required portion out of the telecommunication services tax. During fiscal year 2018-19, the City issued the $12,160,000 Capital Improvement Revenue Bonds, Series 2018. 25% of the debt service associated with this issue is payable out of the governmental funds and the Debt Service Fund is also being used for this debt service. Payments for Debt Service principal and interest from this fund amounted to $1,564,909 in fiscal year 2020-21 compared to $493,723 in fiscal year 2019-20 an increase of $1,071,186 or 216.96%.

Capital Funds

Discretionary Sales Tax Capital Projects Fund
The City created the Discretionary Sales Tax Fund to account for the proceeds generated from the levy of a one cent discretionary sales surtax levied pursuant to the provisions of Section 212.055, Florida Statutes. The proceeds generated from the "local government infrastructure surtax." Fiscal year 2020-21 proceeds from the infrastructure sales surtax totaled $1,573,560, which represents an increase of $220,217 or 16.27% from the $1,353,343 received in fiscal year 2019-20. Expenditures declined by $449,323 or 44.7% from $1,453,936 in fiscal year 2019-20 to $1,004,612 in fiscal year 2020-21. Ending fund balance increased by $183,134 or 7% from $2,556,958 on October 1, 2020 to $2,740,092 on September 30, 2021.

Impact Fees Capital Projects Fund
This fund collects impact fees from developers for specific activities and then expends the money on capital projects to address the additional needs created by increased population. The four impact fees that are tracked by this fund are police, fire, library and recreation. The recreation fee is the largest revenue collected with $662,261 in fiscal year 2020-21 impact fee revenue, with library fees being the second largest with $352,561 in fiscal year 2020-21 impact fee revenue. The total impact fee revenues received during fiscal year 2020-21 was $1,346,294 which represents an increase of $905,163 or 48.73% over the $441,131 received in fiscal year 2019-20.

Fire Assessment Fee Fund
The Fire Assessment Fee Fund was created to account for the proceeds from a non-ad valorem per parcel assessment levied against all properties located within the City. When originally enacted in fiscal year 2015-16, the rate was established at $50 per equivalent residential unit. In fiscal year 2018-19, the City Council raised the rate $50 to $219 per equivalent residential unit. Fire assessment fee revenue decreased from $2,015,152 in fiscal year 2019-20 to $2,007,713 in fiscal year 2020-21, a very slight decrease of $7,439 or .37%. When this fund was originally created in fiscal year 2015-16, the use of the proceeds was limited to the purchase of fire equipment. However, upon identifying the need to construct three new fire stations (and upon issuance of the $21,740,000 Fire Assessment Revenue Bonds on December 12, 2018), the uses were expanded to include debt service on the new bonds. Upon receipt of the SAFER Grant from the federal government to fund new firefighter positions, the utilization of the proceeds were again expanded to include funding of these positions (at least until the costs are reimbursed by the federal government). For the fiscal year ending September 30, 2021, fund revenue totaled $2,440,532 decrease of $308,419 or 11.22% under the $2,748,951 received in fiscal year 2019-20. Fund expenditures also experienced a decrease from $3,262,537 in fiscal year 2019-20 to $2,591,435 in fiscal year 2020-21, a decrease of $671,102 or 20.57%.

Business-Type Activities

Electric Fund
A major portion of the electric rates are structured to recover the wholesale power costs. The City uses a rate structure that adjusts a portion of the customer's bill on a semi-annual basis in order to recover the power costs. During fiscal year 2020-21, overall electricity sales declined by $117,392 or 1.2% from $9,472,881 in fiscal year 2019-20 to $9,355,489 in fiscal year 2020-21. The cost of purchased power similarly fell by $312,474 or 6.08% from $5,139,886 in fiscal year 2019-20 to $4,827,412 in fiscal year 2020-21. Total expenditures in the Electric Fund increased by $517,331 or 5.8% from $8,888,483 in fiscal year 2019-20 to $9,405,814 in fiscal year 2020-21. For the fiscal year ending September 30, 2021, the Electric Fund is reporting net loss of $549,000. The City's Power Sales Agreement with Duke Energy expired on December 31, 2020. Subsequent to September 30, 2019, the City entered into an agreement with the Orlando Utilities Commission (OUC) for the purchase of power. The rates negotiated with OUC should provide significant cost savings to the City, which intends to pass a portion of the savings on to its customers but also to utilize a portion of the savings to fund future capital needs.

Water & Wastewater Fund
Operating revenues in the Water and Wastewater fund grew by $1,160,289 or 10% from $11,600,336 in fiscal year 2019-20 to $12,760,625 in fiscal year 2020-21. Operating expenses increased from $8,787,825 in fiscal year 2019-20 to $9,396,681 in fiscal year 2020-21, an increase of $608,856 or 6.93%. The City Council during fiscal year 2017-18 engaged a rate consultant to provide a five year plan to make sure that our rates keep pace with needed operating, debt and capital improvements. The fund experienced an increase to net position as of September 30, 2021 of $4,206,010.

Other Enterprise Funds

Sanitation Fund
Consists chiefly of collecting the fees charged by a third-party hauler. The City adds a fee to offset a maintenance worker's costs as well as billing costs. The Sanitation Fund has experienced modest losses in net position over the past several years as some internal operational costs are not being fully recovered through the revenue stream. During fiscal year 2020-21, operating revenues rose by $277,025 or 13.14% from $2,108,034 in fiscal year 2019-20 to $2,385,059 in fiscal year 2020-21. Operating expenses totaled $2,325,968 in fiscal year 2019-20 and grew by $124,919 or 5.37% to $2,450,887. Net position decreased by $65,789 to a negative $134,939 as of September 30, 2021. The City is in the process of evaluating its sanitation rates in an effort to become more financially viable.

Stormwater Fund
For the past several years operating expenses in the stormwater fund have exceed operating revenues. Fiscal year 2020-21 was no exception. Operating revenues increased by $197,281 or 17.97% from $1,097,604 in fiscal year 2019-20 to $1,294,888 in fiscal year 2020-21. Operating expenses experienced a 20.23% increase from $1,316,642 in fiscal year 2019-20 to $1,583,060 in fiscal year 2020-21. Net position in the Stormwater Fund decreased by $484,720. When added to the beginning net position (as of October 1, 2020) of $8,325,977, ending net position in the Stormwater Fund (as of September 30, 2021) totals $7,841,257.

Cemetery Fund
In 2020-21 the Cemetery Fund was moved to a governmental type fund as of the beginning of the fiscal year.

Original Budget vs. Final Budget

General Fund
Accurate revenue projection is critical to sound budgeting. The amount of resources available for appropriation is the foundation for any budget and should be the basis for decision-making in the budget process. General Fund Revenues of $20,496,008 were above the Amended Budget by $500,472. Due to the uncertainty of potential future revenue streams as a result of the COVID-19 pandemic, the Administration continues to tightly control the operational budget. General Fund Expenditures of $21,471,773 were $798,169 less than the amended budget of $22,269,942 and under the Original Budget of $22,596,481 by $1,124,708. The amount of "net" other financing sources (i.e. interfund transfers in minus interfund transfers out) exceeded the final budget in the general fund in the amount of $415,171. As a result of operations, the General Fund experienced a net increase in fund balance of $1,904,889 and after adding this amount from the October 1, 2020 General Fund balance of $5,285,047 results in fund balance as of September 30, 2021 of $7,189,936.

Requests for Information

This financial report is designed to present users with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, please contact the City's Finance Department at 510 N. Baker Street, Mount Dora, Florida 32757. Copies of prior years' report and other financial documents may be viewed on our departmental webpage cityofmountdora.com

BASIC FINANCIAL STATEMENTS

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Pooled Cash and Investments	$ 58,689,616	$ 21,190,518	$ 79,880,134
Receivable, Net	295,155	2,284,846	2,580,001
Due from Other Governments	329,121	2,897,057	3,226,178
Accrued Interest Receivable	75	9,195	9,270
Employee Advances	7,970	-	7,970
Inventories and Prepaid Items	110,690	829,857	940,547
Internal Balances	249,155	(249,155)	-
Capital Assets:			
Capital Assets Not Being Depreciated	11,081,235	12,190,361	23,271,596
Capital Assets Being Depreciated, Net	33,453,556	55,097,429	88,550,985
Total Assets	104,216,573	94,250,108	198,466,681
Deferred Outflows of Resources			
Deferred Outflow on Interest Rate Swap	-	74,600	74,600
Pension Related Deferred Outflows	3,158,703	128,085	3,286,788
OPEB Related Deferred Outflows	1,099,043	297,887	1,396,930
Total Deferred Outflows of Resources	4,257,746	500,572	4,758,318
Liabilities			
Accounts Payable	820,210	2,103,424	2,923,634
Accrued Liabilities	254,758	147,766	402,524
Due to Other Governments	262,840	103,247	366,087
Unearned Revenue and Deposits	3,918,044	1,352,220	5,270,264
Long-Term Liabilities:			
Due Within One Year	2,797,999	1,691,085	4,489,084
Due in More Than One Year	48,500,872	20,553,535	69,054,407
Total Liabilities	56,554,723	25,951,277	82,506,000
Deferred Inflows of Resources			
Pension Related Deferred Inflows	1,143,790	120,953	1,264,743
OPEB Related Deferred Inflows	4,773,550	1,367,569	6,141,119
Total Deferred Inflows of Resources	5,917,340	1,488,522	7,405,862
Net Position			
Net Investment in Capital Assets	39,559,388	48,923,097	88,482,485
Restricted	15,087,023	7,762,319	22,849,342
Unrestricted	(8,644,155)	10,625,465	1,981,310
Total Net Position	$ 46,002,256	$ 67,310,881	$ 113,313,137

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Function/Program Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities				
General Government	$ 3,158,901	$ 239,304	$ -	$ -
Public Safety	11,374,990	5,043,231	835,159	-
Transportation	1,538,899	-	-	-
Culture and Recreation	4,124,004	578,062	140,950	640,330
Interest on Long-Term Debt	1,354,335	-	-	-
Total Governmental Activities	21,551,129	5,860,597	976,109	640,330
Business-Type Activities				
Electric Utility	9,405,814	9,355,489	-	636,404
Water and Wastewater Utility	9,822,105	12,760,625	-	3,430,044
Sanitation	2,450,887	2,385,059	-	-
Stormwater Utility	1,583,060	1,294,888	-	12,540
Total Business-Type Activities	23,261,866	25,796,061	-	4,078,988
Total Primary Government	$ 44,812,995	$ 31,656,658	$ 976,109	$ 4,719,318
		General Revenues		
		Property Taxes		
		Public Service Taxes		
		Discretionary Sales Surtax		
		Local Option Fuel Taxes		
		Local Business Tax		
		Franchise Fees		
		State and County Shared Revenues (Unrestricted)		
		Investment Earnings (Losses)		
		Miscellaneous		
		Net Transfers		
		Total General Revenues and Transfers		
		Change in Net Position		
		Net Position, Beginning of Year		
		Net Position, End of Year		

See accompanying notes.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (2,919,597)	$ -	$ (2,919,597)
(5,496,600)	-	(5,496,600)
(1,538,899)	-	(1,538,899)
(2,764,662)	-	(2,764,662)
(1,354,335)	-	(1,354,335)
(14,074,093)	-	(14,074,093)
-	586,079	586,079
-	6,368,564	6,368,564
-	(65,828)	(65,828)
-	(275,632)	(275,632)
-	6,613,183	6,613,183
(14,074,093)	6,613,183	(7,460,910)
7,500,167	-	7,500,167
2,179,048	-	2,179,048
1,573,560	-	1,573,560
246,882	-	246,882
25,038	-	25,038
953,035	-	953,035
3,326,200	-	3,326,200
97,255	88,186	185,441
850,794	287,350	1,138,144
3,953,355	(3,953,355)	-
20,705,334	(3,577,819)	17,127,515
6,631,241	3,035,364	9,666,605
39,371,015	64,275,517	103,646,532
$ 46,002,256	$ 67,310,881	$ 113,313,137

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
BALANCE SHEET
ALL GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	Fire Assessment Fee Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Pooled Cash and Investments	$ 9,869,298	$ 19,417,216	$ 13,936,263	$ 43,222,777
Receivables (Net)	274,445	19,930	-	294,375
Due from Other Governments	141,800	9,906	177,415	329,121
Accrued Interest Receivable	22	-	53	75
Employee Advances	7,970	-	-	7,970
Inventory and Prepaid Items	110,690	-	-	110,690
Receivables - Non-Current	734	-	-	734
Advances to Other Funds	1,241,973	-	-	1,241,973
Total Assets	11,646,932	19,447,052	14,113,731	45,207,715
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts Payable	194,601	2,064	225,801	422,466
Accrued Liabilities	245,147	-	9,617	254,764
Due to Other Governments	37	-	262,803	262,840
Unearned Revenues and Deposits	3,918,044	-	-	3,918,044
Advances from Other Funds	-	-	992,818	992,818
Total Liabilities	4,357,829	2,064	1,491,039	5,850,932
Deferred Inflows of Resources				
Unavailable Revenues	99,167	-	-	99,167
Total Deferred Inflows of Resources	99,167	-	-	99,167
Fund Balances				
Non-Spendable:				
Inventory and Prepaid Items	110,690	-	-	110,690
Long-Term Receivables and Interfund - Receivables	1,242,707	-	-	1,242,707
Restricted for:				
Capital Improvements	-	-	6,744,896	6,744,896
Redevelopment	-	-	3,835,826	3,835,826
Building Inspections	-	-	2,765,809	2,765,809
Fire Protection	-	19,444,988	-	19,444,988
Law Enforcement	-	-	37,618	37,618
Debt Service	-	-	4,422	4,422
Perpetual Care	-	-	226,939	226,939
Assigned for Future Expenditures:				
Subsequent Year's Budgets	518,619	-	-	518,619
Unassigned	5,317,920	-	(992,818)	4,325,102
Total Fund Balances	7,189,936	19,444,988	12,622,692	39,257,616
Total Liabilities and Fund Balances	$ 11,646,932	$ 19,447,052	$ 14,113,731	$ 45,207,715

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Total Fund Balances of Governmental Funds	$	39,257,616
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is $86,311,034 and the accumulated depreciation is $(41,776,243) (includes internal service fund).		44,534,791
The internal service fund is used by management to charge the costs of fleet management, health insurance and other services to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. This amount excludes internal service fund fixed assets and long-term debt reported in other line items.		15,069,147
Deferred outflows and inflows of resources do not affect current financial resources and, therefore, are not reported in the government funds:		
Pension Related Deferred Outflows		3,158,703
OPEB Related Deferred Outflows		1,099,043
Pension Related Deferred Inflows		(1,143,790)
OPEB Related Deferred Inflows		(4,773,550)
Certain receivables are not "available" in the current period and, therefore, are not recognized as revenues in the governmental funds:		
Deferred Inflows - Unavailable Revenues		99,167
Long-term liabilities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position. Long-term liabilities at year-end consist of:		
Bonds Payable		(35,485,421)
Capital Leases Payable		(1,195,015)
Compensated Absences		(1,455,264)
Net Pension Liability		(3,960,270)
Net OPEB Liability		(9,202,901)
Net Position of Governmental Activities	$	46,002,256

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General Fund	Fire Assessment Fee Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 9,951,135	$ -	$ -	$ 9,951,135
Permits, Fees, and Special Assessments	1,334,558	2,007,713	3,502,202	6,844,473
Intergovernmental	2,802,049	412,476	946,833	4,161,358
Charges for Service	1,015,505	-	233,332	1,248,837
Fines and Forfeitures	100,622	-	2,738	103,360
Impact Fees	-	-	1,346,294	1,346,294
Miscellaneous	397,773	20,343	51,211	469,327
Interfund Charges	4,894,366	-	-	4,894,366
Total Revenues	20,496,008	2,440,532	6,082,610	29,019,150
Expenditures				
General Government	7,989,287	11,117	1,319,823	9,320,227
Public Safety	9,174,190	422,102	995,296	10,591,588
Transportation	969,632	-	-	969,632
Culture and Recreation	3,230,272	-	27,130	3,257,402
Capital Outlay	108,392	2,158,216	2,736,575	5,003,183
Debt Service:				
Principal Payments	-	-	1,325,981	1,325,981
Interest	-	-	1,008,343	1,008,343
(Total Expenditures)	(21,471,773)	(2,591,435)	(7,413,148)	(31,476,356)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(975,765)	(150,903)	(1,330,538)	(2,457,206)
Other Financing Sources (Uses)				
Debt Proceeds	-	-	469,800	469,800
Transfers in	4,469,036	-	5,125,006	9,594,042
Transfers (out)	(1,588,382)	(2,643,223)	(5,126,948)	(9,358,553)
Total Other Financing Sources (Uses)	2,880,654	(2,643,223)	467,858	705,289
Net Change in Fund Balances	1,904,889	(2,794,126)	(862,680)	(1,751,917)
Fund Balances (Deficits), Beginning of Year	5,285,047	22,239,114	13,485,372	41,009,533
Fund Balances, End of Year	$ 7,189,936	$ 19,444,988	$ 12,622,692	$ 39,257,616

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net Change in Fund Balance - Total Governmental Funds	$	(1,751,917)
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense. This reconciling item is the amount by which capital purchases (net disposals) of $5,027,131 differed from depreciation expense of $2,857,705.		2,169,426
The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. Also, governmental funds report the effect of issuance costs, premium, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The amounts of the items that make up these differences in treatment of long-term debt and related items are:		
Issuance of Debt		(469,800)
Principal Repayments:		
Bonds		1,242,700
Capital Lease		427,309
Amortization of Premium and Discount		97,081
The changes in net pension liability and pension related deferred outflows and inflows of resources result in an adjustment to Pension expense in the statement of activities, but not in the governmental fund statements.		391,551
Certain receivables are not "available" in the current period and, therefore, are not recognized as revenues in the governmental funds:		
Deferred Inflows - Unavailable Revenues		(374,493)
The changes in net OPEB liability and OPEB related deferred outflows and inflows of resources result in an adjustment to OPEB expense in the statement of activities, but not in the governmental fund statements.		746,018
Transfer of 2018 Capital Improvement Bond debt from governmental activities to the internal service fund.		2,607,875
Some expenses reported in the statement of activities, such as compensated absences and accrued interest, do not require the use of current financial resources and are not reported as expenditures in governmental funds:		
Compensated Absences		82,478
The internal service fund is used by management to charge the costs of activities that benefit the entire government. The net (expense) income of the internal service fund is reported with governmental activities.		1,463,013
Change in Net Position of Governmental Activities	$	6,631,241

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Business-Type Activities - Enterprise Funds		
	Electric Utility Fund	Water and Wastewater Fund	Sanitation Fund
Assets			
Current Assets:			
Pooled Cash and Investments	$ 5,785,826	$ 6,271,797	$ 15,247
Receivables:			
Customers (Net of Allowance for Uncollectible Accounts)	1,058,178	890,748	185,090
Due from Other Governments	-	1,686,387	-
Accrued Interest Receivable	9,149	46	-
Inventories, at Cost	546,683	253,174	-
Prepaid Items	-	30,000	-
Total Current Assets	7,399,836	9,132,152	200,337
Non-Current Assets:			
Restricted Assets:			
Pooled Cash and Investments:			
Proceeds	-	-	-
Customer Deposits	739,614	512,514	100,092
Sinking	-	923,635	-
Water Impact Fees	-	2,156,550	-
Wastewater Impact Fees	-	4,682,134	-
Total Restricted Assets	739,614	8,274,833	100,092
Account Receivable, Non-Current	-	-	-
Capital Assets:			
Property, Plant and Equipment	18,212,360	85,965,062	75,605
(Accumulated Depreciation and Amortization)	(12,035,368)	(36,474,526)	(70,949)
Construction in Progress	375,231	4,298,742	-
Total Capital Assets - Cost Less Depreciation	6,552,223	53,789,278	4,656
Total Non-Current Assets	7,291,837	62,064,111	104,748
Total Assets	14,691,673	71,196,263	305,085
Deferred Outflows			
Deferred Outflow on Interest Rate Swap	-	74,600	-
Pension Related Deferred Outflow	59,726	68,359	-
OPEB Related Deferred Outflow	112,191	164,346	5,942
Total Deferred Outflows	171,917	307,305	5,942

See accompanying notes.

Business-Type Activities - Enterprise Funds			Governmental Activities -
Stormwater Utility Fund	Cemetery Fund	Totals	Internal Service Funds
$ 3,109	$ -	$ 12,075,979	$ 3,179,020
97,220	-	2,231,236	-
1,210,670	-	2,897,057	-
-	-	9,195	46
-	-	799,857	-
-	-	30,000	-
1,310,999	-	18,043,324	3,179,066
-	-	-	12,287,819
-	-	1,352,220	-
-	-	923,635	-
-	-	2,156,550	-
-	-	4,682,134	-
-	-	9,114,539	12,287,819
53,610	-	53,610	-
13,274,236	-	117,527,263	2,797,125
(6,391,719)	-	(54,972,562)	(1,975,825)
59,116	-	4,733,089	-
6,941,633	-	67,287,790	821,300
6,995,243	-	76,455,939	13,109,119
8,306,242	-	94,499,263	16,288,185
-	-	74,600	-
-	-	128,085	-
15,408	-	297,887	-
15,408	-	500,572	-

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021
(Concluded)

	Business-Type Activities - Enterprise Funds		
	Electric Utility Fund	Water and Wastewater Fund	Sanitation Fund
Liabilities and Net Position			
Current Liabilities:			
Accounts Payable	$ 1,014,904	$ 826,661	$ 192,383
Accrued Expenses	19,053	123,838	690
Due to Other Governments	98,952	4,295	-
Capital Leases	-	-	-
Bonds and Loans Payable	-	1,375,086	-
OPEB Liability	40,720	62,968	2,095
Compensated Absences	88,034	97,277	3,643
Customer Deposits	739,614	512,514	100,092
Over Recovery of Power Costs	62,435	-	-
Advances from Other Funds	-	-	74,155
Total Current Liabilities	2,063,712	3,002,639	373,058
Long-Term Liabilities:			
Capital Lease	-	-	-
Bond Payable	-	16,989,607	-
Fair Market Value of Interest Rate Swap	-	74,600	-
Compensated Absences	34,200	110,646	-
OPEB Liability	995,657	1,539,673	51,234
Net Pension Liability	284,815	325,620	-
Total Long-Term Liabilities	1,314,672	19,040,146	51,234
Total Liabilities	3,378,384	22,042,785	424,292
Deferred Inflows of Resources			
Pension Deferred Inflow	56,492	64,461	-
OPEB Deferred Inflow	494,103	726,370	21,674
Total Deferred Inflows of Resources	550,595	790,831	21,674
Net Position			
Net Investment in Capital Assets	6,552,223	35,424,585	4,656
Restricted for Capital Improvements	-	6,838,684	-
Restricted for Debt Service	-	923,635	-
Unrestricted	4,382,388	5,483,048	(139,595)
Total Net Position	$ 10,934,611	$ 48,669,952	$ (134,939)

See accompanying notes.

Business-Type Activities - Enterprise Funds			Governmental Activities -
Stormwater Utility Fund	Cemetery Fund	Totals	Internal Service Funds
$ 7,041	$ -	$ 2,040,989	$ 397,738
4,185	-	147,766	-
-	-	103,247	-
-	-	-	118,464
-	-	1,375,086	230,000
5,528	-	111,311	-
15,734	-	204,688	-
-	-	1,352,220	-
-	-	62,435	-
175,000	-	249,155	-
207,488	-	5,646,897	746,202
-	-	-	193,718
-	-	16,989,607	11,414,079
-	-	74,600	-
12,320	-	157,166	-
135,163	-	2,721,727	-
-	-	610,435	-
147,483	-	20,553,535	11,607,797
354,971	-	26,200,432	12,353,999
-	-	120,953	-
125,422	-	1,367,569	-
125,422	-	1,488,522	-
6,941,633	-	48,923,097	509,118
-	-	6,838,684	400,000
-	-	923,635	-
899,624	-	10,625,465	3,025,068
$ 7,841,257	$ -	$ 67,310,881	$ 3,934,186

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-Type Activities - Enterprise Funds		
	Electric Utility Fund	Water and Wastewater Fund	Sanitation Fund
Operating Revenues			
Charges for Services	$ 9,355,489	$ 12,760,625	$ 2,385,059
Operating Expenses			
Purchased Power	4,827,412	-	-
Plant Operations	-	2,697,629	-
Distribution and Collection	1,726,142	1,662,309	2,062,121
Administration and General	2,324,390	2,594,950	380,671
Rental Expense	-	-	-
Depreciation and Amortization	527,870	2,441,793	8,095
Total Operating Expenses	(9,405,814)	(9,396,681)	(2,450,887)
Operating Income (Loss)	(50,325)	3,363,944	(65,828)
Non-Operating Revenues (Expenses)			
Capital Contributions/Grants	-	779,084	-
Investment Earnings	26,873	60,998	39
Interest Expense and Amortization of Debt Related Items	-	(425,424)	-
Miscellaneous Income	287,350	-	-
Total Non-Operating Revenues (Expenses)	314,223	414,658	39
Income (Loss) Before Capital Contributions and Transfers	263,898	3,778,602	(65,789)
Capital Contributions and Transfers			
Capital Contributions	636,404	2,650,960	-
Transfers in	-	-	-
Transfers (out)	(1,449,302)	(2,223,552)	-
Net Capital Contributions and Transfers	(812,898)	427,408	-
Change in Net Position	(549,000)	4,206,010	(65,789)
Net Position, Beginning of the Year	11,483,611	44,463,942	(69,150)
Net Position, End of Year	$ 10,934,611	$ 48,669,952	$ (134,939)

See accompanying notes.

Business-Type Activities - Enterprise Funds			Governmental Activities -
Stormwater Utility Fund	Cemetery Fund	Totals	Internal Service Funds
$ 1,294,888	$ -	$ 25,796,061	$ 4,736,406
-	-	4,827,412	-
-	-	2,697,629	-
-	-	5,450,572	-
1,080,313	-	6,380,324	3,281,519
-	-	-	129,132
502,747	-	3,480,505	243,612
(1,583,060)	-	(22,836,442)	(3,654,263)
(288,172)	-	2,959,619	1,082,143
12,540	-	791,624	-
276	-	88,186	50,511
-	-	(425,424)	(484,766)
-	-	287,350	7,470
12,816	-	741,736	(426,785)
(275,356)	-	3,701,355	655,358
-	-	3,287,364	-
-	-	-	807,655
(209,364)	(71,137)	(3,953,355)	-
(209,364)	(71,137)	(665,991)	807,655
(484,720)	(71,137)	3,035,364	1,463,013
8,325,977	71,137	64,275,517	2,471,173
$ 7,841,257	$ -	$ 67,310,881	$ 3,934,186

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-Type Activities - Enterprise Funds		
	Electric Utility Fund	Water and Wastewater Fund	Sanitation Fund
Cash Flows from Operating Activities			
Cash Received from Customers, Including Cash Deposits	$ 9,231,817	$ 11,545,482	$ 2,381,956
Cash Paid to Suppliers	(5,568,603)	(3,346,063)	(1,781,813)
Cash Paid for Salaries and Administrative Costs	(2,897,096)	(3,821,039)	(655,397)
Net Cash Provided by (Used in) Operating Activities	766,118	4,378,380	(55,254)
Cash Flows from Non-Capital Financing Activities			
Transfers in	-	-	74,155
Transfers (out)	(5,610,607)	(6,384,857)	-
Net Cash Provided by (Used in) Non-Capital Financing Activities	(5,610,607)	(6,384,857)	74,155
Cash Flows from Capital and Related Financing Activities			
Capital Contributions/Grants	-	779,084	-
Connection/Impact Fees	636,404	2,650,960	-
Property, Plant and Equipment Acquisitions	(803,976)	(5,458,657)	-
Proceeds from Bonds	-	2,824,990	-
Principal Payments on Debt	-	(1,077,189)	-
Interest Paid	-	(434,554)	-
Miscellaneous Income	287,350	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	119,778	(715,366)	-
Cash Flows from Investing Activities			
Net Investment Activity	26,873	60,998	39
Total Cash Flows from Investing Activities	26,873	60,998	39
Net Increase (Decrease) in Cash and Cash Equivalents	(4,697,838)	(2,660,845)	18,940
Cash and Cash Equivalents, Beginning of Year	11,223,278	17,207,475	96,399
Cash and Cash Equivalents, End of Year	$ 6,525,440	$ 14,546,630	$ 115,339

See accompanying notes.

Business-Type Activities - Enterprise Funds			Governmental Activities -
Stormwater Utility Fund	Cemetery Fund	Totals	Internal Service Funds
$ 1,385,681	$ -	$ 24,544,936	$ 4,736,388
(274,638)	(98,198)	(11,069,315)	(3,623,678)
(830,097)	(9,211)	(8,212,840)	-
280,946	(107,409)	5,262,781	1,112,710
175,000	-	249,155	12,697,096
(803,836)	(6,809)	(12,806,109)	-
(628,836)	(6,809)	(12,556,954)	12,697,096
12,540	-	791,624	-
-	-	3,287,364	-
(372,678)	-	(6,635,311)	-
-	-	2,824,990	-
-	-	(1,077,189)	(321,016)
-	-	(434,554)	(505,128)
-	-	287,350	7,470
(360,138)	-	(955,726)	(818,674)
276	-	88,186	50,511
276	-	88,186	50,511
(707,752)	(114,218)	(8,161,713)	13,041,643
710,861	114,218	29,352,231	2,425,196
$ 3,109	$ -	$ 21,190,518	$ 15,466,839

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Business-Type Activities - Enterprise Funds		
	Electric Utility Fund	Water and Wastewater Fund	Sanitation Fund
Shown in the Financial Statements as			
Pooled Cash and Investments	$ 5,785,826	$ 6,271,797	$ 15,247
Non-Current Restricted Cash:			
Debt Proceeds	-	-	-
Customer Deposits	739,614	512,514	100,092
Sinking	-	923,635	-
Water Impact Fees	-	2,156,550	-
Wastewater Impact Fees	-	4,682,134	-
Total	$ 6,525,440	$ 14,546,630	$ 115,339
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	$ (50,325)	$ 3,363,944	$ (65,828)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:			
Depreciation and Amortization	527,870	2,441,793	8,095
Power Costs Recovered in Advance (Returned)	(174,874)	-	-
Changes in Assets Decrease (Increase) and Liabilities Increase (Decrease):			
Accounts Receivable - Net	18,050	435,594	(6,796)
Inventories	48,124	23,713	-
Prepaid Items	-	-	-
Accounts Payable	502,205	(19,213)	10,413
Due to/from Other Governments	16,644	(1,686,387)	-
Compensated Absences	8,868	(41,758)	(1,429)
Net OPEB Liability	(306,349)	(430,971)	(13,406)
Net Pension Liability	(64,102)	(73,143)	-
Deferred Outflows	20,997	277,464	1,128
Deferred Inflows	196,031	51,694	8,876
Customer Deposits	22,979	35,650	3,693
Total Adjustments	816,443	1,014,436	10,574
Net Cash Provided by (Used in) Operating Activities	$ 766,118	$ 4,378,380	$ (55,254)
Non-Cash Items			
Amortization of Loss on Refunding	$ -	$ 11,857	$ -
Change in Fair Value of Interest Rate SWAP	-	(20,986)	-

See accompanying notes.

Business-Type Activities - Enterprise Funds			Governmental Activities -
Stormwater Utility Fund	Cemetery Fund	Totals	Internal Service Funds
$ 3,109	$ -	$ 12,075,979	$ 3,179,020
-	-	-	12,287,819
-	-	1,352,220	-
-	-	923,635	-
-	-	2,156,550	-
-	-	4,682,134	-
$ 3,109	$ -	$ 21,190,518	$ 15,466,839
$ (288,172)	$ -	$ 2,959,619	$ 1,082,143
502,747	-	3,480,505	243,617
-	-	(174,874)	-
(5,334)	-	441,514	(18)
-	-	71,837	-
-	-	-	3,283
(927)	(1,296)	491,182	(216,315)
96,127	-	(1,573,616)	-
3,215	(9,211)	(40,315)	-
(105,269)	(88,556)	(944,551)	-
-	-	(137,245)	-
8,867	(16,907)	291,549	-
69,692	8,561	334,854	-
-	-	62,322	-
569,118	(107,409)	2,303,162	30,567
$ 280,946	$ (107,409)	$ 5,262,781	$ 1,112,710
$ -	$ -	$ 11,857	$ -
-	-	(20,986)	-

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
SEPTEMBER 30, 2021

Assets		
Investments:		
Money Market Funds	$	780,275
Fixed Income Mutual Funds		10,450,158
Equities Mutual Funds		30,077,352
Real Estate Investment Trust		5,231,218
Total Investments		46,539,003
Total Assets		46,539,003
Liabilities - Payables		125,015
Net Position		
Restricted for Pensions	$	46,413,988

See accompanying notes.

CITY OF MOUNT DORA, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Additions		
Contributions:		
Employee	$	389,332
Employer		1,148,996
State of Florida		249,901
Total Contributions		1,788,229
Investment Income:		
Investment Earnings		7,552,985
(Less Investment Management Fees)		(133,930)
Net Investment Income (Loss)		7,419,055
Total Additions		9,207,284
Deductions		
Pension Benefit Payments and Refunds		2,506,455
General and Administrative		107,915
(Total Deductions)		(2,614,370)
Net Increase		6,592,914
Net Position, Beginning of Year		39,821,074
Net Position, End of Year	$	46,413,988

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Note 1 - Description of Funds and Summary of Significant Accounting Policies

The financial statements of the City of Mount Dora, Florida (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Significant City accounting policies are described below:

Reporting Entity
The City of Mount Dora, Florida is the City's official name. The City was originally incorporated as a town on March 25, 1910, and later incorporated as a city on April 23, 1953, pursuant to Chapter 29302, L.O.F. On September 17, 1991, the City adopted its current Charter by Ordinance Number 91-585.

The City operates under a council-manager form of government and provides the following services, as authorized by its charter: public safety, public works, public utilities, culture, recreation and community development.

In evaluating the City as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the City may or may not be financially accountable and, as such, be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board, and: (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

- **Blended Component Units**
  The City established the Community Redevelopment Agency and the Northeast Community Redevelopment Agency as component units of the City. The City Council is the governing body for both agencies.

  These agencies are authorized by Florida Statutes and formed by City Ordinance. The Community Redevelopment Agency was created by Ordinance Number 447 passed on June 16, 1987 and the Northeast Community Redevelopment Agency was created by Ordinance Number 546 passed on April 3, 1990. The statutory life of these community redevelopment agencies is thirty years unless extended by ordinance and notification to contributing parties. The City passed Ordinance 2012-05 on May 1, 2012 to extend the CRA for an additional thirty years. The governing bodies are appointed by the City (or its officials) who retains the corporate powers of these agencies. These organizations are reported as blended component units as part of the primary government since the City is able to impose its will on the organization or there is a potential for specific financial benefits or burdens on the City. Separate financial statements for the CRA are prepared and are available by contacting the City at 510 Baker St. Mt. Dora, FL 32757.

- **Related Organization - Not Included in Entity**
  The Board of the Mount Dora Health Facilities Authority is appointed by the City Council, but the City's accountability does not extend beyond making these appointments. There was no activity or expenditures this fiscal year. Neither funding nor bonded debt approval is provided by the City Council. This organization is excluded from the reporting entity.

Government-Wide and Fund Financial Statements
The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of activities demonstrates the degree to which the direct expenses, or a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are allocated automatically and certain indirect costs are included in program expenses reported for individual functions and activities. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements
The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation. Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally-dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements
Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers receivables collected within sixty days after the year-end to be available and recognizes them as revenues of the current year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, other postemployment benefit expenditures, pension related expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City operates the following major governmental funds:

- **Governmental Funds**
  Governmental funds are used to account for all or most of a government's general activities. The City operates the following major governmental funds:

  - The **General Fund** is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

  - The **Fire Assessment Fee Fund** accounts for receipts and disbursements of the fire assessment fees which are restricted fire protection.

- **Proprietary Funds**
  The Proprietary funds are used to account for a government's ongoing activities, which are similar to those found in the private sector, where the determination of changes in net position is necessary or useful to sound financial administration.

  The City reports the following major proprietary funds:

  - The **Electric Utility Fund** accounts for the fiscal activity of providing electric services to residential and commercial customers.

  - The **Water and Wastewater Fund** accounts for the fiscal activity of providing water and wastewater services to residential and commercial customers within and outside City limits.

  - The **Sanitation Fund** accounts for the operations and maintenance of the City's refuse collection and recycling system.

  - The **Stormwater Utility Fund** accounts for the operations and maintenance of the City's stormwater management system.

  - The **Cemetery Fund** accounts for the operation and maintenance of the City owned cemetery. This fund was moved to a governmental type as of the beginning of the fiscal year.

- **Additionally, the City reports the following non-major fund types:**

  - **Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

    - **Building Inspection Fund—**To account for the legally restricted revenues and expenditures related to Building Inspection Program.

    - **Law Enforcement Trust Fund—**To account for the judicially confiscated forfeitures restricted for law enforcement expenditures.

- ► The **Community Redevelopment Agency Fund** accounts for receipts and disbursements of additional tax monies for the City's Downtown Redevelopment Tax District.

- ► The **Northeast Redevelopment Agency Fund** accounts for receipts and disbursements of tax proceeds and other revenues to redevelop the northeast section of the City.

- ► The **Impact Fees Fund** accounts for the receipts and disbursements of impact fees restricted for capital improvements for law enforcement, fire control, recreation, and libraries activities.

- ► The **Discretionary Sales Tax Fund** accounts for receipts and disbursements of the City's portion of the one percent Local Government Infrastructure Surtax. In November of 2015, this revenue source was renewed and began a new 15 year period beginning January 1, 2018 with a sunset date of December 31, 2032.

- ► The **Cemetery Fund** accounts for the operation and maintenance of the City owned cemetery.

- **Debt Service Funds** account for the proceeds of general long-term debt and payment of principal and interest payments.

  - ► **Debt Service Fund—**To account for the accumulation of the resources that are restricted, committed or assigned for the payment of general long-term debt principal and interest, excluding lease payments.

- **Capital Projects Funds** account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds.

  - ► **Other Capital Projects Fund—**To account for the intermittent resources that are restricted, committed or assigned for the constructing multi-year, public buildings and renovations.

- **Internal Service Funds** account for the provision of goods and/or services to other City Departments on a cost reimbursement basis. The City has the following internal service funds.

  - ► **Internal Service Fund—Fleet Maintenance and Warehouse Fund—**To account for the accumulation of funds for future vehicle maintenance related depreciation. In addition, the prior debt proceeds from the 2018 capital bonds were transferred to this fund.

  - ► **Internal Service Fund - Vehicle Replacement Fund—**To account for the accumulation of funds for future vehicle replacements, related depreciation and charges for vehicle purchased under the replacement program, including vehicles purchased via lease purchase.

  - ► **Insurance Fund—**To account for the cost of operating a self-funded healthcare coverage program. Such costs are billed to other departments on a break-even basis based upon the estimated individual premiums. These costs include network and claims administration, third-party stop loss insurance premiums, life insurance premiums, as well as the cost of pharmaceutical, hospital, doctor and other medical claims, as well as the cost of operating the City's Employee Health Clinic.

- **The Pension Trust Fund—**To accounts for the activities of the City's General Employees' and Firefighters' and Police Officers' Retirement Funds, which accumulate resources for pension benefit payments for qualified retiring employees. They are excluded from the government-wide financial statements because they are fiduciary in nature and do not represent resources available to the government for operations.

Summary of Significant Accounting Policies

Proprietary Funds
Proprietary funds distinguish operating revenues and expenses from non-operating items. The operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the internal service funds are customer charges for sales and services. Operating expenses for enterprise funds and the internal service funds include the cost of services, administrative expenses, and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. These non-operating revenues include investment earnings, grants, impact fees, insurance reimbursements, rental income plus the sale of scrap and equipment.

When both restricted and unrestricted resources are available for use, it is the City's policy to generally use restricted resources first, and then unrestricted resources, as they are needed for their intended purposes; however, this decision is frequently made on a case-by-case basis based upon facts and circumstances. Revenues of the enterprise funds are recognized on the basis of services rendered. Enterprise funds billing cycles that overlap September 30 are prorated based upon the meter-reading dates.

Budgets and Budgetary Accounting
The City's procedures in preparing and adopting the annual budget, which is adopted on a basis consistent with generally accepted accounting principles, are as follows:

- The City Manager is responsible for preparing a proposed operating budget for the upcoming year prior to September 30 that includes estimated revenues, proposed expenditures, and other financing sources and uses.

- Public hearings are held to obtain taxpayer comments and suggestions. The budget is enacted through passage of a resolution.

- Budgetary controls are set at the fund level allowing budget amendments to be made by City Manager when changes are under $25,000. The City Manager is authorized to transfer budgeted amounts within any fund or department, but may not revise total fund expenditures without the approval of the City Council. The budgetary data presented is in agreement with the originally adopted budget, as amended by the City Council.

- Formal budgetary integration is employed as a management control device during the year for all funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. For funds with a legally adopted budget (i.e., the governmental fund types), the level at which expenditures may not legally exceed the amount budgeted is the fund level. Appropriations lapse at the end of the year and are re-appropriated in the ensuing year's budget. Budgets are legally adopted for the governmental fund types and are adopted on a "pro forma" basis for the proprietary funds (enterprise funds and internal service funds).

Pooled Cash and Investments
Pooled cash and investments include cash on hand, demand deposits with banks, deposits in cash management pools that have the general characteristics of demand deposit accounts, as well as investments. The City's pooled investment account is considered to be cash equivalent since each fund can effectively deposit or withdraw funds at any time without prior notice or penalty.

Each fund utilizing the pooled cash and investments account participates on a dollar-equivalent basis. Interest is distributed quarterly based on average cash balances. The nature of the pooled accounts permits temporary negative cash balances upon overdrawing of cash available in individual funds, which is presented as interfund receivables and payables. The investments of the pension trust funds, bond proceeds, and the electric fund rate stabilization account are held separately from those of other City funds. Investments, including pension funds, are stated at fair value - quoted market price or the best available estimate.

Receivables (Net)
Receivables include amounts due from utility customers, third-party collectors of taxes and miscellaneous sources. Receivables and revenues are reported net of an allowance for uncollectible accounts. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were $605 for the General Fund; $26,438 for the Electric Utility Fund; $16,700 for the Water & Wastewater Fund; $4,444 for the Sanitation Fund; and $2,044 for the Stormwater Utility Fund as of September 30, 2021.

Interfund Receivables and Payables, and Transfers
Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Transfers are recognized in the accounting period in which the interfund receivable and payable arise. Transfers are made from the enterprise funds to finance operations of the general fund. Transfers are also made from the General Fund to the Community Redevelopment Funds to meet the City's tax increment funding requirements.

Capital Grants and Contributions
Accounts receivable from other governments include amounts due from grantors. Program and capital grants for general capital assets are recorded as receivables and revenues at the time reimbursable costs are incurred. Revenues received in advance of costs being incurred are deferred. Capital grants and other contributions for capital asset additions to the proprietary funds are recorded as non-operating revenues. Contributed assets are recorded in the proprietary funds and in general assets at fair value at the time received.

Inventory
Inventories held by the proprietary funds are carried at cost, determined using the weighted-average cost method. Inventory shown in the general fund consists of janitorial and office supplies held for consumption. General fund inventories are valued at cost, as determined using the weighted-average cost method. Inventory is accounted for by use of the consumption method.

Prepaid Items
Payments made to vendors for services that will benefit periods beyond September 30 are recorded as prepaid items.

Capital Assets
Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Property, plant and equipment with initial, individual costs that equal or exceed $5,000 and estimated useful lives of over one year are recorded as capital assets. Roads, bridges, and sidewalks are capitalized when their initial or improvement costs equal or exceed $25,000 and possess estimated useful lives of more than one year. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure assets acquired prior to October 1, 2003, have been recorded.

Major outlays for capital assets and improvements are capitalized as projects are constructed. During 2021, the City did not capitalize any interest incurred during the construction of capital assets.

Capital asset purchases are recorded as capital outlay expenditures in the fund level governmental funds in the year of acquisition.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful life:

Plant, Buildings and Improvements	25-50 Years
Utility Line Extensions	30-50 Years
Machinery, Equipment and Vehicles	3-25 Years
Meters, Poles and Transformers	10-33 Years
Studies	5 Years

Proprietary fund expenses for repairs and maintenance are expensed when incurred. Additions, major renewals and replacements, which increase the useful lives of the assets, are capitalized.

Compensated Absences
In governmental fund financial statements, the amount of compensated absences associated with employee vacations that are recorded as expenditures represent the amounts paid during the year, plus the amount accrued at year-end that would normally be liquidated with available spendable resources. Only the amount of the compensated absence liability that has matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement) that would normally be liquidated with current expendable available resources in the next fiscal year is recorded in the fund financial statements of governmental funds. In the government-wide financial statements, all governmental fund compensated absences are recorded and split between the current and non-current portions.

In proprietary funds, the amount of compensated absences associated with employee vacations that are recorded as expenses represent the amounts paid during the year and accrued at year-end. The entire liability for compensated absences of these funds is reflected in the respective financial statements split between the current and non-current portions.

The City's sick leave paid-out policy upon termination varies depending upon whether or not a specific employee is included in a recognized bargaining unit; however, for some employees there is no maximum amount that an employee can accrue. For Police Union employees, there is a 720 hour cap on the amount of sick leave that may be paid out. For Fire Union employees hired after 1/1/96, the sick leave accrual payout is capped at 467 hours, for those employed prior to that date the maximum is 720 hours. General employees who had more than 720 hours prior to 10/1/90 are paid a maximum of 960 hours and all others are paid a maximum of 720 hours. All payouts for sick leave depend upon which bargaining unit (if any) the employee is in and the circumstances of the employee's departure. Sick leave payout of accrued hours is at a rate of 25%, if an employee leaves, or 50%, if they retire. The City accrues 25% of sick leave hours at the employee's current pay rate for financial reporting purposes, except those employees who are vested and have reached retirement age, which the sick leave accruals are computed at 50%.

Each fund is required to liquidate the related liability that becomes current during that fiscal year and was recorded within that fund.

Deferred Inflows and Outflows of Resources
Deferred outflows of resources represent the consumption of net position that is applicable to a future reporting period and will not be recognized as an outflow of resources until that future time. Deferred inflows of resources represent the acquisition of net position that is applicable to a future reporting period and will not be recognized as an inflow of resources until that future time. Deferred outflows have a positive effect on net position, similar to assets, while deferred inflows have a negative effect on net position, similar to liabilities. The City reports deferred outflows of resources related to a derivative associated with the 2006 Utility Bonds, as well as pension and OPEB-related deferred inflows and outflows of resources.

Fund Balance (Deficits)/Net Position Disclosure
In accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balances as follows:

- **Non-Spendable Fund Balance**—Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal/contractual requirements. Examples are Prepaid Expenses and Inventory.

- **Spendable Fund Balance—**Includes Restricted, Committed, Assigned and Unassigned designations.

  - **Restricted—**Includes fund balance amounts that are limited for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. Examples would be:

    - **Community Redevelopment Agency and the Northeast Redevelopment Agency Funds—**As noted under Blended Component Units, these two agencies were established to enhance redevelopment activities in two different sections of the City. The interlocal agreement with the County as well as the State Statutes contains certain restrictions on the expenditures of funds.

    - **Capital Projects Impact Fees Fund—**The City Council has adopted ordinances that require new developments to pay a fee for their impact on recreation, library, police, and fire services. These fees are accounted for separately and may be used only for additions and extensions to the respective system or debt service on previous qualified projects. The impact fees and interest earned on these funds are recognized as restricted.

- **Discretionary Sales Tax Fund—**The City Council has entered into an interlocal agreement with the County and other municipalities to share revenue from a countywide optional one cent sales tax. The proceeds are distributed to various governments based upon an agreed formula. The funds are restricted for infrastructure capital uses as outlined in the agreement.

- **Building Inspections Fund—**Florida Statutes require that building and fire permit revenue are only to be used for activities related to those operations. In order to comply with those requirements, the City records all revenues and expenditures in this fund that qualify under the Statutes.

- **Law Enforcement Trust Fund—**This fund was established to receive forfeiture funds, which are restricted by Federal and State Statutes as to their usage.

- **Debt Service Funds—**These funds were established in accordance with bond covenants for the repayment of outstanding bonds and recording of interest and principal payments.

- **Fire Special Assessment Fund—**These funds were assessed to provide fire protection.

- **Committed—**includes fund balance amounts that are obligated to a specific purpose which are internally imposed by the government through formal action by ordinances, which is the highest level of City Council. These commitments can only be overturned by a like action. Examples are Encumbrances of Construction and Service Contracts, and specific allocation of funds for particular future activities.

- **Assigned—**includes spendable fund balance amounts that are intended to be used for specific purposes that are considered neither restricted nor committed. It is the City's policy that undesignated excess Fund Balances may be assigned by the City Council, City Manager or Finance Director for specific purposes through the budget process or agenda items as authorized by City Council, which designation may be reversed at any public meeting.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in the General Fund, it is the City's policy to use unassigned resources first, then assigned, and then committed as needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in any other governmental fund, it is the City's policy to use committed resources first, then assigned, and then unassigned as needed.

The City established a Fund Balance Policy with Resolution No. 2017-138. The policy established the following minimum and maximum reserve balance targets of the City's General Fund and Enterprise Funds. These targets are based on current fiscal year operating expenditures and transfers out less non-recurring capital budgeted for the funds:

Fund	Minimum Percent	Maximum Percent
General	17%	30%
Cemetery	5%	10%
Electric	17%	30%
Water and Wastewater	17%	30%
Sanitation	5%	10%
Stormwater	17%	30%

If, at the end of any fiscal year, the actual amount of Unassigned Fund Balance falls below the targeted levels set forth above, a plan is required to be established to achieve the target by adding a designated amount to cover the deficiency over a period not to exceed 5 fiscal years.

- **Net Position—**is utilized in the government-wide and business-type Fund Financial Statements presentations. Net position is categorized as net investment in capital assets, plus restricted and unrestricted net position.

  - **Net Investment in Capital Assets—**is intended to reflect the portion of net position, which are associated with non-liquid, capital assets less outstanding capital asset related debt. The net related debt is the debt less outstanding liquid assets and any associated unamortized costs associated with that debt.

  - **Restricted Net Position—**is liquid assets, which have third-party (statutory, bond covenant or granting agency) limitations on their use. The City typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

  - **Unrestricted Net Position—**typically represents unrestricted liquid assets. The City Council has the authority to revisit or alter this designation.

Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. Florida Statutes permit municipalities to levy property taxes at a rate of up to 10 mills (a mill is $1.00 of taxes per $1,000.00 of taxable value). The millage rate assessed by the City for the fiscal year ended September 30, 2021, was 5.9603 mills.

All property is assessed according to its fair market value on January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of Florida Statutes.

The current-year taxes for the fiscal year beginning October 1 are billed in the month of November and are due no later than March 31. On April 1, all unpaid amounts become delinquent and are subject to interest and penalties. Discounts are allowed for early payment, as follows:

November	4%
December	3%
January	2%
February	1%
March	0%

On or prior to June 1 of the following tax year, certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest at 18% per year or at any lower rate bid by the buyer. The certificate holder may make application for a tax deed on any unredeemed tax certificates at any time for a five-year period beginning two years after the original issue of a tax certificate. Delinquent taxes on personal property bear interest up to 18% per year until the tax is satisfied either by seizure and sale of the property or by the seven-year statute of limitations.

There were no material delinquent and uncollected property taxes at year-end. The City's tax calendar is as follows:

Valuation Date:	January 1
Levy Date:	November 1
Due Date:	March 31 (Succeeding Year)
Lien Date:	April 1 (Succeeding Year)

Legal Compliance – Budgets

Budgets and Budgetary Accounting
The annual operating budget serves as legal authorization for expenditures and the proposed means of financing them. The 2020-21 annual operating budgets were prepared for all funds, except Pension Trust Funds.

Budget submissions are completed during the month of April and are due to the City Manager by May 31. A proposed budget is presented to the City Council in July. The City Council conducts a series of budget work sessions during the month of July. During these work sessions, the proposed expenditure budgets are reconciled to the revenue estimates provided by the Director of Finance. The revenue estimates include the amount of ad valorem taxes to be derived from the tax roll certified by the Property Appraiser on or before July 1. Within thirty-five days from that date, the City Council must advise the Property Appraiser of the proposed maximum and rolled back millage rates.

Within eighty days, but not earlier than sixty-five days after the Property Appraiser certifies the tax roll, the City Council is required by state law to conduct a public hearing to adopt tentative millage rate(s) and budget. No sooner than two days and no later than twenty days following the first public hearing, a second public hearing be held to formally adopt the final millage rate(s) and budget.

On-Behalf Payments for Fringe Benefits
The City receives on-behalf payments from the State of Florida to be used for Police Officers' and Firefighters' Retirement Plan Contributions. For the fiscal year ended September 30, 2021, the On-Behalf payments to the City totaled $131,131 for the Police Officers' Retirement Plan and $118,770 for the Firefighters' Retirement Plan. Such payments are recorded as intergovernmental revenue and public safety expenditures.

Note 2 - Cash and Investments

Pooled Cash and Investments
The City maintains a cash and investment pool that carries all of the City's general cash and investments. Cash and investments for Pension Trust Funds, unspent bond proceeds, and the electric fund "rate stabilization account" are held separately from the City's general investments. Each fund's portion of the pool is displayed in the accompanying financial statements as "Pooled Cash and Investments." All cash and investments of the pool are considered cash equivalents for the statement of cash flows.

Cash Deposits
As of September 30, 2021, the City's pooled cash deposits were entirely covered by federal depository insurance or by the banking network provided by Chapter 280 of the Florida Statutes. Florida Statutes provide for collateral pooling by banks and savings and loans, and limit local government deposits to "authorized depositories." Therefore, all pooled cash deposits held by banks can be classified as fully insured.

Restricted Cash
Customer deposits, sinking fund, unspent bond proceeds, and unspent impact fees are shown as restricted cash due to the legal limitations imposed on them.

Investments
The City's investment policy allows the City to invest surplus money in instruments as provided by Florida Statute 218.415. Among them are:

- The State Board of Administration of Florida Local Government Surplus Trust Fund.
- Florida regulated or federal banking institutions (provided such deposits are secured by collateral, as required).
- Direct or guaranteed obligations of the United States Government.
- Obligations of the Federal Farm Credit Banks; the Federal Home Loan Mortgage Corporation (including participation certificates), or the Federal Home Loan Bank or its district banks or obligation guaranteed by the Government National Mortgage Association.
- Open or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940.

The City ordinance authorizes investments for the Pension Trust Funds as follows:

- Annuity and life insurance contracts.
- Time and savings accounts of a National Bank and a State of Florida bank insured by FDIC.
- Obligations of the United States; State and local government bonds (as restricted).
- Corporate stocks and bonds (as restricted).
- Pooled funds including, but not limited to, mutual funds, commingled funds, exchange-traded funds, limited partnerships, and private equity.

Fair Value
The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

City Investments

Type Investment	Fair Value	Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
City Investments by Fair Value Level				
U.S. Treasury Notes	$ 2,030,899	$ -	$ 2,030,899	$ -
Florida Municipal Investment Trust Fund	5,065,231	-	5,065,231	-
Total City Investments by Fair Value Level	7,096,130	$ -	$ 7,096,130	$ -
City Investments Measured at Amortized Cost				
Florida SAFE Stable NAV	32,651,517			
Florida PRIME	96,103			
Certificate of Deposits	2,000,000			
Money Market Accounts	8,496,214			
Total Investments Measured at Amortized Cost	43,243,834			
Total City Investments	$ 50,339,964			

The City's investments in government, agencies and corporate fixed income are high-quality bonds that are valued using a matrix pricing model (Level 2). Investments in money market accounts, and non-negotiable certificates of deposit are exempt from the GASB Statement No. 72 fair value hierarchy disclosures per paragraph 69 of GASB 72, and are valued at the City's cost and any accrued interest on these investments. The City's investment in Florida PRIME and Florida SAFE are external investment pools that have adopted operating procedures consistent with the requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the City's investment in Florida PRIME and Florida SAFE are recorded at amortized cost.

Pension Investments

Type Investment	Fair Value	Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pension Investments by Fair Value Level				
Fixed Income Mutual Funds	$ 10,450,158	$ 10,450,158	$ -	$ -
Equities Mutual Funds	30,077,352	30,077,352	-	-
Total Pension Investments by Fair Value Level	40,527,510	$ 40,527,510	$ -	$ -
Pension Investments Measured at Net Asset Value (NAV)				
Real Estate Investment Trusts	5,231,218			
Total Investments Measured at NAV	5,231,218			
Pension Investments Measured at Amortized Cost				
Money Market Accounts	780,275			
Total Investments Measured at Amortized Cost	780,275			
Total Pension Investments	$ 46,539,003			

Investments in domestic and international stocks and mutual funds, which are deemed actively traded, are valued using quoted market prices at current exchange rates (Level 1). Real estate investment trusts are valued based on the net asset value (NAV) and are exempt from the GASB 72 fair value hierarchy. Investments in money market accounts are exempt from the GASB 72 fair value hierarchy disclosures per paragraph 69 of GASB 72, and are valued at amortized cost.

The following is a summary of pooled investments held by the City as of September 30, 2021:

		Maturities			
Type	Fair Value	1 Year or Less	1-5 Years	5-10 Years	10+ Years
U.S. Treasury Notes	$ 2,030,899	$ 1,006,055	$ 1,024,844	$ -	$ -
Florida Municipal Investment Trust Fund	5,065,231	-	5,065,231	-	-
Local Government Surplus Trust Fund	96,103				
FL SAFE Investment Trust Fund	32,651,517				
Money Market Funds	8,496,214				
Certificates of Deposits	2,000,000				
Total Investments	50,339,964				
Demand Deposits	29,510,360				
Petty Cash	29,810				
Total Cash and Investments	$ 79,880,134				

The following is a summary of pension investments held by the City as of September 30, 2021:

		Maturities			
Type	Fair Value	1 Year or Less	1-5 Years	5-10 Years	10+ Years
Money Market Accounts	$ 780,275	$ 780,275	$ -	$ -	$ -
Fixed income Mutual funds	10,450,158	-	9,358,898	1,091,260	-
Equities Mutual funds	30,077,352				
Real Estate Investment Trust	5,231,218				
Total Investments	$ 46,539,003				

Interest Rate Risk—To mitigate interest rate risk, the City's Investment Policy requires that the investment portfolio structure maturities to meet the City's cash needs for ongoing operations and that operating funds be invested primarily in short-term securities. Of the total Cash and Investments outstanding at year-end, 89% have maturities of one year or less. The City's policy requires that individual securities have maturities no greater than five years and two months. The Local Government Surplus Funds Trust Fund (Florida Prime) had a weighted average maturity of 49 days as of September 30, 2021. The Florida Municipal Investment Trust 0-2 Year High Quality Bond Fund has 0.80 year weighted average maturity and the 1-3 Year High Quality Bond Fund has 1.50 year weighted average maturity. The Pension Investment Policies do not restrict maturities.

Credit Quality Risk—To mitigate credit risk, the City invests primarily in U.S. Federal Agency obligations and State of Florida Qualified Public Depositories, Florida Municipal Investment Trust 0-2 Year High Quality Bond Fund ($1,677,499) and the 1-3 Year High Quality Bond Fund ($3,387,732), which are AAAf/S1 and AAAf/S2 rated funds. The Local Government Surplus Funds Trust Fund (Florida Prime) is an AAAm money market fund. All Federal Agency Bonds held at year-end had AAA rating. All of these investments meet the criteria under the City's Pooled Investment Policy. Under that policy, the credit risk is mitigated by: (1) limiting investments to the safest types of securities; (2) pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which any entity will do business; and (3) diversifying the investment portfolio so that the potential losses on individual securities will be minimized. The Pension Investment Policies restricts bond investments to investment grade quality. The pension funds do not have any direct investments in fixed income securities.

Custodial Risk—To mitigate custodial risk, broker/dealers must meet established capital requirements, as set forth by the Securities Exchange Commission, be registered in the State of Florida, provide proof of registration, complete a broker/dealer questionnaire, certify an understanding of the City's Pooled Investment Policy, and provide a copy of their most recent audit report. The FL SAFE and Florida Municipal Investment Trust separately issued financial statements can be found at flsafe.org and floridaleagueofcities.com. All pension assets are held by a third party.

Concentration of Credit Risk—The City's Investment Policy requires that investments be diversified by security type, maturity and institution. The allocation limits and security types do not apply to the investment of debt proceeds which have been invested in the FL SAFE investment fund. A maximum of 100% of available funds may be invested in United States Government Securities and the State Board of Administration's Local Government Surplus Funds Trust Fund. A maximum of 50% of available funds may be invested in non-negotiable interest bearing time certificates of deposit and money market funds. A maximum of 40% of available funds may be invested in intergovernmental investment pools. The Pension Investment Policies do not restrict individual investment concentrations. The Pension Fund investment policies restrict that not more than 5% of the plan's assets, at the time or purchase, shall be invested in the equities of one company, and restricts the value of bonds issued by any single corporation shall not exceed 3% of the total fund. At September 30, 2021, the three pension plans did not have any direct investments in equities or fixed income investments.

Investments in Entities that Calculate Net Asset Value Per Share

The fair values of investments in the pension trust funds are based on the investments' net asset value (NAV) per share (or its equivalent) of the City's ownership interest in the partners' capital. The real estate funds invest in a diversified real estate equity portfolio consisting primarily of high quality, well-leased real estate properties in multi-family, industrial, office, retail, and hotel sectors. Distributions from each fund will be received as the underlying investments of the funds are liquidated, which is expected to occur between 5 and 10 years. The individual investments that will be sold have not yet been determined. Because it is not probable that any specific individual investment will be sold, the fair value of each individual investment has been determined using the NAV per share (or its equivalent) of the pension trust fund's ownership interest in partners' capital.

Note 3 - Capital Assets

Capital asset activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land and Improvements	$ 7,712,917	$ 319,136	$ -	$ 8,032,053
Construction in Progress	2,039,951	1,586,971	(577,740)	3,049,182
Total Capital Assets, Not Being Depreciated	9,752,868	1,906,107	(577,740)	11,081,235
Capital Assets, Being Depreciated:				
Buildings and Improvements	20,957,422	-	-	20,957,422
Infrastructure	38,074,417	612,988	-	38,687,405
Equipment, Furniture, Fixtures, and Vehicles	11,866,758	3,022,249	(23,017)	14,865,990
Media Collection	765,753	75,857	(122,628)	718,982
Total Capital Assets, Being Depreciated	71,664,350	3,711,094	(145,645)	75,229,799
Less Accumulated Depreciation:				
Buildings and Improvements	(12,836,110)	(832,801)	-	(13,668,911)
Infrastructure	(17,382,859)	(1,209,398)	-	(18,592,257)
Equipment	(7,911,852)	(1,001,112)	10,687	(8,902,277)
Media Collection	(677,420)	(58,006)	122,628	(612,798)
Total Accumulated Depreciation	(38,808,241)	(3,101,317)	133,315	(41,776,243)
Total Capital Assets Being Depreciated, Net	32,856,109	609,777	(12,330)	33,453,556
Governmental Activities Capital Assets, Net	$ 42,608,977	$ 2,515,884	$ (590,070)	$ 44,534,791

Depreciation expense was charged to the following functions/programs:

Depreciation Expense – Governmental Activities	
General Government and Administration	$ 389,268
Public Safety	832,676
Transportation	708,828
Culture and Recreation	926,933
Capital Assets Held by the Internal Service Funds are Charged to the Various Functions: Based Upon Their Usage of the Assets	243,612
Total Depreciation Expense – Governmental Activities	$ 3,101,317

Capital asset activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 7,457,272	$ -	$ -	$ 7,457,272
Construction in Progress	6,056,806	3,552,258	(4,875,975)	4,733,089
Total Capital Assets, Not Being Depreciated	13,514,078	3,552,258	(4,875,975)	12,190,361
Capital Assets, Being Depreciated:				
Buildings	19,381,572	-	-	19,381,572
Infrastructure	78,506,863	7,607,629	(58,014)	86,056,478
Equipment	4,334,029	351,398	(53,486)	4,631,941
Total Capital Assets, Being Depreciated	102,222,464	7,959,027	(111,500)	110,069,991
Less Accumulated Depreciation:				
Buildings	(6,624,096)	(480,818)	-	(7,104,914)
Infrastructure	(41,819,127)	(2,770,347)	22,767	(44,566,707)
Equipment	(3,096,007)	(229,340)	24,406	(3,300,941)
Total Accumulated Depreciation	(51,539,230)	(3,480,505)	47,173	(54,972,562)
Total Capital Assets Being Depreciated, Net	50,683,234	4,478,522	(64,327)	55,097,429
Business-Type Activities Capital Assets, Net	$ 64,197,312	$ 8,030,780	$ (4,940,302)	$ 67,287,790

Depreciation Expense was charged to the following functions/programs:

Depreciation Expense – Business-Type	
Electric Utility	$ 527,870
Water and Wastewater Utility	2,441,793
Sanitation	8,095
Stormwater Utility	502,747
Total Depreciation Expense – Business-Type	$ 3,480,505

Note 4 - Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities					
Revenue Bonds and Notes:					
Improvement Revenue,					
Bonds, 2011 (Direct Placement)	$ 1,217,800	$ -	$ (295,700)	$ 922,100	$ 301,500
CRA Revenue Bond, 2013 (Direct Placement)	1,435,000	-	(167,000)	1,268,000	170,000
Capital Improvement					
Revenue Note, 2018 (Direct Borrowing)	1,515,000	-	(165,000)	1,350,000 *	175,000
Fire Protection Assessment					
Revenue Bonds, Series 2018	20,460,000	-	(390,000)	20,070,000	405,000
Premium	555,757	-	(83,115)	472,642	-
Discount	(247,797)	-	6,397	(241,400)	-
Capital Improvement Revenue					
Bonds, Series 2018*	2,986,250	8,958,750	(225,000)	11,720,000	230,000
Premium	29,973	89,919	(24,341)	95,551	-
Discount	(43,863)	(131,587)	3,978	(171,472)	-
Total Revenue Bonds and Notes	27,908,120	8,917,082	(1,339,781)	35,485,421	1,281,500
Capital Leases:					
Body Camera Lease	38,403	-	(38,403)	-	-
Police Vehicles Lease	682,911	-	(216,802)	466,109	227,450
Police Radios	-	469,800	(53,077)	416,723	56,223
Enterprise Vehicles Lease	408,198	23,012	(119,027)	312,183	113,523
Total Capital Leases	1,129,512	492,812	(427,309)	1,195,015	397,196
Other Liabilities:					
Compensated Absences	1,537,743	1,294,686	(1,377,165)	1,455,264	700,562
Net Pension Liability	3,508,305	451,965	-	3,960,270	-
OPEB Liability	12,436,533	-	(3,233,632)	9,202,901	418,741
Total Other Liabilities	17,482,581	1,746,651	(4,610,797)	14,618,435	1,119,303
Governmental Activity					
Long-Term Liabilities	$ 46,520,213	$ 11,156,545	$ (6,377,887)	$ 51,298,871	$ 2,797,999

*During fiscal year 2021, $8.9m of the 2018 bonds and related unspent proceeds were transferred from business-type activities to governmental activity along with the related unamortized premium and discount.

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Business-Type Activities					
Revenue Bonds:					
2006 Serial Bonds (Direct Placement)	$ 3,025,000	$ -	$ (715,000)	$ 2,310,000	$ 740,000
Issuance Discount	(23,777)	-	11,857	(11,920)	-
Fair Value of Interest Swap	95,587	-	(20,987)	74,600	-
2014 Serial Bonds (Direct Placement)	6,960,000	-	(139,000)	6,821,000	* 146,000
Capital Improvement Revenue Bonds, Series 2018	8,958,750	-	(8,958,750)	-	-
Premium on 2018 Bonds	89,919	-	(89,919)	-	-
Discount on 2018 Bonds	(131,588)	-	131,588	-	-
DW351450 SRF Loan (Direct Borrowing)	1,796,056	-	(93,154)	1,702,902	93,900
WW351440 SRF Loan (Direct Borrowing)	1,481,527	-	(74,118)	1,407,409	75,020
DW351490 SRF Loan (Direct Borrowing)	2,081,321	-	(55,917)	2,025,404	99,650
DW3514A0 SRF Loan (Direct Borrowing)	615,567	527,513	-	1,143,080	82,330
WW351470 SRF Loan (Direct Borrowing)	669,341	989,380	-	1,658,721	138,186
Note Payable - LCBOCC	-	1,308,097	-	1,308,097	-
Total Revenue Bonds	25,617,703	2,824,990	(10,003,400)	18,439,293	1,375,086
Other Liabilities:					
Compensated Absences	402,170	396,483	(436,799)	361,854	204,688
Net Pension Liability	747,680	-	(137,245)	610,435	-
OPEB Liability	3,777,588	-	(944,550)	2,833,038	111,311
Total Other Liabilities	4,927,438	396,483	(1,518,594)	3,805,327	315,999
Total Business-Type Activities	$ 30,545,141	$ 3,221,473	$ (11,521,994)	$ 22,244,620	$ 1,691,085

Other Liabilities

Compensated absences and net pension liabilities are generally liquidated with resources from the fund that created the liability. Net Other Post Employment Obligations have been paid by the general and proprietary funds on a pay-as-you go basis, with allocations to the proper fund/department.

Capital Improvement Refunding Revenue Bonds, Series 2011

In 2011, the City issued Capital Improvement Refunding Revenue Bonds, Series 2011, (Series 2011 Bonds) through a direct placement in the amount of $3,635,400, with a fixed interest rate of 1.95%. The proceeds were used to defease the 2001 Bonds and to pay issuance costs.

The Series 2011 Bonds are payable from a secured lien and pledge of the Florida Communications Services Tax Imposed pursuant to Section 203.01(1)(a)2, Florida Statutes and the public services tax pursuant to Section 166.2331, Florida Statutes. Annual principal and interest on the bonds are expected to require approximately 15.28% of such tax revenue and are payable through 2024. Principal and interest for the current year was $319,416. Pledged revenues available for debt service totaled $2,179,048 for the year. At year-end, pledged future revenues totaled $958,292, which was equal to the amount of the remaining principal and interest on the bonds. There was no Federal arbitrage liability on these bonds at year-end.

CRA Redevelopment Revenue Note, Series 2013

In May 2013, the City issued CRA Redevelopment Revenue Note, Series 2013, (Series 2013 Note) through a direct borrowing in the amount of $2,500,000, with a fixed interest rate of 2.17%. The proceeds were used to fund the Downtown Streetscape Project and to pay issuance costs.

The Series 2013 Note is payable from a secured lien and pledge of the Community Redevelopment Agency revenues with a secondary pledge of public services tax pursuant to Section 166.2331, Florida Statutes. Annual principal and interest on the bonds are expected to require approximately 34.93% of such tax revenue and are payable through 2028. Pledged revenues available for debt service totaled $614,937 for the year. At year-end, pledged future revenues totaled $1,373,581, which was equal to the amount of the remaining principal and interest on the bonds. There was no Federal arbitrage liability on these bonds at year-end.

Capital Improvement Revenue Note, Series 2018

In August 2018, the City authorized Series 2018, Capital Improvement Revenue Note through a direct borrowing in the amount not to exceed $4,000,000. The proceeds are to be used for financing the acquisition and improvement of surface lot parking projects. The note is a draw-down note. Proceeds of the 2018 Note may be drawn by the City on a monthly basis in minimum amounts of $100,000 during the initial eighteen months of the 2018 Note. The City made an initial draw of $865,000 on the date of issuance of the 2018 Note. During fiscal year 2020, the City made a second draw of $650,000. The total principal outstanding as of September 30, 2021 was $1,350,000. The first principal payment is due on September 30, 2021, with an estimated final maturity date of September 30, 2028. The interest rate is fixed at 3.58% for the term of the loan.

Capital Improvement Revenue Bonds, Series 2018

In November 2018, the City issued the Capital Improvement Revenue Bonds, Series 2018 in the amount of $12,160,000. The issuance consists of $3,935,000 of serial bonds with maturities beginning November 1, 2019 through November 1, 2032 at a fixed interest rate of 4% and $8,225,000 of term bonds with maturity dates of November 1, 2035, November 1, 2038, November 1, 2043, and November 1, 2048 at a fixed rate of 4.0%. The Series 2018 bonds are payable from Non-Ad Valorem revenues budgeted and appropriated by the City for the purposes of payment of the debt service on the Series 2018 Bonds. The proceeds of the bonds are to be used to construct a public works building and for other municipal capital improvements as approved by the City Council. The Series 2018 Bonds maturing on or before November 1, 2028 are not subject to redemption prior to maturity. The Series 2018 Bonds maturing after November 1, 2028 are subject to redemption prior to their stated dates of maturity at the option of the City in whole or part, from such maturities selected by the City on November 1, 2028 or any date thereafter, at a redemption price equal to 100% of the principal amount and accrued interest to the date fixed for redemption and without premium. The Series 2018 (Term) Bonds maturing on November 1, 2035, 2038, 2043, and 2048 have mandatory redemptions beginning in 2033 and ending in 2043.

Fire Protection Assessment Revenue Bonds, Series 2018

In November 2018, the City issued the Fire Protection Assessment Revenue Bonds, Series 2018 in the amount of $21,740,000. The issuance consists of $7,885,000 of serial bonds with maturities beginning May 1, 2019 through May 1, 2033 at fixed interest rates of 2.50% to 5.00% and $13,855,000 of term bonds with maturity dates of May 1, 2035, May 1, 2038, May 1, 2043, and May 1, 2048 at a fixed rates of 3.75% to 4.00%. The Series 2018 bonds are payable from and secured by a pledge of Fire Protection Special Assessment revenues. The proceeds of the bonds are to be used to construct three new fire station facilities and related capital improvements. The Series 2018 Bonds maturing on or before May 1, 2028 are not subject to redemption prior to maturity. The Series 2018 Bonds maturing after May 1, 2028 are subject to redemption prior to their stated dates of maturity at the option of the City in whole or part, from such maturities selected by the City on May 1, 2028 or any date thereafter, at a redemption price equal to 100% of the principal amount and accrued interest to the date fixed for redemption and without premium. The Series 2018 (Term) Bonds maturing on May 1, 2035, 2038, 2043, and 2048 have mandatory redemptions beginning in 2033 and ending in 2043.

Annual principal and interest on the bonds are expected to require approximately 61.80% of such revenue and are payable through 2048. Principal and interest for the current year was $1,245,062. At year-end, pledged future revenues totaled $33,625,512, which was equal to the amount of the remaining principal and interest on the bonds. There was no Federal arbitrage liability due on these bonds at year-end.

Utility Bonds

The series 2006 Bonds were issued January 2006 in the amount of $9,495,000 through a direct placement at a fixed rate of 3.74% to refund $9,070,000 of outstanding Series 1998 Bonds, which matured in 2008. The net carrying amount is amount due at maturity, adjusted for issuance costs related to the old debt, as well as the deferred outflow associated with the derivative instrument that is an effective hedge on the new debt. Management expects that the net present value will provide a savings of over $610,000 over the life of the new bonds.

The Series 2006 Bonds are payable from and secured by a pledge of and prior lien on the revenues derived from operations of the water and wastewater system. Annual principal and interest on the bonds are expected to require approximately 21.48% of such revenue and are payable through 2023. Principal and interest for the current year was $820,369. At year-end, pledged future revenues totaled $2,441,835, which was equal to the amount of the remaining principal and interest on the bonds. There was no Federal arbitrage liability due on these bonds at year-end.

The series 2014 Revenue Bonds were issued July 2014 in the amount of $7,560,000 at a fixed rate of 2.95% for various water and wastewater projects. The Series 2014 Bonds are payable from and secured by a pledge of and lien on the revenues derived from operations of the water and wastewater system that is in parity with 2006 Bonds. Annual principal and interest on the bonds are expected to require approximately 18.89% of such revenue and are payable through 2029. Principal and interest for the current year was $342,270. At year-end, pledged future revenues totaled $7,985,173, which was equal to the amount of the remaining principal and interest on the bonds. There was no Federal arbitrage liability due on these bonds at year-end.

State Revolving Fund Loans – Florida Department of Environmental Protection

Clean Water – WW351440

During 2017, the City authorized a State Revolving Fund Loan (WW351440) through a direct borrowing to finance construction costs to construct wastewater collection, transmission and reuse transmission facilities as part of the approved U.S. 441/State Route 46 Intersection Utilities Line Location. The final principal amount of the loan is $1,981,087. Principal and Interest payments are due semiannually beginning on October 15, 2018 and semiannually thereafter on April 15 and October 15 of each year until April 15, 2038. Interest is payable at a rate of 0.80%. Net Water, Sewer, and Reclaimed Water revenues are pledged as collateral for the loan. These pledged revenues are subordinate to the Water and Sewer Refunding Bond, Series 2006 and the Water and Sewer Revenue Note, Series 2014. Annual principal and interest on the loan is expected to require approximately 0.19% of such revenue and are payable through April 15, 2038. At year-end, pledged future revenue totaled $1,824,722, which was equal to the current amount of principal and interest remaining on the loan.

Drinking Water – DW351450

During 2017, the City authorized a State Revolving Fund Loan (DW351450) through a direct borrowing to finance construction costs to construct water line improvements as part of the approved State Route 46 Utilities Extension. During the year, the City received the last draw on the loan. The final principal amount of the loan is $1,591,757. Principal and Interest payments are due semiannually beginning on

October 15, 2018 and semiannually thereafter on April 15 and October 15 of each year until April 15, 2037. Interest is payable at a rate of 1.21%. Net Water, Sewer, and Reclaimed Water revenues are pledged as collateral for the loan. These pledged revenues are subordinate to the Water and Sewer Refunding Bond, Series 2006 and the Water and Sewer Revenue Note, Series 2014. Annual principal and interest on the loan is expected to require approximately 0.19% of such revenue and are payable through April 15, 2038. At year-end, pledged future revenue totaled $1,561,804, which was equal to the amount of principal and interest remaining on the loan.

Drinking Water – DW351490

During 2019, the City received a State Revolving Fund Loan (WW351490) through a direct borrowing with a maximum loan amount of $2,371,690 to finance construction costs related to the Mount Dora Apopka Reclaimed Water Interconnect. The City received $1,397,136 of proceeds during fiscal year 2019 and drew down $741,690 during fiscal year 2020 for a total of $2,138,826. Principal and Interest payments are due semiannually beginning on June 15, 2020 and semiannually thereafter on June 15 and December 15 of each year until December 15, 2039. Interest is payable at a rate of 1.06%. Net Water, Sewer, and Reclaimed Water revenues are pledged as collateral for the loan. These pledged revenues are subordinate to the Water and Sewer Refunding Bond, Series 2006 and the Water and Sewer Revenue Note, Series 2014. Annual principal and interest on the bonds are expected to require approximately 0.17% of such revenue and are payable through 2040. At year-end, pledged future revenue totaled $2,235,827 which was equal to the amount of principal and interest remaining on the loan.

Clean Water – WW351470

During 2018, the City executed a State Revolving Fund Loan (CW351470) through a direct borrowing with a maximum loan amount of $2,727,681 to finance construction costs related to the City of Mount Dora US 441 Utility Relocation Project. The City received $669,341 of proceeds during fiscal year 2020 and drew down $989,380 during fiscal year 2021 for a total of $1,658,721, the current balance. Principal and Interest payments will be due semiannually beginning on May 15, 2021 and semiannually thereafter on June 15 and December 15 of each year until December 15, 2041. Interest will be payable at a rate of 1.06%. Net Water, Sewer, and Reclaimed Water revenues are pledged as collateral for the loan. These pledged revenues are subordinate to the Water and Sewer Refunding Bond, Series 2006 and the Water and Sewer Revenue Note, Series 2014. Once the drawn is fully drawn down expected principal to be repaid is $2,727,681. Annual principal and interest on the bonds are expected to require approximately 0.25% of such revenue and are payable through 2041. At year-end, pledged future revenue totaled $1,658,721 which was equal to the amount of principal drawn as of September 30, 2021.

Drinking Water – DW3514A0

During 2019, the City executed a State Revolving Fund Loan (DW3514A0) through a direct borrowing with a maximum loan amount of $1,662,973 to finance construction costs related to the City of Mount Dora US 441 Utility Relocation Project. The City received $615,567 of proceeds during fiscal year 2020 and drew down $527,513 for a total of $1,143,080, which is the current principal of the loan. Principal and Interest payments will be due semiannually beginning on June 15, 2021 and semiannually thereafter on June 15 and December 15 of each year until 2041. Interest will be payable at a rate of 1.31%. Net Water, Sewer, and Reclaimed Water revenues are pledged as collateral for the loan. These pledged revenues are subordinate to the Water and Sewer Refunding Bond, Series 2006 and the Water and Sewer Revenue Note, Series 2014. Once the drawn is fully drawn down expected principal to be repaid is $1,662,973. Annual principal and interest on the bonds are expected to require approximately 0.25% of such revenue and are payable through 2041. At year-end, pledged future revenue totaled $1,143,080 which was equal to the amount of principal drawn as of September 30, 2021.

Note Payable - Lake County

The City entered into an agreement Lake County Board of County Commissioners for a Florida Job Growth Infrastructure Grant. The grant was completion of a master lift station at Round Lake Road to service the Wolf Branch Innovation District. This note payable has a 10 year term. The city has opted to repay the balance at the end of the 10 years. The balance of the loan at fiscal year-end is $1,308,097.

Default Provisions

The outstanding notes from direct borrowings and direct placements contain provisions (as noted in bond resolutions) that in an event of default, may require the entire unpaid principal and interest amounts to become immediately due, acceleration of principal and interest payments, or other remedies as determined by a court.

Derivative Instruments

Simultaneous to the issuance of the Series 2006 Bonds, the City entered into a pay-fixed receive variable interest rate swap, a derivative instrument, in order to fix the rate on the bonds at 3.74%. The bonds carry a variable interest rate that changes monthly based as described below. Because the swap variable rate and all other relevant terms are the same as the bonds, the pay-fix interest rate swap rate does not vary. Accordingly, the derivative instrument is considered effective for financial reporting purposes. The interest rate swap is recorded at fair value as a liability of the Water and Wastewater Fund with a corresponding Deferred Outflow.

The fair value balance and notional amount of the derivative instrument outstanding as of September 30, 2021, classified by type, and the change in fair value of the derivative instrument for the year then ended as reported in the 2021 financial statement is as follows (rounded):

	Changes in Fair Value		Fair Value at September 30, 2021		
	Classification	Amount	Classification	Amount	Notional
Business-Type Activities					
Cash Flow Hedge:					
Pay-Fixed Interest Rate Swap	Deferred Outflow	$ 20,986	Debt	$ (74,600)	$ 2,310,000

The fair value of the interest rate swap was estimated using the estimated price or spread level at which an agent for the City might find liquidity for a round lot transaction within the relevant market. Valuations are based in part upon historical cash and asset information furnished to our agent by third parties.

The City's objective and terms of the hedging derivative instrument as of September 30, 2021, was as follows:

Type:	Pay-fixed Interest Rate Swap – Counterparty Credit Rating: A/A2
Objective:	To Provide a Fix Rate on the Series 2006 Bonds
Original Notional Amount:	$9,495,000 – Current Notional Amount: $2,310,000
Date of Agreement:	September 21, 2005 – Effective Date: January 17, 2006
Maturity Date:	October 1, 2023 – Adjustment Period: First of Each Month
Terms:	Pay 3.74% Fixed Rate with the Variable Rate at 63.7% of London Interbank Offered Rate (LIBOR) plus 0.55% and the Variable Rate of the Interest Rate is the Same as the Bonds

Risks

Credit Risk—The agreement is subject to termination if there is a credit event due to merger or bankruptcy of either party. In such event close-out netting provision permits the non-defaulting party to terminate the agreement and pay or receive a single amount.

The fair value of the hedging derivative was negative $74,600 as of September 30, 2021. This is the maximum liability that the City would have if there was an early termination of the bond agreement.

Interest Rate Risk—The City is exposed to interest rate risk on the hedging instrument. A pay-fix interest rate swap, the amount that may be payable due to early termination, will increase or decrease in direct relationship to the change in the LIBOR rate.

Basis Risk—The City is exposed to basis risk with this pay-fix interest rate swap only if there is an early termination. The amount of risk is dependent on the prevailing current market rate at that time.

Termination Risk—The City may terminate the pay-fix interest rate swap at any time and be subject to pay or receive payment based upon Net Settlement Amount equal to the market value of the derivative.

Rollover Risk—The City has no rollover risk as the derivative instrument has an identical maturity date to that of the outstanding bonds.

The following is a schedule of bonds and notes outstanding at September 30, 2021:

Description of the Bonds	Purpose of the Issue	Amount Issued	Amount Outstanding	Interest Rate
Governmental Activities				
Revenue Bonds and Notes:				
Improvement Revenue Refunding Bonds, Series 2011	Refunding	$ 3,635,400	$ 922,100	1.95%
CRA Revenue Note, Series 2013	Improvements	2,500,000	1,268,000	2.17%
Capital Improvement Revenue Note 2018	Improvements	1,515,000	1,350,000	4.00%
Fire Protection Assessment Revenue Bonds, Series 2018	Improvements	21,740,000	20,070,000	2.50% -5.00%
Capital Improvement Revenue Bonds, Series 2018	Improvements	12,160,000	11,720,000	4.00%
Total Bonds		41,550,400	35,330,100	
Capital Leases:				
Bankcorp Bank	Body Cameras and Equipment	186,555	-	N/A
Bancorp	Police Vehicles	972,115	466,109	N/A
Lake County BOCC	Police Radios	511,460	416,723	N/A
Enterprise	City Fleet	639,354	312,183	N/A
Total Governmental Activities		$ 43,859,884	$ 36,525,115	

Business-Type Activities				
Revenue Bonds:				
Utility Revenue Bonds, Series 2006	Refunding	$ 9,495,000	$ 2,310,000	3.74%
Utility Revenue Bonds, Series 2014	Improvements	7,560,000	6,821,000	2.95%
WW351440 SRF Loan	Improvements	1,981,087	1,407,409	1.21%
DW351450 SRF Loan	Improvements	1,591,322	1,702,902	1.21%
DW351490 SRF Loan	Improvements	1,397,136	2,025,404	1.06%
WW351470 SRF Loan	Improvements	1,658,721	1,658,721	1.06%
DW3514A0 SRF Loan	Improvements	1,143,080	1,143,080	1.31%
Lake County BOCC	Job Growth Grant	1,308,097	1,308,097	0.00%
Total Business-Type Activities		$ 26,134,443	$ 18,376,613	

Debt service to maturity on the City's bonded indebtedness, and note payable area as follows:

Year Ending September 30,	Governmental-Type Activities Principal	Interest
2022	$ 1,678,696	$ 1,419,833
2023	1,733,000	1,373,070
2024	1,505,504	1,315,046
2025	1,145,403	1,269,046
2026	1,190,501	1,228,216
2027-2031	5,197,011	5,475,646
2032-2036	5,330,000	4,376,188
2037-2041	6,505,000	3,203,200
2042-2046	7,920,000	160,200
2047-2051	4,320,000	262,400
Total	$ 36,525,115	$ 20,082,845

Year Ending September 30,	Business-Type Activities Principal	Interest
2022	$ 1,375,086	$ 355,253
2023	1,412,501	317,264
2024	1,451,836	278,145
2025	1,492,230	240,991
2026	1,526,684	205,993
2027-2031	7,009,359	488,834
2032-2036	3,301,217	92,241
2037-2041	807,700	13,710
Total	$ 18,376,613	$ 1,992,431

Conduit Debt

Periodically, the City will issue conduit debt to fulfill a public need or purpose. These obligations are not reported as liabilities in the financial statements as the City is not obligated in any manner for repayment of the debt. In April 2017, the City authorized the issuance of $6,250,000 of conduit bonds under the authority of the Florida Statues, Part II Chapter 159 for Christian Home and Bible School, Inc., who is solely responsible for the debt, issuance costs and all debt payments. The 2017 bonds issued have a final maturity on May 3, 2027. There was $5,592,166 outstanding as of September 30, 2021.

Capitalized Lease Obligations

The City entered into a lease agreements as a lessee for financing police radio equipment with Lake County Board of County Commissioners. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date of the lease.

The assets acquired through the police radio equipment capital lease are as follows:

Asset	
Police Radio Equipment	$ 469,800
(Accumulated Depreciation)	-
Total	$ 469,800

The police radio equipment future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021, were as follows:

Year Ending September 30,	Governmental Activities
2022	$ 63,933
2023	63,933
2024	63,933
2025	63,933
2026	63,933
2027-2028	127,866
Total Minimum Lease Payments	447,531
Amounts Representing Interest	(30,808)
Present Value of Minimum Lease Payments	$ 416,723

The assets acquired through the Bancorp capital lease (police vehicles) are as follows:

Asset	
Vehicles	$ 995,415
(Accumulated Depreciation)	(677,659)
Total	$ 317,756

The Bancorp capital lease (police vehicles) future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021, were as follows:

Year Ending September 30,	Governmental Activities
2022	$ 250,373
2023	250,373
Total Minimum Lease Payments	500,746
(Amounts Representing Interest)	(34,637)
Present Value of Minimum Lease Payments	$ 466,109

The assets acquired through the enterprise capital lease (city fleet) are as follows:

Asset	
Vehicles	$ 675,677
(Accumulated Depreciation)	(357,483)
Total	$ 318,194

The enterprise lease future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021, were as follows:

Year Ending September 30,	Governmental Activities
2022	$ 120,799
2023	178,031
2024	3,949
2025	3,949
2026	3,971
Thereafter	5,809
Total Minimum Lease Payments	316,508
(Amounts Representing Interest)	(4,325)
Present Value of Minimum Lease Payments	$ 312,183

Defeased Debt
There is no outstanding defeased debt.

Note 5 - Interfund Balances and Transfers

Interfund balances at September 30, 2021, are as follows:

Receivable Funds	Payable Fund	Amount
General Fund	Impact Fees Capital Projects Fund	$ 992,818
Total		$ 992,818

In 2010, the City Council passed Resolution 2010-16, which authorized long-term interfund loans from the General Fund to the Impact Fees Capital Projects Fund. The other interfund payables are temporary advances from the general to the respective funds due to timing differences. The other interfund payables/receivables are expected to be repaid in the next fiscal year.

Due to Due from at September 30, 2021, are as follows:

Receivable Funds	Payable Fund	Amount
General Fund	Sanitation Fund	$ 74,155
General Fund	Stormwater Fund	175,000
Total		$ 249,155

Other due from/due to other funds were made to supplement the cash deficit due to timing of receivables.

Interfund transfers during 2020-21 were made as follows:

Fund	Transfers in	Transfers (out)
Major Funds		
General Fund	$ 4,469,036	$ 1,588,382
Fire Assessment Fund	-	2,643,223
Electric Utility Fund	-	1,449,302
Water and Wastewater Utility Fund	-	2,223,552
Stormwater Utility Fund	-	209,364
Non-Major Funds		
Building Fund	-	400,000
Community Redevelopment Agency Fund	661,151	104,894
Northeast Redevelopment Agency Fund	301,089	466,574
Impact Fee Fund	-	144,068
Discretionary Sales Tax Fund	-	887,387
Cemetery (Business Type)	-	71,137
Cemetery (Governmental)	112,922	-
Debt Service Fund	1,563,167	-
Other Capital Projects	2,486,677	3,068,910
Special Events Fund	-	55,115
Internal Service Funds		
Fleet Maintenance and Warehouse Fund	407,655	-
Vehicle Replacement Fund	400,000	-
Total Fund Level	$ 10,401,697	$ 13,311,908
Entity Wide		
Long-Term Debt	2,974,537	-
General Fund Assets	-	64,326
Total Entity Wide	$ 2,974,537	$ 64,326
Total	$ 13,376,234	$ 13,376,234

The Enterprise Funds transfer money to the General Fund based upon a calculation of the estimated amount of taxes and investment returns that would be expected to be received by the general government, if the utilities were privately owned. The Special Events fund transferred operations to the General Fund. The NERCRA transferred money to the debt service fund to cover debt service. The City set up a Fleet Maintenance and Warehouse Fund (internal service fund) and transferred the debt and associated unspent proceeds from enterprise and governmental funds.

Note 6 - Restricted Net Position

	Restricted For							
	Capital Improvements	Community Redevelopment	Building Inspections	Law Enforcement	Debt Service Funds	Fire Protection	Perpetual Care	Total Funds
Net Position:								
Major Funds:								
Fire Assessment Fee Fund	$ -	$ -	$ -	$ -	$ -	$ 27,772	$ -	$ 27,772
Water and Wastewater Fund	-	-	-	-	923,635	-	-	923,635
Water Impact Fees	2,156,550	-	-	-	-	-	-	2,156,550
Wastewater Impact Fees	4,682,134	-	-	-	-	-	-	4,682,134
Non-Major Funds:								
Building Inspection	-	-	2,765,809	-	-	-	-	2,765,809
Law Enforcement Trust	-	-	-	37,618	-	-	-	37,618
Community Redevelopment Agency	-	2,011,555	-	-	-	-	-	2,011,555
Northeast Redevelopment Agency	-	1,824,271	-	-	-	-	-	1,824,271
Discretionary Sales Tax	2,740,092	-	-	-	-	-	-	2,740,092
Impact Fees:								
Fire Impact Fees	873,401	-	-	-	-	-	-	873,401
Library Impact Fees	580,274	-	-	-	-	-	-	580,274
Parks Impact Fees	2,551,129	-	-	-	-	-	-	2,551,129
Cemetery	-	-	-	-	-	-	226,939	226,939
Debt Service	-	-	-	-	4,422	-	-	4,422
Internal Service Fund								
Fleet Maintenance and Warehouse	-	-	-	-	1,043,741	-	-	1,043,741
Vehicle Replacement Fund	-	-	-	-	400,000	-	-	400,000
Total Restricted for	$ 13,583,580	$ 3,835,826	$ 2,765,809	$ 37,618	$ 2,371,798	$ 27,772	$ 226,939	$ 22,849,342

Note 7 - All Requirements for Electric Service/Purchased Electric Power Cost Agreement

The City has entered into an agreement with Duke Energy, Inc. for the purchase and sale of all requirements for electric service. The agreement expired on December 31, 2020. In March 2020, the Council approved an all-requirements purchase agreement with the Orlando Utilities Commission for the purchase of power for the City's electric utility. The agreement is effective on January 1, 2021 and is set to run until January 1, 2028.

Note 8 - Agreement for Exclusive Right to Collect Refuse

On August 18, 2013, the City Council approved a new agreement with Waste Management, Inc. The agreement grants exclusive rights to Waste Management, Inc. to collect refuse within the City, commenced on October 1, 2013, subject to termination upon default. The contract is for seven years and may be extended for an additional five-year term.

The City continues to bill and collect from sanitation customers. The City retains $4.26 per month for each customer billed as revenue in the sanitation fund for operational costs. A 10% franchise fee is collected and recognized in the general fund. Waste Management, Inc. has furnished the City with a performance bond in the amount of $250,000 insuring the faithful performance of the agreement. In addition, a liability policy naming the City as an additional insured in the amount of $1,000,000 per occurrence and $1,000,000 in the aggregate has been obtained.

Note 9 - Other Postemployment Benefits

The City provides, through annual City Council appropriation, for eligible retirees and dependents. The Plan is a single employer plan and postemployment benefits are funded for by the general and enterprise funds on a "pay-as-you-go" basis. Stand-alone financial reports are not issued. In addition, the City provides health insurance coverage to terminated employees in accordance with the COBRA law. These COBRA benefits are provided at a limited cost by the City, since the former employees reimburse the City for the full estimated premium allowed by law.

The City contributes either 50% or 100% of the active health insurance premium for certain groups of retirees with at least 10 years of service on September 30, 2003 and who were participating in the City's group insurance plan. For those employees hired prior to April 15, 2003 with less than 10 years of service on September 30, 2003, the City contributes 2.5% for each year of service toward the retiree premium in the City's group insurance up to 75% for normal retirees and 50% for early retirees. Pursuant to Section 112.01, Florida Statutes, the City is required to permit participation in the health insurance program by retirees and their eligible dependents, at a cost to the retirees that is no greater than the cost at which coverage is available for active employees. The City also contributes 100% of the active life insurance premium for normal retirees with at least 10 years of service on September 30, 2003 and participating in the City's group life insurance plan. Life insurance coverage is available up to $5,000 and may be purchased by the retiree at the active premium rate. The City currently has no plans to fund the Unfunded Actuarial Accrued Liability.

Membership Information

The following table provides a summary of the number of participants in the plan as of September 30, 2020 (the latest valuation date).

Active Participants	195
Retirees, Beneficiaries, and Disabled Members	52
Total Plan Members	247

Total OPEB Liability – The City's Total OPEB Liability was measured as of September 30, 2020. The City's total OPEB liability as of September 30, 2021 (reporting date) was $12,035,939.

Changes in the Total OPEB Liability

Total OPEB Liability, Beginning of Year	$ 16,214,121
Service Cost	167,058
Interest on Total OPEB Liability	574,538
Difference Between Expected and Actual Experience	-
Changes of Assumptions and Other Inputs	(4,254,500)
Benefit Payments	(665,278)
Net Change in Total OPEB Liability	(4,178,182)
Total OPEB Liability, End of Year	$ 12,035,939

Changes of Assumptions

The changes of assumptions reflect a change in the discount rate from 3.58% for the reporting period ended September 30, 2020, to 2.41% for the reporting period ended September 30, 2021.

The medical claims costs and premiums were updated based on actual claims experience and premium information provided for this valuation. This change decreased the Total OPEB Liability.

The health coverage acceptance assumption was lowered from 60% to 50% for those hired prior to April 15, 2003. For those hired on or after April 15, 2003, health coverage acceptance assumption was lowered from 30% to 20%. This change decreased the Total OPEB Liability.

Lapsing rates at age 65 for those hired prior to April 15, 2003 were set at 10% and lapsing rates at age 65 for those hired on or after April 15, 2003 were set at 90%. This change decreased the Total OPEB Liability.

The mortality rates were updated to those used in the July 1, 2020 actuarial valuation of the Florida Retirement System (FRS). Mortality assumptions were developed in a statewide experience study conducted by the FRS covering the period 2013 through 2018. For more information regarding these rates, refer to the July 1, 2020 actuarial valuation of the Florida Retirement System. This change decreased the Total OPEB Liability

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 1.41%	Current Discount Rate 2.41%	1% Increase 3.41%
Total OPEB Liability	$ 13,800,278	$ 12,035,939	$ 10,603,097

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB Liability	$ 10,570,413	$ 12,035,939	$ 13,840,636

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2021, the City recognized OPEB expense of $(519,874). At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ -	$ 458,353
Changes of Assumptions	866,878	5,682,766
Benefits Paid After Measurement Date	530,052	-
Total	$ 1,396,930	$ 6,141,119

Of the total amount reported as deferred outflows of resources related to OPEB, $530,052 resulting from benefits paid subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability in the year ended September 30, 2022. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30,	Amount
2022	$ (1,271,648)
2023	(1,271,648)
2024	(1,271,648)
2025	(427,901)
2026	(644,621)
Thereafter	(386,775)
Total	$ (5,274,241)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of the valuation and the historical pattern of sharing benefit costs between the employer and plan members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Actuarial methods and assumptions include the following:

Actuarial Valuation Date:	September 30, 2020
Measurement Date:	September 30, 2020
Reporting Date:	September 30, 2021
Actuarial Cost Method:	Entry Age Normal Cost
Inflation Rate:	2.25%
Discount Rate:	2.41%
Projected Salary Increases:	5.50%-6.00%
Retirement Age:	Retirement ages follow the pension plan retirement ages as described in Note 12.
Mortality:	Mortality rates are the same as used in the July 1, 2020 actuarial valuation of the Florida Retirement System. These rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. Adjustments to referenced tables are based on the results of a statewide experience study covering the period 2013 through 2018.

Discount Rate

Given the City's decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 2.41%. The high-quality municipal bond rate was based on the week closest but not later than the measurement date of the Bond Buyer 20-Bond Index as published by the Federal Reserve. The 20-Bond Index consists of 20 general obligation bonds that mature in 20 years. The average rating of the 20 bonds is roughly equivalent to Moody's Investors Services' Aa2 rating and Standard & Poor's AA.

COMPONENTS OF OPEB EXPENSE
(For the Year Ended September 30, 2021)

	Total OPEB Liability	Deferred Inflows	Deferred Outflows	OPEB Expense
Beginning Balance	$ 16,214,121	$ 3,374,988	$ 1,748,876	$ -
Employer Contributions Made After September 30, 2020	-	-	530,052	(530,052)
Total OPEB Liability Factors				
Service Cost	167,058	-	-	167,058
Interest	574,538	-	-	574,538
Current Year Amortization of Experience Difference	-	(1,488,369)	(216,720)	(1,271,649)
Change in Assumptions About Future Economic or Demographic Factors or Other Inputs	(4,254,500)	4,254,500	-	-
Benefit Payments	(665,278)	-	(665,278)	-
Net Change	(4,178,182)	2,766,131	(351,946)	(1,060,105)
Ending Balance	$ 12,035,939	$ 6,141,119	$ 1,396,930	$ (1,060,105)

Note 10 - Uncertainties

The City participates in a number of Federal and State programs funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the grantor. The City believes that disallowed expenditures discovered in subsequent audits, if any, will not have a material effect on any individual fund or the overall financial position of the City.

Note 11 - Risk Management and Litigation

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, which the City carries commercial insurance. The City has effectively managed risks through insurance coverage subject to coverage limits from commercial insurance companies. For each of the past three fiscal years, no losses in excess of the insurance coverage have occurred. There have been no significant reductions in coverage limits from prior years.

Insurance against losses are provided through various commercial carriers for the following:

- General Liability
- Property
- Automobile
- Police Professional
- Fire Legal Liability
- Boiler and Machinery Liability
- Pollution Liability
- Accidental Death and Dismemberment
- Group Health (Partially Self-insured)
- Employee Dishonesty
- Emergency Medical Treatment

In 2010, the City established a limited risk management program to help contain rising health insurance costs. The program consists of purchasing an aggregate stop loss and individual maximum claims reinsurance policies with the City being responsible for the claims not covered by the policies. Premiums are charged to each fund and department based upon the individuals selection of coverage. Then the employees are charged for a portion of individual or family coverage. The premiums collected are then deposited into the internal service fund called Self-Insurance fund. All administrative, networks, insurance and claims costs are charged to the fund. If there were to be a shortage, then the excess would be charged to each fund and department based upon their portioned share.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs) based the estimated claims incurred as of September 30 and offset by any estimated recovery from the excess insurance. The results of the process to estimate the claims liability is not an exact amount as it depends on timing of claims being reported and processed through the system. During the year, the excess individual insurance policy covers claims in excess of $90,000, while aggregate covers total claims in excess of $1,000,000.

	September 30, 2021	September 30, 2020
Unpaid Claims, Beginning of Fiscal Year	$ 566,256	$ 566,256
Incurred Claims (Including IBNRs)	1,443,226	1,742,476
Claims Payments	(1,888,482)	(1,742,476)
Unpaid Claims, End of Fiscal Year	$ 121,000	$ 566,256

Note 12 - Defined-Benefit Pension Plans

Plan Descriptions and Contribution Information

The City maintains three separate single-employer pension defined benefit plans for police officers, firefighters, and general employees that cover substantially all full-time Police and Fire employees and most full-time General Employees hired before October 1, 2010. These plans are maintained as Pension Trust Funds, utilize the accrual basis of accounting and are included as part of the City's reporting entity. State law requires contributions to be determined by actuarial studies at least every three years. The City elects to have actuarial studies conducted annually. Stand-alone financial reports are not issued.

Investments are reported at fair value and are managed by third party money managers. The City's independent custodian and the individual money managers price each instrument (using various third party pricing sources) and reconcile material differences. Investments that do not have an estimated market are reported at estimated fair value. Performance reporting, manager fees and the City's asset valuations are based on the custodian's determination of the fair value.

Membership of each plan consisted of the following at October 1, 2019, the date of the latest actual valuation:

	General Employees	Police Officers	Firefighters	Total
Retirees and Beneficiaries receiving Benefits	90	18	15	123
Inactive, Non-Retired (including, members with frozen benefits)	48	13	3	64
Active Plan Members with continuing benefit Accruals	6	37	38	81

■ General Employees' Retirement Plan

● Plan Description

The General Employees' Retirement Plan (GERP) provides retirement, death and disability benefits to plan members and their beneficiaries. The GERP is a defined-benefit pension plan formed under authority of Florida Statutes, Chapter 112, covering substantially all full-time employees hired before October 1, 2010, who are not classified as full-time sworn police officers or firefighters. It is not subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The City Council has the authority to establish and amend the benefit provisions of the plan. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. On September 21, 2010, the City council passed Ordinance 2010-14, which materially changed the number of employees eligible for the Plan. Only employees with seven years of service and age 55 or older (15 members) as of September 30, 2010 and non-certified employees of the Police Union (8 members) continued to participate in the plan after October 1, 2010. On March 6, 2012 the plan was closed to non-certified employees of the Police Union. All future employees participate in a defined contribution plan. On April 17, 2012, the definition of pensionable earnings was changed to exclude overtime pay earned in excess of 300 hours after March 6, 2012. The Plan is administered by five trustees. The Mayor or City Manager is one trustee, three are elected by the membership and the fifth trustee is selected by a majority of the other four trustees.

● Contributions

None are required for members hired prior to October 1, 1985, while 7.14% of pay for additional benefits provided to contributing members (optional for members hired prior to October 1, 1985, and mandatory for all subsequent members). City contributions are required for the remaining amount necessary to fund annual normal costs and amortization of the unfunded actuarial accrued liability.

● Investments

Investment Policy—The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the trustees by a majority vote of its members. It is the policy of the Plan to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of September 30, 2021:

Asset Class	Target Allocation
Domestic Equity	45%
International Equity	15%
Broad Based Fixed Income	20%
Global Fixed Income	5%
TIPS Fixed Income	5%
Real Estate	10%
Total	100%

***Concentration of Credit Risk*—**See Note 2

***Rate of Return*—**For the year ended September 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 14.75% percent.

- **Police Officers' Retirement Plan**
  - **Plan Description**

    The Police Officers' Retirement Plan (PORP) provides retirement, death and disability benefits to plan members and their beneficiaries. The PORP is a defined-benefit pension plan covering all regular sworn police officers employed by the City. It is not subject to the provisions of ERISA. The PORP is modeled after Florida Statutes, Chapter 185, as amended by City Ordinance. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The Plan is administered by five trustees. The City Council selects two trustees, two are elected by the membership and the fifth trustee is selected by a majority of the other four trustees.

  - **Contributions**

    Plan members are required to contribute 7.55% of their annual covered salary. The State of Florida collects and remits proceeds from a 1% excise tax levied on insurance premiums within the City limits. The City contributes the proceeds from the State and an additional amount equal to the actuarially-determined amount each year. The State contribution is recognized when received, which was $131,131 for fiscal year 2021.

  - **Investments**

    Investment Policy—The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the trustees by a majority vote of its members. It is the policy of the Plan to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of September 30, 2021:

Asset Class	Target Allocation
Domestic Equity	45%
International Equity	15%
Broad Based Fixed Income	20%
Global Fixed Income	5%
TIPS Fixed Income	5%
Real Estate	10%
Total	100%

***Concentration of Credit Risk*—**See Note 2

***Rate of Return*—**For the year ended September 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 22.58% percent.

■ **Firefighters' Retirement Plan**

- **Plan Description**

  The Firefighters' Retirement Plan (FRP) provides retirement, death and disability benefits to plan members and their beneficiaries. The FRP is a defined-benefit pension plan covering all certified full-time and volunteer firefighters. It is not subject to the provisions of the ERISA. The FRP is modeled after Florida Statutes, Chapter 175, as amended by City Ordinance. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Ordinance 2014-02, adopted on March 18, 2014 increased the retirement options with social security plus lump sum options and allowed purchase of prior military and firefighter service at full calculated actuarial cost. There was no financial impact from these changes. The Plan is administered by five trustees. The City Council selects two trustees, two are elected by the membership and the fifth trustee is selected by a majority of the other four trustees.

- **Contributions**

  Plan members are required to contribute 6.99% of their annual covered salary. The State of Florida collects and remits proceeds from a 1% excise tax levied on insurance premiums within the city limits. The City contributes the proceeds from the State and the additional amount equal to the actuarially-determined amount each year. The State contribution is recognized when received, which was $118,770 for fiscal year 2021.

- **Investments**

  Investment Policy—The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the trustees by a majority vote of its members. It is the policy of the Plan to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of September 30, 2021:

Asset Class	Target Allocation
Domestic Equity	45%
International Equity	15%
Broad Based Fixed Income	20%
Global Fixed Income	5%
TIPS Fixed Income	5%
Real Estate	10%
Total	100%

Concentration of Credit Risk—See Note 2

Rate of Return—For the year ended September 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 20.32% percent.

Deferred Retirement Option Program (DROP)

For all three plans, when a member reaches normal retirement age, they may elect in writing to participate in the DROP for a maximum of five years. Participants receive a credit equal to the monthly calculated pension amount plus quarterly interest on the average monthly balance. There were no current participants in either the GERP, PORP or FRP.

Other Pension Information

The annual required contribution for the current year was determined as part of the actuarial valuation, as indicated. The assumptions do not include other post-retirement benefits, which are not funded under the pension plans.

Actuarial Valuation, October 1*	2019 General Employees'	2019 Police Officers'	2019 Firefighters'
Actuarial Valuation Method - Entry Age Normal (E.A.N.)	E.A.N.	E.A.N.	E.A.N.
Discount Rate	6.50%	7.50%	7.00%
Rate of Return	6.50%	7.50%	7.00%
Projected Salary Increase	6.00%	6.00%-12.5%	5.50%
Inflation Rate	2.50%	2.5%	2.50%
Cost-of-living Adjustment	N/A	N/A	N/A
Mortality Table	RP-2000	RP-2000	RP-2000

*Actuarial valuation date of October 1, 2019.

As permitted by GASB Statement No. 68, the City elected to use a measurement date to value the net pension liability and related deferred inflows and outflows as of September 30, 2020, one year prior measurement date. The actuarial value of assets was determined using a five-year smoothed market for the all Plans. The excess of the actuarial value of assets over the actuarial accrued liabilities is being amortized using the level dollar method for the GERP and is not applicable for the PORP and FRP. The remaining amortization period at October 1, 2017, is twelve years for the GERP and is closed. For actuarial calculation, administrative expenses are assumed to be the average of actual expenses over the previous two years. Actuarial valuations involve estimates and assumptions about events far in the future and are subject to continual revisions. The actuarial valuations reflect long-term perspective and are designed to reduce short-term volatility. The Aggregate Actuarial Cost Method used by the Police Officers' and Firefighters' Retirement Plans does not identify or separately amortize unfunded actuarial accrued liabilities, information about the funded status and funding progress is presented using the entry age actuarial cost method and the information presented is intended to serve as a surrogate for the funded status and funding progress of the plan. Schedules of funding progress are presented as required supplementary information following these notes.

Net Pension Liability
(As of September 30, 2020 measurement date)

	General Employees'	Police Officers'	Firefighters'
Plan's Pension Liability	$ 19,453,735	$ 13,784,221	$ 11,128,951
Plan's Fiduciary Net Position	17,419,336	12,891,621	9,485,245
City's Net Pension Liability	$ 2,034,399	$ 892,600	$ 1,643,706
Plan's Fiduciary Net Position as Percentage of the Total Pension Liability	89.54%	93.52%	85.23%

Discount Rate
A single discount rate was used to measure the total pension liability. This single discount rate was based upon the expected rate of return on the pension plan investments and applied to all periods to determine the total pension liability. The projection of cash flows used to determine this single discount rate assumed that plan members' contributions will be made at the current rate and the employer contributions will be made equal to the difference between the actuarially determined contribution rates and the member rate. Based upon these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total liability based upon the actuarial valuation dated October 1, 2019.

Sensitivity of the Net Pension Liability to Changes in the Single Discount Rate Assumption

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
General Employees' Net Pension Liability	$ 3,357,510	$ 2,034,399	$ (54,927)

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Police Officers' Net Pension Liability	$ 2,802,083	$ 892,600	$ (712,355)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Firefighter's Net Pension Liability	$ 3,143,308	$ 1,643,706	$ 415,261

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the City reported deferred outflow of resources and deferred inflows of resources to the pension plans from the following sources as follows:

	General Employees'	Police Officers'	Firefighters'	Total
Deferred Outflows				
Net Difference Between Projected and Actual Earnings on Plan Investments	$ -	$ 728,866	$ 504,873	$ 1,233,739
Difference Between Expected and Actual Experience	-	88,673	1,793	90,466
Contribution to Pension Plan after Measurement Date	426,611	464,120	508,281	1,399,012
Changes of Assumptions or Other Inputs	-	16,573	546,998	563,571
Total	$ 426,611	$ 1,298,232	$ 1,561,945	$ 3,286,788
Deferred Inflows				
Net Difference Between Projected and Actual Earnings on Plan Investments	$ 403,514	$ -	$ -	$ 403,514
Changes in Assumptions	-	37,075	27,672	64,747
Difference Between Expected and Actual Experience	-	655,659	140,823	796,482
Total	$ 403,514	$ 692,734	$ 168,495	$ 1,264,743

Deferred outflows of resources are reported by the City for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30,	General Employees'	Police Officers'	Firefighters'	Total
2022	$ (195,841)	$ (103,801)	$ 177,963	$ (121,679)
2023	(114,221)	22,749	266,258	174,786
2024	(59,053)	138,683	238,700	318,330
2025	(34,399)	83,747	127,725	177,073
2026	-	-	33,873	33,873
Thereafter	-	-	40,650	40,650
Total	$ (403,514)	$ 141,378	$ 885,169	$ 623,033

Pension Expense

For the year ended September 30, 2021, the City recognized total pension expenses of $1,073,287 as noted in the table below.

	General Employees'	Police Officers'	Firefighters'	Total
Pension Expense	$ 114,056	$ 279,372	$ 679,859	$ 1,073,287

General Employees' Plan

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2019	$ 19,560,626	$ 17,068,359	$ 2,492,267
Changes for the Year:			
Service Cost	70,866	-	70,866
Interest	1,234,270	-	1,234,270
Difference Between Expected and Actual Experience of the Total Pension Liability	(126,589)	-	(126,589)
Contributions - Employer	-	392,269	(392,269)
Contributions - Employee	-	23,505	(23,505)
Net Investment Income	-	1,252,154	(1,252,154)
Benefit Payments, Including Refunds of Contributions	(1,285,438)	(1,285,438)	-
Administrative Expenses	-	(31,513)	31,513
Net Changes	(106,891)	350,977	(457,868)
Balances at September 30, 2020	$ 19,453,735	$ 17,419,336	$ 2,034,399

September 30, 2021	
Total Pension Liability	$ 19,029,397
Plan Net Position	19,002,601
Net Pension Liability	$ 26,796

Police Officers' Plan

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2019	$ 12,992,920	$ 12,280,984	$ 711,936
Changes for the Year:			
Service Cost	511,808	-	511,808
Interest	996,857	-	996,857
Difference Between Expected and Actual Experience of the Total Pension Liability	(290,745)	-	(290,745)
Contributions - Employer	-	353,655	(353,655)
Contributions - State	-	120,356	(120,356)
Contributions - Employee	-	215,547	(215,547)
Net Investment Income	-	379,343	(379,343)
Benefit Payments, Including Refunds of Contributions	(426,619)	(426,619)	-
Administrative Expenses	-	(31,645)	31,645
Net Changes	791,301	610,637	180,664
Balances at September 30, 2020	$ 13,784,221	$ 12,891,621	$ 892,600

September 30, 2021	
Total Pension Liability	$ 14,725,549
Plan Net Position	15,912,701
Net Pension Liability (Asset)	$ (1,187,152)

Firefighters' Plan

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at September 30, 2019	$ 10,054,958	$ 9,003,176	$ 1,051,782
Changes for the Year:			
Service Cost	511,561	-	511,561
Interest	750,445	-	750,445
Change in Benefit Terms	(796)	-	(796)
Difference Between Expected and Actual Experience of the Total Pension Liability	(85,966)	-	(85,966)
Changes of Assumptions	329,854	-	329,854
Contributions - Employer	-	382,123	(382,123)
Contributions - State	-	101,178	(101,178)
Contributions - Employee	-	160,218	(160,218)
Net Investment Income	-	303,335	(303,335)
Benefit Payments, Including Refunds of Contributions	(431,105)	(431,105)	-
Administrative Expenses	-	(33,680)	33,680
Net Changes	1,073,993	482,069	591,924
Balances at September 30, 2020	$ 11,128,951	$ 9,485,245	$ 1,643,706

September 30, 2021	
Total Pension Liability	$ 11,668,646
Plan Net Position	11,498,801
Net Pension Liability	$ 169,845

	General Employees' Retirement Plan	Police Officers' Retirement Plan	Firefighters' Retirement Plan	2021 Totals
Assets				
Investments at Fair Value	$ 19,109,869	$ 15,923,155	$ 11,505,979	$ 46,539,003
Total Assets	19,109,869	15,923,155	11,505,979	46,539,003
Liabilities				
Accounts Payable and Accrued Liabilities	107,268	10,454	7,293	125,015
Total Liabilities	107,268	10,454	7,293	125,015
Total Net Position Held in Trust for Pension Benefits	$ 19,002,601	$ 15,912,701	$ 11,498,686	$ 46,413,988

	General Employees' Retirement Plan	Police Officers' Retirement Plan	Firefighters' Retirement Plan	2021 Totals
Additions				
Contributions:				
Employer	$ 426,611	$ 332,989	$ 389,396	$ 1,148,996
Employees	18,489	223,359	147,484	389,332
State of Florida	-	131,131	118,770	249,901
Total Contributions	445,100	687,479	655,650	1,788,229
Investment Earnings:				
Investment Earnings	2,586,737	2,975,186	1,991,062	7,552,985
(Less Investment Management Fees)	(62,710)	(32,813)	(38,407)	(133,930)
Net Investment Earnings	2,524,027	2,942,373	1,952,655	7,419,055
Total Additions	2,969,127	3,629,852	2,608,305	9,207,284
Deductions				
Benefits	1,376,074	568,420	561,961	2,506,455
Administrative Expenses	34,659	40,353	32,903	107,915
Total Deductions	(1,410,733)	(608,773)	(594,864)	(2,614,370)
Change in Net Position	1,558,394	3,021,079	2,013,441	6,592,914
Net Position, Beginning of Year	17,444,207	12,891,622	9,485,245	39,821,074
Net Position, End of Year	$ 19,002,601	$ 15,912,701	$ 11,498,686	$ 46,413,988

Note 13 - Deferred Compensation Program and 401(a)

The City offers its employees a deferred compensation program created in accordance with the Internal Revenue Code (IRC) Section 457 and Florida Statutes. The City complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

The City also provides a defined contribution plan under the Internal Revenue Code, Section 401(a). The plan provides an employer-paid, pre-tax allowance for the non-union and General Employees Union employees that do not qualify for the Defined Benefit Plan, the City Manager and part-time employees that work over 1000 hours the previous year. The benefit is in replacement of a pension plan for these employees. The City contributes 6% of the employee's base salary and will match the employees' contribution up to another 4%, for a maximum contribution of 10% for an employee. The employee vests in the City's contribution evenly over a five year period. For the year ended September 30, 2021, the City contributed $673,027.

Note 14 - Construction Commitments

During 2020-21, the City entered into numerous contracts. Below are the significant uncompleted contracts as of September 30, 2021. All expenditures and the related contract retainage (if any) have been recorded in the appropriate funds. The remaining portion of the contracts is as follows:

Project	Balance	Retainage
Water/Sewer Fund		
Utility Line Relocation US 441	$ 206,570	$ 103,912

Note 15 - Other Disclosures

Deficit Net Position
The Sanitation Fund had a deficit net position of $(134,939) as of September 30, 2021.

Deficit Fund Balance
The Impact Fee Fund has a deficit unassigned fund balance of ($992,818) as of September 30, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

The following supplemental schedules present trend information regarding the retirement plans for the City's general employees, police officers, firefighters and major fund budgetary comparison schedules. This information is necessary for a fair presentation in conformity with generally accepted accounting principles. The basis for budgetary comparisons shown is same as GAAP.

CITY OF MOUNT DORA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MAJOR FUND - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance
Revenues				
Taxes:				
Ad Valorem	$ 7,430,994	$ 7,497,767	$ 7,500,167	$ 2,400
Local Option Gas Tax	234,437	234,437	246,882	12,445
Utility Taxes	1,491,164	1,491,164	1,680,986	189,822
Communication Service Tax	471,805	498,062	498,062	-
Local Business Tax	26,640	52,071	25,038	(27,033)
Total Taxes	9,655,040	9,773,501	9,951,135	177,634
Permits and Fees:				
Franchise Fees:				
Electric	482,172	612,066	655,342	43,276
Gas	46,507	46,507	62,496	15,989
Solid Waste	209,304	209,304	228,956	19,652
Other	6,240	6,240	6,240	-
Street Lights	16,320	16,320	18,337	2,017
Other Permits	507	507	363,187	362,680
Total Permits and Fees	761,050	890,944	1,334,558	443,614
Intergovernmental Revenue:				
Federal Grants	798,449	801,053	422,683	(378,370)
State Grants	10,000	-	-	-
State Revenue Sharing	1,438,798	1,707,904	1,813,591	105,687
Local Shared Revenues	628,735	565,735	565,775	40
Total Intergovernmental Revenue	2,875,982	3,074,692	2,802,049	(272,643)
Charges for Services:				
General Government	215,000	165,000	208,402	43,402
Public Safety	188,968	259,000	190,255	(68,745)
Culture/Recreation	402,667	135,203	64,856	(70,347)
Other	44,847	344,438	551,992	207,554
Total Charges for Services	851,482	903,641	1,015,505	111,864
Fines and Forfeitures:				
Judgements and Fines	23,024	23,024	30,146	7,122
Library Fines	7,205	7,205	9,165	1,960
Code Enforcement Fines	500	60,500	61,311	811
Total Fines and Forfeitures	30,729	90,729	100,622	9,893
Miscellaneous Revenue:				
Miscellaneous	7,967	102,074	69,865	(32,209)
Investment Earnings (Losses)	27,773	12,773	11,014	(1,759)
Rent and Royalties	166,672	166,672	163,953	(2,719)
Sale of Surplus Property	51,207	4,000	9,791	5,791
Contributions	39,298	27,771	34,978	7,207
Other Revenues	45,751	54,373	108,172	53,799
Total Miscellaneous Revenue	338,668	367,663	397,773	30,110
Interfund Charges	4,503,849	4,894,366	4,894,366	-
Total Revenues	19,016,800	19,995,536	20,496,008	500,472

CITY OF MOUNT DORA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MAJOR FUND - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Original Budget	Final Budget	Actual	Variance
Expenditures				
General Government:				
Legislative:				
Personal Services	$ 68,800	$ 68,800	$ 71,568	$ (2,768)
Operating Expenses	56,864	36,864	33,543	3,321
Total Legislative	125,664	105,664	105,111	553
Executive:				
Personal Services	271,100	540,655	335,705	204,950
Operating Expenses	21,135	131,699	116,114	15,585
Total Executive	292,235	672,354	451,819	220,535
Finance and Administrative:				
Personal Services	1,981,900	1,655,332	1,620,951	34,381
Operating Expenses	574,330	606,242	720,450	(114,208)
Total Finance and Administrative	2,556,230	2,261,574	2,341,401	(79,827)
Legal Counsel:				
Operating Expenses	208,250	208,250	217,908	(9,658)
Total Legal Counsel	208,250	208,250	217,908	(9,658)
Information Technology:				
Personal Services	432,100	432,100	443,150	(11,050)
Operating Expenses	469,445	447,945	440,244	7,701
Capital Outlay	10,000	10,000	6,530	3,470
Total Information Technology	911,545	890,045	889,924	121
Planning and Development:				
Personal Services	558,200	533,200	539,173	(5,973)
Operating Expenses	495,115	312,915	306,245	6,670
Total Planning and Development	1,053,315	846,115	845,418	697
Other General Government:				
Personal Services	1,152,607	1,290,610	1,270,132	20,478
Operating Expenses	2,232,107	2,552,570	1,874,105	678,465
Grants and Aid	25,000	-	-	-
Other Uses	1,418,866	-	-	-
Total Other General Government	4,828,580	3,843,180	3,144,237	698,943
Total General Government	9,975,819	8,827,182	7,995,818	831,364
Public Safety:				
Law Enforcement:				
Personal Services	4,899,000	5,048,699	5,065,152	(16,453)
Operating Expenses	662,210	640,932	632,242	8,690
Total Law Enforcement	5,561,210	5,689,631	5,697,394	(7,763)
Fire Control:				
Personal Services	2,330,500	3,041,454	3,195,265	(153,811)
Operating Expenses	278,657	400,997	281,531	119,466
Total Fire Control	2,609,157	3,442,451	3,476,796	(34,345)
Total Public Safety	8,170,367	9,132,082	9,174,190	(42,108)

CITY OF MOUNT DORA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MAJOR FUND - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Original Budget	Final Budget	Actual	Variance
Expenditures *(Concluded)*				
Transportation:				
Roads and Streets:				
Personal Services	$ 465,300	$ 445,300	$ 427,186	$ 18,114
Operating Expenses	581,197	521,497	542,446	(20,949)
Capital Outlay	-	-	-	-
Total Transportation	1,046,497	966,797	969,632	(2,835)
Culture and Recreation:				
Libraries:				
Personal Services	1,037,100	943,100	928,478	14,622
Operating Expenses	127,394	110,727	116,875	(6,148)
Capital Outlay	86,000	86,000	84,565	1,435
Total Libraries	1,250,494	1,139,827	1,129,918	9,909
Parks and Recreation:				
Personal Services	1,099,600	1,193,850	1,200,196	(6,346)
Operating Expenses	1,033,704	989,604	855,952	133,652
Capital Outlay	20,000	20,600	17,297	3,303
Total Parks and Recreation	2,153,304	2,204,054	2,073,445	130,609
Special Event:				
Personal Services	-	-	86,270	(86,270)
Operating Expenses	-	-	42,500	(42,500)
Capital Outlay	-	-	-	-
Total Special Event	-	-	128,770	(128,770)
Total Culture and Recreation	3,403,798	3,343,881	3,332,133	11,748
(Total Expenditures)	(22,596,481)	(22,269,942)	(21,471,773)	798,169
Excess (Deficiency) of Revenue Over (Under) Expenditures	(3,579,681)	(2,274,406)	(975,765)	1,298,641
Other Financing Sources				
Transfers in:				
Electric	1,313,750	1,313,750	1,313,750	-
Water and Wastewater	2,088,000	2,088,000	2,088,000	-
Stormwater	179,150	179,150	179,150	-
Fire Assessment	-	833,294	833,294	-
Special Event Fund	-	-	54,842	54,842
Transfers (out):				
Capital Projects Fund	-	(485,557)	(377,867)	107,690
Special Event Fund	-	(77,763)	-	77,763
Community Redevelopment Agency	-	(962,542)	(962,240)	302
Debt Service Fund	-	(422,849)	(248,275)	174,574
Total Other Financing Sources (Uses)	3,580,900	2,465,483	2,880,654	415,171
Net Change in Fund Balances	1,219	191,077	1,904,889	1,713,812
Fund Balance, Beginning of Year	-	-	5,285,047	5,285,047
Fund Balance, End of Year	$ 1,219	$ 191,077	$ 7,189,936	$ 6,998,859

CITY OF MOUNT DORA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MAJOR FUND - FIRE ASSESSMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Permits, Fees, and Special Assessments	$ 2,004,622	$ 2,004,622	$ 2,007,713	$ 3,091
Intergovernmental	524,916	524,916	412,476	(112,440)
Miscellaneous	-	-	20,343	20,343
Total Revenues	2,529,538	2,529,538	2,440,532	(89,006)
Expenditures				
Public Safety:				
Operating Expenses	195,411	133,203	132,972	231
Administrative Expenditures	-	300,247	300,247	-
Capital Outlay	1,512,599	2,160,844	2,158,216	2,628
Total Public Safety	1,708,010	2,594,294	2,591,435	2,859
Debt Service:				
Principal	390,000	-	-	-
Interest	855,063	-	-	-
Total Debt Service	1,245,063	-	-	-
(Total Expenditures)	(2,953,073)	(2,594,294)	(2,591,435)	2,859
Excess (Deficiency) of Revenue Over (Under) Expenditures	(423,535)	(64,756)	(150,903)	(86,147)
Other Financing Sources (Uses)				
Transfers	(14,955,582)	(15,347,169)	(2,643,223)	12,703,946
Total Other Financing Sources (Uses)	(14,955,582)	(15,347,169)	(2,643,223)	12,703,946
Net Change in Fund Balance	(15,379,117)	(15,411,925)	(2,794,126)	12,617,799
Fund Balance, Beginning of Year	15,379,117	15,411,925	22,239,114	6,827,189
Fund Balance, End of Year	$ -	$ -	$ 19,444,988	$ 19,444,988

CITY OF MOUNT DORA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES' RETIREMENT PLAN (GERP)
LAST 10 FISCAL YEARS

Description	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015	September 30, 2014	September 30, 2013	September 30, 2012
Actuarially Determined Contribution	$ 426,611	$ 392,269	$ 388,792	$ 179,015	$ 179,917	$ 222,679	$ 278,366	$ 400,004	$ 570,759	$ 494,966
Contributions in Relation to the Actuarially Determined Contributions	426,611	392,269	388,792	179,015	179,917	420,000	461,400	585,400	577,401	494,966
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ (197,321)	$ (183,034)	$ (185,396)	$ (6,642)	$ -
Covered Payroll**	$ 258,950	$ 329,202	$ 290,770	$ 393,039	$ 551,807	$ 621,681	$ 708,855	$ 668,731	$ 3,836,623	$ 4,387,563
Contributions as a Percentage of Covered Payroll	164.75%	119.16%	133.71%	45.55%	32.61%	67.56%	65.09%	87.54%	15.05%	11.28%

**The Covered Payroll numbers shown are in compliance with GASB Statement No. 82, except for the September 31, 2015 measurement period which includes DROP payroll.

Notes to Schedule

Valuation Date: October 1, 2019

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Level Dollar Amortization Closed
Amortization Method	N/A
Remaining Amortization Method	10 years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	6.00%, Including Inflation
Investment Rate Return	6.50%
Retirement Age	Experienced Base Table Rates
Mortality	The mortality table is the mortality assumption used by the Florida Retirement System (FRS) for Regular Class members in the actuarial valuation report as of July 1, 2018. The mortality table is the RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for annuitants (for post-retirement mortality) with future improvements in mortality projected for all future years using Scale BB.

CITY OF MOUNT DORA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
POLICE OFFICERS' RETIREMENT PLAN (PORP)
LAST 10 FISCAL YEARS

Description	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015	September 30, 2014	September 30, 2013	September 30, 2012
Actuarially Determined Contribution	$ 447,310	$ 401,421	$ 488,869	$ 445,505	$ 537,920	$ 507,461	$ 485,936	$ 457,045	$ 402,409	$ 391,607
Contributions in Relation to the Actuarially Determined Contributions	464,120	474,011	488,869	445,505	553,589	513,275	496,613	459,586	427,051	391,607
Contribution Deficiency (Excess)	$ (16,810)	$ (72,590)	$ -	-	$ (15,669)	$ (5,814)	$ (10,677)	$ (2,541)	$ (24,642)	$ -
Covered Payroll**	$ 2,958,397	$ 2,854,927	$ 2,456,000	$ 2,213,166	$ 2,341,391	$ 2,094,675	$ 2,060,571	$ 1,896,604	$ 1,938,783	$ 1,861,356
Contributions as a Percentage of Covered Payroll	15.69%	16.60%	19.91%	20.13%	23.64%	24.50%	24.10%	24.23%	22.03%	21.04%

**The Covered Payroll numbers shown are in compliance with GASB Statement No. 82, except for the 9/30/2015 measurement period which includes DROP payroll.

Notes to Schedule

Valuation Date: October 1, 2019

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Funding Method	Aggregate
Amortization Method	N/A
Remaining Amortization Period	N/A
Asset Valuation Method	5-year Smoothed Market
Inflation	2.50%
Salary Increases	6.00%-12.5%, Including Inflation
Retirement Age	Experienced-based table of rates that are specific to the type of eligibility condition.
Investment Rate Return	7.50%
Mortality	RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for annuitants (for post-retirement mortality), with future improvements in mortality projected to all future years using Scale BB. These are the same rates used for Special Risk Class members of the Florida Retirement System (FRS) in the July 1, 2018 FRS Valuation, as mandated by Chapter 112.63, Florida Statutes

CITY OF MOUNT DORA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FIREFIGHTERS' RETIREMENT PLAN (FRP)
LAST 10 FISCAL YEARS

Description	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015	September 30, 2014	September 30, 2013	September 30, 2012
Actuarially Determined Contribution	$ 508,281	$ 404,285	$ 321,188	$ 310,543	$ 347,595	$ 309,802	$ 286,576	$ 303,608	$ 293,565	$ 290,906
Contributions in Relation to the Actuarially Determined Contributions	508,281	483,301	411,355	318,244	347,595	309,802	290,937	307,590	351,863	290,906
Contribution Deficiency (Excess)	$ -	$ (79,016)	$ (90,167)	$ (7,701)	$ -	$ -	$ (4,361)	$ (3,982)	$ (58,298)	$ -
Covered Payroll**	$ 2,109,926	$ 2,292,103	$ 2,108,742	$ 1,522,271	$ 1,384,549	$ 1,265,986	$ 1,265,986	$ 1,199,985	$ 1,231,802	$ 1,335,455
Contributions as a Percentage of Covered Payroll	24.09%	21.09%	19.51%	20.91%	25.11%	24.47%	22.98%	25.63%	28.56%	21.78%

**The Covered Payroll numbers shown are in compliance with GASB Statement No. 82, except for the 9/30/2015 measurement period which includes DROP payroll.

Notes to Schedule

Valuation Date: October 1, 2019

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Funding Method	Aggregate
Amortization Method	N/A
Remaining Amortization Period	N/A
Asset Valuation Method	5-year Smoothed Market
Inflation	2.50%
Salary Increases	5.50%, Including Inflation
Retirement Age	Experienced-based table of rates that are specific to the type of eligibility condition.
Investment Rate Return	7.00%
Mortality	RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for annuitants (for post-retirement mortality), with future improvements in mortality projected to all future years using Scale BB. These are the same rates used for Special Risk Class members of the Florida Retirement System (FRS) in the July 1, 2018 FRS Valuation, as mandated by Chapter 112.63, Florida Statutes

CITY OF MOUNT DORA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF INVESTMENT RETURNS
ALL RETIREMENT FUNDS
LAST 10 FISCAL YEARS

	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015	September 30, 2014	September 30, 2013	September 30, 2012
General Employees' Retirement Plan										
Annual Money-Weighted Rate of Return										
Net of Investment Expense	14.75%	7.39%	6.92%	9.21%	9.98%	8.30%	0.40%	10.70%	11.20%	18.30%
Police Officers' Retirement Plan										
Annual Money-Weighted Rate of Return										
Net of Investment Expense	22.58%	2.88%	1.84%	7.13%	12.67%	8.20%	0.00%	10.30%	11.30%	17.10%
Firefighters' Retirement Plan										
Annual Money-Weighted Rate of Return										
Net of Investment Expense	20.32%	2.98%	2.08%	6.67%	11.33%	7.50%	0.70%	10.10%	12.00%	16.90%

CITY OF MOUNT DORA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

GENERAL EMPLOYEES' RETIREMENT FUND

	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015	September 30, 2014
Total Pension Liability								
Service Cost	$ 65,057	$ 70,866	$ 75,671	$ 105,529	$ 126,057	$ 141,576	$ 154,932	$ 193,644
Interest on the Total Pension Liability	1,223,999	1,234,270	1,243,111	1,299,228	1,268,701	1,263,567	1,243,451	1,219,220
Difference Between Expected and Actual Experience	(8,294)	(126,589)	(215,766)	(168,144)	(199,580)	(205,694)	32,457	(6,859)
Change in Assumptions	(329,026)	-	-	1,764,082	342,439	-	-	-
Benefit Payments Including Refunds of Contributions	(1,376,074)	(1,285,438)	(1,183,006)	(1,155,170)	(1,061,251)	(1,166,005)	(1,059,709)	(922,619)
Refunds	-	-	-	-	(3,703)	-	(72,839)	(33,252)
Net Change in Total Pension Liability	(424,338)	(106,891)	(79,990)	1,845,525	472,663	33,444	298,292	450,134
Total Pension Liability-Beginning	19,453,735	19,560,626	19,640,616	17,795,091	17,322,428	17,288,984	16,990,692	16,540,558
Total Pension Liability-Ending (a)	19,029,397	19,453,735	19,560,626	19,640,616	17,795,091	17,322,428	17,288,984	16,990,692
Plan Fiduciary Net Position								
Employer Contributions	426,611	392,269	388,792	179,015	179,917	420,000	461,400	585,400
Employee Contributions	18,489	23,505	20,761	28,063	39,399	44,388	52,452	53,903
Pension Plan Net Investment Income	2,548,897	1,252,154	1,182,044	1,455,448	1,541,678	1,224,944	61,657	1,526,251
Benefit Payments Including Refunds of Contributions	(1,376,074)	(1,285,438)	(1,183,006)	(1,155,170)	(1,061,251)	(1,166,005)	(1,059,709)	(922,619)
Refunds	-	-	-	-	(3,703)	-	(72,839)	(33,252)
Pension Plan Administrative Expense	(34,658)	(31,513)	(31,973)	(35,161)	(27,494)	(29,551)	(28,902)	(24,962)
Net Change in Plan Fiduciary Net Position	1,583,265	350,977	376,618	472,195	668,546	493,776	(585,941)	1,184,721
Plan Fiduciary Net Position-Beginning	17,419,336	17,068,359	16,691,741	16,219,546	15,551,000	15,057,224	15,643,165	14,458,444
Plan Fiduciary Net Position-Ending (b)	19,002,601	17,419,336	17,068,359	16,691,741	16,219,546	15,551,000	15,057,224	15,643,165
Net Pension Liability-Ending (a) – (b)	$ 26,796	$ 2,034,399	$ 2,492,267	$ 2,948,875	$ 1,575,545	$ 1,771,428	$ 2,231,760	$ 1,347,527
Plan Fiduciary Net Position as Percentage of Total Pension Liability	99.86%	89.54%	87.26%	84.99%	91.15%	89.77%	87.09%	92.07%
Covered Employee Payroll**	$ 258,950	$ 329,202	$ 290,770	$ 393,039	$ 551,807	$ 621,681	$ 734,622	$ 754,944
Net Pension Liability as a Percentage of Covered Employee Payroll	10.35%	617.98%	857.13%	750.28%	285.52%	284.94%	303.80%	178.49%

* GASB Statement No. 67 was adopted for the 2014 fiscal year and the 10-year trend information will be developed from that date forward.

** The payroll-related figures have been updated to reflect the covered payroll as defined under GASB Statement No. 82.

CITY OF MOUNT DORA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS *

POLICE OFFICERS' RETIREMENT FUND

	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015	September 30, 2014
Total Pension Liability								
Service Cost	$ 700,596	$ 511,808	$ 479,889	$ 479,045	$ 462,042	$ 468,345	$ 432,550	$ 404,540
Interest on the Total Pension Liability	1,065,046	996,857	972,465	875,570	847,354	775,324	706,148	651,963
Difference Between Expected and Actual Experience	(380,139)	(290,745)	(714,056)	303,066	(341,762)	106,264	124,722	-
Change in Assumptions	124,245	-	-	57,660	(222,459)	-	-	-
Benefit Payments	(537,906)	(418,482)	(392,547)	(373,957)	(373,957)	(374,611)	(374,061)	(350,054)
Refunds	(30,514)	(8,137)	(70,822)	(11,188)	(12,822)	(5,063)	-	-
Net Change in Total Pension Liability	941,328	791,301	274,929	1,330,196	358,396	970,259	889,359	706,449
Total Pension Liability-Beginning	13,784,221	12,992,920	12,717,991	11,387,795	11,029,399	10,059,140	9,169,781	8,463,332
Total Pension Liability-Ending (a)	14,725,549	13,784,221	12,992,920	12,717,991	11,387,795	11,029,399	10,059,140	9,169,781
Plan Fiduciary Net Position								
Employer and State Contributions	464,120	474,011	488,869	445,505	553,589	513,275	496,613	459,586
Employee Contributions	223,359	215,547	185,428	167,094	176,775	158,148	152,488	133,710
Pension Plan Net Investment Income	2,942,372	379,343	251,858	805,949	1,225,804	694,832	2,492	742,881
Benefit Payments	(537,906)	(418,482)	(392,547)	(373,957)	(373,957)	(374,611)	(374,061)	(350,054)
Refunds	(30,514)	(8,137)	(70,822)	(11,188)	(12,822)	(5,063)	-	-
Pension Plan Administrative Expense	(40,351)	(31,645)	(26,642)	(28,375)	(29,350)	(26,063)	(20,253)	(31,111)
Net Change in Plan Fiduciary Net Position	3,021,080	610,637	436,144	1,005,028	1,540,039	960,518	257,279	955,012
Plan Fiduciary Net Position-Beginning	12,891,621	12,280,984	11,844,840	10,839,812	9,299,773	8,339,255	8,081,976	7,126,964
Plan Fiduciary Net Position-Ending (b)	15,912,701	12,891,621	12,280,984	11,844,840	10,839,812	9,299,773	8,339,255	8,081,976
Net Pension Liability-Ending (a) – (b)	$ (1,187,152)	$ 892,600	$ 711,936	$ 873,151	$ 547,983	$ 1,729,626	$ 1,719,885	$ 1,087,805
Plan Fiduciary Net Position as Percentage of Total Pension Liability	108.06%	93.52%	94.52%	93.13%	95.19%	84.32%	82.90%	88.14%
Covered Employee Payroll**	$ 2,958,397	$ 2,854,927	$ 2,456,000	$ 2,213,166	$ 2,341,391	$ 2,094,675	$ 2,019,709	$ 1,896,596
Net Pension Liability as a Percentage of Covered Employee Payroll	-40.13%	31.27%	28.99%	39.45%	23.40%	82.57%	85.16%	57.36%

* GASB Statement No. 67 was adopted for the 2014 fiscal year and the 10-year trend information will be developed from that date forward.

** The payroll-related figures have been updated to reflect the covered payroll as defined under GASB Statement No. 82.

CITY OF MOUNT DORA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS *

FIREFIGHTERS' RETIREMENT FUND

	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015	September 30, 2014
Total Pension Liability								
Service Cost	$ 544,129	$ 511,561	$ 360,520	$ 302,754	$ 311,801	$ 293,973	$ 270,159	$ 263,464
Interest on the Total Pension Liability	797,447	750,445	697,542	667,003	664,349	615,232	562,613	520,739
Benefit Changes	-	(796)	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(40,616)	(85,966)	(39,555)	(84,950)	(39,883)	46,598	78,871	7,284
Change in Assumptions	(199,304)	329,854	289,003	183,005	(166,032)	95,900	87,296	-
Benefit Payments	(424,942)	(415,113)	(373,010)	(729,963)	(393,514)	(250,523)	(252,370)	(272,510)
Refunds	(137,019)	(15,992)	(12,170)	(87,607)	(14,393)	-	(10,795)	(599)
Net Change in Total Pension Liability	539,695	1,073,993	922,330	250,242	362,328	801,180	735,774	518,378
Total Pension Liability-Beginning	11,128,951	10,054,958	9,132,628	8,882,386	8,520,058	7,718,878	6,983,104	6,464,726
Total Pension Liability-Ending (a)	11,668,646	11,128,951	10,054,958	9,132,628	8,882,386	8,520,058	7,718,878	6,983,104
Plan Fiduciary Net Position								
Employer and State Contributions	508,281	483,301	411,355	318,244	347,595	309,802	290,937	307,590
Employee Contributions	147,484	160,218	147,401	106,407	96,780	93,808	90,519	77,879
Pension Plan Net Investment Income	1,952,655	303,335	221,553	577,793	882,635	527,953	48,598	618,300
Benefit Payments	(424,942)	(415,113)	(373,010)	(729,963)	(393,514)	(250,523)	(252,370)	(272,510)
Refunds	(137,019)	(15,992)	(12,170)	(87,607)	(14,393)	-	(10,795)	(599)
Pension Plan Administrative Expense	(32,903)	(33,680)	(34,714)	(31,748)	(26,570)	(24,546)	(19,902)	(29,058)
Net Change in Plan Fiduciary Net Position	2,013,556	482,069	360,415	153,126	892,533	656,494	146,987	701,602
Plan Fiduciary Net Position-Beginning	9,485,245	9,003,176	8,642,761	8,489,635	7,597,102	6,940,608	6,793,621	6,092,019
Plan Fiduciary Net Position-Ending (b)	11,498,801	9,485,245	9,003,176	8,642,761	8,489,635	7,597,102	6,940,608	6,793,621
Net Pension Liability-Ending (a) – (b)	$ 169,845	$ 1,643,706	$ 1,051,782	$ 489,867	$ 392,751	$ 922,956	$ 778,270	$ 189,483
Plan Fiduciary Net Position as Percentage of Total Pension Liability	98.54%	85.23%	89.54%	94.64%	95.58%	89.17%	89.92%	97.29%
Covered Employee Payroll**	$ 2,109,926	$ 2,292,103	$ 2,108,742	$ 1,522,271	$ 1,384,549	$ 1,342,031	$ 1,294,979	$ 1,199,985
Net Pension Liability as a Percentage of Covered Employee Payroll	8.05%	71.71%	49.88%	32.18%	28.37%	68.77%	60.10%	15.79%

* GASB Statement No. 67 was adopted for the 2014 fiscal year and the 10-year trend information will be developed from that date forward.

** The payroll-related figures have been updated to reflect the covered payroll as defined under GASB Statement No. 82.

CITY OF MOUNT DORA, FLORIDA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2021

Total OPEB Liability	**2021**	**2020**	**2019**
Service Cost	$ 167,058	$ 160,633	$ 256,327
Interest on the Total OPEB Liability	574,538	610,746	657,078
Difference Between Expected and Actual Experience	-	-	(916,708)
Changes of Assumptions and Other Inputs	(4,254,500)	1,300,318	(2,701,658)
Benefit Payments	(665,278)	(609,980)	(669,839)
Net Change in Total OPEB Liability	(4,178,182)	1,461,717	(3,374,800)
Total OPEB Liability - Beginning	16,214,121	14,752,404	18,127,204
Total OPEB Liability - Ending	$ 12,035,939	$ 16,214,121	$ 14,752,404
Covered-Employee Payroll	$ 10,429,297	$ 12,588,540	$ 11,883,310
Total OPEB Liability as a Percentage of Covered Payroll	115.41%	128.80%	124.14%

Notes to the Schedule

Difference Between Expected and Actual Experience - Difference between expected and actual experience reflects the impact of changes to the census data from the prior valuation to the valuation as of October 1, 2018. This table will be built out to include a ten-year history.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year Ending September 30, 2020:	3.58%
Fiscal Year Ending September 30, 2021:	4.18%
Fiscal Year Ending September 30, 2022:	3.64%

** Due to a change in actuary, isolation of the difference between the expected and actual experience of the Total OPEB Liability was not practical for the measurement year ending September 30, 2020.

*** Covered-Employee Payroll presented for the measurement year ended 2020 is an estimate based on the data submitted for the valuation.

****Noted no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan.

OTHER SUPPLEMENTAL INFORMATION

CITY OF MOUNT DORA, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds										
	Building Inspection Fund	Law Enforcement Trust Fund	Community Redevelopment Agency Fund	Northeast Redevelopment Agency Fund	Impact Fees Fund	Discretionary Sales Tax Fund	Cemetery Fund	Special Event Fund	Debt Service Fund	Other Capital Projects Funds	Totals
Assets											
Pooled Cash and Investments	$3,039,996	$ 37,618	$ 2,016,152	$ 1,828,860	$ 4,004,790	$ 2,562,663	$ 227,482	$ -	$ 4,419	$ 214,283	$ 13,936,263
Due from Other Governments	-	-	-	-	-	177,415	-	-	-	-	177,415
Accrued Interest Receivable	3	-	9	10	14	14	-	-	3	-	53
Total Assets	3,039,999	37,618	2,016,161	1,828,870	4,004,804	2,740,092	227,482	-	4,422	214,283	14,113,731
Liabilities and Fund Balances											
Liabilities											
Accounts Payable	1,770	-	4,606	4,599	-	-	543	-	-	214,283	225,801
Accrued Liabilities	9,617	-	-	-	-	-	-	-	-	-	9,617
Advances from Other Funds	-	-	-	-	992,818	-	-	-	-	-	992,818
Due to Other Governments	262,803	-	-	-	-	-	-	-	-	-	262,803
Total Liabilities	274,190	-	4,606	4,599	992,818	-	543	-	-	214,283	1,491,039
Fund Balances											
Restricted for:											
Capital Improvements	-	-	-	-	4,004,804	2,740,092	-	-	-	-	6,744,896
Community Redevelopment	-	-	2,011,555	1,824,271	-	-	-	-	-	-	3,835,826
Building Inspections	2,765,809	-	-	-	-	-	-	-	-	-	2,765,809
Law Enforcement	-	37,618	-	-	-	-	-	-	-	-	37,618
Debt Service Funds	-	-	-	-	-	-	-	-	4,422	-	4,422
Perpetual Care	-	-	-	-		-	226,939	-	-	-	226,939
Unassigned		-			(992,818)	-	-	-	-	-	(992,818)
Total Fund Balances	2,765,809	37,618	2,011,555	1,824,271	3,011,986	2,740,092	226,939	-	4,422	-	12,622,692
Total Liabilities and Fund Balances	$3,039,999	$ 37,618	$ 2,016,161	$ 1,828,870	$ 4,004,804	$ 2,740,092	$ 227,482	$ -	$ 4,422	$ 214,283	$ 14,113,731

CITY OF MOUNT DORA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue Funds										
	Building Inspection Fund	Law Enforcement Trust Fund	Community Redevelopment Agency Fund	Northeast Redevelopment Agency Fund	Impact Fees Fund	Discretionary Sales Tax Fund	Cemetery Fund	Special Event Fund	Debt Service Fund	Other Capital Projects Funds	Totals
Revenues											
Permits and Fees	$ 1,928,642	$ -	$ -	$ -	$ -	$ 1,573,560	$ -	$ -	$ -	$ -	$ 3,502,202
Charges for Services	92,382	-	-	-	-	-	140,950	-	-	-	233,332
Intergovernmental	-	-	652,847	293,986	-	-	-	-	-	-	946,833
Fines and Forfeitures	-	2,738	-	-	-	-	-	-	-	-	2,738
Impact Fees	-	-	-	-	1,346,294	-	-	-	-	-	1,346,294
Miscellaneous	4,171	5,587	3,405	2,452	3,597	31,773	197	-	29	-	51,211
Total Revenues	2,025,195	8,325	656,252	296,438	1,349,891	1,605,333	141,147	-	29	-	6,082,610
Expenditures											
General Government	-	-	661,247	343,791	-	-	-	-	-	314,785	1,319,823
Public Safety	995,296	-	-	-	-	-	-	-	-	-	995,296
Culture and Recreation	-	-	-	-	-	-	27,130	-	-	-	27,130
Capital Outlay	6,872	-	-	-	39,728	650,747	-	-	-	2,039,228	2,736,575
Debit Services:											
Principal	-	-	332,000	-	-	308,281	-	-	685,700	-	1,325,981
Interest	-	-	83,550	-	-	45,584	-	-	879,209	-	1,008,343
(Total Expenditures)	(1,002,168)	-	(1,076,797)	(343,791)	(39,728)	(1,004,612)	(27,130)	-	(1,564,909)	(2,354,013)	(7,413,148)
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,023,027	8,325	(420,545)	(47,353)	1,310,163	600,721	114,017	-	(1,564,880)	(2,354,013)	(1,330,538)
Other Financing Sources (Uses)											
Debt Proceeds	-	-	-	-	-	469,800	-	-	-	-	469,800
Transfer in	-	-	661,151	301,089	-	-	112,922	-	1,563,167	2,486,677	5,125,006
Transfer (out)	(400,000)	-	(104,894)	(466,574)	(144,068)	(887,387)	-	(55,115)	-	(3,068,910)	(5,126,948)
Total Other Financing Sources (Uses)	(400,000)	-	556,257	(165,485)	(144,068)	(417,587)	112,922	(55,115)	1,563,167	(582,233)	467,858
Net Change in Fund Balances	623,027	8,325	135,712	(212,838)	1,166,095	183,134	226,939	(55,115)	(1,713)	(2,936,246)	(862,680)
Fund Balances, Beginning of Year	2,142,782	29,293	1,875,843	2,037,109	1,845,891	2,556,958	-	55,115	6,135	2,936,246	13,485,372
Fund Balances, Deficit, End of Year	$ 2,765,809	$ 37,618	$ 2,011,555	$ 1,824,271	$ 3,011,986	$ 2,740,092	$ 226,939	$ -	$ 4,422	$ -	$ 12,622,692

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
BUILDING INSPECTION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Permits and Fees	$ 2,291,253	$ 1,928,642	$ (362,611)
Charges for Services	67,916	92,382	24,466
Investment Earnings	-	4,171	4,171
Total Revenues	2,359,169	2,025,195	(333,974)
Expenditures			
Public Safety:			
Operating	731,299	694,558	36,741
Allocations	300,738	300,738	-
Capital Outlay	8,550	6,872	1,678
(Total Expenditures)	(1,040,587)	(1,002,168)	38,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,318,582	1,023,027	(295,555)
Other Financing Sources (Uses)			
Operating Transfers (out)	(400,000)	(400,000)	-
Net Change in Fund Balance	918,582	623,027	(295,555)
Fund Balances, Beginning of Year	-	2,142,782	2,142,782
Fund Balances, End of Year	$ 918,582	$ 2,765,809	$ 1,847,227

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
LAW ENFORCEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	$ -	$ 2,738	$ 2,738
Donations	-	5,587	5,587
Total Revenues	-	8,325	8,325
Net Change in Fund Balance	-	8,325	8,325
Fund Balances, Beginning of Year	-	29,293	29,293
Fund Balances, End of Year	$ -	$ 37,618	$ 37,618

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CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
SPECIAL EVENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 43,971	$ -	$ (43,971)
Miscellaneous Income	12,250	-	(12,250)
Total Revenues	56,221	-	(56,221)
Expenditures			
General Government:			
Personal Services	92,966	-	92,966
Culture and Recreation:			
Operating	2,998	-	2,998
(Total Expenditures)	(95,964)	-	95,964
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,743)	-	39,743
Other Financing Sources (Uses)			
Operating Transfers in	77,763	(55,115)	(132,878)
Net Change in Fund Balance	38,020	(55,115)	(93,135)
Fund Balances, Beginning of Year	-	55,115	55,115
Fund Balances, End of Year	$ 38,020	$ -	$ (38,020)

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CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Investment Earnings	$ 2,343	$ 29	$ (2,314)
Total Revenues	2,343	29	(2,314)
Expenditures			
Debt Service:			
Principal	685,700	685,700	-
Interest	878,810	879,209	(399)
Other Debt Service Costs	1,000	-	1,000
(Total Expenditures)	(1,565,510)	(1,564,909)	601
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,563,167)	(1,564,880)	(1,713)
Other Financing Sources (Uses)			
Transfers in	1,737,742	1,563,167	(174,575)
Total Other Financing Sources (Uses)	1,737,742	1,563,167	(174,575)
Net Change in Fund Balance	174,575	(1,713)	(176,288)
Fund Balances, Beginning of Year	-	6,135	6,135
Fund Balances, End of Year	$ 174,575	$ 4,422	$ (170,153)

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
OTHER CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Miscellaneous Income	$ -	$ -	$ -
Total Revenues	-	-	-
Expenditures			
General Government:			
Operating	407,000	314,785	92,215
Capital Outlay	15,152,526	1,464,079	13,688,447
Culture and Recreation:			
Capital Outlay	13,445,375	575,149	12,870,226
(Total Expenditures)	(29,004,901)	(2,354,013)	26,650,888
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,004,901)	(2,354,013)	26,650,888
Other Financing Sources (Uses)			
Transfers (in)	2,486,950	2,486,677	(273)
Transfers (out)	-	(3,068,910)	(3,068,910)
Total Other Financing Sources (Uses)	2,486,950	(582,233)	(3,069,183)
Net Change in Fund Balance	(26,517,951)	(2,936,246)	23,581,705
Fund Balances, Beginning of Year	26,517,951	2,936,246	(23,581,705)
Fund Balances, End of Year	$ -	$ -	$ -

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
COMMUNITY REDEVELOPMENT AGENCY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ 653,587	$ 652,847	$ (740)
Miscellaneous Income	3,250	3,405	155
Total Revenues	656,837	656,252	(585)
Expenditures			
General Government:			
Operating	407,882	241,329	166,553
Allocations	419,918	419,918	-
Debt Service:			
Principal	332,000	332,000	-
Interest	83,551	83,550	1
(Total Expenditures)	(1,243,351)	(1,076,797)	166,554
Excess (Deficiency) of Revenues Over (Under) Expenditures	(586,514)	(420,545)	165,969
Other Financing Sources (Uses)			
Transfers in	661,151	661,151	-
Transfers (out)	(1,753,466)	(104,894)	1,648,572
Total Other Financing Sources (Uses)	(1,092,315)	556,257	1,648,572
Net Change in Fund Balance	(1,678,829)	135,712	1,814,541
Fund Balances, Beginning of Year	1,678,829	1,875,843	197,014
Fund Balances, End of Year	$ -	$ 2,011,555	$ 2,011,555

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
NORTHEAST REDEVELOPMENT AGENCY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ 272,521	$ 293,986	$ 21,465
Miscellaneous Income	10,400	2,452	(7,948)
Total Revenues	282,921	296,438	13,517
Expenditures			
General Government			
Operating	421,252	119,837	301,415
Allocations	223,954	223,954	-
(Total Expenditures)	(645,206)	(343,791)	301,415
Excess (Deficiency) of Revenues Over (Under) Expenditures	(362,285)	(47,353)	314,932
Other Financing Sources (Uses)			
Transfers in	316,652	301,089	(15,563)
Transfers (out)	(1,324,835)	(466,574)	858,261
Total Other Financing Sources (Uses)	(1,008,183)	(165,485)	842,698
Net Change in Fund Balance	(1,370,468)	(212,838)	1,157,630
Fund Balances, Beginning of Year	1,370,468	2,037,109	666,641
Fund Balances, End of Year	$ -	$ 1,824,271	$ 1,824,271

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
IMPACT FEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Impact Fees	$ 1,344,509	$ 1,346,294	$ 1,785
Miscellaneous Income	-	3,597	3,597
Total Revenues	1,344,509	1,349,891	5,382
Expenditures			
General Government:			
Public Safety	15,000	-	15,000
Capital Outlay	40,307	39,728	579
(Total Expenditures)	(55,307)	(39,728)	15,579
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,289,202	1,310,163	20,961
Other Financing Sources (Uses)			
Transfers (out)	(1,616,053)	(144,068)	1,471,985
Total Other Financing Sources (Uses)	(1,616,053)	(144,068)	1,471,985
Net Change in Fund Balance	(326,851)	1,166,095	1,492,946
Fund Balances, Beginning of Year	326,851	1,845,891	1,519,040
Fund Balances, End of Year	$ -	$ 3,011,986	$ 3,011,986

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
DISCRETIONARY SALES TAX FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Permits and Fees	$ 1,396,021	$ 1,573,560	$ 177,539
Miscellaneous Income	-	31,773	31,773
Total Revenues	1,396,021	1,605,333	209,312
Expenditures			
Public Safety:			
Capital Outlay	256,740	650,747	(394,007)
Debt Service:			
Principal	257,049	308,281	(51,232)
Interest	30,957	45,584	(14,627)
(Total Expenditures)	(544,746)	(1,004,612)	(459,866)
Excess (Deficiency) of Revenues Over (Under) Expenditures	851,275	600,721	(250,554)
Other Financing Sources (Uses)			
Debt Proceeds	-	469,800	469,800
Transfers (out)	(1,955,291)	(887,387)	1,067,904
Total Other Financing Sources (Uses)	(1,955,291)	(417,587)	1,537,704
Net Change in Fund Balance	(1,104,016)	183,134	1,287,150
Fund Balances, Beginning of Year	1,104,016	2,556,958	1,452,942
Fund Balances, End of Year	$ -	$ 2,740,092	$ 2,740,092

CITY OF MOUNT DORA, FLORIDA
BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND
CEMETERY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	$ -	$ 140,950	$ 140,950
Miscellaneous Income	-	197	197
Total Revenues	-	141,147	141,147
Expenditures			
Culture and Recreation:			
Operating	-	27,130	27,130
(Total Expenditures)	-	(27,130)	(27,130)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	114,017	114,017
Other Financing Sources (Uses)			
Transfers in	-	112,922	112,922
Total Other Financing Sources (Uses)	-	112,922	112,922
Net Change in Fund Balance	-	226,939	226,939
Fund Balances, Beginning of Year	-	-	-
Fund Balances, End of Year	$ -	$ 226,939	$ 226,939

INTERNAL SERVICE FUNDS COMBINING STATEMENTS

CITY OF MOUNT DORA, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	Fleet Maintenance and Warehouse Fund	Vehicle Replacement Fund	Self Insurance Fund	Total
Assets				
Current Assets:				
Pooled Cash and Investments	$ -	$ 1,278,838	$ 1,900,182	$ 3,179,020
Restricted Cash	12,287,819	-	-	12,287,819
Accrued Interest Receivable	-	4	42	46
Total Current Assets	12,287,819	1,278,842	1,900,224	15,466,885
Capital Assets:				
Property, Plant and Equipment	-	2,758,794	38,331	2,797,125
(Accumulated Depreciation and Amortization)	-	(1,937,494)	(38,331)	(1,975,825)
Total Capital Assets - Cost Less Depreciation	-	821,300	-	821,300
Total Assets	12,287,819	2,100,142	1,900,224	16,288,185
Liabilities and Net Position				
Current Liabilities				
Accounts Payable and Accrued Liabilities	-	-	397,738	397,738
Capital Lease Liability	-	118,464	-	118,464
Bonds Payable	230,000	-	-	230,000
Total Current Liabilities	230,000	118,464	397,738	746,202
Non-Current Liabilities				
Capital Lease Liability	-	193,718	-	193,718
Bonds Payable	11,414,079	-	-	11,414,079
Total Liabilities	11,414,079	193,718	-	11,607,797
Net Position				
Net Investment in Capital Assets	-	509,118	-	509,118
Restricted for Debt Service	643,740	400,000	-	1,043,740
Unrestricted	-	878,842	1,502,486	2,381,328
Total Net Position	643,740	1,787,960	1,502,486	3,934,186
Total Liabilities and Net Position	$ 12,287,819	$ 2,100,142	$ 1,900,224	$ 16,288,185

CITY OF MOUNT DORA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	Fleet Maintenance and Warehouse Fund	Vehicle Replacement Fund	Self Insurance Fund	Total
Operating Revenues				
Charges for Services	$ 698,300	$ 257,617	$ 3,780,489	$ 4,736,406
Operating Expenses				
Administration and General	-	52,021	3,229,498	3,281,519
Rental Expense	-	129,132	-	129,132
Depreciation and Amortization	-	243,612	-	243,612
Total Operating Expenses	-	424,765	3,229,498	3,654,263
Operating Income (Loss)	698,300	(167,148)	550,991	1,082,143
Non-Operating Revenues (Expenses)				
Investment Earnings	11,085	1,127	38,299	50,511
Other Income	-	7,470	-	7,470
Transfers in	407,655	400,000	-	807,655
Interest Expense	(473,300)	(11,466)	-	(484,766)
Total Non-Operating Revenues (Expenses)	(54,560)	397,131	38,299	380,870
Change in Net Position	643,740	229,983	589,290	1,463,013
Net Position, Beginning of Year	-	1,557,977	913,196	2,471,173
Net Position, End of Year	$ 643,740	$ 1,787,960	$ 1,502,486	$ 3,934,186

CITY OF MOUNT DORA, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	Fleet Maintenance and Warehouse Fund	Vehicle Replacement Fund	Self Insurance Fund	Total
Cash Flows from Operating Activities				
Cash Received from Customers, Including Cash	$ 698,300	$ 257,624	$ 3,780,464	$ 4,736,388
Cash Paid to Suppliers	-	(177,865)	(3,445,813)	(3,623,678)
Total Cash Provided by (Used in) Operating Activities	698,300	79,759	334,651	1,112,710
Cash Flows from Non-Capital Financing Activities				
Transfers in (out)	12,297,096	400,000	-	12,697,096
Other Non-Operating Income	-	7,470	-	7,470
Total Cash Provided by Non-Capital Financing Activities	12,297,096	407,470	-	12,704,566
Cash Flows from Capital and Related Financing Activities				
Principal Paid	(225,000)	(96,016)	-	(321,016)
Interest Paid	(493,662)	(11,466)	-	(505,128)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(718,662)	(107,482)	-	(826,144)
Cash Flows from Investing Activities				
Investment Earnings (Loss)	11,085	1,127	38,299	50,511
Total Cash Flows from Investing Activities	11,085	1,127	38,299	50,511
Net Increase (Decrease) in Cash and Cash Equivalents	12,287,819	380,874	372,950	13,041,643
Cash and Cash Equivalents, Beginning of Year	-	897,964	1,527,232	2,425,196
Cash and Cash Equivalents, End of Year	$ 12,287,819	$ 1,278,838	$ 1,900,182	$ 15,466,839
Shown in the Financial Statements as				
Pooled Cash and Investments	$ 12,287,819	$ 1,278,838	$ 1,900,182	$ 15,466,839
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$ 698,300	$ (167,148)	$ 550,991	$ 1,082,143
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Depreciation and Amortization	-	243,617	-	243,617
Changes in Assets Decrease (Increase) and Liabilities Increase (Decrease):				
Prepaid Expenses	-	3,283	-	3,283
Accounts Receivable	-	7	(25)	(18)
Accounts Payable	-	-	(216,315)	(216,315)
Total Adjustments	-	246,907	(216,340)	30,567
Net Cash Provided by (Used in) Operating Activities	$ 698,300	$ 79,759	$ 334,651	$ 1,112,710

STATISTICAL SECTION
(UNAUDITED)

CITY OF MOUNT DORA
STATISTICAL SECTION - UNAUDITED

This part of the City of Mount Dora's annual comprehensive financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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A. Financial Trends

These tables contain trend information to help the reader understand how the City's financial performance has changed over time.

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B. Revenue Capacity

These tables contain information to help the reader assess the City's most significant local revenue sources - the property tax and electrical charges.

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D. Demographic and Economic Information Financial Trends

These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

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E. Operating Information

These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

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CITY OF MOUNT DORA
NET POSITION BY COMPONENT
Table A - 1
(accrual basis of accounting)
Last Ten Fiscal Years

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
Governmental activities					
Net investment in capital assets	$ 39,559,388	$ 36,971,774	$ 38,203,305	$ 36,914,412	$ 38,265,015
Restricted	14,687,023	10,219,447	9,095,455	9,116,325	7,126,140
Unrestricted	(8,244,155)	(7,820,206)	(11,257,473)	(11,995,733)	636,760
Total governmental activities net position	46,002,256	39,371,015	36,041,287	34,035,004	46,027,915
Business-type activities					
Net investment in capital assets	48,923,097	47,499,468	46,898,927	44,662,505	46,272,293
Restricted	7,762,319	5,684,207	5,118,454	3,985,588	3,387,839
Unrestricted	10,625,465	11,091,842	10,960,143	9,372,725	10,435,533
Total business-type activities net position	67,310,881	64,275,517	62,977,524	58,020,818	60,095,665
Primary government					
Net investment in capital assets	88,482,485	84,471,242	85,102,232	81,576,917	84,537,308
Restricted	22,449,342	15,903,654	14,213,909	13,101,913	10,513,979
Unrestricted	2,381,310	3,271,636	(297,330)	(2,623,008)	11,072,293
Total primary government net position	$ 113,313,137	$ 103,646,532	$ 99,018,811	$ 92,055,822	$ 106,123,580

	Fiscal Year				
	2016[2]	**2015**	**2014[1]**	**2013[1]**	**2012[1]**
Governmental activities					
Net investment in capital assets	$ 38,465,921	$ 39,571,544	$ 38,938,810	$ 37,977,455	$ 37,109,503
Restricted	5,238,368	3,241,613	3,675,538	4,446,851	3,895,130
Unrestricted	2,027,583	1,710,120	3,788,034	3,082,453	3,924,583
Total governmental activities net position	45,731,872	44,523,277	46,402,382	45,506,759	44,929,216
Business-type activities					
Net investment in capital assets	44,565,914	43,706,330	41,954,352	36,021,284	32,242,768
Restricted	3,541,192	3,374,523	3,163,254	3,256,639	3,948,652
Unrestricted	6,419,413	4,784,058	3,762,944	7,359,662	9,360,418
Total business-type activities net position	54,526,519	51,864,911	48,880,550	46,637,585	45,551,838
Primary government					
Net investment in capital assets	83,031,835	83,277,874	80,893,162	73,998,739	69,352,271
Restricted	8,779,560	6,616,136	6,838,792	7,703,490	7,843,782
Unrestricted	8,446,996	6,494,178	7,550,978	10,442,115	13,285,001
Total primary government net position	$ 100,258,391	$ 96,388,188	$ 95,282,932	$ 92,144,344	$ 90,481,054

[1] Prior years were not restated for GASB Statement Number 68 - *Accounting and Financial Reporting for Pensions* - See Note 12.

[2] Prior year adjusted for prior period adjustment

CITY OF MOUNT DORA
CHANGES IN NET POSITION
Table A - 2, Part 1A
(accrual basis of accounting)
Last Five Fiscal Years*

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
Program Revenues					
Governmental activities					
Charges for services					
General government	$ 239,304	$ 372,507	$ 242,634	$ 99,980	$ 136,237
Public safety	5,043,231	3,062,087	3,340,793	1,496,587	1,877,663
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and recreation	578,062	442,088	698,161	331,235	405,371
Operating grants and contributions					
General government	-	29,916	867,598	123,769	86,792
Public safety	835,159	1,846,575	412,254	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	116,117	-
Culture and recreation	140,950	-	121,958	46,000	-
Grants and aid			-	-	-
Capital grants and contributions					
General government	-	-	-	-	-
Public safety	-	70,209	146,254	116,439	384,674
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Culture and recreation	640,330	370,922	672,883	526,192	553,569
Grants and aid	-	-	-	-	-
Total governmental activities program revenues	7,477,036	6,194,304	6,502,535	2,856,319	3,444,306
Business-type activities					
Charges for services					
Electric utility	9,355,489	9,472,881	9,940,283	10,013,428	9,382,512
Water and Wastewater utility	12,760,625	11,600,336	11,024,880	10,451,116	10,351,583
Sanitation	2,385,059	2,108,034	2,008,061	1,990,391	1,972,182
Stormwater utility	1,294,888	1,097,604	1,062,898	1,024,745	945,199
Cemetery	-	83,290	172,500	62,345	61,594
Operating grants and contributions					
Electric utility	-	-	-	-	-
Water and Wastewater utility	-	-	-	-	-
Sanitation	-	-	-	-	-
Stormwater utility	-	-	-	-	-
Capital grants and contributions					
Electric utility	636,404	128,402	171,406	-	-
Water and Wastewater utility	3,430,044	1,581,149	2,578,807	1,527,808	2,932,137
Stormwater utility	12,540	-	1,995,786	20,789	-
Total business-type activities program revenues	29,875,049	26,071,696	28,954,621	25,090,622	25,645,207
Total primary government program revenues	$ 37,352,085	$ 32,266,000	$ 35,457,156	$ 27,946,941	$ 29,089,513

CITY OF MOUNT DORA
CHANGES IN NET POSITION
Table A - 2, Part 1B
(accrual basis of accounting)
Prior Five Fiscal Years*

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
Program Revenues					
Governmental activities					
Charges for services					
General government	$ 82,736	$ 76,369	$ 71,126	$ 69,815	$ 166,504
Public safety	1,373,357	854,158	939,679	852,862	594,772
Physical environment	-	-	3,974	3,129	2,300
Transportation	-	-	-	-	-
Culture and recreation	300,502	311,913	183,945	163,442	593,660
Operating grants and contributions					
General government	20,896	22,834	-	-	-
Public safety	-	-	6,307	-	-
Physical environment	-	-	37,500	-	-
Transportation	-	-	19,637	21,193	161,939
Culture and recreation	-	-	-	-	-
Grants and aid	-	-	-	-	-
Capital grants and contributions					
General government	-	-	-	-	-
Public safety	174,909	142,861	58,151	149,953	107,254
Physical environment	-	-	-	-	230,825
Transportation	-	-	340,561	-	-
Culture and recreation	501,827	300,763	791,212	813,826	245,459
Grants and aid	-	-	-	-	-
Total governmental activities program revenues	2,454,227	1,708,898	2,452,092	2,074,220	2,102,713
Business-type activities					
Charges for services					
Electric utility	9,931,019	11,224,288	10,682,392	10,324,206	10,997,916
Water and Wastewater utility	9,187,745	8,645,543	8,068,351	7,499,207	6,827,438
Sanitation	2,296,079	2,268,030	2,174,190	2,117,927	2,036,994
Stormwater utility	943,421	938,126	852,208	851,139	842,054
Cemetery	69,282	80,981	60,303	29,391	57,378
Operating grants and contributions					
Electric utility	-	-	-	-	-
Water and Wastewater utility	-	-	-	3,025	2,000
Sanitation	-	-	-	-	-
Stormwater utility	-	-	-	-	115,929
Capital grants and contributions					
Electric utility	-	-	-	29,769	31,508
Water and Wastewater utility	2,358,499	1,148,195	1,901,875	1,294,754	653,726
Stormwater utility	-	641,548	117,007	202,331	-
Total business-type activities program revenues	24,786,045	24,946,711	23,856,326	22,351,749	21,564,943
Total primary government program revenues	$ 27,240,272	$ 26,655,609	$ 26,308,418	$ 24,425,969	$ 23,667,656

CITY OF MOUNT DORA
CHANGES IN NET POSITION
Table A - 2, Part 2A
(accrual basis of accounting)
Last Five Fiscal Years

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
Expenses					
Governmental activities					
General government	$ 3,158,901	$ 2,207,587	$ 4,624,635	$ 3,765,569	$ 4,378,473
Public safety	11,374,990	11,267,125	10,703,799	8,599,093	9,141,534
Physical environment	-	-	-	-	-
Transportation	1,538,899	2,136,548	2,419,628	2,221,672	1,783,024
Culture and recreation	4,124,004	3,786,678	3,851,962	3,283,801	3,360,990
Interest on long-term debt	1,354,335	1,077,395	851,287	118,451	133,730
Total governmental activities expenses	21,551,129	20,475,333	22,451,311	17,988,586	18,797,751
Business-type activities					
Electric	9,405,814	10,049,088	9,082,979	9,082,774	8,783,558
Water / Wastewater	9,822,105	9,256,439	9,521,722	8,048,315	7,008,509
Sanitation	2,450,887	2,325,968	2,181,117	2,139,906	1,953,190
Stormwater	1,583,060	1,339,586	1,109,290	1,349,877	835,402
Cemetery	-	130,408	135,975	123,700	145,160
Total business-type activities expenses	23,261,866	23,101,489	22,031,083	20,744,572	18,725,819
Total primary government expenses	44,812,995	43,576,822	44,482,394	38,733,158	37,523,570
Net (Expense)/Revenue					
Governmental activities	(14,074,093)	(14,281,029)	(15,948,776)	(15,132,269)	(15,941,432)
Business-type activities	6,613,183	2,970,207	6,923,538	4,346,051	6,364,803
Total primary government net expense	(7,460,910)	(11,310,822)	(9,025,238)	(10,786,218)	(9,576,629)
General revenues and other changes in net position					
Governmental activities					
General revenues					
Property taxes	7,500,167	7,183,425	6,613,825	6,123,406	5,443,802
Public service taxes	2,179,048	2,089,971	2,081,078	1,966,452	2,032,368
Discretionary sales surtax	1,573,560	1,353,343	1,379,467	-	-
Local option fuel taxes	246,882	243,863	265,905	-	-
Local business tax	25,038	33,339	24,138	-	-
Other taxes (1)	-	-	-	1,657,236	1,559,177
Franchise fees	953,035	798,545	778,203	750,159	714,320
State and county shared rev. - unrestricted	3,326,200	2,988,766	2,937,416	2,620,194	2,437,309
Investment earnings (losses)	97,255	340,814	707,449	99,318	111,107
Miscellaneous revenue	850,794	351,940	315,278	599,589	211,955
Transfers	3,953,355	2,226,751	2,852,300	2,782,250	3,139,450
Total governmental activities	20,705,334	17,610,757	17,955,059	16,598,604	15,649,488
Business-type activities					
Interest earnings (losses)	88,186	289,323	553,748	161,064	107,508
Miscellaneous revenue	287,350	265,214	331,720	128,590	95,297
Transfers	(3,953,355)	(2,226,751)	(2,852,300)	(2,782,250)	(3,139,450)
Total business-type activities	(3,577,819)	(1,672,214)	(1,966,832)	(2,492,596)	(2,936,645)
Total primary government	17,127,515	15,938,543	15,988,227	14,106,008	12,712,843
Change in Net Position					
Governmental activities	6,631,241	3,329,728	2,006,283	1,466,335	(291,944)
Business-type activities	3,035,364	1,297,993	4,956,706	1,853,455	3,428,158
Total primary government: change in net position	$ 9,666,605	$ 4,627,721	$ 6,962,989	$ 3,319,790	$ 3,136,214

(1) In the current year, other taxes were broken out to provide more detail

CITY OF MOUNT DORA
CHANGES IN NET POSITION
Table A - 2, Part 2
(accrual basis of accounting)
Prior Five Fiscal Years

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
Expenses					
Governmental activities					
General government	$ 2,515,665	$ 2,487,548	$ 2,493,630	$ 2,432,163	$ 2,130,728
Public safety	8,459,167	7,917,059	7,934,780	7,567,046	7,603,665
Physical environment	-	-	-	-	2,316
Transportation	1,711,706	1,633,927	1,574,628	1,664,660	1,681,721
Culture and recreation	3,534,111	3,509,701	3,214,825	2,877,536	2,645,608
Interest on long-term debt	114,861	111,527	116,189	82,169	102,941
Total governmental activities expenses	16,335,510	15,659,762	15,334,052	14,623,574	14,166,979
Business-type activities					
Electric	8,790,242	8,839,187	9,201,878	9,079,195	9,602,536
Water / Wastewater	6,915,678	6,961,483	6,633,938	6,612,703	6,186,750
Sanitation	2,310,103	2,222,235	2,167,724	2,091,761	2,031,374
Stormwater	813,456	807,683	878,731	988,600	847,512
Cemetery	141,672	144,538	147,258	136,146	144,469
Total business-type activities expenses	18,971,151	18,975,126	19,029,529	18,908,405	18,812,641
Total primary government expenses	35,306,661	34,634,888	34,363,581	33,531,979	32,979,620
Net (Expense)/Revenue					
Governmental activities	(12,891,204)	(13,205,535)	(13,625,154)	(12,549,354)	(12,092,759)
Business-type activities	6,674,056	5,810,919	5,917,182	3,443,344	3,539,108
Total primary government net expense	(6,217,148)	(7,394,616)	(7,707,972)	(9,106,010)	(8,553,651)
General revenues and other changes in net position					
Governmental activities					
General revenues					
Property taxes	5,250,124	5,063,514	4,644,345	4,571,110	4,547,594
Public service taxes	1,981,001	1,529,506	1,446,485	1,867,561	1,820,926
Other taxes	1,521,904	1,918,442	1,902,317	1,351,654	910,268
Franchise fees	721,220	702,324	661,317	629,953	641,789
State and County shared rev. - unrestricted	2,355,149	2,192,121	2,013,460	1,804,701	1,746,271
Investment income	98,226	85,295	95,934	(45,406)	70,285
Miscellaneous revenue	1,449,531	316,194	261,675	361,624	45,022
Transfers	2,997,250	2,845,050	2,752,050	2,691,300	2,173,621
Total governmental activities	16,374,405	14,652,446	13,777,583	13,232,497	11,955,776
Business-type activities					
Interest earnings	117,241	117,738	94,334	(49,812)	72,160
Miscellaneous revenue	28,599	69,365	73,884	38,387	33,175
Transfers	(2,997,250)	(2,845,050)	(2,752,050)	(2,691,300)	(2,173,621)
Total business-type activities	(2,851,410)	(2,657,947)	(2,583,832)	(2,702,725)	(2,068,286)
Total primary government	13,522,995	11,994,499	11,193,751	10,529,772	9,887,490
Change in Net Position					
Governmental activities	3,483,201	701,582	895,623	683,143	(136,983)
Business-type activities	3,822,646	3,313,637	2,242,965	740,619	1,470,822
Total primary government: change in net position	$ 7,305,847	4,015,219	$ 3,138,588	$ 1,423,762	$ 1,333,839

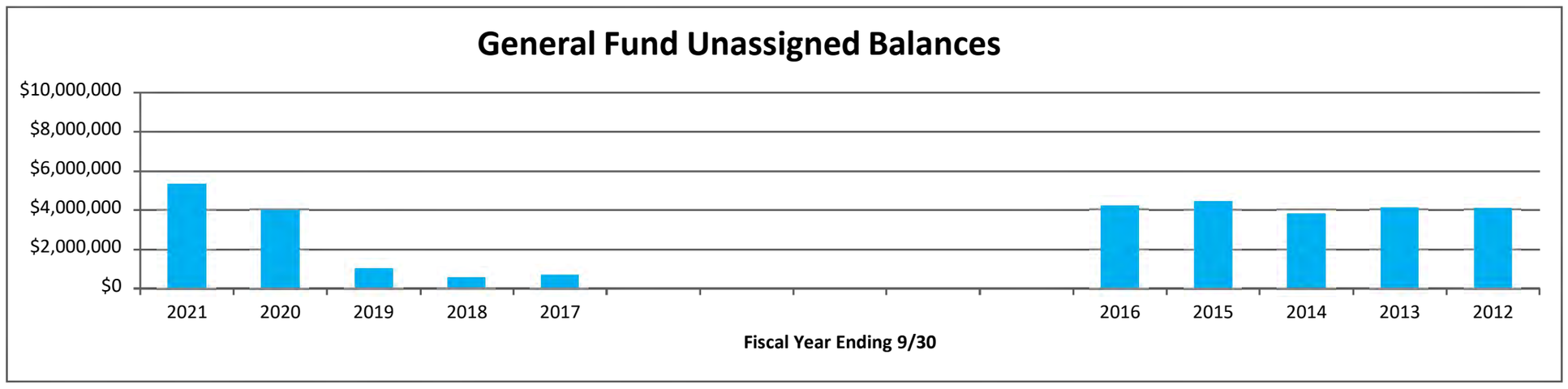
CITY OF MOUNT DORA
FUND BALANCES - GOVERNMENTAL FUNDS
Table A - 3

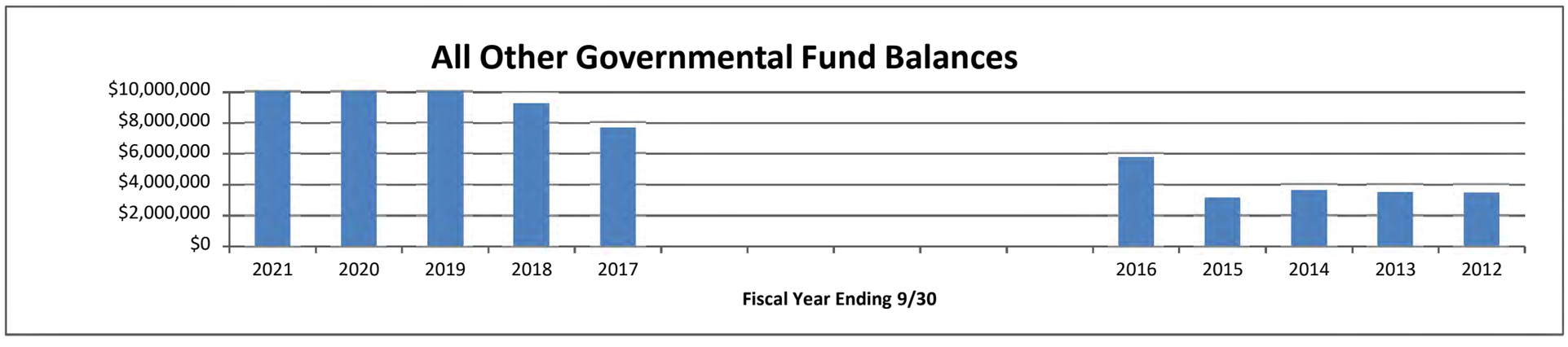
(modified accrual basis of accounting)

Last Ten Fiscal Years

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
General Fund					
Non-Spendable - Inventory, Prepaids, and Receivables	$ 1,353,397	$ 1,219,206	$ 2,206,182	$ 1,897,557	$ 1,730,112
Assigned for Future Expenditures	518,619	99,969	-	1,294,513	1,234,144
Unassigned	5,317,920	3,965,872	1,022,691	527,479	694,909
Total General Fund	7,189,936	5,285,047	3,228,873	3,719,549	3,659,165
All Other Governmental Funds					
Nonspendable- Inventory & Prepaids	-	2,104,610	7,897	7,897	39,544
Restricted					
Capital Improvements	6,744,896	6,617,788	6,962,279	3,791,261	3,296,847
Redevelopment	3,835,826	3,905,080	2,931,172	3,541,414	
Debt Service	4,422	6,135	-	-	540,888
Building Inspections	2,765,809	2,142,757	2,213,935	1,757,858	1,654,917
Fire Protection	19,444,988	20,863,708	22,752,700		
Law Enforcement	37,618	29,293	18,850	22,733	14,057
Special Events	-	55,115	9,219	3,059	-
Perpetual Care	226,939				
Assigned					
Subsequent Year's Budgets	-	-	-	-	1,977,700
Capital Improvement	-	-	-	-	-
Building Inspections	-	-	-	-	-
Debt Service	-	-	103,023	99,860	97,526
Unassigned	(992,818)	-	-	-	(4,888)
Total all Other Governmental Funds	32,067,680	35,724,486	34,999,075	9,224,082	7,616,591
Total Fund Balances	$ 39,257,616	$ 41,009,533	$ 38,227,948	$ 12,943,631	$ 11,275,756

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
General Fund					
Non-Spendable - Inventory & Prepaids	$ 86,104	$ 14,960	$ 31,073	$ 36,561	$ 344,001
Assigned for Future Expenditures	-	-	158,250	-	-
Unassigned	4,196,476	4,437,623	3,792,396	4,098,436	4,064,399
Total General Fund	4,282,580	4,452,583	3,981,719	4,134,997	4,408,400
All Other Governmental Funds					
Non-Spendable - Inventory & Prepaids	7,498	-	-	-	120
Restricted for					
Capital Improvements	3,629,598	1,873,510	2,560,066	3,089,095	2,640,334
Redevelopment					
Debt Service	621,764	578,253	501,027	466,635	414,732
Building Inspections	969,462	774,021	608,353	386,484	283,917
Fire Protection					
Law Enforcement	13,795	15,829	6,092	5,548	2,194
Library Improvements	-	-	-	-	-
Assigned					
Subsequent Year's Budgets	562,123	677,600	-	-	-
Capital Improvement	-	-	585,950	391,877	439,392
Building Inspections	-	-	-	107,212	-
Debt Service	95,067	102,573	124,544	-	113,653
Unassigned	(148,216)	(873,909)	(790,504)	(992,741)	(462,536)
Total all Other Governmental Funds	5,751,091	3,147,877	3,595,528	3,454,110	3,431,806
Total Fund Balances	$ 10,033,671	$ 7,600,460	$ 7,577,247	$ 7,589,107	$ 7,840,206





CITY OF MOUNT DORA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Table A - 4
(modified accrual basis of accounting)
Last Ten Fiscal Years

	Fiscal Year									
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Program Revenues										
Governmental activities										
Taxes	$ 9,951,135	$ 10,903,941	$ 10,364,413	$ 9,746,944	$ 9,035,347	$ 8,753,029	$ 8,511,462	$ 7,993,147	$ 7,790,325	$ 7,651,220
Permits and fees	6,844,473	3,610,509	3,832,250	1,467,949	1,840,878	1,371,848	1,262,281	1,247,681	1,181,697	939,458
Intergovernmental	4,161,358	4,571,327	4,154,535	2,814,429	2,636,455	2,467,748	2,304,478	2,957,867	2,394,677	2,361,634
Charges for service	1,248,837	1,023,706	1,084,176	726,715	685,474	574,372	617,258	546,271	446,413	447,480
Fines and forfeitures	103,360	41,012	51,677	61,211	47,843	56,842	54,137	65,920	91,093	56,546
Impact fees	1,346,294	441,131	818,715	1,081,981	1,283,849	1,036,818	354,101	308,960	394,996	183,886
Miscellaneous revenue	469,327	663,554	1,171,735	505,874	424,497	396,024	695,961	299,751	205,288	329,616
Interfund charges	4,894,366	4,815,019	2,936,392	2,852,492	2,364,750	-	-	-	-	-
Total revenues	29,019,150	26,070,199	24,413,893	19,257,595	18,319,093	14,656,681	13,799,678	13,419,597	12,504,489	11,969,840
Program Expenditures										
Governmental activities										
General government	9,320,227	6,661,995	7,170,089	6,360,293	6,118,729	2,043,490	1,908,439	1,901,031	1,827,389	1,648,091
Public safety	10,591,588	10,684,813	9,907,681	8,613,452	8,118,344	8,005,980	7,663,558	7,555,835	7,348,666	7,050,015
Transportation	969,632	1,215,756	1,487,764	1,519,363	1,021,572	983,647	1,009,792	997,831	1,096,255	1,197,185
Culture and recreation	3,257,402	2,791,844	2,673,629	2,439,149	2,371,247	2,626,538	2,637,960	2,278,382	2,050,337	1,873,294
Grants and aid	-	-	-	-	110,070	57,155	290,717	327,972	119,344	93,207
Capital outlay	5,003,183	2,637,818	3,227,823	2,374,164	2,596,066	842,649	2,944,798	2,590,739	5,175,526	3,573,110
Debt service										
Principal payments	1,325,981	1,133,965	1,892,218	915,207	903,109	539,261	410,300	396,300	253,400	246,800
Interest	1,008,343	1,138,112	559,809	118,451	133,730	122,000	121,233	135,417	75,971	85,670
Other costs	-	8,931	319,043	-	-	-	-	-	-	-
Total expenditures	31,476,356	26,273,234	27,238,056	22,340,079	21,372,867	15,220,720	16,986,797	16,183,507	17,946,888	15,767,372
(Deficiency) Excess of Revenues (Under) Over Expenditures	(2,457,206)	(203,035)	(2,824,163)	(3,082,484)	(3,053,774)	(564,039)	(3,187,119)	(2,763,910)	(5,442,399)	(3,797,532)
Other Financing Sources (Uses)										
Transfers in	4,469,036	4,626,002	3,957,220	4,612,461	5,468,235	5,684,250	5,013,900	4,684,550	4,600,300	4,393,000
Transfer out	(4,233,547)	(2,399,251)	(1,104,920)	(1,850,672)	(2,328,785)	(2,687,000)	(2,168,850)	(1,932,500)	(1,909,000)	(2,219,379)
Sale of capital assets	-	29,462	65,089	151,455	-	-	-	-	-	-
Issuance of debt/debt proceeds	469,800	728,407	25,191,091	1,837,115	1,156,409	-	365,282	-	2,500,000	-
Payment to refund bond escrow	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	705,289	2,984,620	28,108,480	4,750,359	4,295,859	2,997,250	3,210,332	2,752,050	5,191,300	2,173,621
Net change in fund balance	$ (1,751,917)	$ 2,781,585	$ 25,284,317	$ 1,667,875	$ 1,242,085	$ 2,433,211	$ 23,213	$ (11,860)	$ (251,099)	$ (1,623,911)
Debt service as a percentage of non-capital expenditures	8.8%	9.7%	11.5%	5.2%	5.5%	4.6%	3.8%	3.9%	2.2%	2.4%

CITY OF MOUNT DORA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
Table B - 1
Last Ten Fiscal Years

Fiscal Year Ending September 30	Taxable Value for Operating Purposes of			Gross Taxable Value	Final Taxable Value	Millage Rate (3)
	Real Property (1)	Personal Property (1)	Centrally Assessed Property (2)			
2021	$ 1,251,232,500	$ 53,128,248	$ 435,044	$ 1,304,795,792	$ 1,266,700,639	5.9603
2020	1,153,606,046	46,191,825	414,701	1,200,212,572	1,167,762,445	6.2000
2019	1,043,419,892	45,287,665	379,019	1,089,086,576	1,087,000,621	6.3000
2018	962,774,319	44,382,663	364,524	1,007,521,506	1,006,953,873	6.3000
2017	899,551,477	44,962,477	311,607	944,825,561	940,285,927	5.9970
2016	861,847,155	45,311,719	325,695	907,484,569	906,012,014	5.9970
2015	828,560,497	44,513,187	236,914	873,310,598	872,835,967	5.9970
2014	798,550,995	46,102,058	235,200	844,888,253	846,434,428	5.6667
2013	785,528,309	47,693,338	133,725	833,355,372	833,882,478	5.6667
2012	819,806,223	49,908,031	155,770	869,870,024	869,405,079	5.3891

Source: Lake County Property Appraiser (Forms DR-420 and DR-422)

Notes:
(1) Property in the City is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value and a separate table for assessed and actual data is not presented.

(2) Centrally assessed property consists of railroad and telegraph systems which are assessed by the State of Florida.

(3) Millage rates are levied per $1,000 of taxable value.

CITY OF MOUNT DORA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Table B - 2
(rate per $1,000 of assessed value)
Last Ten Fiscal Years

	Direct Rate[1]	Overlapping Rates[2]								
Fiscal Year	City of Mount Dora Operating Millage	Lake County BCC General Fund	Lake County BCC Voted Debt Service	Lake County District School Board (State)	Lake County District School Board (Local)	Lake County Water Authority	Lake County Ambulance Service	North Lake Hospital	St. Johns River Water Mgt District	Total
2021	5.9603	5.0529	0.0000	3.7010	2.9980	0.3557	0.4629	0.8950	0.2287	19.6545
2020	6.2000	5.0734	0.1100	3.8850	2.9980	0.3557	0.4629	0.9500	0.2414	20.2764
2019	6.3000	5.1180	0.1324	4.8550	1.5000	0.4900	0.4629	0.9800	0.2562	20.0945
2018	6.3000	5.1180	0.1524	5.1030	1.5000	0.2554	0.4629	1.0000	0.2724	20.1641
2017	5.9970	5.1180	0.1524	5.3750	1.5000	0.2554	0.4629	1.0000	0.2885	20.1492
2016	5.9970	5.3051	0.1600	5.6970	1.5000	0.2554	0.4629	1.0000	0.3023	20.6797
2015	5.6667	5.3856	0.1600	5.7460	1.5000	0.2554	0.4629	1.0000	0.3164	20.4930
2014	5.6667	4.7309	0.1900	4.9220	2.2480	0.2554	0.3853	1.0000	0.3283	19.7266
2013	5.6667	4.7309	0.1900	5.8200	1.5000	0.2554	0.3853	1.0000	0.3313	19.8796
2012	5.3891	4.7309	0.1101	5.8940	1.5000	0.2405	0.3853	1.0000	0.3313	19.5812

Source: Lake County Property Appraiser

Notes: [1] Direct rate is the rate levied by the City of Mount Dora City Council for operating purposes (i.e. the general fund millage).

[2] Overlapping rates are those of State, County and other governmental entities that apply to property owners within the City of Mount Dora.

CITY OF MOUNT DORA
PRINCIPAL PROPERTY TAXPAYERS
Table B - 3, Part 1
Last Five Fiscal Years

	Fiscal Year									
	2021			2020			2019			
Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	
Magnolia Place Apartments Assoc. LLC	$ 24,398,617	1	1.87%	$ 20,932,829	1	1.74%	$ 19,122,715	1	1.76%	
Deancurt Mount Dora	18,321,100	2	1.41%	14,009,151	3	1.17%				
Main Street Leasing Co.	12,528,225	3	0.96%	11,706,582	2	0.98%	7,522,743	7	0.69%	
HI-C Investments, Ltd.	12,048,362	4	0.92%	10,542,240	4	0.88%	10,107,079	2	0.93%	
Wal-Mart Stores East, Inc.	9,859,200	5	0.76%	9,321,630	6	0.78%	8,772,358	5	0.81%	
Waterman Healthcare Care Systems, Inc.	9,779,189	6	0.75%	9,657,608	5	0.80%	9,560,748	3	0.01	
Tri Cities LLC	9,321,345	7	0.72%	-		0.00%	-			
Waterman Communities	9,122,321	8	0.70%	8,562,490	8	0.71%	7,971,916	6	0.73%	
Real Sub LLC	8,274,874	9	0.64%	7,779,632	9	0.65%	7,526,241	8	0.69%	
Lowe's Home Centers, Inc.	7,299,992	10	0.56%	6,947,743	10	0.58%	6,697,972	9	0.62%	
Veranda Mt Dora, LLC	-			-			10,130,743	4	0.93%	
Target Corp	-			-			6,690,279	10	0.62%	
Pine Tree PME Loch Leven LLC	-			-			-			
Spring Harbor, Ltd.	-			-			-			
Lake Care Systems, Inc.	-			-			-			
Embarq-Florida Inc.	-			-			-			
Sprint-Florida, Inc.	-		0.00%	-			-			
Total Taxable Assessed Value	$ 120,953,225		9.28%	$ 99,459,905		8.29%	$ 94,102,794		8.66%	
Ten Largest Taxpayers										
Total Taxable Assessed Value All Other Taxpayers	$ 1,181,988,740		90.72%	$ 1,100,415,134		91.71%	$ 992,897,827		91.34%	
Total Taxable Assessed Value - All Taxpayers	$ 1,302,941,965		100.00%	$ 1,199,875,039		100.00%	$ 1,087,000,621		100.00%	

	Fiscal Year					
	2018			2017		
Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Magnolia Place Apartments Assoc. LLC	$ 18,349,808	1	1.82%	$ 17,347,031	1	1.84%
Deancurt Mount Dora						
Main Street Leasing Co.	7,032,357	6	0.70%	6,387,712	9	0.68%
HI-C Investments, Ltd.	9,953,508	2	0.99%	8,834,978	2	0.94%
Wal-Mart Stores East, Inc.	8,688,761	3	0.86%	8,411,587	3	0.89%
Waterman Healthcare Care Systems, Inc.	7,553,233	5	0.75%	7,149,013	4	0.76%
Tri Cities LLC	-			-		
Waterman Communities	-			-		
Real Sub LLC	-			-		
Lowe's Home Centers, Inc.	6,730,888	7	0.67%	6,429,662	8	0.68%
Veranda Mt Dora, LLC	8,169,099	4	0.81%	6,768,340	5	0.72%
Target Corp	6,716,418	8	0.67%	6,189,384	10	0.66%
Pine Tree PME Loch Leven LLC	7,162,934	9	0.71%	-		
Spring Harbor, Ltd.	6,480,792	10	0.71%	6,482,611	7	0.69%
Lake Care Systems, Inc.	-			6,736,402	6	0.72%
Embarq-Florida Inc.	-			-		
Sprint-Florida, Inc.	-			-		
Total Taxable Assessed Value	$ 86,837,798		8.69%	$ 80,736,720		8.59%
Ten Largest Taxpayers						
Total Taxable Assessed Value All Other Taxpayers	$ 919,433,536		91.37%	$ 859,549,207		91.41%
Total Taxable Assessed Value - All Taxpayers	$ 1,006,271,334		100.00%	$ 940,285,927		100.00%

Source: Lake County Property Appraiser

CITY OF MOUNT DORA
PRINCIPAL PROPERTY TAXPAYERS
Table B - 3, Part 2
Previous Five Fiscal Years

	Fiscal Year											
	2016			2015			2014			2013			2012		
Taxpayer	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total City Taxable Assessed Value
Magnolia Place Apartments Assoc. LLC	$ 16,176,809	1	1.79%	$ 15,270,799	1	1.75%	$ 10,931,214	1	1.29%	$ 9,937,467	1	1.19%	$ 9,764,303	1	1.12%
Main Street Leasing Co.	5,882,905	10	0.65%	5,729,344	9	0.66%	7,234,540	5	0.85%	5,112,767	10	0.61%	-		
Deancurt Mount Dora	-			-			-			-			-		
HI-C Investments, Ltd.	8,421,859	2	0.93%	7,853,270	4	0.90%	7,854,333	3	0.93%	7,865,037	4	0.94%	7,896,864	4	0.91%
Waterman Healthcare Care Systems, Inc.	7,415,557	4	0.82%	7,898,704	3	0.90%	8,088,977	2	0.96%	6,502,937	7	0.78%	7,297,260	5	0.84%
Wal-Mart Stores East, Inc.	8,411,860	3	0.93%	8,412,634	2	0.01	7,718,086	4	0.01	8,322,822	3	0.01	8,954,157	2	1.03%
Waterman Communities	-			-			-			-			-		
Real Sub LLC	-			-			-			-			-		
Lowe's Home Centers, Inc.	6,462,577	6	0.71%	6,454,847	5	0.74%	6,487,762	6	0.77%	8,328,146	2	1.00%	8,377,981	3	0.96%
Veranda Mt Dora, LLC	6,399,439	7	0.71%	6,065,285	7	0.69%	5,297,602	10	0.63%	-			6,830,759	6	0.79%
Target Corp	6,215,522	8	0.69%	6,241,062	6	0.72%	6,267,198	7	0.74%	6,804,622	5	0.82%	-		
Pine Tree PME Loch Leven LLC				5,708,553	10	0.65%	5,725,261	8	0.68%	5,742,459	8	0.69%	5,057,196	9	0.58%
Spring Harbor, Ltd.	6,156,978	9	0.68%	-			5,404,365	9	0.64%	5,516,249	9	0.66%	5,523,099	8	0.64%
Lake Care Systems, Inc.	6,516,939	5	0.72%	5,825,282	8	0.67%	-			6,531,643	6	0.78%	6,798,078	7	0.78%
Embarq-Florida Inc.	-			-			-			-			4,843,601	10	0.56%
Total Taxable Assessed Value Ten Largest Taxpayers	$ 78,060,445		8.62%	$ 75,459,780		8.65%	$ 71,009,338		8.39%	$ 70,664,149		8.47%	$ 71,343,298		8.21%
Total Taxable Assessed Value All Other Taxpayers	$ 827,951,569		91.38%	$ 797,376,187		91.35%	$ 775,425,090		91.61%	$ 763,218,329		91.53%	$ 797,995,456		91.79%
Total Taxable Assessed Value - All Taxpayers	$ 906,012,014		100.00%	$ 872,835,967		100.00%	$ 846,434,428		100.00%	$ 833,882,478		100.00%	$ 869,338,754		100.00%

Source: Lake County Property Appraiser

CITY OF MOUNT DORA
PROPERTY TAX LEVIES AND COLLECTIONS
Table B - 4
Last Ten Fiscal Years

Fiscal Year	Millage Rate[1]	Gross Taxable Value[2]	Taxes Levied for the Fiscal Year[1]	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years[2]	Total Collections to Date	
				Amount[2]	Percentage of Levy		Amount	Percentage of Levy
2021	5.9603	$ 1,304,795,792	$ 8,089,734	$ 7,498,745	92.69%	$ -	$ 7,498,745	92.69%
2020	6.2000	1,200,212,572	7,441,318	7,183,425	96.53%	13,697	7,197,122	96.72%
2019	6.3000	1,089,086,576	6,861,245	6,607,118	96.30%	6,707	6,613,825	96.39%
2018	6.3000	1,007,521,506	6,347,385	6,118,382	96.39%	5,024	6,123,406	96.47%
2017	5.9970	944,825,561	5,666,119	5,436,646	95.95%	7,156	5,443,802	96.08%
2016	5.9970	907,484,569	5,442,185	5,245,260	96.38%	4,865	5,250,125	96.47%
2015	5.9970	873,310,598	5,237,244	5,055,376	96.53%	8,137	5,063,513	96.68%
2014	5.6667	844,888,253	4,787,728	4,641,947	96.96%	2,398	4,644,345	97.01%
2013	5.6667	833,355,372	4,722,375	4,565,961	96.69%	5,148	4,571,109	96.80%
2012	5.3891	869,870,024	4,687,817	4,519,313	96.41%	28,281	4,547,594	97.01%

Source: [1] Lake County Property Appraiser Form DR-403CC

[2] City of Mount Dora Finance Department

CITY OF MOUNT DORA
PRINCIPAL ELECTRICAL CUSTOMERS
Table B - 5 - Part 1
Last Five Fiscal Years

	Fiscal Year									
	2021		2020		2019		2018		2017	
Electric Customer	Kilowatt Hours	Rank	Kilowatt Hours	Rank	Kilowatt Hours	Rank	Kilowatt Hours	Rank	Kilowatt Hours	Rank
Mount Dora Christian Academy	406,656	10	878,280	7			1,038,888	3	6,299,800	1
Mount Dora High School			2,127,004	1	2,361,204	1	2,411,540	1	2,375,992	2
Mount Dora Middle School	671,424	7	1,258,576	3	886,464	6	992,384	4	1,544,240	3
Triangle Elementary School	1,341,392	1	1,140,548	5	1,358,224	2	1,332,696	2	1,193,360	4
City of Mount Dora - Water Dept.			946,500	6	1,059,700	4	984,500	5	921,900	5
Hallmark Nameplate	874,200	4	839,880	8	907,440	5	852,480	6	850,200	6
City of Mount Dora - Wastewater Plant	986,800	3			691,008	8	702,720	9	760,512	7
Lakeside Corp of Mount Dora	676,600	6	668,600	10	716,000	7	740,600	7	752,800	8
Avante At Mount Dora	604,120	9			625,480	10	713,120	8	709,720	9
City of Mount Dora - Police/Fire									615,480	10
City of Mount Dora - Perc Ponds							679,776	10		
National Deaf Academy										
Publix Super Markets										
Surgery Center of Mount Dora	606,320	8			684,880	9				
Bravo Supermarket	1,275,280	2	1,210,440	4	1,111,800	3				
The City of Mount Dora	747,456	5	1,809,344	2						
Riley's Mobile Home Park			718,200	9						
Total	8,190,248		11,597,372		10,402,200		10,448,704		16,024,004	

Source: City Utility Records

CITY OF MOUNT DORA
PRINCIPAL ELECTRICAL CUSTOMERS
Table B - 5 - Part 2
Previous Five Fiscal Years

	Fiscal Year									
	2016		**2015**		**2017**		**2013**		**2012**	
Electric Customer	Kilowatt Hours	Rank	Kilowatt Hours	Rank	Kilowatt Hours	Rank	Kilowatt Hours	Rank	Kilowatt Hours	Rank
Mount Dora Christian Academy	1,035,160	4	1,042,920	5	1,038,360	6	883,880	7	893,280	6
Mount Dora High School	2,272,204	1	2,188,392	1	2,063,520	1	2,041,920	1	2,108,160	1
Mount Dora Middle School	1,425,120	2	1,388,496	2	1,651,376	2	1,026,432	5	862,080	7
Triangle Elementary School	1,190,900	3	1,119,789	3	1,179,896	5	1,152,472	3	1,247,268	3
City of Mount Dora - Water Dept.	951,000	5	891,100	6	1,437,600	3	1,769,000	2	1,803,200	2
Hallmark Nameplate	890,400	6	867,240	7	936,600	7	998,520	6	901,200	5
City of Mount Dora - Wastewater Plant	779,760	8	794,592	9	782,352	10				
Lakeside Corp of Mount Dora	755,600	9	753,200	10	834,800	8	826,600	8	839,000	10
Avante At Mount Dora	790,480	7					790,880	9	796,360	9
City of Mount Dora - Police/Fire										
City of Mount Dora - Perc Ponds	741,648	10	830,496	8	834,480	9	784,992	10	764,160	8
National Deaf Academy			1,094,680	4	1,184,200	4	1,149,240	4	1,171,960	4
Publix Super Markets										
Surgery Center of Mount Dora										
Bravo Supermarket										
Total	10,832,272		10,970,905		11,943,184		11,423,936		11,386,668	

Source: City Utility Records

CITY OF MOUNT DORA
PRINCIPAL WATER CUSTOMERS
Table B - 6 - Part 1
Last Five Fiscal Years

	Fiscal Year									
	2021		2020		2019		2018		2017	
Water Customer	Gallons*	Rank	Gallons*	Rank	Gallons*	Rank	Gallons*	Rank	Hundred Cubic Feet	Rank
Watermann Communities Inc.	41,293,400	2	58,402,554	2	50,051,300	2	45,031,670	2	*	1
Lakes of Mount Dora H.O.A.	115,804,000	1	95,834,000	1	82,912,000	1	97,968,000	1	*	2
Sullivan Ranch H.O.A.	12,076,900	5	24,016,350	3	30,487,570	3	15,476,990	3	*	3
City of Mount Dora Water Pumps/Wells	-		-		-		-		*	4
Spring Harbor, Ltd	-		-		-		14,963,700	4	*	5
Hammock Oaks	13,044,000	4	13,838,000	5	12,060,700	5	12,812,900	5	*	6
Wal-Mart, Inc.	-		-		-		-		*	7
Southernaire MHC, Inc.	5,955,900	9	-		8,706,500	6	6,904,900	7	*	8
Mount Dora High School	-		7,565,670	10	8,621,720	7	6,753,920	8	*	9
Rath Harper & Assoc. (Veranda Apart.)	-		-		-		6,570,200	9	*	10
Mount Dora Commons	-		-		-		-		-	
National Deaf Academy			-		-		-		-	
Riley's Mobile Home Park	6,658,600	8	-		5,431,400	10	5,158,800	10	-	
City Of Mount Dora Wastewater Plant	-		-		-		-		-	
Lake Care Systems, Inc.	-		-		-		-		-	
Lakeside Corp of Mount Dora	-		-		-		-		-	
Avante At Mount Dora	-		-		-		-		-	
Christian Home and Bible School	13,793,000	3	15,142,800	4	12,607,700	4	12,162,200	6	-	
GC Wen Fl, LLC (Wendy's)	-		-		5,884,300	8	-		-	
Kentucky Fried Chicken	-		-		5,670,500	9	-		-	
Sullivan Ranch Neighbors	-		13,056,800	6	-		-		-	
SPT Dolphin Spring Harber LLC	-		12,766,100	7	-		-		-	
JTD Land Company	-		10,944,300	8	-		-		-	
City of Mount Dora	-		7,565,670	9	-		-		-	
Dora Landing HOA	8,457,900	6	-		-		-		-	
Dba Veranda Way Apt/Deancurt Mount	7,378,700	7	-		-		-		-	
Stoneybrook Hills HOA	5,035,100	10	-		-		-		-	
Total - Hundred Cubic Feet	229,497,500		259,132,244		222,433,690		223,803,280		-	

Source: City Utility Records
* City converted to gallon based meters in July, 2017 and there are not records available for entire year usage per customer
Starting in FY 2018, usage is reported in gallons

CITY OF MOUNT DORA
PRINCIPAL WATER CUSTOMERS
Table B - 6 Part 2
Previous Five Fiscal Years

	Fiscal Year									
	2016		2015		2014		2013		2012	
Water Customer	Hundred Cubic Feet	Rank	Hundred Cubic Feet	Rank	Hundred Cubic Feet	Rank	Hundred Cubic Feet	Rank	Hundred Cubic Feet	Rank
Watermann Communities Inc.	56,221	1	57,658	1	14,073	3	15,766	2	13,185	2
Lakes of Mount Dora H.O.A.	49,250	2	40,320	2	-		-		-	
Sullivan Ranch H.O.A.	31,616	3	21,356	4	-		-		-	
City of Mount Dora Water Pumps/Wells	31,425	4	33,834	3	-		-		-	
Spring Harbor, Ltd	18,353	5	20,802	5	23,985	1	23,419	1	19,372	1
Hammock Oaks	15,451	6	15,203	6	15,266	2	14,851	3	13,472	3
Wal-Mart, Inc.	11,524	7	-		-		-		-	
Southernaire MHC, Inc.	9,224	8	10,196	7	9,600	4	8,605	5	9,161	5
Mount Dora High School	8,491	9	7,247	10	7,581	8	11,679	4	9,521	4
Rath Harper & Assoc. (Veranda Apart.)	7,969	10	8,058	8	8,242	5	8,095	6	6,943	8
Mount Dora Commons	-		7,273	9	6,285	9	7,463	8	7,666	6
National Deaf Academy	-		-		7,747	6	7,884	7	7,359	7
Riley's Mobile Home Park	-		-		7,590	7	6,285	9	6,729	9
City Of Mount Dora Wastewater Plant	-		-		5,304	10	5,886	10	5,803	10
Lake Care Systems, Inc.	-		-		-		-		-	
Lakeside Corp of Mount Dora	-		-		-		-		-	
Avante At Mount Dora	-		-		-		-		-	
Christian Home & Bible School	-		-		-		-		-	
Total - Hundred Cubic Feet	239,524		221,947		105,673		109,933		99,211	

Source: City Utility Records

CITY OF MOUNT DORA
RATIOS OF OUTSTANDING GENERAL DEBT BY TYPE
Table C - 1
Last Ten Fiscal Years

	Governmental Activities									Business-Type Activities				
Fiscal Year	Fire Protection Assessment Rev. Bonds (1)	Capital Improvement Refunding Bonds (2)	Capital Improvement Revenue Bonds (3)	Capital Leases	General Notes	Tax Increment Revenue Note	Capital Improvement Revenue Notes	Other Notes	Subtotal	Utility Revenue Bonds/Loans (4)	Capital Improvement Revenue Bonds (3)	Total Primary Government	Percent of Personal Income	Per Capita
2021	$ 20,301,242	$ 922,100	$ 11,644,079	$ 1,195,015	$ -	$ 1,268,000	$ 1,350,000	$ -	$ 36,680,436	$ 18,439,293	$ -	$ 55,119,729	7.61%	3,303
2020	20,460,000	1,217,800	2,986,250	1,129,511	-	1,435,000	1,515,000	-	28,743,561	16,628,812	8,958,750	54,331,123	8.23%	3,574
2019	20,840,000	1,570,800	3,040,000	1,355,523	-	1,598,000	865,000	-	29,269,323	15,515,360	9,120,000	53,904,683	8.56%	3,611
2018	-	1,792,300		1,989,037	-	1,757,000	865,000	-	6,403,337	14,918,591	-	21,321,928	3.62%	1,467
2017	-	2,071,400		801,761	-	1,913,000	-	121,769	4,907,930	13,203,690	-	18,111,620	3.28%	1,256
2016	-	2,345,100		-	-	2,066,000	-	243,564	4,654,664	13,159,409	-	17,814,073	3.39%	1,277
2015	-	2,613,600		-	-	2,215,000	-	365,282	5,193,882	13,952,575	-	19,146,457	4.06%	1,454
2014	-	2,876,900		-	-	2,362,000	-	-	5,238,900	14,355,000	-	19,593,900	4.35%	1,513
2013	-	3,135,200		-	-	2,500,000	-	-	5,635,200	7,345,000	-	12,980,200	2.97%	1,023
2012	-	3,388,600		-	-	-	-	-	3,388,600	7,875,000	-	11,263,600	2.69%	897

Notes:
(1) Fire Protection Revenue Bonds of $21,740,000 were issued in November 2018 to finance the construction of new fire stations.
(2) 2011 Capital Improvement Refunding Bonds were issued on September 22, 2011 to refund the 2001 Series.
(3) Capital Improvement Revenue Bonds Series 2018 were issued in November 2018 in the amount of $12,160,000.
The bonds are secured by all available revenues including Ad Valorem Revenues.
The bonds were allocated between governmental activities ($3,040,000) and business-type activities ($9,120,000).
(4) Additional SRF Loan proceeds during the year

There are no legal debt limits for Florida Municipalities.
Details regarding the City's per capita personal income can be found on Table D - 1.
All debt is shown gross of any premiums, discounts or other adjustments
Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF MOUNT DORA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
Table C - 2
As of September 30, 2021

Taxing District	Debt Outstanding[1]	Estimated Percentage Applicable[2]	Estimated Share of Overlapping Debt
Other Debt			
Lake County Board of County Commissioners	$ 16,215,000	4.18%	$ 677,787
School District of Lake County	4,571,000	4.18%	191,068
Subtotal - overlapping debt			868,855
City direct debt[3]			28,743,561
Total Direct and Overlapping Debt			$ 29,612,416

[1]General Obligation only.
[2]The estimated percentage is based on the City's population to total county population.
[3]Total Governmental Activities Debt including leases.

Source: 2019 Lake County and 2019 Lake County School Board ACFR - (most recent financials available)

CITY OF MOUNT DORA
PLEDGED REVENUE COVERAGE - UTILITY BONDS
Table C - 3
Utility (Water and Wastewater) Revenue Bonds
Last Ten Fiscal Years

Fiscal Year	Operating Revenue (1)	Direct Operating Expenses (2)	Net Available for Debt Service (3)	Debt Service		Coverage
				Principal	Interest	
2021	$ 12,760,625	$ 6,954,888	$ 5,805,737	$ 1,077,189	$ 362,814	4.03
2020	11,600,336	6,680,387	4,919,949	913,145	272,770	4.15
2019	11,040,246	6,801,465	4,238,781	959,349	395,114	3.13
2018	10,540,074	5,891,634	4,648,440	776,000	189,572	4.81
2017	10,432,779	5,061,871	5,370,908	743,000	345,091	4.94
2016	9,259,375	4,785,464	4,473,911	720,000	446,328	3.84
2015	8,733,843	4,975,176	3,758,667	646,000	515,127	3.24
2014	8,138,436	4,961,871	3,176,565	550,000	266,705	3.89
2013	7,494,617	4,846,636	2,647,981	530,000	288,585	3.23
2012	6,871,827	4,426,574	2,445,253	510,000	318,191	2.95

(1) Operating Revenue includes investment earnings and other miscellaneous income.
(2) Direct Operating Expenses exclude depreciation and amortization.
(3) A large portion of Water and Wastewater Impact Fees may be used to pay debt service. Impact fee funds are not included in the Net Available for Debt Service figure.

CITY OF MOUNT DORA

PLEDGED REVENUE COVERAGE - CAPITAL IMPROVEMENT BONDS

Table C - 4

Capital Improvement Revenue Bonds (1)(2)

Last Ten Fiscal Years

Fiscal Year	Fire Assessments	Utility Taxes	Telecommunication Taxes	Investment Earnings (3)	Available for Debt Service	Debt Service		Coverage
						Principal	Interest	
2021	$ 2,007,713	$ 1,680,986	$ 498,062	$ 11,014	$ 4,197,775	$ 1,075,700	$ 1,363,544	1.72
2020	2,015,152	1,592,491	497,480	12,764	4,117,887	670,000	895,865	2.63
2019	1,952,675	1,586,210	494,869	49,951	4,083,705	1,184,500	378,188	2.61
2018	-	1,457,012	509,440	18,520	1,984,972	279,100	40,170	6.22
2017	-	1,451,627	580,741	2,556	2,034,924	273,700	45,671	6.37
2016	-	1,415,482	565,519	2,362	1,983,363	268,500	50,937	6.21
2015	-	1,333,916	584,526	2,084	1,920,526	263,000	56,030	6.02
2014	-	1,297,378	604,939	1,675	1,903,992	258,300	61,136	5.96
2013	-	1,237,566	629,995	(1,658)	1,865,903	253,400	66,235	5.84
2012	-	1,233,933	586,993	432	1,821,358	246,800	72,859	5.70

(1) Includes the Capital Improvement Rev. Refunding Bonds 2011 and Fire Protection Assessment Revenue Bonds, Series 2018.

(2) The Capital Improvement Revenue Bonds, Series 2018 (non-Fire Assessment) are secured by pledges of all available revenues. These are considered general obligation bonds and are not included on this schedule.

(3) Investment Earnings (Losses) on funds in the Pledged Revenue Fund.

CITY OF MOUNT DORA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Table D - 1
Last Ten Calendar Years

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Personal Income Inc. (Dec.)	Unemployment Rate (4)
2021	16,688	$ 724,676,400	$ 48,690	12.12%	5.9%
2020	15,200	660,060,000	43,425	2.93%	7.4%
2019	14,928	629,812,320	42,190	4.07%	2.8%
2018	14,536	589,303,976	40,541	5.95%	2.9%
2017	14,421	551,833,986	38,266	1.51%	3.4%
2016	13,949	525,849,402	37,698	5.34%	4.8%
2015	13,167	471,194,262	35,786	2.89%	5.1%
2014	12,949	450,392,118	34,782	0.99%	6.3%
2013	12,693	437,172,306	34,442	3.13%	6.9%
2012	12,557	419,378,686	33,398	2.41%	8.9%

(1) Bureau of Business and Economic Research, University of Florida.
(2) The actual per capita personal income for the City is not known. The County's per capita figures are multiplied by the population to determine the total personal income for the City.
(3) Lake County Office of Economic & Demographic Research
(4) Per FRED Econmic Research

CITY OF MOUNT DORA
PRINCIPAL EMPLOYERS
Table D - 2
Latest Year and Ten Years Ago

	2021		
Employer	**Number of Employees**	**Rank**	**Percent of Total County Employment**
Lake County Public Schools	5,733	1	3.82%
Adventhealth Waterman	1,711	2	1.14%
UF Health Leesburg Hospital	1,539	3	1.03%
Orlando Health South Lake Hospital	1,314	4	0.88%
Lake County Commissioners	886	5	0.59%
Lake County Sherrifs Office	734	6	0.49%
Cornerstone Hospice and Palliative Care Inc	635	7	0.42%
The Kroger Co.	600	8	0.40%
Caroll Fulmer Logistics Corp	547	9	0.36%
Raney Construction	507	10	0.34%

	2012		
Employer	**Number of Employees**	**Rank**	**Percent of Total County Employment**
Lake County Public Schools	4,353	1	3.64%
Leesburg Regional Medical Center	2,093	2	1.75%
Villages of Lake-Sumter, Inc.	2,022	3	1.69%
Lake County Government	1,817	4	1.52%
Florida Hospital / Waterman, Inc.	1,400	5	1.17%
Embarq (formerly Sprint)	811	6	0.68%
Casmin Incorporated	800	7	0.67%
G & T Conveyor Company, Inc.	550	8	0.46%
Bailey Industries	509	9	0.43%
Accent	500	10	0.42%

(1) Previously named South Lake Hospital
Source: Annual Comprehensive Financial Report and Lake County
Note: Figures are for the entire Lake County and not just for the City.

CITY OF MOUNT DORA
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION / PROGRAM
Table E - 1, Part 1
Last Five Fiscal Years

	Fiscal Year				
	2021	**2020**	**2019**	**2018**	**2017**
General Government					
Administration	5.00	8.50	8.44	8.25	7.50
Finance	30.00	25.98	23.90	24.50	22.70
Planning	5.00	5.37	4.12	4.12	3.12
Building Maintenance	6.00	6.50	6.00	12.40	11.40
Facility Care	6.00	5.70	5.70	8.15	0.00
Public Safety					
Police	55.00	55.25	53.50	49.58	44.01
Police Communications	10.00	9.45	9.45	9.40	8.88
Fire	45.25	41.80	40.80	28.80	26.40
Physical Environment					
Electric	12.00	12.92	12.22	11.73	11.03
Water / Wastewater	29.50	34.51	33.51	30.17	30.17
Sanitation	1.75	1.28	1.38	1.23	1.23
Stormwater	7.00	5.51	6.08	3.53	3.53
Cemetery	0.00	1.88	2.25	2.35	1.85
Transportation					
Roads and Streets	7.25	8.90	9.23	8.10	8.15
Engineering	1.00	1.13	1.13	0.55	0.90
Economic Development					
Economic Development	2.00	2.00	1.00	0.00	0.00
Culture and Recreation					
Library Services	11.00	12.88	13.00	10.92	9.92
Recreation	12.50	9.75	7.75	8.62	7.70
Parks Maintenance	7.50	7.00	7.20	7.45	6.75
Other					
CRA	4.25	4.90	4.90	4.78	4.20
NECRA	2.25	2.10	2.10	2.10	1.95
Protective Inspections	6.00	7.38	7.38	6.30	4.23
Motorpool	0.00	0.00	0.00	0.00	0.00
Total	266.25	270.69	261.03	243.03	215.62

Source: City Finance Department - Annual Budget 19-20

Note: Police Officers and Firefighters shown as 1 FTE even though they work in excess of 2,080 hours per year.

CITY OF MOUNT DORA
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION / PROGRAM
Table E - 1, Part 2
Previous Five Fiscal Years

	Fiscal Year				
	2016	**2015**	**2014**	**2013**	**2012**
General Government					
Administration	7.40	7.25	7.10	7.10	5.50
Finance	21.77	19.17	18.80	18.80	18.60
Planning	3.12	3.26	3.26	3.26	3.26
Building Maintenance	9.10	9.10	8.30	8.30	7.70
Public Safety					
Police	44.01	42.72	40.46	40.46	41.46
Police Communications	8.88	8.87	8.63	8.63	8.63
Fire	25.40	25.25	25.25	25.25	25.00
Physical Environment					
Electric	11.35	11.30	11.00	11.05	11.05
Water / Wastewater	29.15	31.10	32.20	31.53	30.30
Sanitation	1.25	1.20	1.23	1.28	1.25
Stormwater	3.15	3.15	4.15	4.15	4.00
Cemetery	1.85	1.85	1.85	1.85	1.85
Transportation					
Roads and Streets	8.18	8.00	8.20	8.75	8.55
Engineering	0.93	0.90	0.85	0.85	0.85
Culture and Recreation					
Library Services	9.84	9.84	9.35	9.35	9.35
Recreation	7.70	7.03	6.36	6.56	5.36
Parks Maintenance	6.75	6.75	7.25	7.25	7.25
Other					
CRA	3.55	3.55	4.00	4.00	4.00
NECRA	1.95	1.95	1.50	1.50	1.50
Protective Inspections	4.23	4.24	4.84	5.24	5.24
Motorpool	0.00	0.35	0.85	1.56	1.56
Total	209.56	206.83	205.42	206.72	202.26

Source: City Finance Department - Annual Budget

Note: Police Officers and Firefighters shown as 1 FTE even though they work in excess of 2,080 hours per year.

CITY OF MOUNT DORA
CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM
Table E -2

	Fiscal year				
	2021	**2020**	**2019**	**2018**	**2017**
Schools *					
Elementary	2	2	2	2	2
Junior/Senior High	1	1	1	1	1
Fire					
Stations	2	2	2	2	2
Firefighters	39	39	35	23	22
Response Vehicles	4	4	4	4	4
Parks and Recreation					
Park Acreage	216	216	216	216	216
Sports Fields & Courts Operated	16	16	16	16	16
City Facilities Operated	40	40	40	40	40
Police					
Stations	1	1	1	1	1
Officers **	38	38	38	38	35
Patrol Vehicles	38	38	38	38	40

	Fiscal year				
	2016	**2015**	**2014**	**2013**	**2012**
Schools *					
Elementary	2	2	2	2	2
Junior/Senior High	1	1	1	1	1
Fire					
Stations	2	2	2	2	2
Firefighters	21	21	21	22	21
Response Vehicles	4	4	4	4	4
Parks and Recreation					
Park Acreage	216	216	216	216	216
Sports Fields & Courts Operated	16	16	16	16	16
City Facilities Operated	40	40	40	40	40
Police					
Stations	1	1	1	1	1
Officers **	35	34	32	32	32
Patrol Vehicles	38	35	33	34	34

* Public schools owned and operated by Lake County School Board
** Sworn officers

Information is from Lake County and City Budget

CITY OF MOUNT DORA
OPERATING INDICATORS BY FUNCTION / PROGRAM
Table E - 3

	For Fiscal Years Ending September 30,				
	2021	**2020**	**2019**	**2018**	**2017**
Water/Wastewater System					
Number of Water Accounts	9,974	9,809	5,778	9,401	9,191
Average Daily Consumption (in Gallons*)	2,892,727	2,581,842	2,481,822	2,292,418	3,085
Number of Wastewater Accounts	7,512	7,358	7,189	6,869	6,652
Average Daily Consumption (in Gallons*)	1,331,000	1,751,935	1,695,537	1,778,062	2,332
Number of Reclaimed Water Accounts	2,015	1,898	1,776	1,638	1,562
Average Daily Consumption (in Gallons*)	1,831,000	1,789,672	1,606,730	1,516,003	1,980
*Water/Wastewater consumption measured in gallons starting FY17-18.					
Electric					
Energy Purchased (kWh)	103,236,299	92,353,809	94,100,629	92,214,603	89,968,777
Annual Peak Demand (kW)	23,448	22,871	23,016	23,079	22,199
Avg. Number of Accounts - Total	5,980	5,906	5,882	5,890	5,851
Energy Sales (kWh) - Total	90,956,241	89,045,887	91,242,633	88,640,204	86,948,531
Avg. Monthly Non-demand Consumption (kWh)	1,172	1,095	1,158	1,015	1,026
Planning					
Total Building Permits Issued	1,825	1,653	1,452	1,522	1,230
Total Value of Construction (Thousands)	$ 119,517	$ 45,422	$ 62,883	$ 43,662	$ 69,665
Number Planning Docket Items	51	46	44	60	37
Historic Preservation					
Number Historic properties reviewed	33	39	51	88	47
Cost of Improvements made to:					
Historic Commercial Properties	$ 1,571,475	$ 2,138,736	$ 848,309	$ 386,744	$ 181,227
Historic Residential Properties	$ 2,517,343	$ 2,166,727	$ 1,123,147	$ 623,758	$ 224,232
Police					
Physical Arrests (Excl. DUI / DWI)	533	601	631	297	645
Warrant Arrests	151	101	21	121	0
Filed with SAO*	734	763	90	52	0
DUI / DWI Arrests	24	15	16	18	22
Emergency Calls*	10,807	9,775	3,254	4,922	4,692
Incident Reports	2,202	2,268	2,136	2,413	2,832
Traffic Stops	3,831	4,316	9,610	9,298	9,649
Traffic Tickets	931	933	900	1,086	1,656
Accident (Crash) Reports	954	1,032	1,103	1,099	1,079
*There is a drastic change in these number for FY 2019-20 due to a more accurate way of tracking.					
Fire					
Fire/Rescue Calls	5,496	3,651	5,306	4,648	7,381
Total Number of Inspections	782	1,563	2,063	1,418	1,312
Total Number of Fire Calls	83	103	102	79	96
Parks and Recreation					
Recreation Programs	66	72	101	73	34
Program Attendance	1,715	2,073	4,306	4,306	17,877
Aquatic Programs	6	3	67	29	26
Aquatic Program Attendance*	4,229	89	6,281	4,582	455
*Please note 2018 numbers may have changed drastically due to more accurate way of tracking participation.					
Library					
Registered Borrowers	11,469	11,979	12,571	15,872	13,855
Volumes in Collection	70,735	71,804	72,436	76,015	78,360
Total Annual Circulation	211,265	248,791	268,306	223,593	199,856
Library Visits	155,498	184,726	315,256	301,585	273,038

Information is from the City's internal information
*Water/Wastewater consumption measured in gallons starting FY17-18
FY 2019-20 numbers are down in several areas due to COVID-19

CITY OF MOUNT DORA
OPERATING INDICATORS BY FUNCTION / PROGRAM
Table E - 3

	For Fiscal Years Ending September 30,				
	2016	**2015**	**2014**	**2013**	**2012**
Water/Waterwater System					
Number of Water Accounts	9,388	8,776	8,652	8,369	8,142
Average Daily Consumption (in Hcf)	3,244	3,144	3,242	3,152	3,291
Number of Wastewater Accounts	6,831	6,304	6,154	5,901	5,709
Average Daily Consumption (in Hcf)	2,320	2,150	1,919	1,859	1,866
Number of Reclaimed Water Accounts	1,437	1,336	1,274	1,142	1,425
Average Daily Consumption (in Hcf)	1,846	1,692	1,625	1,527	1,022
Electric					
Energy Purchased (kWh)	94,373,633	92,269,405	90,977,383	88,435,395	88,072,494
Annual Peak Demand (kW)	23,284	22,174	21,765	21,783	20,712
Avg. Number of Accounts - Total	5,823	5,759	5,721	5,706	5,691
Energy Sales (kWh) - Total	90,205,112	87,912,404	88,296,418	84,496,597	84,364,970
Average Monthly Consumption (kWh)	1,140	3,102	2,769	2,650	2,963
Planning					
Total Building permits issued	1,262	1,147	969	956	861
Total Value of Construction (Thousands)	$ 36,204	$ 33,960	$ 34,474	$ 32,875	$ 15,182
Number Planning Docket Items	22	24	17	28	29
Historic Preservation					
Number Historic properties reviewed	32	30	19	14	13
Cost of Improvements made to:					
Historic Commercial Properties	$ 210,218	$ 192,110	$ 124,950	$ 95,862	$ 68,423
Historic Residential Properties	$ 162,100	$ 165,800	$ 408,925	$ 148,048	$ 401,565
Police					
Physical Arrests (Excl. DUI / DWI)	622	510	521	546	1,064
DUI / DWI Arrests	43	17	54	56	60
Emergency Calls	4,128	4,379	4,373	4,251	5,336
Incident Reports	2,692	2,466	1,809	1,916	2,128
Traffic Stops	8,713	8,700	6,998	4,790	4,782
Traffic Tickets	2,131	2,103	3,720	2,886	2,930
Accident Reports	863	570	743	510	494
Fire					
Fire/Rescue Calls	3492	3489	3579	3358	3339
Total Number of Inspections	1811	1796	1118	757	1049
Total Number of Building Fire Calls	20	12	19	13	14
Parks and recreation					
Recreation Programs	32	36	27	26	22
Program Attendance	17,556	16,109	15,231	14,787	8,807
Aquatic Programs	296	289	273	0	0
Aquatic Program Attendance*	6,987	6,052	5,967	0	0
*Please note 2018 numbers may have changed drastically due to more accurate way of tracking participation					
Library					
Registered Borrowers	13,874	12,403	10,100	17,609	17,601
Volumes in Collection	84,305	84,647	84,464	85,360	83,839
Total Annual Circulation	227,095	235,598	238,496	250,597	2,225,068
Library Visits	329,411	329,614	326,693	251,080	227,246

Information is from City internal information

ADDITIONAL ELEMENTS OF REPORT PREPARED IN ACCORDANCE WITH THE PROVISIONS OF *GOVERNMENT AUDITING STANDARDS,* AND THE *RULES OF THE AUDITOR GENERAL*, STATE OF FLORIDA

SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021
CITY OF MOUNT DORA, FLORIDA

State Financial Assistance	Grant/Contract Number	CSFA Number	Expenses
Florida Department of Environmental Protection			
Clean Water State Revolving Fund Construction Loan Agreement	WW351470	37.077	$ 1,286,676
Drinking Water State Revolving Fund Construction Loan Agreement	DW3514A0	37.076	1,152,710
Land and Recreation Grants	A1017 / A21017	37.017	167,811
Total Florida Department of Environmental Protection			2,607,197
Florida Department of Economic Opportunity			
Florida Job Growth Infrastructure Grant agreement with Lake County	G0055	40.043	1,308,097
Florida Department of Transportation			
Economic Development Transportation Fund	G0N81	55.032	837,539
Total Expenditures of State Financial Assistance			$ 4,752,833

CITY OF MOUNT DORA, FLORIDA
NOTE TO SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of state financial assistance includes the state award activity of the City of Mount Dora, Florida, and is presented on the modified accrual basis of accounting.

CITY OF MOUNT DORA, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
STATE PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Summary of Auditor's Results

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the City of Mount Dora, Florida (the City).

2. The audit did not report any material weaknesses. A significant deficiency was identified during the audit of the financial statements as reported in the report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards,* 2021-01.

3. There were no instances of non-compliance identified during the audit of the financial statements reported in the report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

4. The audit disclosed no significant deficiency in internal control over major state projects.

5. The report on compliance for the major state projects expresses an unmodified opinion.

6. The audit disclosed no findings that were required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.

7. The programs tested as major state financial assistance projects included:

State Projects	CSFA No.
Wastewater Treatment Facility Construction	37.077
Florida Job Growth Infrastructure Grant	40.043
Economic Development Transportation Fund	55.032

8. The threshold for distinguishing Type A and B programs was $750,000 for state projects.

Status of Prior Audit Findings

The prior year finding 2020-01 as required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General* has been corrected.

PURVIS GRAY

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Honorable Mayor and Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

Report on Compliance for Each Major State Project

We have audited the City of Mount Dora, Florida's (the City's) compliance with the types of compliance requirements described in the Department of Financial Services' *State Projects Compliance Supplement,* that could have a direct and material effect on each of the City's major state projects for the year ended September 30, 2021. The City's major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the State statutes, regulations, and the terms and conditions of its State projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General.* Those standards, Chapter 10.550, *Rules of the Auditor General,* require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State project. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major State Project

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State projects for the year ended September 30, 2021.

Honorable Mayor and Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.550, *RULES OF THE AUDITOR GENERAL*

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State project and to test and report on internal control over compliance in accordance with the Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a State project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a State project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Purvis Gray

June 30, 2022
Gainesville, Florida

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mount Dora, Florida (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report there on dated June 30, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitation, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described below as item 2021-01 that we consider to be a significant deficiency.

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

2021-01 – Audit Adjustments

Condition—At commencement of final fieldwork, our discussion with management focused on structural fund changes/additions as a result of previous discussions for operational needs as well as changes for the upcoming system implementation. These topics result in major adjustments for each internal service fund and each fund type that was impacted by the operational and new system implementation changes. In addition, we noted several other areas that needed adjustment: debt, fixed assets and grants.

Effect—At the commencement of final fieldwork, all significant areas should be completed in order to limit the need for a large volume of subsequent journal entries. This reduces the chance of errors and helps ensure a timely completion of the audit process.

Recommendation—We recommend management complete reviews of policies and procedures in relation to the closing process in order to improve the closing process.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Mt. Dora, Florida's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying management response letter. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

June 30, 2022
Gainesville, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH FLORIDA STATUTE SECTION 218.415 – INVESTMENT OF PUBLIC FUNDS

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

We have examined the City of Mount Dora, Florida's (the City) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2021. City management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide reasonable basis for our opinion.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Florida Auditor General, the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Purvis Gray

June 30, 2022
Gainesville, Florida

CITY OF MOUNT DORA
OFFICE OF THE CITY MANAGER

City Hall
510 N. Baker St.
Mount Dora, FL 32757

Office of the City Manager
352-735-7126
Fax: 352-735-4801

Finance Department
352-735-7118
Fax: 352-735-1406

Human Resources
352-735-7106
Fax: 352-735-9457

Planning and Development
352-735-7112
Fax: 352-735-7191

City Hall Annex
900 N. Donnelly St.
Mount Dora, FL 32757

Parks and Recreation
352-735-7183
Fax: 352-735-3681

Public Safety Complex
1300 N. Donnelly St.
Mount Dora, FL 32757

Police Department
352-735-7130
Fax: 352-383-4623

Fire Department
352-735-7140
Fax: 352-383-0881

Public Works Complex
1250 N. Highland St.
Mount Dora, FL 32757
352-735-7151
Alt. Tel: 352-735-7105
Fax: 352-735-1539
Alt. Fax: 352-735-2892

W. T. Bland Public Library
1995 N. Donnelly St.
Mount Dora, FL 32757
352-735-7180
Fax: 352-735-0074

Website:
www.cityofmountdora.com

June 21, 2022

The City of Mount Dora, Florida has complied with Section 163.31801 of Florida Statues regarding accounting and reporting of impact fee collections and expenditures.

Patrick Comiskey
City Manager

Rita Meade
Interim Finance Director

STATE OF FLORIDA
COUNTY OF LAKE

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Patrick Comiskey and Rita Meade, whom I know personally and whom executed the foregoing instrument and acknowledged before me that they executed the same.

WITNESS my hand and official seal in the County and State last aforesaid this 21st day of June, 2022:

MERRY LOVERN
MY COMMISSION # HH 109887
EXPIRES: April 18, 2025
Bonded Thru Notary Public Underwriters

(Seal/Stamp)
(Commission Expiration Date)

Notary Public
State of Florida at Large

PURVIS GRAY

MANAGEMENT LETTER

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

Report on the Financial Statements
We have audited the financial statements of the City of Mount Dora, Florida (the City) as of and for the fiscal year ended September 30, 2021 and have issued our report thereon dated June 30, 2022.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* Independent Auditor's Report on Compliance for Each Major State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs, and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, and schedule, which are dated June 30, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General* requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in Note 1 to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Honorable Mayor and
Members of the City Council
City of Mount Dora, Florida
Mount Dora, Florida

MANAGEMENT LETTER

Financial Condition and Management

Sections 10.554(1)(i)5.a., and 10.556(7), *Rules of the Auditor General,* require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based, in part, on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statues. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the Mount Dora Community Redevelopment Agency (the CRA) reported this information in the CRA's separately issued financial statements.

Other Matters

Section 10.554(1)(i)3, *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statement that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor, City Council, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 30, 2022
Gainesville, Florida

Exhibit "B"
City Manager Response

CITY OF MOUNT DORA
OFFICE OF THE CITY MANAGER

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Fax: 352-735-0074

Website:
www.cityofmountdora.com

June 30, 2022

Ms. Sherill F. Norman, CPA
Auditor General
State of Florida
Post Office Box 1735
Tallahassee, Florida 32302

Dear Ms. Norman:

Thank you for the opportunity to respond to the recommendations made by our independent auditors, Purvis Gray & Company LLP, in connection with their audit of the City of Mount Dora for the fiscal year ending September 30, 2021. This response is offered pursuant to the provisions of Section 218.39(6), Florida Statutes which provide for "The officer's written statement of explanation or rebuttal concerning the auditor's findings, including corrective action to be taken".

2021-01 – Audit Adjustments

Condition - At commencement of final fieldwork, our discussion with management focused on structural fund changes/additions as a result of previous discussions for operational needs as well as changes for the upcoming system implementation. These topics results in major adjustments for each internal service fund and each fund type that was impacted by the operational and new system implementation changes. In addition we noted several other areas that needed adjustment: debt, fixed assets and grants.

Effect—At the commencement of final fieldwork, all significant areas should be completed in order to limit the need for a large volume of subsequent journal entries. This reduces the chance of errors and helps ensure a timely completion of the audit process.

Recommendation—We recommend management complete reviews policies and procedures in relation to the closing process in order to improve the closing process.

Corrective Action - Finance will develop policies and procedures related to the year-end closing process. This will allow the department to better prepare for the year-end closing process.

As always, should you have any questions or require any additional information, please contact me.

Sincerely,

Patrick Comiskey
City Manager
City of Mount Dora, Florida

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager**

SUBJECT: Request approval of the Agreement between the City of Mount Dora and A.C. Schultes of Florida, Inc., for Construction Services - Well 3 at Water Treatment Plant 2

Introduction:

This is a request for City Council to approve construction services for a new well at Water Treatment Plant (WTP) #2.

Discussion:

The project will facilitate the construction of an additional well at WTP #2. This well will be sized to provide approximately 2,000 gallons per minute of flow, and will further the capacity at WTP #2 to help accommodate current and future growth once the project is ultimately completed. With the continued development occurring in the Eastern Service Area, the additional well will ensure adequate water supply for the population growth expected. The new well is consistent with the City's current Potable Water Master Plan.

The City has two water plants. WTP #1 has sufficient well and pump capacity to meet the daily potable water needs of the entire City. WTP #2 does not have the well or pump capacity to serve the entire City should WTP #1 experience a major disruption of service. This project will be the first step towards providing plant redundancy for the City's potable water system.

This project is only for the installation of the well bore and well production-development. Engineering for equipment installation to connect the new well to WTP #2 is scheduled for fiscal year 2023-2024 (CIP Budget Item Estimate: $90,000). Construction and installation of the equipment is scheduled for fiscal year 2024-2025 (CIP Budget Item Estimate: $800,000).

Budget Impact:

This project is a part of the approved budget for fiscal year 2021-22.

Strategic Impact:

The City will be on a path to increasing potable water production to accommodate future growth and provide redundant service should WTP #1 suffer a loss in production.

Recommendation:

City Council approve the Agreement between the City of Mount Dora and A.C. Schultes of Florida, Inc., for Construction Services - Well 3 at Water Treatment Plant 2.

Attachment(s):

1. Attachment 1 ITB 22-PW-001 Notice of Intent To Award
2. Agreement.AC Schultes.Well 3 at Water Treatment Plant 2.SGS - Signed

Prepared by:	Ethan Hand	
Reviewed by:	Chris Gaw, Utilities Engineer	Approved - 7/10/2022
	Rita Meade, Deputy Finance Director	Approved - 7/11/2022
	Sherry Sutphen, City Attorney	Approved - 7/14/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

ATTACHMENT #1

CITY OF MOUNT DORA

Purchasing Division

Marilyn J. Douglas
Purchasing Manager
510 N. Baker Street
Mount Dora, FL 32757
Voice: 352-735-7176
Fax: 352-735-1406
E-mail: douglasm@cityofmountdora.com

Date: May 9, 2022

To: All Submitting Vendors

Re: **INTENT TO AWARD: ITB #22-GS-003 Construction Services for Well 3 at Water Treatment Plant 2.**

On May 3, 2022, one (1) timely bid submittal was received for the referenced Invitation to Bid (ITB.) The submittal was responsive to the requirements of the ITB.

This letter serves as notification that a recommendation for award will be presented to the City of Mount Dora City Council, for A.C. Schultes of Florida, Inc. as the best option for meeting City requirements relative to the stated project.

The vendor noted above is deemed both responsive and responsible. Pricing for either the 12 or 16 inch well size is within the established budget for this project. The final well size to be constructed will be determined by Utilities staff.

If you have any questions regarding the procurement procedures, please contact me via e-mail at douglasm@cityofmountdora.com.

We appreciate your interest in doing business with The City of Mount Dora and we look forward to receiving your submittals on future projects.

Best Regards,

Marilyn J. Douglas

Marilyn J. Douglas, NIGP-CPP, CPPO
Purchasing Manager
City of Mount Dora

AGREEMENT

THIS AGREEMENT is made by and between the CITY OF MOUNT DORA, 510 N. Baker Street, Mount Dora, Florida 32757, hereinafter referred to as the "CITY", and A.C. Schultes of Florida, Inc., 11865 Highway 41 South, Gibsonton, Florida 33534, hereinafter referred to as the "CONTRACTOR".

WITNESSETH:

WHEREAS, the CITY has competitively solicited for Construction Services – Well 3 at Water Treatment Plant 2, pursuant to the CITY's Purchasing Policy and ITB-22-PW-001; and,

WHEREAS, the CONTRACTOR submitted the lowest responsive bid most advantageous to the CITY related to the services set forth in ITB-22-PW-001; and,

WHEREAS, the parties hereto have agreed to the terms and conditions cited herein based on said solicitation;

NOW THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

SECTION 1. RECITALS.

The above Recitals are true and correct and are incorporated herein by this reference.

SECTION 2. TERM.

The term of this Agreement shall begin upon the CITY's issuance of the Notice to Proceed to the CONTRACTOR and shall end twenty-four (24) months thereafter.

SECTION 3. SCOPE OF SERVICES.

The CONTRACTOR shall be responsible for performing the services described in **Exhibit "A"** attached hereto. To the extent of any conflict between **Exhibit "A"** and the terms and conditions of this Agreement, the terms and conditions of this Agreement shall prevail.

SECTION 4. WARRANTY.

The CONTRACTOR agrees to provide a full warranty to the CITY for all services which it provides hereunder for one full year following the date of final completion of such services. In the event that the CONTRACTOR is called to perform warranty work, the CONTRACTOR will be responsible for all costs incurred in repairing the warrantied services. To the extent applicable, any manufacturer's warranty on materials provided or installed shall be in addition to the warranty required hereunder.

SECTION 5. OBLIGATIONS OF THE CONTRACTOR.

Obligations of the CONTRACTOR shall include, but not be limited to, the following:

A. It is understood that the CONTRACTOR shall provide and pay for all labor, tools, materials, permits, equipment, transportation, supervision, and any and all other

items or services, of any type whatsoever, which may be necessary to fully complete and deliver the goods and/or services requested by the CITY, and shall not have the authority to create or cause to be filed any liens for labor and/or materials on or against the CITY or any property owned by the CITY. Such lien, attachment, or encumbrance, until it is removed, shall preclude any and all claims or demands for any payment expected by virtue of this Agreement.

B. The CONTRACTOR will ensure that all of its employees, agents, sub-contractors, representatives, volunteers, and the like, fully comply with all of the terms and conditions set herein when providing services for the CITY in accordance herewith.

C. The CONTRACTOR will maintain an adequate and competent staff and remain authorized to do business within the State of Florida. The CONTRACTOR may subcontract the services requested by the CITY; however, the CONTRACTOR is fully responsible for the satisfactory completion of all subcontracted work.

SECTION 6. STANDARD OF CARE.

A. The CONTRACTOR has represented to the CITY that it possesses a level of knowledge, experience, and expertise that is commensurate with firms in the areas of practice required for the services to be provided. By executing this Agreement, the CONTRACTOR agrees that the CONTRACTOR will exercise that degree of care, knowledge, skill, and ability as any other similarly situated contractor possessing the degree of skill, knowledge, experience, and expertise, working on similar activities. The CONTRACTOR shall perform the services requested in an efficient manner consistent with the CITY's stated objectives and standards.

B. The CONTRACTOR covenants and agrees that it and its employees, agents, sub-contractors, representatives, volunteers, and the like, shall be bound by the same standards of conduct as stated above.

SECTION 7. COMPENSATION.

A. Compensation for services completed by the CONTRACTOR will be in accordance with Florida Statutes, section 218.70, Florida's Prompt Payment Act. The amount to be paid under this Agreement for services shall not exceed Five Hundred Thirty-one Thousand Five Hundred Twenty-five Dollars ($531,525.00) and shall be in accordance with the pricing schedule set forth in **Exhibit "B"** which is attached hereto. To the extent of any conflict between **Exhibit "B"** and the terms and conditions of this Agreement, the terms and conditions of this Agreement shall prevail.

B. Services to be performed in accordance with this Agreement are subject to the annual appropriation of funds by the CITY. In its sole discretion, the CITY reserves the right to forego use of the CONTRACTOR for any work which may

fall within the Scope of Services listed herein. In the event the CITY is not satisfied with the services provided by the CONTRACTOR, the CITY will hold any amounts due until such time as the CONTRACTOR has appropriately addressed the problem, so long as the CITY has provided notice of defect to the CONTRACTOR.

SECTION 8. TERMINATION.

Either party may terminate this Agreement, with or without cause, given thirty (30) days written notice to the other party.

SECTION 9. PAYMENT WHEN SERVICES ARE TERMINATED.

A. In the event of termination of this Agreement by the CITY, and not due to the fault of the CONTRACTOR, the CITY shall compensate the CONTRACTOR for all services performed prior to the effective date of termination.

B. In the event of termination of this Agreement due to the fault of the CONTRACTOR, or at the written request of the CONTRACTOR, the CITY shall compensate the CONTRACTOR for all services completed, prior to the effective date of termination, which have resulted in a usable product, or otherwise tangible benefit to the CITY. All such payments shall be subject to an off-set for any damages incurred by the CITY resulting from any delay occasioned by early termination. This provision shall in no way be construed as the sole remedy available to the CITY in the event of breach by the CONTRACTOR.

SECTION 10. INSURANCE.

A. The CONTRACTOR shall maintain the following types of insurance, with the respective limits, and shall provide proof of same to the CITY, in the form of a Certificate of Insurance prior to the start of any work hereunder:

1. AUTOMOBILE:
   a. Combined Single Limit: $300,000 per accident,

      OR

   b. Bodily Injury: $300,000 per person,

      AND

      Property Damage: $100,000 per accident;

2. GENERAL LIABILITY: One Million Dollars ($1,000,000.00) each occurrence;

3. GENERAL AGGREGATE: Two Million Dollars ($2,000,000.00);

4. EXCESS COVERAGE: One Million Dollars ($1,000,000.00); and,

5. WORKERS' COMPENSATION: Employers' liability insurance which covers the statutory obligation for all persons engaged in the performance of the work required hereunder with limits not less than One Million Dollars ($1,000,000.00) per occurrence. Evidence of qualified self-insurance status will suffice for this subsection.

B. For every insurance policy required hereunder, the CONTRACTOR shall provide the CITY with a Certificate of Insurance evidencing such coverage for the duration of this Agreement. Said Certificate of Insurance shall be dated and show:

1. The name of the insured CONTRACTOR,
2. The specified job by name and job number,
3. List the "CITY OF MOUNT DORA" as an Additional Insurer,
4. Recognizes the Indemnification requirements of this Agreement.
5. The name of the insurer,
6. The number of the policy,
7. The effective date,
8. The termination date,
9. A statement that the insurer will mail notice to the CITY at least thirty (30) days prior to any material changes in the provisions or cancellation of the policy.

C. Receipt of certificates or other documentation of insurance or policies or copies of policies by the CITY, or by any of its representatives, which indicates less coverage than is required, does not constitute a waiver of the CONTRACTOR's obligation to fulfill the insurance requirements specified herein.

D. The CONTRACTOR shall ensure that any sub-contractor(s), hired to perform any of the duties contained in the Scope of Services of this Agreement, maintain the same insurance requirements set forth herein. In addition, the CONTRACTOR shall maintain proof of same on file and made readily available upon request by the CITY.

SECTION 11. CITY OBLIGATIONS.

At the CONTRACTOR's request, the CITY agrees to provide, at no cost, all pertinent information known to be available to the CITY to assist the CONTRACTOR in providing and performing the required services.

SECTION 12. ENTIRE AGREEMENT.

This Agreement, including referenced exhibits and attachments hereto, constitutes the entire agreement between the parties and shall supersede, replace and nullify any and all prior agreements or understandings, written or oral, relating to the matters set forth herein, and any

such prior agreements or understandings shall have no force or affect whatsoever on this Agreement.

SECTION 13. APPLICABLE LAW, VENUE, JURY TRIAL.

The laws of the State of Florida shall govern all aspects of this Agreement. In the event it is necessary for either party to initiate legal action regarding this Agreement, venue shall lie in Lake County, Florida. The parties hereby waive their right to trial by jury in any action, proceeding or claim, arising out of this Agreement, which may be brought by either of the parties hereto.

SECTION 14. PUBLIC RECORDS.

A. Pursuant to Florida Statutes, Section 119.0701:

IF YOU HAVE QUESTIONS REGARDING THE APPLICATION OF FLORIDA STATUTES, CHAPTER 119, TO YOUR DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CITY'S CUSTODIAN OF PUBLIC RECORDS:

CITY CLERK: JESSICA BURNHAM
510 NORTH BAKER STREET
MOUNT DORA, FL 32757
(352) 735-7126
BURNHAMJ@CITYOFMOUNTDORA.COM

B. CONTRACTOR agrees to comply with public records laws, specifically to:

1. Keep and maintain public records required by the CITY to perform the services set forth herein.
2. Upon request from the CITY's custodian of public records, provide the CITY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Florida Statutes, Chapter 119, or as otherwise provided by law.
3. Ensure that public records which are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the contract term and following completion of the contract if the CONTRACTOR does not transfer the records to the CITY.
4. Upon completion of the contract, transfer, at no cost, to the CITY all public records in possession of the CONTRACTOR or keep and maintain public records required by the CITY to perform the services set forth herein. If the CONTRACTOR transfers all public records to the CITY

upon completion of the contract, the CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONTRACTOR keeps and maintains public records upon completion of the contract, the CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the CITY, upon request from the CITY's custodian of public records, in a format that is compatible with the information technology systems of the CITY.

SECTION 15. INDEPENDENT CONTRACTOR.

This Agreement does not create an employee/employer relationship between the parties. It is the parties' intention that the CONTRACTOR, its employees, sub-contractors, representatives, volunteers, and the like, will be an independent contractor and not an employee of the CITY for all purposes, including, but not limited to, the application of the following, as amended: the Fair Labor Standards Act minimum wage and overtime payments, the Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State of Florida revenue and taxation laws, the State of Florida workers' compensation laws, the State of Florida unemployment insurance laws, and the Florida Retirement System benefits. The CONTRACTOR will retain sole and absolute discretion in the judgment of the manner and means of carrying out the CONTRACTOR's activities and responsibilities hereunder.

SECTION 16. APPLICABLE LICENSING.

The CONTRACTOR, at its sole expense, shall obtain all required federal, state, and local licenses, occupational and otherwise, required to successfully provide the services set forth herein.

SECTION 17. COMPLIANCE WITH ALL LAWS.

The CONTRACTOR, at its sole expense, shall comply with all laws, ordinances, judicial decisions, orders, and regulations of federal, state, county, and municipal governments, as well as their respective departments, commissions, boards, and officers, which are in effect at the time of execution of this Agreement or are adopted at any time following the execution of this Agreement.

SECTION 18. INDEMNIFICATION.

The CONTRACTOR agrees to be liable for any and all damages, losses, and expenses incurred, by the CITY, in any way related to the services provided herein and this Agreement, caused by the acts and/or omissions of the CONTRACTOR, or any of its employees, agents, sub-contractors, representatives, volunteers or the like. The CONTRACTOR agrees to indemnify, defend and hold the CITY harmless for any and all such claims, suits, judgments or damages, losses and expenses, including but not limited to, court costs, expert witnesses, consultation services and attorney's fees, arising from any and all acts and/or omissions of the CONTRACTOR, or any of its employees, agents, sub-contractors, representatives, volunteers, or the like through and including any appeals in any way related to the services provided herein and this Agreement. Said indemnification, defense, and hold harmless actions shall not be limited by

any required insurance coverage amounts set forth herein and shall survive termination or natural termination of this Agreement. The CONTRACTOR waives any and all right or opportunity to contest the enforceability of this Section and agrees that in the event this Section, or any part thereof, is found unenforceable by the final unappealable judgment of a court of competent jurisdiction, this Section shall be construed so as to be enforceable to the maximum extent permitted by applicable law.

SECTION 19. BANKRUPTCY OR INSOLVENCY.

If the CONTRACTOR shall file a Petition in Bankruptcy, or if the same shall be adjudged bankrupt or insolvent by any Court, or if a receiver of the property of the CONTRACTOR shall be appointed in any proceeding brought by or against the CONTRACTOR, or if the CONTRACTOR shall make an assignment for the benefit of creditors, or proceedings shall be commenced on or against the CONTRACTOR's operations of the premises, the CITY may terminate this Agreement immediately notwithstanding any notice requirements set forth herein.

SECTION 20. BINDING EFFECT.

This Agreement shall be binding upon and enure to the benefit of the parties hereto, their heirs, personal representatives, successors, and/or assigns.

SECTION 21. ASSIGNMENT.

This Agreement shall only be assignable by the CONTRACTOR upon the express written consent of the CITY.

SECTION 22. SEVERABILITY.

All clauses found herein shall act independently of each other. If a clause is found to be illegal or unenforceable, it shall have no effect on any other provision of this Agreement. It is understood by the parties hereto that if any part, term, or provision of this Agreement is by the courts held to be illegal or in conflict with any law of the State of Florida or the United States, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be invalid. If necessary, to preserve the intent of the parties, the parties shall negotiate in good faith to amend this Agreement, adopting a substitute provision for the one deemed invalid or unenforceable that is legally binding and enforceable.

SECTION 23. WAIVER.

Failure of the parties to insist upon strict performance of any of the covenants, terms, provisions, or conditions of this Agreement or to exercise any right or option herein contained, shall not be construed as a waiver or a relinquishment for the future of any such covenant, term, provision, or condition, or right of election, but same shall remain in full force and effect.

SECTION 24. NOTICE.

The parties hereto agree and understand that written notice, mailed or delivered to the last known mailing address, shall constitute sufficient notice to the CITY and the CONTRACTOR. All notices required and/or made pursuant to this Agreement to be given to the CLERK and the

CONTRACTOR shall be in writing and given by way of the United States Postal Service, first class mail, postage prepaid, addressed to the following addresses of record:

CITY: City of Mount Dora
Attention: City Manager
510 N. Baker Street
Mount Dora, Florida 32756

CONTRACTOR: A.C. Schultes of Florida, Inc.
11865 Highway 41 South
Gibsonton, Florida 33534

SECTION 25. MODIFICATION.

The covenants, terms, and provisions of this Agreement may be modified by way of a written instrument, mutually accepted by the parties hereto. In the event of a conflict between the covenants, terms, and/or provisions of this Agreement and any written Amendment(s) hereto, the provisions of the latest executed instrument shall take precedence.

SECTION 26. HEADINGS.

All headings of the sections, exhibits, and attachments contained in this Agreement are for the purpose of convenience only and shall not be deemed to expand, limit, or change the provisions contained in such sections, exhibits, and attachments.

SECTION 27. ADMINISTRATIVE DOCUMENTATION CONFLICT.

In the event the CITY issues a purchase order, memorandum, letter, or any other instrument addressing the services, work, and materials to be provided and performed pursuant to this Agreement, it is hereby specifically agreed and understood that any such purchase order, memorandum, letter, or other instrument is for the CITY's internal purposes only, and any and all terms, provisions, and conditions contained therein, whether printed or written, shall in no way modify the covenants, terms, and provisions of this Agreement and shall have no force or effect thereon. Likewise, any invoice or other instrument issued by the CONTRACTOR shall in no way modify the covenants, terms and provisions of this Agreement and shall have no force or effect thereon.

SECTION 28. CONFLICT OF INTEREST.

The CONTRACTOR warrants that the CONTRACTOR has not employed or retained any company or person, other than a bona fide employee working solely for the CONTRACTOR, to solicit or secure this Agreement, and that the CONTRACTOR has not paid or agreed to pay any person, company, corporation, individual, or firm any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this Paragraph, the CITY shall have the right to terminate this Agreement immediately, without liability and without regard to the notice requirements set forth herein.

SECTION 29. PUBLIC ENTITY CRIMES.

As required by section 287.133, Florida Statutes, the CONTRACTOR warrants that it is not on the convicted contractor list for a public entity crime committed within the past thirty-six (36) months. The CONTRACTOR further warrants that it will neither utilize the services of, nor contract with, any supplier, sub-contractor, or consultant in connection with this Agreement for a period of thirty-six (36) months from the date of being placed on the convicted contractor list.

SECTION 30. JOINT AUTHORSHIP.

This Agreement shall be construed as resulting from joint negotiation and authorship. No part of this Agreement shall be construed as the product of any one of the parties hereto.

SECTION 31. EQUAL OPPORTUNITY EMPLOYER.

The CONTRACTOR is an Equal Opportunity Employer and will comply with all equal opportunity employment laws. The CONTRACTOR will further ensure that all sub-contractors it utilizes in providing the services required hereunder will comply with all equal opportunity employment laws.

SECTION 32. AUDITING, RECORDS, AND INSPECTION.

In the performance of this Agreement, the CONTRACTOR shall keep books, records, and accounts of all activities, related to the Agreement, in compliance with generally accepted accounting procedures. Throughout the term of this Agreement, books, records, and accounts related to the performance of this Agreement shall be open to inspection during regular business hours by an authorized representative of the CITY and shall be retained by the CONTRACTOR, for a period of five (5) years after termination or completion of the Agreement or until the full CITY audit is complete, whichever comes first. The CITY shall retain the right to audit the books during the Five (5) year retention period. All books, records, and accounts related to the performance of this Agreement shall be subject to the applicable provisions of the Florida Public Records Act, chapter 119, Florida Statutes. The CITY also has the right to conduct an audit within sixty (60) days from the effective date of this Agreement to determine whether the CONTRACTOR has the ability to fulfill its contractual obligations to the satisfaction of the CITY. The CITY has the right to terminate this Agreement based upon the findings in this audit without regard to any notice requirement for termination.

SECTION 33. SOVEREIGN IMMUNITY.

The CITY expressly retains all rights, benefits and immunities of sovereign immunity in accordance with Section 768.28, Florida Statutes. Notwithstanding anything set forth in any section, article or paragraph of this Agreement to the contrary, nothing in this Agreement shall be deemed as a waiver of sovereign immunity or limits of liability which may have been adopted by the Florida Legislature or may be adopted by the Florida Legislature, and the cap on the amount and liability of the CITY for damages, attorney fees and costs, regardless of the number or nature of claims in tort, equity or contract, shall not exceed the dollar amount set by the Florida Legislature for tort. Nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim against the CITY which would otherwise be barred under the Doctrine of Sovereign Immunity or operation of law. This section shall not limit any remedies as specifically contained in this Agreement.

SECTION 34. EMPLOYMENT ELIGIBILITY VERIFICATION (E-VERIFY).

Pursuant to Florida Statutes, Section 448.095, the CONTRACTOR shall be registered with and utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility status of all employees performing work under this Agreement as well as all newly hired employees. In addition, the CONTRACTOR shall require any and all subcontractors performing work in accordance with this Agreement to register with and utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility status of all employees performing work under this Agreement as well as all newly hired employees. Any such subcontractor shall provide an affidavit to the CONTRACTOR stating that the subcontractor does not employ, contract with or subcontract with any ineligible individuals and the CONTRACTOR must keep a copy of said affidavit for the duration of this Agreement. Violation of this section is subject to immediate termination of this Agreement by the CITY without regard to any notice otherwise required herein. In the event the CITY incurs costs as a result of the CONTRACTOR'S breach of this provision, any and all such costs shall be paid by the CONTRACTOR immediately upon receipt of notice of the same from the CITY. Information on registration for and use of the E-Verify Program may be obtained at the Department of Homeland Security website: http://www.dhs.gov/E-Verify.

SECTION 35. USE OF CITY NAME, LOGO, SEAL, FLAG AND/OR LETTERHEAD.

The CONTRACTOR may only use the CITY'S name, logo, seal and/or flag with the express written permission of the City and consistent with any CITY policy related to the same. In addition, the CONTRACTOR shall not use the CITY'S letterhead, or any attempted rendition thereof, for issuing any correspondence related to this Agreement without the express written permission of the CITY.

Signatures on Following Page

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement effective the ____ day of _____, 2022.

CITY OF MOUNT DORA

_____
CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

For the use and reliance of City of Mount Dora only.
Approved as to form and legal sufficiency.

_____
Jessica Burnham
City Clerk

_____
Sherry G. Sutphen
City Attorney

CONTRACTOR

By: _____

Print: Gregory Schultes

Title: Vice President

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me by means of [X] physical presence or [ ] online notarization of _____, as VICE PRESIDENT, of A.C. SCHULTES of Florida, Inc., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Contractor, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this 13 day of JULY, 2022.

(stamp)

Anna Cominski
NOTARY PUBLIC, State of Florida

ANNA COMINSKI
Notary Public
State of Florida
Comm# HH248646
Expires 4/4/2026

Exhibit "A"
Scope of Services

Construction of an additional potable water well at the CITY's Water Treatment Plant #2 located at 1600 Niles Road, Mount Dora, Florida 32757, as set forth in the following Technical Specifications.

SECTION 01000
PROJECT REQUIREMENTS

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work:

1. The Work to be done consists of the furnishing of all labor, materials, and equipment, and the performance of all Work included in this Contract.

2. Work Included:

a. The Contractor shall furnish all labor, superintendence, materials, plant power, light, heat, fuel, water, tools, appliances, equipment, supplies, and means of construction necessary for proper performance and completion of the Work. The Contractor shall obtain and pay for all necessary local building permits. The Contractor shall perform and complete the Work in the manner best calculated to promote rapid construction consistent with safety of life and property and to the satisfaction of the Engineer, and in strict accordance with the Contract Documents. The Contractor shall clean up the Work and maintain it during and after construction, until accepted, and shall do all Work and pay all costs incidental thereto. He shall repair or restore all structures and property that may be damaged or disturbed during performance of the Work.

b. The cost of incidental work described in these Project Requirements, for which there are no specific Contract Items, shall be considered as part of the general cost of doing the Work and shall be included in the prices for the various Contract Items. No additional payment will be made therefore.

c. The Contractor shall provide and maintain such modern plant, tools, and equipment as may be necessary, in the opinion of the Engineer, to perform in a satisfactory and acceptable manner all the Work required by this Contract. Only equipment of established reputation and proven efficiency shall be used. The Contractor shall be solely responsible for the adequacy of his workmanship, materials, and equipment, prior approval of the Engineer notwithstanding.

3. Public Utility Installations and Structures:

a. Public utility installations and structures shall be understood to include all poles, tracks, pipes, wires, conduits, vaults, manholes, and all other appurtenances and facilities pertaining thereto whether owned or controlled by the Owner, other governmental bodies, or privately owned by individuals, firms, or corporations, used to serve the public with transportation, traffic control, gas, electricity, telephone, sewerage, drainage, water, or other public or private property which may be affected by the Work shall be deemed included hereunder.

b. The Contract Documents contain data relative to existing public utility installations and structures above and below the ground surface. These

data are not guaranteed as to their completeness or accuracy and it is the responsibility of the Contractor to make his own investigations to inform himself fully of the character, condition, and extent of all such installations and structures as may be encountered and as may affect the construction operations.

c. The Contractor shall protect all public utility installations and structures from damage during the Work. Access across any buried public utility installation or structure shall be made to avoid any damage to these facilities. All required protective devices and construction shall be provided by the Contractor at his expense. All existing public utilities damaged by the Contractor shall be repaired by the Contractor, at his expense. No separate payment shall be made for such protection or repairs to public utility installations or structures.

d. Public utility installations or structures owned or controlled by the Owner or other governmental body which are shown on the Drawings to be removed, relocated, replaced, or rebuilt by the Contractor shall be considered as a part of the general cost of doing the Work and shall be included in the prices bid for the various Contract Items. No separate payment shall be made therefor.

e. Where public utility installations of structures owned or controlled by the Owner or other governmental body are encountered during the course of the Work, and are not indicated on the Drawings or in the Specifications, and when, in the opinion of the Engineer, removal, relocation, replacement, or rebuilding is necessary to complete the Work under this Contract, such Work shall be accomplished by the utility having jurisdiction, or such Work may be ordered, in writing by the Engineer, for the Contractor to accomplish. If such work is accomplished by the utility having jurisdiction it will be carried out expeditiously, and the Contractor shall give full cooperation to permit the utility to complete the removal, relocation, replacement, or rebuilding as required. If such work is accomplished by the Contractor, it will be paid for as extra work as provided in the Agreement.

f. The Contractor shall, at all times in performance of the Work, employ acceptable methods and exercise reasonable care and skill so as to avoid unnecessary delay, injury, damage, or destruction of public utility installations and structures; and shall, at all times in the performance of the Work, avoid unnecessary interference with, or interruption of, public utility services, and shall cooperate fully with the owners thereof to that end.

g. The Contractor shall give written notice to Owner and other governmental utility departments and other owners of public utilities of the location of his proposed construction operations, at least 48-hours in advance of breaking ground in any area or on any unit of the Work.

h. The maintenance, repair, removal, relocation, or rebuilding of public utility installations and structures, when accomplished by the Contractor as herein provided, shall be done by methods approved by the owners of such utilities.

1.02 DRAWINGS AND PROJECT MANUAL

A. Drawings: When obtaining data and information from the Drawings, figures shall be used in preference to scaled dimensions, and large-scale drawings in preference to small-scale drawings.

B. Supplementary Drawings:

1. When, in the opinion of the Engineer, it becomes necessary to explain more fully the Work to be done or to illustrate the Work further or to show any changes which may be required, drawings known as Supplementary Drawings, with specifications pertaining thereto, will be prepared by the Engineer, and the Contractor will be furnished one (1) complete set of reproducible black-line bond copies (24 inches by 36 inches) and one (1) reproducible copy of the Project Manual.

2. The Supplementary Drawings shall be binding upon the Contractor with the same force as the Contract Drawings. Where such Supplementary Drawings require either less or more than the estimated quantities of Work, credit to the Owner or compensation therefor to the Contractor shall be subject to the terms of the Agreement.

C. Contractor to Check Drawings and Data:

1. The Contractor shall verify all dimensions, quantities, and details shown on the Drawings, Supplementary Drawings, schedules, Specifications, or other data received from the Engineer, and shall notify him of all errors, omissions, conflicts, and discrepancies found therein. Failure to discover or correct errors, conflicts, or discrepancies shall not relieve the Contractor of full responsibility for unsatisfactory work, faulty construction, or improper operation resulting therefrom, nor from rectifying such conditions at his own expense. He will not be allowed to take advantage of any errors or omissions, as full instructions will be furnished by the Engineer, should such errors or omissions be discovered.

2. All schedules are given for the convenience of the Engineer and the Contractor and are not guaranteed to be complete. The Contractor shall assume all responsibility or the making of estimates of the size, kind, and quality of materials and equipment included in work to be done under the Contract.

D. Specifications: The Technical Specifications consist of three (3) parts: General, Products, and Execution. The General part of a Specification contains General Requirements which govern the Work. The Products and Execution parts modify and supplement the General Requirements by detailed requirements for the Work and shall always govern whenever there appears to be a conflict.

E. Intent:

1. All Work called for in the Specifications applicable to this Contract, but not shown on the Drawings in their present form, or vice versa, shall be of like effect as if shown or mentioned in both. Work not specified in either the Drawings or in the Specifications, but involved in carrying out their intent or in the complete and proper execution of the Work, is required and shall be performed by the Contractor as though it were specifically delineated or described.

2. The apparent silence of the Specifications as to any detail, or the apparent omission from them of a detailed description concerning any work to be done and

materials to be furnished, shall be regarded as meaning that only the best general practice is to prevail and that only material and workmanship of the best quality is to be used, the interpretation of these Specifications shall be made upon that basis.

1.03 MATERIALS AND EQUIPMENT

A. Manufacturer:

1. All transactions with the manufacturers or subcontractors shall be through the Contractor, unless the Contractor shall request and at the Engineer's option, that the manufacturer or subcontractor deal directly with the Engineer. Any such transactions shall not in any way release the Contractor from his full responsibility under this Contract.

3. Any two (2) or more pieces of material or equipment of the same kind, type, or classification, and being used for identical types of service, shall be made by the same manufacturer.

B. Delivery:

1. The Contractor shall deliver materials in ample quantities to ensure the most speedy and uninterrupted progress of the Work so as to complete the Work within the allotted time.

2. The Contractor shall also coordinate deliveries in order to avoid delay in, or impediment of, the progress of the work of any related Contractor.

C. Tools and Accessories:

1. The Contractor shall, unless otherwise stated in the Contract Documents, furnish with each type, kind, or size of equipment, one (1) complete set of suitably marked high grade special tools and appliances which may be needed to adjust, operate, maintain, or repair the equipment. Such tools and appliances shall be furnished in approved painted steel cases, properly labeled and equipped with good grade cylinder locks and duplicate keys.

2. Spare parts shall be furnished as specified herein and as recommended by the manufacturer necessary for the operation of the equipment, not including materials required for routine maintenance.

3. Each piece of equipment shall be provided with a substantial nameplate, securely fastened in place and clearly inscribed with the manufacturer's name, year of manufacture, serial number, weight, and principal rate data.

D. Service of Manufacturer's Engineer:

1. The Contract Prices for equipment shall include the cost of furnishing a competent and experienced engineer or superintendent who shall represent the manufacturer and shall assist the Contractor, when required, to install, adjust, test, and place in operation, the equipment in conformity with the Contract Documents.

2. After the equipment is placed in permanent operation by the Owner, such engineer or superintendent shall make all adjustments and tests required by the Engineer to prove that such equipment is in proper and satisfactory operating condition, and shall instruct such personnel as may be designated by the Owner in the proper operation and maintenance of such equipment.

1.04 INSPECTION AND TESTING

A. General:

1. For tests specified to be made by the Contractor, the testing personnel shall make the necessary inspections and tests, and the reports thereof shall be in such form as will facilitate checking to determine compliance with the Contract Documents. Five (5) copies of the reports shall be submitted, and authoritative certification thereof must be furnished to the Engineer as a prerequisite for the acceptance of any material or equipment.

2. If, in the making of any test of any material or equipment, it is ascertained by the Engineer that the material or equipment does not comply with the Contract Documents, the Contractor will be notified thereof, and he will be directed to refrain from delivering said material or equipment, or to remove it promptly from the site or from the Work and replace it with acceptable material, without cost to the Owner.

3. Tests of electrical and mechanical equipment and appliances shall be conducted in accordance with the recognized test codes of the ANSI, ASME, or the IEEE, except as may otherwise be stated herein.

4. The Contractor shall be fully responsible for the proper operation of equipment during testing and instruction periods and shall neither have nor make any claim for damage which may occur to equipment prior to the time when the Owner formally takes over the operation thereof.

B. Costs:

1. All inspection and testing of materials furnished under this Contract will be provided by the Contractor, unless otherwise expressly specified.

2. The cost of shop and field tests of equipment and of certain other tests specifically called for in the Contract Documents shall be borne by the Contractor, and such costs shall be deemed to be included in the Contract Price.

3. Materials and equipment submitted by the Contractor as the equivalent to those specifically named in the Contract may be tested by the Owner for compliance. The Contractor shall reimburse the Owner for the expenditures incurred in making such tests of materials and equipment which are rejected for non-compliance.

C. Certificate of Manufacture:

1. Contractor shall furnish to Engineer authoritative evidence in the form of a certificate of manufacture that the materials to be used in the Work have been manufactured and tested in conformity with the Contract Documents.

2. These certificates shall be notarized and shall include copies of the results of physical tests and chemical analyses, where necessary, that have been made directly on the product or on similar products of the manufacturer.

D. Shop Tests:

1. Each piece of equipment for which pressure, duty, capacity, rating, efficiency, performance, function, or special requirements are specified shall be tested in the shop of the maker in a manner which shall conclusively prove that its characteristics comply fully with the requirements of the Contract Documents.

2. Five (5) copies of the manufacturer's actual test data and interpreted results thereof, accompanied by a certificate of authenticity sworn to by a responsible official of the manufacturing company and/or independent laboratory, shall be submitted to the Engineer for approval.

3. The cost of shop tests and of furnishing manufacturer's preliminary and shop test data of operating equipment shall be borne by the Contractor.

E. Start-up Tests:

1. As soon as conditions permit, the Contractor shall furnish all labor, materials, and instruments and shall make start-up tests of equipment.

2. If the start-up tests disclose any equipment furnished under this Contract which does not comply with the requirements of the Contract Documents, the Contractor shall, prior to demonstration tests, make all changes, adjustments, and replacements required. The furnishing Contractor shall assist in the start-up tests as applicable.

F. Demonstration Tests:

1. Prior to Contractor's request for a Substantial Completion inspection, all equipment and piping installed under this Contract shall be subjected to demonstration tests as specified or required to prove compliance with the Contract Documents.

2. The Contractor shall furnish labor, fuel, energy, water, chemicals, and all other materials, equipment, and instruments necessary for all demonstration tests, at no additional cost to the Owner. Contractor shall assist in the demonstration tests as applicable.

1.05 LINES AND GRADES

A. Grade:

1. All work under this Contract shall be constructed in accordance with the lines and grades shown on the Drawings, or as given by the Engineer. The full responsibility for keeping alignment and grade shall rest upon the Contractor.

2. Adjustments of grades shown on Drawings may be necessary to conform to actual field conditions or to maintain cover under proposed future grades. Such adjustments shall be considered part of the job conditions and no extra compensation will be allowed for such changes, except where specifically

otherwise noted in the Drawings or Specifications. Such adjustments must be approved by the Engineer prior to being made.

3. The Engineer will establish bench marks and baseline controlling points. Reference marks for lines and grades as the Work progresses will be located by the Contractor to cause as little inconvenience to the prosecution of the Work as possible. The Contractor shall so place excavation and other materials as to cause no inconvenience in the use of the reference marks provided. He shall remove any obstructions placed by him contrary to this provision.

B. Surveys:

1. The Contractor shall furnish and maintain, at his own expense, stakes and other such materials.

2. The Contractor shall check such reference marks by such means as he may deem necessary and, before using them, shall call the Engineer's attention to any inaccuracies.

3. The Contractor shall, at his own expense, establish all working or construction lines and grades as required from the reference marks set by the Engineer, and shall be solely responsible for the accuracy thereof. He shall, however, be subject to the check and review by the Engineer.

C. Safeguarding Marks:

1. The Contractor shall safeguard all points, stakes, grade marks, monuments, and bench marks made or established on the Work, bear the cost of re-establishing them if disturbed, and bear the entire expense of rectifying work improperly installed due to not maintaining or protecting or to removing without authorization such established points, stakes, and marks.

2. The Contractor shall safeguard all existing and known property corners, monuments, and marks adjacent to but not related to the Work and shall bear the cost of re-establishing them if disturbed or destroyed.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01025
MEASUREMENT AND PAYMENT

1.01 GENERAL

A. The Contractor shall receive and accept the compensation provided in the Proposal and the Contract as full payment for furnishing all materials, labor, tools and equipment, for performing all operations necessary to complete the work under the Contract, and also in full payment for all loss or damages arising from the nature of the work, or from any discrepancy between the actual quantities of work and quantities herein estimated by the Engineer, or from the action of the elements or from any unforeseen difficulties which may be encountered during the prosecution of the work until the final acceptance by the Owner.

B. The prices stated in the proposal include all costs and expenses for taxes, labor, equipment, materials, commissions, transportation charges and expenses, patent fees and royalties, labor for handling materials during inspection, together with any and all other costs and expenses for performing and completing the work as shown on the Drawings and specified herein. The basis of payment for an item at the unit price shown in the proposal shall be in accordance with the description of that item in this Section.

C. The Contractor's attention is again called to the fact that the quotations for the various items of work are intended to establish a total price for completing the work in its entirety. Should the Contractor feel that the cost for any item of work has not been established by the Bid Form or Payment Items, he shall include the cost for that work in some other applicable bid item, so that his proposal for the project does reflect his total price for completing the work in its entirety.

1.02 MEASUREMENT

A. The quantities for payment under this Contract shall be determined by actual measurement of the completed items, in place, ready for service and accepted by the Owner, in accordance with the applicable method of measurement therefore contained herein.

1.03 PAYMENT ITEMS

A. Items are as enumerated on the bid form.

1. The Bid shall be Lump Sum as per the attached Bid Sheet for the purposes of Project award. Payment shall be based upon actual quantities at the unit prices utilized on the Bid Sheet.

END OF SECTION

SECTION 01027
APPLICATIONS FOR PAYMENT

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work: Submit Applications for Payment to the Engineer in accordance with schedule established by Conditions of the Contract and Agreement between Owner and Contractor.

B. Related Requirements Described Elsewhere:

1. Construction Progress Schedules: Section 01310.

2. Schedule of Values: Section 01370.

3. Construction Photographs: Section 01380.

4. Contract Closeout: Section 01700.

5. Project Record Documents: Section 01720.

1.02 FORMAT REQUIRED

A. Submit applications for payment on the Application and Certificate for Payment Form which will be provided by the Engineer. The application shall consist of itemized data typed on 8-1/2 inch x 11 inch or 8-1/2 inch x 14 inch white paper continuation sheets.

B. Provide itemized data on continuation sheets of format, schedules, line items, and values specified on the Application and Certificate for Payment Form. The Contractor shall use the item descriptions and contract values included in schedule of values, approved and accepted by the Engineer as a basis for preparation of the Application for Payment Form.

1.03 PREPARATION OF APPLICATION FOR EACH PROGRESS PAYMENT

A. Application Form:

1. Fill in required information, including that for Change Orders executed prior to date of submittal of application.

2. Fill in percent complete for each activity and dollar values to agree with respective percents.

3. Execute certification with signature of a responsible officer of Contractor.

B. Continuation Sheets:

1. Fill in total list of all scheduled component items of the Work, with item number and scheduled dollar value for each item.

2. Fill in dollar value in each column for each scheduled line item when Work has been performed or products stored. Round off values to nearest dollar, or as specified for Schedule of Values.

3. List each Change Order executed prior to date of submission, at the end of the continuation sheets. List by Change Order Number, and description, as for an original component item of the Work.

4. To receive approval for payment on component material stored on site, submit copies of the original paid invoices or releases of lien with the Application and Certificate for Payment.

5. As provided for in the Application and Certificate for Payment Form, the Contractor shall certify, for each current pay request, that all previous progress payments received from the Owner, under this Contract, have been applied by the Contractor to discharge in full, all obligations of the Contractor in connection with Work covered by prior Applications for Payment, and all materials and equipment incorporated into the Work are free and clear of all liens, claims, security interest, and encumbrances. Contractor shall attach to each Application and Certificate for Payment like affidavits by all Subcontractors.

1.04 SUBSTANTIATING DATA FOR PROGRESS PAYMENTS

A. Contractor shall submit suitable information, with a cover letter identifying:

1. Project.
2. Application number and date.
3. Detailed list of enclosures.
4. For stored products:
   a. Item number and identification as shown on application.
   b. Description of specific material and manifest.

B. Submit one (1) copy of data and cover letter for each copy of application.

C. The Contractor is to maintain an updated set of drawings to be used as record drawings in accordance with Section 01720: Project Record Documents. As a prerequisite for monthly progress payments, the Contractor is to exhibit the updated record drawings for review by the Owner and the Engineer.

D. Each monthly application for payment shall incorporate the corresponding "monthly progress status report" and updated construction schedule, prepared in accordance with the requirements of Section 01310: Construction Progress Schedules.

E. As a prerequisite for payment, Contractor shall submit a duly executed letter from surety consenting to payment due and progress to date. The Contractor shall also submit partial releases of lien from all subcontractors and suppliers.

F. Provide construction photographs in accordance with Section 01380: Construction Photographs.

1.05 PREPARATION OF APPLICATION FOR FINAL PAYMENT

A. Fill in application form as specified for progress payments. Provide information as required by the General Conditions and Section 01700: Contract Closeout.

B. Furnish evidence of completed operations and insurance in accordance with the General Conditions.

1.06 SUBMITTAL PROCEDURE

A. Submit Applications for Payment to the Engineer at the time stipulated in the Agreement, or as agreed to at the pre-construction meeting. Review the percents complete with the Engineer and resolve any conflicts or discrepancies.

B. Number of copies for each Application for Payment: Five (5) copies plus additional copies for Contractor's needs.

C. When the Engineer finds the Application and Certificate for Payment Form is properly completed and correct, he will execute the Certificate for Payment and transmit the forms to the Owner, with a copy to the Contractor.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01050
FIELD ENGINEERING

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work: Provide and pay for field engineering service for Project.

1. Survey work required in execution of Work.

2. Civil, structural, or other professional engineering services specified or required to execute Contractor's construction methods.

3. The method of field staking for the construction of the Work shall be at the option of the Contractor.

4. The accuracy of any method of staking shall be the responsibility of the Contractor. All engineering for vertical and horizontal control shall be the responsibility of the Contractor.

5. The Contractor shall be held responsible for the preservation of all stakes and marks. If any stakes or marks are carelessly or willfully disturbed by the Contractor, the Contractor shall not proceed with any work until he has established such points, marks, lines, and elevations as may be necessary for the prosecution of the Work.

6. The Contractor shall retain the services of a registered land surveyor licensed in the State of Florida to identify existing control points and maintain a survey during construction.

B. Related Requirements Described Elsewhere:

1. Conditions of the Contract.

2. Summary of Project: Section 01010.

3. Project Record Documents: Section 01720.

1.02 QUALIFICATIONS OF SURVEYOR OR ENGINEER

A. Qualified engineer or registered land surveyor, acceptable to the Owner and the Engineer.

B. Registered professional engineer of the discipline required for the specific service on the Project, currently licensed in the State of Florida.

1.03 SURVEY REFERENCE POINTS

A. Locate and protect control points prior to starting site work, and preserve all permanent reference points during construction.

1. Make no changes or relocations without prior written notice to the Engineer.

2. Report to the Engineer when any reference point is lost or destroyed, or requires relocation because of necessary changes in grades or locations.

3. Require surveyor to replace Project control points which may be lost or destroyed at no additional cost to the Owner. Establish replacement based on original survey control.

1.04 PROJECT SURVEY REQUIREMENTS

A. Establish a minimum of two (2) permanent bench marks on site, referenced to data established by survey control points.

1. Record locations, with horizontal and vertical data, on Project Record Documents.

B. Establish lines and levels, locate and lay out, by instrumentation and similar appropriate means:

1. Site improvements:

a. Stakes for grading, fill, and topsoil replacement.

b. Utility slopes and invert elevations.

2. Batter boards for structure.

3. Building foundation, column locations, and floor levels.

4. Controlling lines and levels required for mechanical and electrical trades.

C. From time to time, verify layouts by same methods.

1.05 RECORDS

A. Maintain a complete, accurate log of all control and survey work as it progresses.

B. At the end of the project, submit a certified site survey at 1 inch equals 20 feet scale on reproducible tracing sheets 24 inches by 36 inches, indicating the building corners and location of all new structures and elevations of stormwater facilities, pavement areas, sidewalks, finished floors, vaults, and above grade piping.

C. At the end of the project, submit a certified survey at the same scale as the Engineer's line drawings indicating elevations and stationing at 100-foot pipe increments and at all valve and fitting locations.

1.06 SUBMITTALS

A. Submit name and address of surveyor and professional engineer to the Engineer.

B. On request of the Engineer, submit documentation to verify accuracy of field engineering work.

C. Submit certificate signed by a registered engineer or surveyor certifying that elevations and locations of improvements are in conformance with the Contract Documents, or if not in conformance, certify as to variances from the Contract Documents.

D. Submit drawings showing locations of all structures constructed. This drawing shall be included with the Project Record Documents.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01065
PERMITS AND FEES

PART 1 - GENERAL

A. The Contractor shall obtain **all** permits and licenses related to his work, including but not limited to, the necessary construction permits except as otherwise provided herein. The Contractor shall also, if in effect and applicable at the date of bid opening, pay any governmental agency charges and inspection fees required for the prosecution of the work. If the Contractor desires connection of utility services (telephone or electricity) to a field office, he will be responsible for securing the necessary permits and any connection or disconnection charges involved.

B. The Contractor shall adhere to all permit requirements as contained in permits obtained by the Owner.

C. The Contractor shall obtain all permits required for construction that are not listed above.

END OF SECTION

SECTION 01070
ABBREVIATIONS AND SYMBOLS

PART 1 - GENERAL

1.01 STANDARDS AND ABBREVIATIONS

A. Referenced Standards: Any reference to published specifications or standards of any organization or association shall comply with the requirements of the specification or standard which is current on the date of Advertisement for Bids. In case of a conflict between the referenced specifications or standards, the one having the more stringent requirements shall govern.

In case of conflict between the referenced specifications or standards and the Contract Documents, the Contract Documents shall govern.

B. Abbreviations:

AA	Aluminum Association
AAA	American Arbitration Association
AABC	Associated Air Balance Council
AAMA	Architectural Aluminum Manufacturers Association
AASHO	The American Association of State Highway Officials
ABA	American Bar Association
ABMA	American Boiler Manufacturers Association
ABPA	Acoustical and Board Products Association
ACI	American Concrete Institute
ACPA	American Concrete Pipe Association
AEIC	Association of Edison Illuminating Companies
AFBMA	Anti-Friction Bearing Manufacturers Association
AGA	American Gas Association
AGC	Associated General Contractors of America
AGMA	American Gear Manufacturers Association
AHA	American Hardboard Association
AI	The Asphalt Institute
AIA	American Institute of Architects
AIA	American Insurance Association
AIEE	American Institute of Electrical Engineers (Now IEEE)
AIMA	Acoustical and Insulating Materials Association
AISC	American Institute of Steel Construction
AISI	American Iron and Steel Institute
AITC	American Institute of Timber Construction
AMCA	Air Moving and Conditioning Association
ANSI	American National Standard Institute
APA	American Plywood Association
API	American Petroleum Institute
APWA	American Public Works Association
AREA	American Railway Engineering Association
ARI	American Refrigeration Institute
ASA	American Standards Association (Now ANSI)
ASAHC	American Society of Architectural Hardware Consultants
ASCE	American Society of Civil Engineers

ASHRAE	American Society of Heating, Refrigerating and Air Conditioning Engineers
ASME	American Society of Mechanical Engineers
ASSCBC	American Standard Safety Code for Building Construction
ASSHTO	American Association of State Highway Transportation Officials
ASTM	American Society for Testing and Materials
AWG	American Wire Gauge
AWI	Architectural Woodwork Institute
AWPA	American Wood Preservers Association
AWPB	American Wood Preservers Bureau
AWPI	American Wood Preservers Institute
AWS	American Welding Society
AWWA	American Water Works Association
BHMA	Builders Hardware Manufacturers Association
BIA	Brick Institute of America (formerly SCPI)
CDA	Copper Development Association
CFS	Cubic Feet Per Second
CMAA	Crane Manufacturers Association of America
CRSI	Concrete Reinforcing Steel Institute
CS	Commercial Standard
DHI	Door and Hardware Institute
DIPRA	Ductile Iron Pipe Research Association
DOT Spec	Standard Specification for Road and Bridge Construction Florida Department of Transportation
E/A	Engineer and/or Architect
EDA	Economic Development Association
EEI	Edison Electric Institute
EPA	Environmental Protection Agency
FCI	Fluid Control Institute
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
Fed Spec	Federal Specification
FPS	Feet Per Second
FS	Federal Standards
GPM	Gallons Per Minute
HMI	Hoist Manufacturers Institute
HP	Horsepower
HSBII	Hartford Steam Boiler Inspection and Insurance Co.
ID	Inside Diameter
IEEE	Institute of Electrical and Electronic Engineers
IFI	Industrial Fasteners Institute
IPCEA	Insulated Power Cable Engineers Association
IPS	Iron Pipe Size
MGD	Million Gallons Per Day
MHI	Materials Handling Institute
MMA	Monorail Manufacturers Association
NBFU	National Board of Fire Underwriters
NBHA	National Builders' Hardware Association
NBS	National Bureau of Standards
NCSA	National Crushed Stone Association
NCSPA	National Corrugated Steel Pipe Association
NEC	National Electrical Code
NECA	National Electrical Contractors' Association
NEMA	National Electrical Manufacturers' Association

NFPA	National Fire Protection Association
NLA	National Lime Association
NPC	National Plumbing Code
NPT	National Pipe Threads
NSC	National Safety Council
NSF	National Sanitation Foundation
OD	Outside Diameter
OSHA	U.S. Department of Labor, Occupational Safety and Health Act
PCA	Portland Cement Association
PCI	Prestressed Concrete Institute
PS	United States Products Standards
PSI	Pounds per Square Inch
PSIA	Pounds per Square Inch Absolute
PSIG	Pounds per Square Inch Gauge
RPM	Revolutions Per Minute
SAE	Society of Automotive Engineers
SDI	Steel Decks Institute
SJI	Steel Joists Institute
SMACNA	Sheet Metal and Air Conditioning Contractors' National Association
SSI	Scaffolding and Shoring Institute
SSPC	Steel Structures Painting Council
SSPC	Structural Steel Painting Council
STA	Station (100 feet)
TDH	Total Dynamic Head
TH	Total Head
UBC	Uniform Building Code
UL	Underwriter's Laboratories, Inc.
USASI	United States of America Standards Institute

C. Additional abbreviations and symbols are shown on the Drawings.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01100
SPECIAL PROJECT PROCEDURES

PART 1 - GENERAL

1.01 PIPE LOCATIONS

A. All pipes shall be located substantially as indicated on the Drawings, but the Engineer reserves the right to make such modifications in locations as may be found desirable to avoid interference with existing structures or for other reasons. Where fittings are noted on the Drawings, such notation is for the Contractor's convenience and does not relieve him from laying and jointing different or additional items where required.

1.02 OPEN EXCAVATIONS

A. All open excavations shall be adequately safeguarded by providing temporary barricades, caution signs, lights and other means to prevent accidents to persons, and damage to property. The Contractor shall, at his own expense, provide suitable and safe bridges and other crossings for accommodating travel by workmen.

1.03 TEST PITS

A. Test pits for the purpose of locating underground pipeline or structures in advance of the construction shall be excavated and backfilled by the Contractor. Test pits shall be backfilled immediately after their purpose has been satisfied and maintained in a manner satisfactory to the Engineer. The costs for such test pits shall be borne by the Contractor.

1.04 JURISDICTIONAL DISPUTES

A. It shall be the responsibility of the Contractor to pay all costs that may be required to perform any of the Work shown on the Drawings or specified herein in order to avoid any work stoppages due to jurisdictional disputes.

1.05 INCLEMENT WEATHER

A. In the event of inclement weather, the Contractor shall, and shall cause subcontractors to protect carefully the Work and materials against damage or injury from the weather. If, in the opinion of the Engineer, any portion of work or materials have been damaged or injured by reason of failure on the part of the Contractor or any subcontractors to so protect the Work, such Work and materials shall be removed and replaced at the expense of the Contractor.

1.06 COORDINATION OF WORK

A. The Contractor shall cooperate fully so as to eliminate or minimize the creation of conflicts. Adjustments from time to time may be required in the Contractor's work location and/or schedule provided a reasonable notice is given by the Owner or Engineer.

1.07 USE OF PUBLIC STREETS

A. The use of public streets and roads shall be such as to provide a minimum of an inconvenience to the public and to other traffic. Any earth or other excavated materials

spilled from trucks shall be removed by the Contractor and the streets and roads cleaned to the satisfaction of the Owner.

1.08 TRAFFIC

A. All safety precautions shall be taken and all traffic controls be furnished satisfactorily to the City, County, Florida Department of Transportation, and/or other government agencies having jurisdiction, where partial or complete obstruction of highways, roadways, streets, drives or sidewalks is required in the performance of the Work.

1.09 CHEMICALS

A. All chemicals used during project construction, or furnished for project operations, whether herbicide, pesticide, disinfectant, polymer, reactant or of other classification, must show approval of the State Department of Health, Florida Department of Environmental Protection and if required, also the EPA or USDA. Use of all such chemicals and disposal of residues shall be in strict conformance with the manufacturer's instructions or recommended use procedures.

1.10 SAFETY AND HEALTH REGULATIONS

A. The Contractor shall comply with the Department of Labor Safety & Health Regulations for construction promulgated under the Occupational Safety & Health Act of 1970, (PL 91-596) and under Section 107 of the Contract Work Hours & Safety Standards Act (PL 91-54).

B. All equipment furnished and installed under this Contract shall comply to Part 1910, Occupational Safety & Health Standards & Amendments thereto.

C. The Contractor shall comply with the Florida Trench Safety Act (90-96, Florida Law).

D. All materials, equipment, and components that come in contact with drinking water or drinking water chemicals shall be in conformance with ANSI/NSF Standard 61.

1.11 STATE AND FEDERAL PERMITS

A. Construction in Florida Department of Transportation rights-of-way, wetlands and navigable water bodies will be governed by applicable State and Federal permits. All conditions set forth on the permits shall be a part of the Contract and they shall be attached by addendum.

1.12 INSPECTION

A. The authorized representatives and agents of the Environmental Protection Agency and Controlling State and Local Pollution Control Agencies shall be permitted to inspect all work, material, payrolls, personnel records, invoices of materials and any other relevant data and records. The Owner and Engineer shall be permitted access to any work area for the inspection of work and materials. The Owner may, at the Contractor's expense, order the uncovering or removal of any finished work if circumstances indicate faulty work or materials were used in the original installation. The Owner and Engineer shall also be permitted to inspect material invoices, payrolls or any other relevant data or records as may be necessary or required to satisfy the requirements of the Contract

1.13 ENVIRONMENTAL PROTECTION

A. General:

1. Contractor shall comply with all Federal, State and Local laws and regulations controlling pollution of the environment. Contractor shall take necessary precautions to prevent pollution of streams, lakes, ponds, and reservoirs with fuels, oils, bitumens, chemicals, or other harmful materials and to prevent pollution of the atmosphere from particulate and gaseous matter. In the event of conflict between such laws and regulations and the requirements of the Specifications, the more restrictive requirements shall apply. Environmental protection requirements specified in other Sections shall be considered as supplementing the requirements of this Section.

2. Failure of the Contractor to fulfill any of the requirements of this Section may result in the Owner ordering the stopping of construction operations.

3. Failure on the part of the Contractor to perform the necessary measures to control erosion, siltation, and pollution will result in the Owner notifying the Contractor to take such measures. In the event that the Contractor fails to perform such measures within 24 hours after receipt of such notice, the Owner may stop the Work as provided above, or may proceed to have such measures performed by others. The cost of such work performed by others plus related fees by the Engineer will be deducted from monies due the Contractor on his Contract.

4. All erosion and pollution control features installed by the Contractor shall be acceptably maintained by the Contractor during the time that construction work is being done.

5. Repair or replace damaged or inoperative erosion and pollution control devices as directed by the Engineer or the Owner's Representative.

6. Where there is a high potential for erosion and possible water pollution, the Contractor shall not expose, by his construction methods or procedures, an area of erosive land at any one time larger than the minimum amount required for the proper and efficient construction operation. If the exposure of any incomplete work corresponding to the exposure period required for erosion is anticipated, temporary protective measures shall be taken to prevent the erosion or collapse of land in that immediate construction area.

B. Erosion and Pollution Control Schedule: At or prior to the preconstruction conference, the Contractor shall submit to the Owner for his information, three (3) copies of his erosion and pollution control work schedule. This schedule shall show the time relationship between phases of the Work which must be coordinated to reduce erosion and pollution, and shall describe construction practices and temporary control measures which will be used to minimize erosion and pollution. The schedule shall also show the Contractor's proposed method of erosion control on haul roads and borrow and material pits, and his plan for disposal of waste materials or other sources of pollution. Maps or other documents may also be required to show the proposed final surface gradient of proposed borrow pits, soil type base course pits, and waste areas. No work shall be started until the erosion and pollution control schedules and methods of operations have been submitted to the Owner for his information.

C. Air Pollution Controls:

1. Contractor shall control dust caused by his operations in the construction of the Project, including but not specifically limited to the following:

    a. Clearing, grubbing, and stripping.

    b. Excavation and placement of embankment.

    c. Cement and aggregate handling.

    d. Limerock stabilization.

    e. Use of haul roads.

    f. Sandblasting or grinding.

2. Contractor shall control air pollution from the following causes in constructing the project:

    a. Volatiles escaping from asphalt and cutback materials.

    b. Use of herbicides or fertilizers.

3. Control of dust and other air pollutants by the Contractor shall include:

    a. Exposing the minimum area of land.

    b. Applying temporary mulch with or without seeding.

    c. Use of water sprinkler trucks.

    d. Use of covered haul trucks.

    e. Use of stabilizing agents in solution.

    f. Use dust palliatives and penetration asphalt on temporary roads.

    g. Use of wood chips in traffic and work areas.

    h. Use of vacuum-equipped sandblasting systems.

    i. Use of plastic sheet coverings.

    j. Restricting the application rate of herbicides to recommended dosage. Materials shall be covered and protected from the elements. Application equipment and empty containers shall not be rinsed and discharged so as to pollute a stream, river, lake, pond, water impoundment, or the ground water.

    k. Relay of operations until climate or wind conditions dissipate or inhibit the potential pollutants.

D. Open Burning of Combustible Wastes: No open burning of combustible waste materials or vegetation shall be permitted. All waste materials shall be removed from the site or within public rights-of-way and disposed in a legal manner.

E. Permanent and Temporary Water Pollution Control (Soil Erosion):

1. Sufficient precautions shall be taken during construction to minimize the run-off of polluting substances such as silt, clay, fuels, oils, bitumens, calcium chloride, or other polluting materials harmful to humans, fish, or other life, into the supplies and surface waters of the State. Control measures must be adequate to assure that turbidity in the receiving water will not be increased more than allowed by the State or controlling agency. Such measures may consist of construction of berms, dikes, dams, drains and sediment basins, or use of fiber mats, woven plastic filter cloths, gravel, mulches, quick growing grasses, sod, bituminous spray and other erosion control devices or methods approved by the State or controlling agency.

2. The Contractor shall not be permitted frequent fording of live streams with construction equipment; therefore, temporary bridges or other structures shall be used wherever such crossings adversely affect sediment levels and an appreciable number of stream crossings are necessary.

3. The Contractor shall promptly clear all waterways and drainage patterns of false work, piling, debris, or other obstructions placed during construction work and not a part of the finished work.

4. The Contractor shall remove and dispose of silt accumulations as directed by the Engineer or the Owner's Representative.

5. If new and additional erosion control structures are to be installed, under this project, to prevent possible future erosion as a result of work under this contract, they shall be constructed concurrently with the other work, as early as possible, and as conditions permit.

F. Noise Control: The Contractor shall provide adequate protection against objectionable noise levels caused by the operation of construction equipment in order to comply with all current City ordinances and these Specifications. Sound levels shall be measured at the exterior of the nearest exterior wall of the nearest residence or building. Levels at construction equipment shall not exceed 85 dBA at any time. Sound levels in excess of allowable values are sufficient cause to have the work halted until equipment can be quieted to these levels. Work stoppage by the Engineer or Owner for excessive noise shall not relieve the Contractor of the other portions of this Specification including, but not limited to completion dates and bid amounts.

1.14 TREE AND SHRUB PROTECTION AND TRIMMING

A. Contractor shall exercise care to protect all trees and shrubs designated to remain. Trees and shrubs outside construction limits shall remain and shall be protected and where damaged, restored to original condition. Contractor shall obtain approval from the Owner prior to removing any trees. Trees damaged within construction limits due to negligence shall be restored to original condition.

B. Tree limbs which interfere with construction operations and are approved for pruning shall be neatly cut with sharp pruning instruments; do not break or chop. All cut faces shall be coated with an approved tree pruning compound which is waterproof, antiseptic, elastic and free of kerosene, coal tar, creosote and other substances harmful to plants. Pruning operations shall be extended to restore the natural shape of the entire tree or shrub. Do not allow fires under or adjacent to trees or other plants which are to remain.

C. Contractor shall protect tree and shrub root systems. Do not store construction materials, debris or excavated materials beyond construction limits. Do not permit vehicles or construction equipment beyond the limits of utility line construction. Restrict foot traffic to prevent excessive compaction of soil over root system. Excavated material shall be stockpiled away from tree drip lines as approved by the Engineer. Protect tree and shrub root systems from damage due to noxious materials in solution caused by run-off or spillage during construction operations, or drainage from stored materials. Protect root systems from flooding, erosion or excessive wetting resulting from dewatering operations. Excavate within the drip line of trees only when approved by the Engineer. Where trees are designated to remain within the limits of construction and trenching for utilities is required within tree drip lines, cut roots with sharp pruning instruments; do not break or chop. Paint roots over 2" caliper with approved tree pruning compound.

D. Trees damaged by construction operations shall be repaired promptly after damage occurs to prevent progressive deterioration of damaged trees. Removed trees, branches, roots and other excess materials shall be removed from the construction site to an approved landfill at the expense of the Contractor.

1.15 SITE CLEANUP AND RESTORATION

A. The Contractor shall keep the working area free at all times of tools, materials and equipment not essential to the progress of the Work. Debris, waste materials, and rubbish shall be properly disposed of and not allowed to accumulate. If the Contractor should fail to do this, the Owner will make the necessary arrangements to affect the cleanup by others and will back charge the cost to the Contractor. If such action becomes necessary on the part of and in the opinion of the Owner, the Owner will not be responsible for the inadvertent removal of material which the Contractor would not have disposed of had he affected the required cleanup.

B. Where material or debris has washed or flowed into or been placed in watercourses, ditches, gutters, drains, catch basins, or elsewhere as result of the Contractor's operations, such material or debris shall be entirely removed and satisfactorily disposed of during progress of the Work, and the ditches, channels, drains etc., kept in a clean and neat condition.

C. On or before the completion of the Work, the Contractor shall, unless otherwise especially directed or permitted in writing, tear down and remove all temporary buildings and structures built by him; shall remove all temporary works, tools, and machinery or other construction equipment furnished by him; shall remove, acceptably disinfect, and cover all organic matter and material containing organic matter in, under, and around privies, houses, and other buildings used by him; shall remove all rubbish from any grounds he has occupied; and shall leave the roads and all parts of the premises and adjacent property affected by his operations, in a neat and satisfactory condition.

D. The Contractor shall restore the entire project site to its original or better condition, with the exception of any area(s) designated for alteration by the Contract Documents. The Contractor shall restore or replace; when and as directed, any public or private property damaged by his work, equipment, or employees to a condition at least equal to that existing immediately prior to the beginning of operations. To this end the Contractor shall do as required all necessary highway or driveway, walk, and landscaping work. Suitable materials, equipment, and methods shall be used for such restoration.

E. The Contractor shall thoroughly clean all materials and equipment installed by him and his subcontractors and on completion of the Work shall deliver it undamaged and in fresh and new appearing condition.

1.16 LAWS AND REGULATIONS

A. It shall be the responsibility of the Contractor to give all notices and comply with all the laws, rules, regulations, ordinances, etc., that may be applicable at the time the Work is started on the project. Should the Contractor discover the Drawings or Specifications are contradictory to, or in variance with the above, he shall notify the Engineer immediately, in writing, in order that any required changes or modifications can be made. It is not the Contractor's responsibility to make certain that the Drawings or Specifications are in non-compliance with any of the above; however, should he be aware of any existing discrepancy, or have reason to believe such may exist and performs work without proper notice to the Engineer, the Contractor shall be responsible for any cost involved in making the necessary alterations or corrections.

1.17 CONTRACTOR'S USE OF PREMISES

A. All project construction work will be accomplished on the Owner's property, public rights-of-way or within temporary construction easements and the Contractor shall confine his activity to those designated areas. The Contractor shall not enter upon private property for any reason without securing prior permission from the property owner. Such permission, including any stipulations, shall be in writing and a copy shall be delivered to the Engineer prior to the Contractor's entry or occupation of the subject property. This requirement will be rigidly enforced, particularly with regard to the utilization of vacant areas adjacent to the work site for the storage of materials or parking equipment.

B. The Contractor shall perform his work in such manner that he will not damage adjacent public or private property. Any damage to existing physical structures or utility services shall be repaired or restored promptly at no expense to the Owner.

C. The Contractor shall avoid damage to and preserve all existing vegetation (grass, shrubs, trees, etc.) on or near the work area which do not, within reason, interfere with construction. The Contractor will be responsible for and required to replace or restore all such vegetation damaged or destroyed at no cost to the Owner. The Contractor will also be responsible for any unauthorized cutting or damage to trees, shrubs, etc., and also damage caused by careless operation of equipment, storage of materials and rutting or tracking of grass by equipment.

D. The Contractor shall conduct access, hauling, filling, and storage operations as specified herein and as shown on the Contract Drawings.

1. On-site borrow areas are designated as follows: Suitable material, as approved by Engineer, from excavations for project structures. Any additional borrow material required shall be provided by the Contractor from off-site.

2. On-site spoil areas will become property of the Contractor and are to be disposed off-site.

E. Construct all fill areas so runoff will not flood improved areas.

F. All connections to existing piping systems shall be made as shown or indicated on the Drawings after consultation, cooperation, and coordination with the Owner. Some such connections may have to be made during off-peak hours (late night or early morning

hours). The Contractor shall give a minimum of 72 hours notice to the Owner when tie-ins with the existing plant utilities are required.

G. For major utility pipeline tie-ins and relocations, the Contractor shall submit a detailed Plan of Action for review and approval by the Owner and the Engineer. No major utility relocation or tie-ins shall proceed until the Plan of Action for that Work is approved.

1.18 HAZARDOUS LOCATIONS

A. The Contractor shall be responsible for identification of hazardous locations, appropriate construction methods, and all other safety issues.

1.19 ADDITIONAL PROVISIONS

A. The Contractor shall provide at his own cost all necessary temporary facilities for access to, and for protection of, all existing structures. The Contractor is responsible for all damage to existing structures, equipment, and facilities caused by his construction operations, and must repair all such damage when and as ordered by the Engineer.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01200
PROJECT MEETINGS

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work:

1. The Contractor shall cooperate and coordinate with the Engineer to schedule and administer the preconstruction meeting, monthly rogress meetings, and specifically called meetings throughout the progress of the Work. The Contractor shall:

   a. Prepare agenda for meetings.

   b. Make physical arrangements for meetings.

2. Representatives of Contractor, subcontractors, and suppliers attending meetings shall be qualified and authorized to act on behalf of the entity each represents.

3. The Owner will attend meetings to ascertain that the Work is expedited consistent with Contract Documents and construction schedules.

4. The Contractor shall record the preconstruction meeting and each progress meeting in its entirety, and shall provide the Engineer with a regular cassette or CD copy of such recording, having good quality and clarity, and a typed transcript of the minutes of the meeting.

B. Related Requirements Described Elsewhere:

1. Construction Progress Schedules: Section 01310.

2. Shop Drawings, Working Drawings, and Samples: Section 01340.

3. Project Record Documents: Section 01720.

1.02 PRECONSTRUCTION MEETING

A. Engineer will schedule a preconstruction meeting no later than twenty (20) days after date of Notice to Proceed. The meeting shall be scheduled at the convenience of all parties.

B. Location: A local site, convenient for all parties, designated by the Engineer.

C. Attendance:

1. Owner's representative.

2. Engineer and his professional consultants.

3. Resident project representative.

4. Contractor and his superintendent.

5. Major subcontractors.

6. Representatives of major suppliers and manufacturers as appropriate.

7. Governmental and Utilities representatives as appropriate.

8. Others as requested by the Contractor, Owner, and Engineer.

D. The Engineer shall preside at the preconstruction meeting. Contractor shall provide for keeping minutes and distribution of minutes. The purpose of the preconstruction meeting is to designate responsible personnel and establish a working relationship. Matters requiring coordination will be discussed and procedures for handling such matters established.

E. The suggested agenda for the preconstruction meeting will include but not be limited to the following:

1. Distribution and discussion of:

   a. List of major subcontractors and suppliers.

   b. Projected schedules.

   c. Schedule of Values.

2. Critical work sequencing: Relationships and coordination with other contracts and/or work and continuing water treatment plant operation.

3. Major equipment deliveries and priorities.

4. Project coordination: Designation and responsible personnel.

5. Procedures and processing of:

   a. Field decisions.

   b. Proposal requests.

   c. Request for Information.

   d. Submittals.

   d. Change Orders.

   f. Applications for Payment.

6. Submittal of Shop Drawings, project data and samples.

7. Adequacy of distribution of Contract Documents.

8. Procedures for maintaining Record Documents

9. Use of premises:

a. Office, work, and storage areas.

b. Owner's requirements.

c. Access and traffic control.

10. Construction facilities, controls, and construction aids.

11. Temporary utilities.

12. Safety and first aid procedures.

13. Check of required Bond and Insurance certifications.

14. Completion time for contract and liquidated damages.

15. Request for extension of Contract Time.

16. Procedures for periodic monthly (or whatever interval is deemed appropriate or necessary, however, a minimum of monthly meetings will be required) progress meetings, for all involved.

17. Security procedures.

18. Procedures for making partial payments.

19. Guarantees on completed work.

20. Equipment to be used.

21. Project layout and staking of work.

22. Project inspection.

23. Labor requirements.

24. Laboratory testing of material requirements.

25. Provisions for material stored on site and monthly inventory of materials stored.

26. Requirements of other organizations such as utilities, railroads, highway departments, building departments.

27. Rights-of-way and easements.

28. Housekeeping procedures.

29. Posting of signs and installation of Project Sign.

30. Pay request submittal dates.

31. Equal opportunity requirements.

1.03 PROGRESS MEETINGS

A. The Engineer shall schedule regular periodic meetings. The progress meetings will be held a minimum of once every thirty (30) days and at other times as required by the progress of the Work. The first meeting shall be held within thirty (30) days after the preconstruction meeting or thirty (30) days or less after the date of Notice to Proceed.

B. Hold called meetings as required by progress of the Work.

C. Location of the meetings: As designated by the Owner.

D. Attendance:

1. Engineer and his professional Subconsultants as needed.

2. Resident Project Representative.

3. Contractor and his Superintendent.

4. Owner's representatives.

5. Subcontractors (active on the site, as appropriate to the agenda).

6. Others as appropriate to the agenda (suppliers, manufacturers, other subcontractors, etc.).

E. The Engineer shall preside at the meetings. Contractor shall provide for keeping minutes and distribution of the minutes. The purpose of the meetings will be to review the progress of the Work.

F. The suggested agenda for the progress meetings will include but not be limited to the following:

1. Review approval of minutes of previous meeting.

2. Review of Work progress since previous meeting and Work scheduled (3-week look ahead schedule).

3. Field observations, problems, conflicts.

4. Problems which impede construction schedule.

5. Review of off-site fabrication, delivery schedules.

6. Corrective measures and procedures to regain projected schedule.

7. Status of Construction Schedule and revisions to the Construction Schedule as appropriate.

8. Progress schedule during succeeding work period.

9. Coordination of schedules.

10. Review status of submittals and submittal schedule, expedite as

required.

11. Maintenance of quality standards.

12. Pending changes and substitutions.

13. Shop drawing problems.

14. Review proposed changes for:

    a. Effect on Construction Schedule and on completion date.

    b. Effect on other contracts of the Project.

15. Critical/long lead items.

16. Other business.

G. The Contractor is to attend progress meetings and is to study previous meeting minutes and current agenda items, and be prepared to discuss pertinent topics and provide specific information including but not limited to:

1. Status of all submittals and what specifically is being done to expedite them.

2. Status of all activities behind schedule and what specifically will be done to regain the schedule.

3. Status of all material deliveries, latest contact with equipment manufacturers, and specific actions taken to expedite materials.

4. Status of open deficiencies and what is being done to correct the same.

H. The Contractor is to provide a current submittal log at each progress meeting in accordance with Section 01340: Shop Drawings, Working Drawings, and Samples.

PART 2- PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01310
PROGRESS SCHEDULES

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work:

1. Prepare and submit to the Engineer in accordance with these Specifications, the estimated construction progress schedules demonstrating complete fulfillment of all contract requirements.

2. Submit revised progress schedules on a monthly basis. No partial payments shall be approved until there is an approved construction progress schedule.

1.02 FORM OF SCHEDULES

A. Prepare schedules in the form of a horizontal bar chart.

1. Provide separate horizontal bar for each trade or operation within each structure or item.

2. Horizontal time scale:

a. Show starting and completion dates for each activity in terms of the number of days after Notice to Proceed. All completion dates shown shall be within the period specified for contract completion. The first Schedule developed for approval shall be for the full length of the contract time. Subsequent schedules developed during construction can be modified based upon actual product deliveries and schedule of work.

b. Identify the first work day of each month.

3. Scale and Spacing: To allow space for notations and future revisions.

4. Maximum Sheet Size: 24 inches by 36 inches.

B. Format of Listings: The chronological order of the start of each item of work for each structure.

C. Identification of Listings: By major specification section numbers as applicable and structure.

1.03 CONTENT OF SCHEDULES

A. Construction Progress Schedule:

1. Show the complete sequence of construction by activity.

2. Show the dates for the beginning of, and completion of, each major element of construction in no more than a one (1) week increment scale.

3. Show projected percentage of completion for each item, as of the first day of each month.

4. Show projected dollar cash flow requirements for each month of construction and for each activity as indicated by the approved Schedule of Values.

B. Submittals schedule for Shop Drawings and Samples shall be in accordance with Section 01340: Shop Drawings, Working Drawings, and Samples. Indicate on the Schedule the following:

1. The dates for Contractor's submittals.

2. The dates submittals will be required for Owner-furnished products, if applicable.

C. A typewritten list of all long lead items (equipment, materials, etc.).

D. To the extent that the progress schedule or any revised progress schedule shows anything not jointly agreed upon or fails to show anything jointly agree upon, it shall not be deemed to have been approved by the Engineer. Failure to include any element of work required for the performance of this Contract shall not excuse the Contractor from completing all work required within any applicable completion date, notwithstanding the Engineer's approval of the progress schedule.

1.04 PROGRESS REVISIONS

A. Indicate progress of each activity to date of submission.

B. Show changes occurring since previous submission of schedule:

1. Major changes in scope.

2. Activities modified since previous submission.

3. Revised projections of progress and completion.

4. Other identifiable changes.

C. Provide a narrative report as needed to define:

1. Problem areas, anticipated delays, and the impact on the schedule.

2. Corrective action recommended, and its effect.

3. The effect of changes on schedules of other prime contractors.

1.05 SUBMITTALS

A. Submittal Requirements.

1. Logic network and/or time phased bar chart.

2. Narrative description of the logic and reasoning of the schedule.

B. Time of Submittals.

Within fifteen (15) working days after Notice to Proceed, Contractor shall submit a network diagram describing the activities to be accomplished in the project and their dependency relationships, (predecessor/successor) as well as a tabulated schedule as herein defined. The schedule produced and submitted shall indicate a project completion date on or before the contract completion date.

C. Within ten (10) working days after the conclusion of the Engineer's review period, Contractor shall revise the network diagram as required and resubmit the network diagram and a tabulated schedule produced therefrom. The revised network diagram and tabulated schedule shall be reviewed and accepted or rejected by the Engineer within fifteen (15) working days after receipt. The network diagram and tabulated schedule when accepted by the Engineer shall constitute the project work schedule unless a revised schedule is required due to substantial changes in the work scope, a change in contract time or a recovery schedule is required and requested.

D. Acceptance. The finalized schedule will be acceptable to the Engineer, when in the opinion of the Engineer, it demonstrates an orderly progression of the Work to completion in accordance with the contract requirements. Such acceptance will neither impose on the Engineer responsibility for the progress or scheduling of the Work nor relieve Contractor from full responsibility therefore. The finalized schedule of shop drawing submittals will be acceptable to the Engineer, when in the opinion of the Engineer, it demonstrates a workable arrangement for processing the submittals in accordance with the requirements. The finalized Schedule of Values will be acceptable to the Engineer as to form and content, when in the opinion of the Engineer, it demonstrates a substantial basis for equitably distributing the contract sum. When the network diagram and tabulated schedule have been accepted, The Contractor shall submit to the Engineer five (5) copies of the time-scaled network diagram.

E. Revised Work Schedules. Contractor, if requested by the Engineer, shall provide a revised work schedule if, at any time, the Engineer considers the completion date to be in jeopardy because of "activities behind schedule." The revised work schedule shall include a new diagram and tabulated schedule conforming to the requirements of this section, designed to show how Contractor intends to accomplish the work to meet the completion date. The form and method employed by Contractor shall be the same as for the original work schedule. No payment will be made if activities fall more than two (2) weeks behind schedule and a revised work schedule is not furnished.

F. Schedule Revisions. The Engineer may require Contractor to modify any portions of the work schedule that become infeasible because of "activities behind schedule" or for any other valid reason. An activity that cannot be completed by its original latest completion date shall be deemed to be behind schedule. No change may be made to the sequence, duration or relationships of any activity without approval of the Engineer.

1.06 DISTRIBUTION

A. Distribute copies of the reviewed schedules to:

1. Engineer.

2. Subcontractors.

3. Other concerned parties.

4. Owner (two copies).

B. Instruct recipients to report promptly to the Contractor, in writing, any problems anticipated by the projections shown in the schedules.

1.07 CHANGE ORDERS

A. Upon approval of a change order, the approved changes shall be reflected in the next scheduled revision or update submittal by Contractor.

1.08 SCHEDULE MONITORING

A. At not less than monthly intervals or when specifically requested by Engineer, Contractor shall submit to the Engineer of an updated schedule for those activities that remain to be completed.

B. The updated schedule shall be submitted in the form, sequence, and number of copies requested for the initial schedule.

1.09 PROGRESS MEETINGS

For the bi-weekly progress meeting, Contractor shall submit a three (3) week look-ahead schedule showing all activities in progress, uncompleted or scheduled to be worked during the three weeks. The three (3) weeks include the current week plus the next two (2) weeks. All activities shall be from the approved schedule and must be as shown on the schedule unless behind or ahead of schedule.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01340
SHOP DRAWINGS, WORKING DRAWINGS, AND SAMPLES

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work:

1. The Contractor shall submit to the Engineer for review and approval, such Shop Drawings, Test Reports, and Product Data on materials and equipment (hereinafter in this Section called Data), and material samples (hereinafter in this Section called Samples) as are required for the proper control of work, including but not limited to those Shop Drawings, Data, and Samples for materials and equipment specified elsewhere in the Specifications and in the Drawings.

2. Within fourteen (14) calendar days after the Effective Date of the Agreement, the Contractor shall submit to the Engineer a complete list of preliminary data on items for which Shop Drawings are to be submitted. Included in this list shall be the names of all proposed manufacturers furnishing specified items. Review of this list by the Engineer shall in no way expressed or implied relieve the Contractor from submitting complete Shop Drawings and providing materials, equipment, etc., fully in accordance with the Contract Documents. This procedure is required in order to expedite final review of Shop Drawings.

3. The Contractor is to maintain an accurate updated submittal log and will bring this log to each scheduled progress meeting with the Owner and the Engineer. This log should include the following items:

   a. Submittal description and number assigned.

   b. Date to Engineer.

   c. Date returned to Contractor (from Engineer).

   d. Status of submittal (Approved, Approved as Noted, Amend and Resubmit, and Rejected).

   e. Date of resubmittal and return (as applicable).

   f. Date material release (for fabrication).

   g. Projected date of fabrication.

   h. Projected date of delivery to site.

   i. Status of O&M manuals submittal.

   j. Specification Section.

   k. Drawings sheet number.

B. Related Requirements Described Elsewhere:

1. Construction Progress Schedules: Section 01310.

2. Material and Equipment: Section 01600.

3. Project Record Documents: Section 01720.

4. Operating and Maintenance Data: Section 01730.

1.02 CONTRACTOR'S RESPONSIBILITY

A. It is the responsibility of the Contractor to check all drawings, data and samples prepared before submitting them to the Engineer for review. Each and every copy of the Drawings and data shall bear the Contractor's stamp showing that they have been so checked. Shop drawings submitted to the Engineer without the Contractor's stamp will be returned to the Contractor for conformance with this requirement. Shop drawings shall indicate any deviations in the submittal from requirements of the Contract Documents. If the Contractor takes exception to the specifications, the Contractor shall note the exception in the letter of transmittal to the Engineer.

B. Determine and verify:

1. Field measurements.

2. Field construction criteria

3. Catalog numbers and similar data.

4. Conformance with Specifications.

C. The Contractor shall furnish the Engineer a schedule of Shop Drawing submittals fixing the respective dates for the submission of shop and working drawings, the beginning and ending of manufacture, testing, and installation of materials, supplies, and equipment. This schedule shall indicate those that are critical to the progress schedule.

D. The Contractor shall not begin any of the work covered by a Shop Drawing, Data, or a Sample returned for correction until a revision or correction thereof has been reviewed and returned to him, by the Engineer, with approval.

E. The Contractor shall submit to the Engineer all drawings and schedules sufficiently in advance of construction requirements to provide no less than thirty (30) calendar days for checking and appropriate action from the time the Engineer receives them.

F. All submittals shall be accompanied with a transmittal letter prepared in duplicate containing the following information:

1. Date.

2. Project Title and Number.

3. Contractor's name and address.

4. The number of each Shop Drawings, Project Data, and Sample submitted.

5. Notification of Deviations from Contract Documents.

a. The Contractor shall indicate in **bold type** at the top of the cover sheet of submittal of shop drawing if there is a deviation from the Drawings, Specifications, or referenced specifications or codes.

b. The Contractor shall also list any deviations from the Drawings, Specifications, or referenced specifications or codes and identify in green ink prominently on the applicable Shop Drawings.

6. Submittal Log Number conforming to Specification Section Number.

G. The Contractor shall submit six (6) copies of descriptive or product data information and Shop Drawings to the Engineer plus the number of copies which the Contractor requires returned. All blueprint Shop Drawings shall be submitted with one (1) set of mylar reproducibles and the same number of prints as Shop Drawings, plus the number of copies which the Contractor requires returned. The Engineer will review the blueprints and return to the Contractor the set of marked-up mylar reproducibles with appropriate review comments.

H. The Contractor shall be responsible for and bear all costs of damages which may result from the ordering of any material or from proceeding with any part of Work prior to the completion of the review by the Engineer of the necessary Shop Drawings.

I. The Contractor shall be fully responsible for observing the need for and making any changes in the arrangement of piping, connections, wiring, manner of installation, etc., which may be required by the materials/equipment he proposes to supply both as pertains to his own work and any work affected under other parts, headings, or divisions of the Drawings and Specifications.

J. The Contractor shall not use Shop Drawings as a means of proposing alternate items to demonstrate compliance with the Drawings and Specifications.

K. Each submittal will bear a stamp indicating that Contractor has satisfied Contractor's obligations under the Contract Documents with respect to Contractor's review and approval of that submittal. The Contractor stamp shall be similar to the sample given below.

(OWNER'S NAME)
(PROJECT NAME)
(PROJECT NUMBER)

SHOP DRAWING NO.:_____
SPECIFICATION SECTION:_____ **DRAWING NO**. _____

WITH RESPECT TO THIS SHOP DRAWING OR SAMPLE, I HAVE DETERMINED AND VERIFIED ALL QUANTITIES, DIMENSIONS, SPECIFIED PERFORMANCE CRITERIA, INSTALLATION REQUIREMENTS, MATERIALS, CATALOG NUMBER, AND SIMILAR DATA WITH RESPECT THERETO AND REVIEWED OR COORDINATED THIS SHOP DRAWING OR SAMPLE WITH OTHER SHOP DRAWINGS AND SAMPLES AND WITH THE REQUIREMENTS OF THE WORK AND THE CONTRACT DOCUMENTS.

_____ **NO VARIATION FROM CONTRACT DOCUMENTS**
_____ **VARIATION FROM CONTRACT DOCUMENTS AS SHOWN**

(CONTRACTOR'S NAME)
(CONTRACTOR'S ADDRESS)

BY:_____**DATE:**_____
AUTHORIZED SIGNATURE

NOTE: NOT TO SCALE

L. Drawings and schedules shall be checked and coordinated with the work of all trades and sub-contractors involved, before they are submitted for review by the Engineer and shall bear the Contractor's stamp of approval as evidence of such checking and coordination. Drawings or schedules submitted without this stamp of approval shall be returned to the Contractor for resubmission.

1.03 ENGINEER'S REVIEW OF SHOP DRAWINGS

A. The Engineer's review of Shop Drawings, Data, and Samples as submitted by the Contractor will be to determine if the items(s) generally conforms to the information in the Contract Documents and is compatible with the design concept. The Engineer's review and exceptions, if any, will not constitute an approval of dimensions, connections, quantities, and details of the material, equipment, device, or item shown.

B. The review of drawings and schedules will be general, and shall not be construed:

1. As permitting any departure from the Contract Documents.

2. As relieving the Contractor of responsibility for any errors, including details, dimensions, and materials.

3. As approving departures from details furnished by the Engineer, except as otherwise provided herein.

C. If the drawings or schedules as submitted describe variations and show a departure from the Contract Documents which the Engineer finds to be in the interest of the Owner and to be so minor as not to involve a change in Contract Price or contract time, the Engineer may return the reviewed drawings without noting an exception.

D. "Approved As Noted" - Contractor shall incorporate Engineer's comments into the submittal before release to manufacturer. The Contractor shall send a letter to the Engineer acknowledging the comments and their incorporation into the Shop Drawing.

E. "Amend And Resubmit" - Contractor shall resubmit the Shop Drawing to the Engineer. The resubmittal shall incorporate the Engineer's comments highlighted on the Shop Drawing.

F. "Rejected" - Contractor shall correct, revise and resubmit Shop Drawing for review by Engineer.

G. Resubmittals will be handled in the same manner as first submittals. On resubmittals the Contractor shall direct specific attention, in writing or on resubmitted Shop Drawings, to revisions other than the corrections requested by the Engineer on previous submissions. The Contractor shall make any corrections required by the Engineer.

H. If the Contractor considers any correction indicated on the drawings to constitute a change to the Drawings or Specifications, the Contractor shall give written notice thereof to the Engineer.

I. When the Shop Drawings have been completed to the satisfaction of the Engineer, the Contractor shall carry out the construction in accordance therewith and shall make no further changes therein except upon written instructions from the Engineer.

J. No partial submittals will be reviewed. Submittals not deemed complete will be stamped "Rejected" and returned to the Contractor for resubmittal. Unless otherwise specifically

permitted by the Engineer, make all submittals in groups containing all associated items for:

1. Systems.

2. Processes.

3. As indicated in specific Specifications Sections.

All drawings, schematics, manufacturer's product data, certifications, and other Shop Drawing submittals required by a system specification shall be submitted at one time as a package to facilitate interface checking.

K. Only the Engineer shall utilize the color "red" in marking Shop Drawing submittals.

L. Shop drawing and submittal data shall be reviewed by the Engineer for each original submittal and first resubmittal; thereafter review time for subsequent resubmittals shall be charged to the Contractor and the Contractor shall reimburse the Owner for services rendered by the Engineer as specified in the Supplementary Conditions.

1.04 SHOP DRAWINGS

A. When used in the Contract Documents, the term "Shop Drawing" shall be considered to mean Contractor's plans for materials and equipment which become an integral part of the Project. Shop Drawings shall be complete and detailed and shall consist of fabrication, erection, setting and schedule drawings, manufacturer's scale drawings, and wiring and control diagrams. Catalogs cuts, catalogs, pamphlets, descriptive literature, and performance and test data shall be considered only as supportive information to required Shop Drawings as defined above. As used herein, the term "manufactured" applies to standard units usually mass-produced; and "fabricated" means items specifically assembled or made out of selected materials to meet individual design requirements.

B. Manufacturer's catalog sheets, brochures, diagrams, illustrations, and other standard descriptive data shall be clearly marked to identify pertinent materials, products, or models. Delete information which is not applicable to the Work by striking or cross-hatching.

C. Each Shop Drawing shall be submitted with an 8-1/2" by 11" cover sheet which shall include a title block for the submittal. Each Shop Drawing cover sheet shall have a blank area 3-1/2 inches high by 4-1/2 inches wide, located adjacent to the title block. The title block/cover sheet shall display the following:

1. Project Title and Number.

2. Name of project building or structure.

3. Number and title of the Shop Drawing.

4. Date of Shop Drawing or revision.

5. Name of Contractor and subcontractor submitting drawing.
6. Supplier/manufacturer.

7. Separate detailer when pertinent.

8. Specification title and Section number.

9. Applicable Drawing number.

D. Data on materials and equipment shall include, without limitation, materials and equipment lists, catalog data sheets, catalog cuts, performance curves, diagrams, verification of conformance with applicable standards or codes, materials of construction, and similar descriptive material. Materials and equipment lists shall give, for each item thereon, the name and location of the supplier or manufacturer, trade name, catalog reference, size, finish, and all other pertinent Data.

E. For all mechanical and electrical equipment furnished, the Contractor shall provide a list including the equipment name, and address, and telephone number of the manufacturer's representative and service company so that service and/or spare parts can be readily obtained.

F. If drawings show variations from Contract requirements because of standard shop practice or for other reasons, the Contractor shall describe such variations in his letter of transmittal. If acceptable, proper adjustment in the Contract shall be implemented where appropriate. If the Contractor fails to describe such variations, he shall not be relieved of the responsibility for executing the Work in accordance with the Contract, even though such drawings have been reviewed.

G. All manufacturers or equipment suppliers who propose to furnish equipment or products shall submit an installation list to the Engineer along with the required shop drawings. The installation list shall include at least five (5) installations where identical equipment has been installed and has been in operation for a period of at least two (2) years unless specified otherwise in the Specification Section applicable.

1.05 WORKING DRAWINGS

A. When used in the Contract Documents, the term "Working Drawings" shall be considered to mean the Contractor's plan for temporary structures such as temporary bulkheads, support of open cut excavation, support of utilities, ground water control systems, forming and falsework for underpinning, and for such other work as may be required for construction but does not become an integral part of the Project.

B. Copies of working drawings as noted in paragraph 1.05 A. above, shall be submitted to the Engineer where required by the Contract Documents or requested by the Engineer, and shall be submitted at least thirty (30) calendar days (unless otherwise specified by the Engineer) in advance of their being required for the Work.

C. Working Drawings shall be signed by a registered Professional Engineer, currently licensed to practice in the State of Florida, and shall convey, or be accompanied by, calculations or other sufficient information to completely explain the structure, machine, or system described and its intended manner of use. Prior to commencing such work, working drawings must have been reviewed without specific exceptions by the Engineer, which review will be for general conformance and will not relieve the Contractor in any way from his responsibility with regard to the fulfillment of the terms of the Contract. All risks to new or existing work are assumed by the Contractor; the Owner and Engineer shall have no responsibility therefor.

1.06 SAMPLES

A. The Contractor shall furnish, for the approval of the Engineer, samples required by the Contract Documents or requested by the Engineer. Samples shall be delivered to the Engineer as specified or directed. The Contractor shall prepay all shipping charges on samples. Materials or equipment for which samples are required shall not be used in the Work until approved by the Engineer.

B. Samples shall be of sufficient size and quantity to clearly illustrate:

1. Functional characteristics of the product, with integrally related parts and attachment devices.

2. Full range of color, texture, and pattern.

3. A minimum of three (3) samples of each item shall be submitted.

C. Each sample shall have a label indicating:

1. Name of Project.

2. Name of Contractor and subcontractor.

3. Material or equipment represented.

4. Place of origin.

5. Name of producer/supplier and brand (if any).

6. Location in Project.

7. Submittal and specification numbers.

(Samples of finished materials shall have additional marking that will identify them under the finished schedules.)

D. The Contractor shall prepare a transmittal letter and a description sheet for each shipment of samples. The description sheet shall contain the information required in Paragraphs 1.06B and C above. He shall enclose a copy of the letter and description sheet with the shipment and send a copy of the letter and description sheet to the Engineer. Approval of a sample shall be only for the characteristics or use named in such approval and shall not be construed to change or modify any Contract requirements.

E. Approved samples not destroyed in testing shall be sent to the Engineer or stored at the site of the Work. Approved Samples of the hardware in good condition will be marked for identification and may be used in the Work. Materials and equipment incorporated in the Work shall match the approved Samples. Samples which failed testing or were not approved will be returned to the Contractor at his expense, if so requested at time of submission.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01370
SCHEDULE OF VALUES

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work:

1. Submit to the Engineer a Schedule of Values allocated to the various lump sum portions of the Work, at the Pre-Construction Conference, and as otherwise specified or requested to be submitted earlier as evidence of the Apparent Low Bidder's qualifications.

2. Upon request of the Engineer support the values with data which will substantiate their correctness. The data shall include, but not be limited to quantity of materials, all sub-elements of the activity, and their units of measure.

3. The Schedule of Values shall establish the actual value for each activity of the Work to be completed taken from the Construction Schedule, and shall be used as the basis for the Contractor's Applications for Payment.

B. Related Requirements Described Elsewhere:

1. Conditions of the Construction Contract.

1.02 FORM AND CONTENT OF SCHEDULE OF VALUES

A. Type schedule on 8-1/2 inch x 11 inch white paper. Contractor's standard forms and computer printouts may be considered for approval by the Engineer upon Contractor's request. Identify schedule with:

1. Title of project and location.

2. Owner and purchase order number.

3. Engineer and project number.

4. Name and address of Contractor.

5. Contract designation.

6. Date of submission.

B. Schedule shall list the installed value of the component parts of the Work in sufficient detail to serve as a basis for computing item prices for progress payments during construction.

C. Identify each line item with the number and the title of the respective section of the Specifications.

D. For each major item of the Work, list sub-values of major products or operations under the major item.

E. For the various portions of the Work:

1. The amount for each item shall reflect a total installed cost including a directly proportional amount of the Contractor's overhead and profit.

2. For items on which progress payments will be requested for stored materials, break down the value into:

a. The cost of the materials, delivered and unloaded, with taxes paid. Paid invoices are required for materials. Payment for materials shall be limited to the invoiced amount only.

b. The total installed value.

F. Round off figures to nearest dollar amount.

G. The sum of the costs of all items listed in the schedule shall equal the total Contract Price.

H. For each item which has an installed value of more than $15,000, provide a breakdown of costs to list major products or operations under each item.

1.03 SUBSCHEDULE OF UNIT MATERIAL VALUES

A. Submit a separate schedule of unit prices for materials to be stored on site and for those materials incorporated into the Work for which progress payments will be requested.

B. The unit values for the materials shall be broken down into:

1. Cost of the material, delivered and unloaded at the site, with taxes paid.

2. Copies of paid invoices for component material shall be included with the payment request in which the material first appears.

C. Only materials unique to the project may be billed when stored on site. Materials of standard use such as conduit, wire, small-diameter pipe, steel, etc., shall not be accepted for payment.

D. The installed unit value multiplied by the quantity listed shall equal the cost of that item in the Schedule of Values.

1.04 REVIEW AND RESUBMITTAL

A. After review by Engineer, revise and resubmit Schedule of Values and Schedule of Unit Material Values as required.

B. Resubmit revised schedules in same manner.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01500
TEMPORARY FACILITIES

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work: Provide temporary facilities required which shall include but are not necessarily limited to the following:

1. By Contractor:

a. Telephone.

b. Storage sheds.

c. Temporary water service.

d. Temporary sanitary facilities.

e. Temporary electrical service.

f. Contractor's field office.

g. Engineer's field office.

2. By Owner:

a. None.

1.02 TEMPORARY WATER

A. Furnish and install temporary water service for use throughout construction period.

1. Water for construction purposes.

2. Water for other purposes.

a. Testing.

b. Temporary sanitary facilities.

c. Cleaning.

d. Potable water source (separate).

B. Maintain adequate volume of water for all purposes.

C. Water Source:

1. Supplier: City of Mount Dora

2. Potable water used shall be separately metered and protected with approved

back flow prevention devices. Potable water used will be billed to the Contractor at current utility rates.

D. Maintain strict supervision of use of temporary services.

1. Enforce conformance with applicable codes and standards.

2. Enforce sanitary practices.

3. Prevent waste of water.

4. Prevent abuse of services.

E. Costs of Installation and Operation: Pay costs for water used by all trades, including costs of installation, maintenance, and removal of pipe, meters, and equipment.

F. Requirements of Regulatory Agencies:

1. Pay for permits, fees, and deposits required by governing authorities.

2. Comply with Federal, State and local codes.

1.03 TEMPORARY ELECTRICITY

A. Furnish and install temporary electric power service for construction needs throughout construction period.

1. Power centers for miscellaneous tools and equipment used in construction work.

2. Power for construction equipment.

3. Power for testing and checking equipment.

4. Power for welding units and for other equipment having special power requirements.

5. Power for Contractors, Subcontractors and Owner/Engineer's field offices.

B. Capacity:

1. Adequate electrical service for construction use by all trades during construction period.

2. Notify power company if unusually heavy loads such as welding, and other special power requirements, will be connected.

a. Provide special circuits for heavy load requirements.

b. Do not overload any circuit.

C. Maintain strict supervision of use of temporary services:

1. Enforce conformance with applicable standards.

2. Enforce safe practices.

3. Prevent abuse of services.

D. Costs of Installation and Operation: Pay costs for temporary electrical power used, including costs of installation, meter, maintenance, and removal of temporary services from point of connection.

E. Requirements of Regulatory Agencies:

1. Obtain and pay for permits as required by governing authorities.

2. Comply with applicable codes.

a. National Electrical Code.

b. National Electrical Safety Code.

c. National Fire Protection Association.

d. Federal, State and local codes and utility company regulations.

1.04 TEMPORARY SANITARY FACILITIES

A. Furnish and install temporary sanitary facilities for use throughout construction period.

B. Maintain strict supervision of use of facilities:

1. Enforce conformance with applicable standards.

2. Maintain, service and clean facilities.

3. Enforce proper use of sanitary facilities.

C. Cost of Installation and Operation:

1. Pay costs for temporary sanitary facilities, including costs of installation, maintenance and removal.

2. Costs of Water: As specified in Paragraph 1.02C.2.

3. Pay service charges for use of portable sanitary units.

D. Facility Locations:

1. Within the project site.

2. Drinking Water: Convenient to work stations.

3. Toilet and washing facilities.

a. Secluded from public observation.

b. Convenient for use of personnel in relation to work stations.

4. Obtain acceptance of Engineer and Owner.

E. Requirements of Regulatory Agencies:

1. Obtain and pay for permits as required by governing authorities.

2. Comply with Federal, State, and local codes.

PART 2 - PRODUCTS

2.01 MATERIALS

A. General:

1. Materials may be new or used, but must be adequate for purpose required.

2. At Contractor's option, patented specialty products may be used, in compliance with applicable codes.

2.02 CONTRACTOR'S FIELD OFFICE AND FACILITIES

A. Provide either a separate building or a trailer of adequate floor space for Contractor's use.

B. The trailer shall be weather-tight, have a tight level floor at least 8 inches off the ground, and shall be insulated, have suitable screened ventilation, and a solid door.

C. The Contractor shall locate all temporary construction offices and storage trailers where approved by the Owner and the Engineer.

PART 3 - EXECUTION

3.01 GENERAL

A. Install work in a neat and orderly manner.

B. Make structurally sound throughout.

C. Maintain to provide continuous service.

D. Modify and extend service as work progress requires.

3.02 TEMPORARY WATER

A. Locate piping and outlets.

1. Provide service convenient to work stations.

2. Avoid interference with:

a. Traffic and work areas.

b. Materials handling equipment.

c. Storage areas.

B. Do not run piping on floor or on ground.

C. When necessary to maintain pressure, provide temporary pumps, tanks, and compressors.

3.03 TEMPORARY ELECTRICITY

A. Service and distribution may be overhead or underground.

B. Locate to avoid interference with:

1. Traffic and work areas.

2. Cranes.

3. Material handling equipment.

4. Storage areas.

C. Do not run branch circuits on floor or on ground.

D. Wire all safety devices specified for final operation of equipment.

E. Check operation of safety devices.

3.04 TEMPORARY SANITARY FACILITIES

A. Portable Toilets:

1. Erect securely, and anchor to prevent dislocation or tipping over.

2. Service as often as necessary to prevent accumulation of wastes, and creation of unsanitary conditions.

B. Washing Facilities: Provide faucets, drains and other washing facilities suitable for the type of work requiring washing.

3.05 REMOVAL

A. Completely remove temporary materials and equipment upon completion of construction.

B. Clean, and repair damage caused by installation and restore to specified, or original condition.

END OF SECTION

SECTION 01505
MOBILIZATION

PART I - GENERAL

1.01 DEFINITION AND SCOPE

A. Mobilization shall include the obtaining of all permits, insurance, and bonds; moving onto the site; furnishing and erecting temporary buildings, and other construction facilities; all as required for the proper performance and completion of the Work. Mobilization shall include, but not be limited to, the following principal items.

1. Move onto the site all Contractor's materials and equipment required for first month operations.

2. Provide a temporary field office for the Contractor's use.

3. Provide a temporary field office for the Engineer's use.

4. Install temporary construction power, wiring, and lighting facilities.

5. Establish fire protection plan and safety program.

6. Secure construction water supply.

7. Provide on-site sanitary facilities and potable water facilities as required by agencies having jurisdiction.

8. Arrange for and erect Contractor's work and storage yard and employee's parking facilities.

9. Submit all required insurance certificates and bonds.

10. Obtain all required permits.

11. Post all OSHA, EPA, Department of Labor, and all other required notices.

12. Submit a detailed construction schedule acceptable to the Engineer as specified.

13. Submit a schedule of values of the Work.

14. Submit a schedule of submittals.

1.02 DEMOBILIZATION

A. Demobilization is the timely and proper removal of all Contractor owned material, equipment or plant, from the job site and the proper restoration or completion of work necessary to bring the site into full compliance with the Contract Documents.

PART 2 - PRODUCTS (Not Used)

PART 3 - EXECUTION (Not Used)

END OF SECTION

SECTION 01568
TEMPORARY EROSION AND SEDIMENTATION CONTROL

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work:

1. The Work specified in this Section consists of designing, providing, maintaining and removing temporary erosion and sedimentation controls as required by applicable rules and regulations and permit conditions.

2. Temporary erosion controls include, but are not limited to, grassing, mulching, netting, and providing interceptor ditches at ends of berms and at those locations which will ensure that erosion during construction will be either eliminated or maintained within acceptable limits.

3. Temporary sedimentation controls include, but are not limited to, silt dams, traps, barriers, and appurtenances at the foot of sloped surfaces which will ensure that sedimentation pollution will be either eliminated or maintained within acceptable limits.

4. Contractor is responsible for providing effective temporary erosion and sediment control measures during construction or until final controls become effective.

B. Related Work Described Elsewhere:

1. Excavation, Backfilling andGrading: Section 02220.

2. Solid Sodding: Section 02822

3. Loaming, Seeding, and Mulching: Section 02922.

PART 2 - PRODUCTS

2.01 EROSION CONTROL

A. Sodding is specified in Section 02922.

B. Netting shall be fabricated of material acceptable to the Owner.

2.02 SEDIMENTATION CONTROL

A. Bales shall be clean, seed-free cereal hay type.

B. Netting shall be fabricated of material acceptable to the Owner.

C. Filter stone shall be crushed stone which conforms to Florida Department of Transportation (FDOT) Specifications.

D. Concrete block shall be hollow, non-load bearing type.

E. Concrete shall be exterior grade not less than 1-inch thick.

PART 3 - EXECUTION

3.01 EROSION CONTROL

A. Minimum procedures for grassing are:

1. Scarify slopes to a depth of not less than 6 inches and remove large clods, rock, stumps, roots larger than 1/2 inch in diameter and debris.

2. Sow seed within 24 hours after the ground is scarified with either mechanical seed drills or rotary hand seeders.

3. Apply mulch loosely and to a thickness of between 3/4 inch and 1-1/2 inches.

4. Apply netting over mulched areas on sloped surfaces.

5. Roll and water seeded areas in a manner which will encourage sprouting of seeds and growing of grass. Reseed areas which exhibit unsatisfactory growth. Backfill and seed eroded areas.

3.02 SEDIMENTATION CONTROL

A. Install and maintain silt dams, traps, barriers, and appurtenances as shown on the approved descriptions and working drawings. Hay bales which deteriorate and filter stone which is dislodged shall be replaced.

3.03 PERFORMANCE

A. Should any of the temporary erosion and sediment control measures employed by the Contractor fail to produce results which comply with the requirements of the State of Florida, the Owner or Engineer, the Contractor shall immediately take whatever steps are necessary to correct the deficiency at his own expense.

END OF SECTION

SECTION 01700
CONTRACT CLOSEOUT

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work: Comply with requirements stated in Conditions of the Contract and in Specifications for administrative procedures in closing out the Work.

B. Related Requirements Described Elsewhere:

1. Cleaning: Section 01710.

2. Project Record Documents: Section 01720.

3. Warranties and Bonds: Section 01740.

1.02 SUBSTANTIAL COMPLETION

A. The Work will not be substantially complete, and Contractor may not request substantial completion inspection unless the following submittals and work is completed:

1. Project Record Documents are complete and have been submitted and reviewed to the requirements of Section 01720.

2. All training of Owner's personnel completed.

3. All areas to be used and occupied are safe, operable in automatic and complete.

4. All building occupancy certificates have been issued by the appropriate building permitting agency.

5. All painting, finishes, fencing, cleanup, final grading, grassing, planting, sidewalk construction, and paving shall have been completed and are ready for inspection.

6. All deficiencies noted on inspection reports or nonconformances are corrected or the correction plan approved.

B. When the conditions of paragraph 1.02 A. are met the Contractor shall submit to the Engineer:

1. A written notice that he considers the Work, or portion thereof, is substantially complete, and request an inspection.

2. A punchlist of items to be corrected. (Uncompleted work which is not related to the safe, effective, efficient use of the Project may be allowed on the punchlist with the Engineer's approval.)

C. Within a reasonable time after receipt of such notice, the Engineer will make an inspection to determine the status of completion.

D. Should the Engineer determine that the Work is not substantially complete:

1. The Engineer will promptly notify the Contractor in writing, giving the reasons therefor.

2. Contractor shall remedy the deficiencies in the Work and send another written notice of substantial completion to the Engineer.

3. The Engineer will within reasonable time, reinspect the Work. The Contractor will be liable for reinspection fees as described in Paragraph 1.04, herein.

E. When the Engineer finds that the Work is substantially complete, he will:

1. Schedule a walk-through of the facility to include the Owner. Engineer shall determine the completeness of the punchlist and readiness of the facility for occupancy by the Owner.

2. Prepare and deliver to Owner a tentative Certificate of Substantial Completion with the tentative punch list of items to be completed or corrected before final inspection.

3. After consideration of any objections made by the Owner as provided in Conditions of the Contract, and when the Engineer considers the Work substantially complete, he will execute and deliver to the Owner and the Contractor a definite Certificate of Substantial Completion with a revised tentative list of items to be completed or corrected. Any incomplete work allowed on a punch list must be reinspected upon completion and any deficiencies found will be added to the punch list.

1.03 FINAL INSPECTION

A. Prior to Contractor's request for a final inspection the following submittals and work must be complete:

1. Project Record Documents must be approved.

2. All spare parts and maintenance materials must be suitably delivered to the Owner per the requirements of the Technical Sections of the Specifications.

3. Contractor to submit evidence of compliance with requirements of governing authorities.

B. After satisfying the requirements of Paragraph 1.03 A. and when Contractor considers the Work complete, he shall submit written certification that:

1. Contract Document requirements have been met.

2. Work has been inspected for compliance with Contract Documents.

3. Work has been completed in accordance with Contract Documents.

4. Equipment and systems have been tested in the presence of the Owner's representative and are operational.

5. All punchlist items have been corrected or completed and the Work is ready for final inspection.

C. The Engineer will, within reasonable time, make an inspection to verify the status of completion after receipt of such certification.

D. Should the Engineer consider that the Work is incomplete or defective:

1. The Engineer will promptly notify the Contractor in writing, listing the incomplete or defective work.

2. Contractor shall take immediate steps to remedy the stated deficiencies, and send another written certification to the Engineer that the Work is complete.

3. The Engineer will, within a reasonable amount of time, reinspect the Work and the Contractor shall be liable for reinspection fees as described in Paragraph 1.04, herein.

D. When the Engineer finds that the Work is acceptable under the Contract Documents, the Contractor may make closeout submittals.

1.04 REINSPECTION FEES

A. Should the Engineer perform reinspections due to failure of the Work to comply with the claims of status of completion made by the Contractor:

1. Contractor will compensate the Owner for such additional services.

2. Owner will deduct the amount of such compensation from the final payment to the Contractor.

1.05 CONTRACTOR'S CLOSEOUT SUBMITTALS

A. Warranties and Bonds: To requirements of Section 01740.

B. Evidence of Payment and Release of Liens: To requirements of General and Supplementary Conditions.

C. Certificate of Insurance for Products and Completed Operations.

1.06 FINAL ADJUSTMENT OF ACCOUNTS

A. Submit a final statement of accounting to the Engineer.

B. Statement shall reflect all adjustments to the Contract Sum:

1. The original Contract Sum.

2. Additions and deductions resulting from:

a. Previous change orders or written amendments.

b. Allowances.

c. Unit prices.

d. Deductions for uncorrected work.

e. Penalties and bonuses.

f. Deductions for liquidated damages.

g. Deductions for reinspection payments.

h. Other adjustments.

3. Total Contract Sum, as adjusted.

4. Previous payments.

5. Sum remaining due.

C. Engineer will prepare a final Change Order, reflecting approved adjustments to the Contract Sum which were not previously made by Change Orders.

1.07 FINAL APPLICATION FOR PAYMENT

A. Contractor shall submit the final Application for Payment in accordance with procedures and requirements stated in the Conditions of the Contract.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 01710
CLEANING

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work: Execute cleaning, during progress of the Work and at completion of the Work.

1.02 DISPOSAL REQUIREMENTS

A. Conduct cleaning and disposal operations to comply with codes, ordinances, regulations, and anti-pollution laws.

PART 2 - PRODUCTS

2.01 MATERIALS

A. Use only those cleaning materials which will not create hazards to health or property and which will not damage surfaces.

B. Use only those cleaning materials and methods recommended by manufacturer of the surface material to be cleaned.

C. Use cleaning materials only on surfaces recommended by cleaning material manufacturer.

PART 3 - EXECUTION

3.01 DURING CONSTRUCTION

A. Execute daily cleaning to keep the Work, the site and adjacent properties free from accumulations of waste materials, rubbish and windblown debris, resulting from construction operations or personal activities.

B. Provide on-site containers for the collection of waste materials, debris and rubbish.

C. Remove waste materials, debris and rubbish from the site periodically, or as directed by the Owner, and dispose of at legal disposal areas away from the site.

3.02 DUST CONTROL

A. The Contractor shall employ construction techniques that minimize the production and distribution of dust.

B. Clean interior spaces prior to the start of finish painting and continue cleaning on an as-needed basis until painting is finished.

C. Schedule operations so that dust and other contaminants resulting from cleaning process will not fall on wet or newly-coated surfaces.

3.03 FINAL CLEANING

A. Employ skilled workmen for final cleaning.

B. Remove grease, mastic, adhesives, dust, dirt, stains, fingerprints, labels, and other foreign materials from sight-exposed interior and exterior surfaces.

C. Prior to final completion, or Owner occupancy, Contractor shall conduct an inspection of sight-exposed interior and exterior surfaces and all work areas, to verify that the entire Work is clean.

END OF SECTION

SECTION 01720
PROJECT RECORD DOCUMENTS

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work: Maintain at the site for the Owner one (l) record copy of:

1. Drawings.
2. Specifications.
3. Addenda.
4. Change Orders and other modifications of the Contract.
5. Engineer's Field Orders or written instructions.
6. Approved Shop Drawings, Working Drawings and Samples.
7. Field test records.
8. Construction photographs.

B. Related Requirements Described Elsewhere:

1. Field Engineering: Section 01050.
2. Shop Drawings, Working Drawings and Samples: Section 01340.
3. Construction Photographs: Section 01380.

1.02 MAINTENANCE OF DOCUMENTS AND SAMPLES

A. Store documents and samples in Contractor's field office apart from documents used for construction.

1. Provide files and racks for storage of documents.
2. Provide locked cabinet or secure storage space for storage of samples.

B. File documents and samples in accordance with CSI format with section numbers as provided herein.

C. Maintain documents in a clean, dry, legible, condition and in good order. Do not use record documents for construction purposes.

D. Make documents and samples available at all times for inspection by the Engineer or the Owner.

E. As a prerequisite for monthly Progress payments, the Contractor is to exhibit the currently updated "Record Documents" for review by the Engineer and Owner. Payment may be withheld if record documents are not satisfactorily maintained.

1.03 MARKING DEVICES

A. Provide felt tip marking pens for recording information in the color code designated by the Engineer.

1.04 RECORDING

A. Label each document "PROJECT RECORD" with a rubber stamp having one (1) inch high letters.

B. Record information concurrently with construction progress.

1. Do not conceal any work until required information is recorded.

C. Drawings: Legibly and clearly mark, to scale, each drawing to record actual construction:

1. Depths of various elements of foundation in relation to finish first floor datum.

2. All underground piping with elevations and dimensions. Changes to piping location. Horizontal and vertical locations of underground utilities and appurtenances, referenced to permanent surface improvements. Actual installed pipe material, class, etc.

3. Location of internal utilities and appurtenances concealed in the construction, referenced to visible and accessible features of the structure.

4. Field changes of dimension and detail.

5. Changes made by Field Order or by Change Order.

6. Details not on original Contract Drawings.

7. Equipment and piping relocations.

8. Major architectural and structural changes including relocation of doors, windows, etc.

9. Architectural schedule changes according to Contractor's records and shop drawings.

D. Specifications and Addenda: Legibly mark each section to record:

1. Manufacturer, trade name, catalog number of Supplier of each product and item of equipment actually installed.

2. Changes made by Field Order or by Change Order.

E. Shop Drawings (after final review and approval): Provide six (6) sets of record shop drawings within the Operation and Maintenance Manual, for each process equipment, piping, electrical system and instrumentation system (see Section 01730).

1.05 SUBMITTAL

A. At Contract closeout, deliver Record Documents to the Engineer for the Owner.

B. Accompany submittal with transmittal letter in duplicate, containing:

1. Date.

2. Project title and number.

3. Contractor's name and address.

4. Title and number of each Record Document.

5. Signature of Contractor or his authorized representative.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED

END OF SECTION

SECTION 01740
WARRANTIES AND BONDS

PART 1 - GENERAL

1.01 DESCRIPTION

A. Related Work Described Elsewhere:

1. Contract Closeout: Section 01700.

1.02 SUBMITTAL REQUIREMENTS

A. Assemble warranties, bonds and service and maintenance contracts, executed by each of the respective manufacturers, suppliers, and subcontractors.

B. Number of original signed copies required: Two (2) each.

C. Table of Contents: Neatly typed, in orderly sequence. Provide complete information for each item.

1. Product of work item.

2. Firm, with name of principal, address and telephone number.

3. Scope.

4. Date of beginning of warranty, bond or service and maintenance contract.

5. Duration of warranty, bond or service maintenance contract.

6. Provide information for Owner's personnel:

a. Proper procedure in case of failure.

b. Instances which might affect the validity or warranty or bond.

7. Contractor, name of responsible principal, address and telephone number.

1.03 FORM OF SUBMITTALS

A. Prepare in duplicate packets.

B. Format:

1. Size 8-1/2 inches by 11 inches, punch sheets for standard three (3) ring binder.

a. Fold larger sheets to fit into binders.

2. Cover: Identify each packet with typed or printed title "WARRANTIES AND BONDS". List:

a. Title of Project.

b. Name of Contractor.

C. Binders: Commercial quality, three (3) D-ring type binders with durable and cleanable white plastic covers and maximum D-ring width of two (2) inches. Binders shall be presentation type with clear vinyl covers on front, back, and spine. Binders shall include two sheet lifters and two horizontal inside pockets.

1.04 WARRANTY SUBMITTALS REQUIREMENTS

A. For all major pieces of equipment, submit a warranty from the equipment manufacturer. The manufacturer's warranty period shall be concurrent with the Contractor's for one (1) year, unless otherwise specified, commencing at the time of final acceptance by the Owner.

B. The Contractor shall be responsible for obtaining certificates for equipment warranty for all major equipment specified under Divisions 11: Equipment; 13: Special Construction; 15: Mechanical; and 16: Electrical. The Engineer reserves the right to request warranties for equipment not classified as major. The Contractor shall still warrant equipment not considered to be "major" in the Contractor's one-year warranty period even though certificates of warranty may not be required.

C. In the event that the equipment manufacturer or supplier is unwilling to provide a one (1) year warranty commencing at the start of the Correction Period, the Contractor shall obtain from the manufacturer a two (2) year warranty commencing at the time of equipment delivery to the job site. This two (2) year warranty from the manufacturer shall not relieve the Contractor of the one (1) year warranty, starting at the time of Owner's acceptance of the equipment.

D. The Owner shall incur no labor or equipment cost during the guarantee period.

E. Guarantee shall cover all necessary labor, equipment, materials, and replacement parts resulting from faulty or inadequate equipment design, improper assembly or erection, defective workmanship and materials, leakage, breakage or other failure of all equipment and components furnished by the manufacturer or the Contractor.

PART 2 - PRODUCTS (NOT USED)

PART 3 - EXECUTION (NOT USED)

END OF SECTION

SECTION 02140
DEWATERING

PART 1-GENERAL

1.01 DESCRIPTION

A. Scope of Work: The work to be performed under this section shall include the design and installation of a temporary dewatering system until completion of construction to remove subsurface waters from structure or utility trench excavations as required.

1.02 QUALITY ASSURANCE

A. Qualifications: The temporary dewatering system, if necessary, shall be designed by a firm who regularly engages in the design of dewatering systems and who is fully experienced, reputable and qualified in the design of such dewatering systems. The firm shall have a successful record of operation for a minimum of five (5) years prior to bid date. The design firm shall supply the Engineer with previous installation details of at least three (3) successful dewatering operations of a similar nature in the State of Florida.

B. In lieu of experience, the Contractor shall provide a performance and warranty bond for 1.0 times the total installed cost of the temporary dewatering system. This bond shall be executed prior to award and/or contract execution.

C. Standards: The dewatering of any excavation areas and the disposal of water during construction shall be in strict accordance with all local and state government rules and regulations. If a consumptive use permit is required by local Water Management District, the Contractor shall be responsible for obtaining said permit.

1.03 SUBMITTALS

A. Submit to the Engineer for review, the proposed methods of construction, including dewatering, excavation, bedding, filling, compaction, and backfilling for the various portions of the work. Review shall be for method only. The Contractor shall remain responsible for the adequacy and safety of the methods.

B. Submittals shall be in accordance with Section 01340, and shall include the following:

1. Design Notes and Drawings.

2. Descriptive literature of the temporary dewatering system.

3. Layout of all piping involved.

4. Observation well locations.

1.04 CRITERIA

A. The dewatering system shall be developed to the point that is capable of dewatering the site surrounding all structures or utility trenches as shown on the Drawings. Each wellpoint system shall be capable of dewatering and maintaining groundwater levels at the respective excavations. Observation wells shall be constructed for the purpose of testing each system.

B. Observation Wells:

1. Prior to excavation, the Contractor shall install groundwater observation wells at locations as directed by the Contractor's Geotechnical Engineer and as approved by the Engineer adjacent to structures under construction for the purpose of measuring water levels during excavations. The observation well shall consist of screen, casing and cap of approved size and material of construction. The observation well shall be placed in a 2 1/2-inch bore hole which shall be carried to an elevation at least to final bottom grade of structure. The annular space surrounding the intake point and the riser pipe shall be sealed in such a way as to prevent infiltration from surface water. The observation well shall be developed in such a manner as to ensure proper indication of subsurface water levels adjacent to the well.

2. The Contractor shall be responsible for maintaining the observation wells and for observing and recording the elevation of groundwater in them until adjacent structure of utilities are completed and backfilled. Each observation well shall be observed and recorded daily. Measurements shall be supplied daily to the Engineer. The Engineer may require that the observation wells reflect true groundwater levels by adding water to the well, recording the drop in the level from the time the water was added. Any plugged observation well shall be redeveloped if necessary to indicate true groundwater levels.

3. Observation wells shall be abandoned when directed by the Engineer, and in a manner acceptable to the Engineer.

1.05 PUMPING AND DRAINAGE

A. The Contractor shall at all times during construction provide and maintain proper equipment and facilities to remove all water entering excavations, and shall keep such excavations dry so as to obtain a satisfactory undisturbed subgrade foundation condition until the fills, structures or pipes to be built thereon have been completed to such extent that they will not be floated or otherwise damaged by allowing water levels to return to natural levels. The Contractor shall submit to the Engineer, for review, a plan for dewatering systems prior to commencing work. The dewatering system installed shall be in conformity with overall construction plan, and certification of this shall be provided by a Geotechnical Engineer. The Geotechnical Engineer shall be required to monitor the performance of the dewatering systems during the progress of the work and require such modifications as may be required to assure that the systems are performing satisfactorily.

B. Dewatering shall at all times be conducted in such a manner as to preserve the undisturbed bearing capacity of the subgrade soils at proposed bottom of excavation and to preserve the integrity of adjacent structures. As a minimum, the water level shall be two (2) feet below the trench bottom. Well or sump installations shall be constructed with proper sand filters to prevent drawing of finer grained soil from the surrounding soils.

C. Water entering the excavation from surface runoff shall be collected in shallow ditches around the perimeter of the excavation, drained to sumps, and pumped from the excavation to maintain a bottom free from standing water.

D. The Contractor shall take all additional necessary precautions and prevent uplift of any structure during construction.

E. The conveying of water other than stormwater surface runoff in open ditches or trenches will not be allowed. Permission to use any storm sewers, or drains, for water disposal purposes shall be obtained from the controlling authority. Any requirements and costs for such use shall be the responsibility of the Contractor. However, the Contractor shall not cause flooding by overloading or blocking up the flow in the drainage facilities, and the Contractor shall leave the facilities unrestricted and as clean as originally found. Any damage to facilities shall be repaired or restored at no cost to the Owner.

F. Flotation shall be prevented by the Contractor by maintaining a positive and continuous operation of the dewatering system. The Contractor shall be fully responsible and liable for all damages which may result from failure of this system.

G. Removal of dewatering equipment shall be accomplished after the Contractor and the Engineer agree that the system is no longer required; the material and equipment constituting the system shall be removed by the Contractor.

H. The Contractor shall take all necessary precautions to preclude the accidental discharge of fuel, oil, or other contaminants in order to prevent adverse effects on groundwater or receiving water quality.

PART 2 - PRODUCTS

2.01 GENERAL

A. The equipment specified herein shall be standard dewatering equipment of proven ability as designed, manufactured, and installed by firms having experience in the design and production of such equipment. The equipment furnished shall be designed, constructed and installed in accordance with the best practices and methods.

B. The Contractor shall engage a Professional Engineer registered in the State of Florida, to design the temporary dewatering system for all structures. The Contractor shall submit a conceptual plan for the dewatering system prior to commencing work. The dewatering system installed shall be in conformity with the overall construction plan and certification of this shall be provided by the Geotechnical Engineer. The Geotechnical Engineer shall be required to monitor the performance of the dewatering system at the Contractor's expense during the progress of the work and require such modifications as may be required to assure that the systems will perform satisfactorily. Dewatering system shall be designed in such a manner as to preserve the undisturbed bearing capacity of the subgrade soils at the proposed structures or utilities and to preserve the integrity of any adjacent structures.

PART 3 - EXECUTION

3.01 INSTALLATION

A. Dewatering: The Contractor shall install the approved dewatering system for the removal of subsurface water encountered during construction of the proposed structures or utilities.

B. Consumptive Use Permit (CUP): If pumping requirements exceed certain limits, the Contractor shall pay for and obtain a CUP from the local water management district for such pumped volumes.

3.02 PROTECTION AND SITE CLEAN-UP

A. At all times during the progress of the work the Contractor shall use all reasonable precautions to prevent either tampering with the wellpoints (if used) or the entrance of foreign material into the site's storm drain system.

B. Immediately upon completion of the dewatering operations, the Contractor shall remove all of his equipment, materials, and supplies from the site of the work, remove all surplus materials and debris, fill in all holes or excavations, and grade the site to elevations of the surface levels which existed before the work started. The site shall be thoroughly cleaned and graded as directed by the Engineer.

END OF SECTION

SECTION 02520
WATER SUPPLY WELL

PART 1. GENERAL

1.1 Scope of Work

A. The Contractor will construct one Upper Floridan Aquifer municipal water supply well at the location depicted in **Figure 1** and **Figure 2**, at Mount Dora's Eastern Water Treatment Plant located at 1600 Miles Road, Mount Dora. The site is an active well field with two operating Upper Floridan Aquifer (UFA) wells (Well Nos. 1 and 2). Information on these wells is available upon request. A Contractor Questionnaire is included as part of these technical specifications.

B. Work for this project includes:

1. Well Drilling
2. Well casing installation
3. Record keeping and lithology sampling
4. Well and aquifer testing, and
5. Water quality sampling and testing

C. These specifications are intended to give a general description of the requirements but do not cover all variations which may occur during well construction due to unforeseen hydrogeologic conditions.

D. These specifications are written with 18-inch surface casing and 12-inch primary casing. However, during the prior bidding, interested parties suggested a primary production casing larger than 12-inch diameter would be preferred for construction at this site. Therefore, these specification include an alternate 24"/16" design (see **Figure 6**) and we encourage all bidders to provide completed bid sheets for both the 12-inch and 16-inch production casing alternatives, for the City's consideration.

E. The site is currently ready for drilling, however given current market conditions and demand for qualified well drilling contractors the City can offer prospective bidders a delayed project start, which can be negotiated. However, the City prefers a project start date (mobilization) in the range of February 1, 2022 thru July 1, 2022.

1.2 Qualifications

The Contractor responsible for constructing the UFA municipal supply well shall be licensed by the Saint Johns River Water Management District (SJRWMD) as a water well contractor and shall employ only competent workmen for execution of the work. All such work shall be performed under the direct supervision of an experienced well driller satisfactory to the Engineer/Geologist.

1.3 Submittals

A. The Contractor shall, at their own expense, procure all well construction permits required of them by law for the execution of their Work, including that required by the Saint Johns River Water Management District (SJRWMD). The Contractor shall comply with all federal, state and local laws, ordinances or rules and regulations relating to the performance of the work.

B. During the drilling of the wells, the Contractor shall maintain at the well site a complete log of the well construction activities. The complete log shall be submitted to the Engineer and Geologist upon completion of well construction activities and upon completion of testing activities and shall include the following:

1. The reference point for all depth measurements.
2. The depth at which each change of formation occurs.
3. The identifications of the material of which each stratum is composed.
4. The depth interval from which formation samples are taken.
5. The depth interval from which water samples are taken.
6. The depth at which borehole and casing diameters change.
7. Other pertinent data requested by the Engineer or Geologist.
8. Subsurface material samples at 10-foot intervals or a change of material.
9. Depth and results of specific capacity tests.
10. The depth interval of water quality sampling tests.
11. All data and samples as required by the SJRWMD.

C. During drilling of the wells, a daily detailed driller's report shall be maintained and submitted as requested by the Engineer/Geologist. The report shall give a complete description of all formations encountered, number of feet drilled, number of hours on the job, shutdown due to breakdown, feet of casing set, and other pertinent data requested by the Engineer or Geologist.

D. Upon completion of the wells, the Contractor shall also submit to the Engineer and Geologist a report and as-built drawings to include the following:

1. The total depth of the borehole in the completed wells.
2. The depth or location of any lost drilling fluid, drilling materials, or tools.
3. The type and amount of drilling fluid additives used.
4. The thickness, depth and overall length of all casings used.
5. The nominal hole diameter(s).
6. The amount of cement (number of bags) used for grouting.
7. The depth and description of the well casing(s).
8. Other pertinent data requested by the Engineer or Geologist.

1.4 Warranty

A. The Contractor shall provide all labor, tools, materials, equipment, testing and incidentals required to complete the 12-inch (or alternative 16-inch) diameter municipal water well as outlined herein. The new well and all materials supplied shall be warranted for a period of one (1) year by the Contractor and material suppliers. The manufacturer's warranty period shall run concurrently with the Contractor's warranty period. The warranty period shall commence on the date of final acceptance in writing by the Owner.

B. The materials and work performed shall be warranted to be free from defects in workmanship and design. Any materials or work that fails during the warranty period shall be replaced and the unit(s) restored to service at no expense to the Owner.

PART 2. MATERIALS

2.1 Well Casing

A. The well casings shall be new, unused black steel pipe having perfect roundness and uniform wall thickness and shall conform with AWWA Standards A100-84, the latest revision of the API Standard 5-L, Grade B, or ASTM A-53, Grade B, Type E or S Casings shall be equal to those manufactured by Bethlehem Steel Co., National Tube Division or the U.S. Steel Co., or equivalent as approved by the Engineer/Geologist. Couplings, if utilized, shall be of the same material as the pipe.

B. Casing sections shall not be less than 20 feet in length. The casing joints shall be securely welded and shall be water-tight. The ends of each joint shall be machine beveled perpendicular to the casing axis. Welding of all casing joints shall be performed by a welder qualified in accordance with "welding" procedures ASME Boiler Certification Code or AWS Standards Qualification Procedure. The ends of each joint shall be machined perpendicular to the casing axis and beveled prior to welding

C. The casing dimensions for the 12-inch public supply well (EWTP Well No. 3; **Figure 3**) shall be as follows: the surface casing shall have a minimum diameter of 18 inches, a minimum wall thickness of 0.375 inches and the Upper Floridan production or pump chamber casing shall have a nominal diameter of 12 inches, a minimum wall thickness of 0.375 inches.

D. Note: the casing dimensions for the ***Alternate - 1*** design is a 16-inch public supply well (EWTP Well No. 3; **Figure 6**) would be as follows: the surface casing shall have a minimum diameter of 24 inches, a minimum wall thickness of 0.375 inches and the Upper Floridan production or pump chamber casing shall have a nominal diameter of 16 inches and a minimum wall thickness of 0.375 inches.

2.2 Grout

All cement grout shall be a mixture of standard brand Portland cement conforming to the "Specifications for Portland Cement" (ASTM C150) Type II and potable grade water in accordance with the South West Florida Water Management District Water Well Construction regulations, Chapter 40C-3.517, F.A.C. Grout shall be proportioned of neat Portland cement and not more than 5.5 gallons of water per cubic foot of cement. The Contractor shall be responsible for obtaining approval from the Water Management District of any alternative mixes which may be proposed. Contractor shall employ a mud balance to demonstrate weight and water content of the grout.

PART 3. EXECUTION

3.1 General Requirements for the Well

A. These technical drilling specifications are written assuming dual rotary drilling methods will be used. Should the bidder wish to use alternative drilling methods they are encouraged to review Section 3.2 G of these specifications. The selected Contractor shall apply for a Well Construction Permit with the SJRWMD and pay the required fee for a public water supply well.

B. The selected Contractor shall mobilize all equipment, supplies and personnel to the site necessary to drill and test a public supply well to be completed in the Upper Floridan Aquifer and finished at the top of the Middle Confining Unit. Total well depth is anticipated to be approximately 550 feet.

C. A confining unit consisting mainly of greenish-gray clayey sand is expected between 70 and 140 feet. Drill and install 18-inch diameter surface casing at least 10 feet into a denser section of the clayey sand unit expected. Geotechnical logs by others indicate this transition to denser soils may be at a depth of 95 to 100 feet below land surface (bls). The expected total casing depth is approximately 105 feet.

D. Top of the Ocala Limestone is expected to be 140 feet bls. Drill a 17-inch borehole to an approximate depth of 345 feet and install a string of 12-inch diameter casing with centralizers to this depth. Grout the annular space between casings and borehole. The actual depth of the casings will be determined by the Engineer/Geologist based upon review of the measurements and conditions encountered while drilling. A preliminary construction diagram is provided as **Figure 3**.

E. Drill an 11 7/8-inch diameter open borehole section within the UFA from approximately 345 feet (the bottom of the 12-inch well casing) to approximately 550 feet below land surface (bls), or to a depth determined by the Engineer/Geologist. The piezometric surface of the UFA is expected to be about 123 feet bls.

F. The Contractor shall take extra care to make sure that only sanitary materials enter the borehole. Treated water will be supplied to the Contractor by the City for initial drilling makeup water. Organic materials which foster or promote undesired organic growth or have the potential to degrade water quality shall NOT be employed in the construction of the water supply well. This includes, but is not limited to, brans, hulls, grains, starches, and proteins. The Eastern Water Treatment Plant (EWTP) currently has at the site two operating supply wells withdrawing groundwater from the UFA (Well Nos. 1 and 2). Well No. 1 is located 130 feet south of proposed Well No. 3. Well 2 is located 192 feet southwest of Well No. 3. Pumps in these two wells will be operating during drilling and aquifer testing at proposed Well No. 3.

G. Any fuel tanks stored on site shall have double containment. The Contractor shall take extra care to ensure that no fuel or spills or leaks occur on site. If, for any reason, there is a fuel or oil spill the Contractor shall immediately begin cleanup of

the affected soils and contact the Geologist/Engineer within one (1) hour of when the spill is discovered. Cleanup is not complete until the Geologist/Engineer has confirmed that all spilled fuel or oil has been properly removed. A spill kit shall be kept on site at all times.

H. Noise has been an issue with neighbors during past drilling and pumping operations. The selected Contractor shall inquire with the City if a noise permit will be required, will obtain one if required, and shall conduct its work in accordance with the City of Mt Dora's Noise Ordinance at all times. Prior approval by the city will be required for working hours outside of 7 AM to 10 pm weekday periods. See https://library.municode.com/fl/mount_dora/codes/code_of_ordinances?nodeId=PTIICOOR_CH20EN

3.2 Drilling Method

A. During drilling activities, the Contractor shall collect representative lithologic samples at every ten (10) feet in depth and every change in lithology. The Contractor may install temporary casing in the borehole as necessary to prevent collapse and ensure borehole stability.

B. The method of constructing the UFA municipal water well (see **Figure 3**) will be at the discretion of the Contractor; however, dual-rotary is the recommended method. Loose zones or dredge zones may be encountered at various depths of drilling. The contractor shall be capable of drilling through such loose or dredge zones. The first phase shall be the installation of 18-inch (minimum diameter) casing through the surficial strata. Granular bentonite shall be continually added around the outside of the 18-inch casing. 500 pounds (10 sacks) of granular bentonite is estimated. The base of the 18-inch casing will be set a minimum of 10 feet into consolidated to semi-consolidated clayey fine sand, as determined by the on-site Engineer/Geologist. The second phase will consist of drilling a 17-inch diameter open hole from the base of the 18-inch casing (estimated to be roughly 105 feet bls) to an approximate depth of 345 feet bls.

C. Casing lengths are approximate and actual casing lengths will be determined in the field by the Engineer/Geologist. No guarantee is expressed, or implied that actual casing lengths will be within the ranges given.

D. The casings shall be installed in the borehole with care taken to ensure proper alignment and prevent damage to the casing or the borehole.

E. The Contractor shall be responsible for the borehole straightness and plumbness to ensure that the casing can be set and centered for cementing. The 12-inch diameter casing shall be equipped with centralizers. Casing centralizers shall be set at the top and bottom of each casing string, at intervals not exceeding 40 feet. Each centralizer set shall consist of the same material as the well casing, with a minimum of three centralizers welded to the casing at 120 degree spacing. All centralizers shall be installed with the vanes vertically aligned to allow the passage of a tremie pipe.

F. The Contractor shall control all discharges of water and cuttings from the well while it is drilled and shall do all that is necessary to protect the well site and surrounding

properties from damages. The Contractor shall not allow any discharge of groundwater across property lines, particularly no discharges to the east of the EWTP property. Discharge of pumped water during well development and aquifer performance testing (APT) shall be to a stormwater pond located approximately 850 feet west of the well site, within a City-owned park. The Contractor shall tight-line the discharge water directly to the stormwater pond. See Section 3.5 for management of drill fluids.

G. The above listed drilling requirements are the preferred method for well construction. It is acknowledged that other drilling methodologies may be acceptable. Should the Contractor wish to construct the well using an alternate drilling methodology, the Contractor shall submit an Alternate Drilling Plan to the Engineer/Geologist for review and approval. The Alternate Drilling Plan should include, at a minimum, the type of casing to be used, the drilling method to be employed, well casing grouting procedures and provisions for the collection of formation cuttings and collection of water samples. All Alternate Drilling Plans must be in accordance with Chapter 40C-3, F.A.C.

3.3 Demonstration of Plumbness and Alignment

A. Plumbness and alignment testing shall be performed according to the procedures as described in AWWA Specifications A-100. Testing shall be performed in the presence of the Engineer/Geologist.

B. Plumbness and alignment of the 12-inch casing shall be demonstrated to a minimum depth of 335 feet, after the grouting of the well casing.

C. Should the well not meet the requirements for plumbness and alignment as defined herein, the Contractor shall take such corrective measures as are necessary to meet these requirements. Should the Contractor fail to correct such faulty alignment or plumbness, the Engineer/Geologist may determine the well unacceptable and direct the Contractor to abandon the well at the Contractor's expense and install a new well.

D. The Engineer/Geologist may waive the requirements of plumbness and alignments if, in the Engineer/Geologist's judgment, the Contractor has exercised all possible care in constructing the well and the defect is due to circumstances beyond the Contractor's control and the utility of the completed well will not be materially affected.

3.4 Grouting

A. The Contractor shall grout the well by such means as will ensure a continuous grout seal from the bottom of the casing upward to the top of the zone to be cemented. Grouting shall be performed by the "casing method", the "Halliburton Method", the "Packer Method" or the "Tremie Method", as recommended by SJRWMD, or other method approved by the Engineer/Geologist.

B. Grouting shall be accomplished in such a way as to prevent collapse or deformation of the casing, which could result from pressure differentials between the interior and outside of the casing. If any of the casing should collapse or

deform prior to well completion, it shall be withdrawn and replaced at the Contractor's expense.

C. All grouting and sealing of the well casing shall be performed in the presence of the Engineer/Geologist. The grouting shall be done continuously and in such a manner that will assure the filling of the annular space in one continuous operation. After grouting operations have been completed, the grout shall be left undisturbed for a period of not less than 24 hours. No drilling operations or other work in the well will be permitted until the end of a 24-hour period.

D. The Engineer/Geologist may determine in advance of or during the grouting operation that it is necessary to place gravel fill in particular zones to prevent excessive losses of cement grout. Contractor is responsible for obtaining all approvals of the SJRWMD prior to adding gravel.

3.5 Drilling Fluids Management System

A. Use of an above-ground drill fluid tank and a shale shaker system to recirculate drill fluids is encouraged to minimize the need for disposal of drilling fluids. If needed, the Contractor may excavate a drilling fluid discharge settling pit in the northwest part of the property (see **Figure 5**). The contractor-built pit can be used for infiltration of drilling fluids and settling of drill cuttings.

B. If a pit is needed, the pit shall be excavated to an adequate size to retain all drill bit cuttings and mud-contaminated drilling fluid.

C. Following completion of the well, the drilling wastes shall be removed from the pit by the Contractor. The Contractor shall backfill the pit and restore the site to its original condition.

3.6 Geologic Sampling

A. Formation samples shall be collected at 10-foot intervals during the drilling and at every formation/stratum change. These samples shall be collected by the Contractor and shall be placed in sample bags supplied by the Contractor. The Contractor shall store the samples in a clean and dry location at the site during all drilling activities. The size and type of the sample bags shall be approved by the Engineer/Geologist.

C. Sample bags shall be plainly marked with waterproof ink with the well identification, date, and depth from which the sample originated. One complete sample set shall be delivered to the Engineer/Geologist upon completion of the well.

3.7 Borehole Geophysical Logging and Downhole Video Survey

A. The contractor shall employ a qualified geologist, technician or engineer to perform borehole geophysics of the completed UFA well. Following the construction of the well, and before pumping tests, borehole geophysical logging shall be conducted of the completed public supply well. This post-construction geophysical logging will consist of caliper, temperature, fluid resistivity, long and short normal resistivity, natural gamma, flow and down-hole video.

B. Graphical record of the geophysical logs shall be provided by the Contractor to the Geologist/Engineer on hard copy and digital files.

3.8 Well Development

A. The contractor shall furnish and install a turbine or submersible pump capable of producing a minimum flow rate of 3,000 gallons per minute. The contractor will furnish all necessary pipes, fittings, appurtenances, and pumps to direct the discharge to the discharge area (see **Figure 4**).

B. The contractor shall use both overpumping and backwashing techniques to develop the well. Overpumping shall be conducted at rates up to the maximum flow rate. Backwashing shall be conducted by shutting the pump off periodically during development to cause reversals of flow through the water-bearing formation. These periodic flow reversals are conducted by shutting the pump off and allowing water in the pump column to fall back into the well.

C. The well shall be pumped continuously until sampling of the discharge indicates a turbidity of less than 5 NTU and sand concentrations are less than 10 parts per million. The engineer/geologist may declare development to be complete prior to 6 hours of pumping, however well development time is estimated at 24 hours.

D. Initial development water shall be discharged either to a small dry pond at the water treatment plant or, if necessary, to a future temporary constructed trench or pond located in the northwest part of the WTP site (see **Figure 5)**. Design and construction of that temporary trench or pond would be the responsibility of the Contractor. Once turbidity levels below 100 NTU are achieved, development water shall be discharged directly to a larger stormwater pond (1.7 million gallon capacity) located on the park property approximately 850 feet west of the well site (see **Figure 4**). The discharge water shall run through a diffuser which shall prevent erosion of the bottom of the pond at rates up to 3,000 gpm.

3.9 Aquifer Pumping Test(s)

A. The Contractor shall furnish all labor, equipment, and materials for setting up, conducting a step-drawdown pumping test and possibly a longer-term pumping test, and dismantling the equipment following the test. These shall include but shall not be limited to the following:

1. A pumping system including pump, hoses/discharge pipes, fuel, lubrication, and appurtenances with a capacity of up to 3,000 gpm for durations as long as 24 hours.

2. A calibrated flow measuring device installed in the pump discharge capable of continuously measuring pump discharge rates within an accuracy of five percent. The flow meter shall be equipped with a six-digit, straight reading totalizer together with a rate of flow indicator dial which reads in gallons per minute and is suitable for the expected flow ranges.

3. An access port or opening to the well casing for the purpose of measuring water levels during tests and protecting the pressure transducer.

4. All necessary pipes, fittings, appurtenances, and pumps to direct the discharge to the discharge area.

5. In the event the Contractor's pump test equipment or materials should fail and interrupt a test, the test will be restarted at the Contractor's expense. The water level in the well will be allowed to re-stabilize after failure of the test for a minimum period of 4 hours. No additional compensation shall be paid to the Contractor for having to restart the test.

6. The discharge location for pumping test water shall be to the city park stormwater pond located 850 feet to the west of future Well 3 (**Figure 4**). The smaller on-site stormwater pond may also be used as a discharge point. Additionally, the Contractor can provide a temporary discharge area, if necessary, within a 15,500 square foot area in the northwest corner of the EWTP site (**Figure 5**).

B. Step-drawdown APT

1. A step-drawdown Aquifer Performance Test (APT) of the 12-inch UFA municipal water well (Well No. 3) shall be performed after well development. The water level in the well should be allowed to stabilize for a minimum of **12 hours** after well development or any other pumping from the well. The step-drawdown test will be performed at rates of 1,000 gallons per minute (gpm), 1,500 gpm, 2,000 gpm, 2,500 gpm and 3,000 gpm for durations of 90 minutes each prior to increasing the rate. During the tests, the Contractor shall measure the water level in the well using an electronic water level meter. Water levels shall be measured to the nearest 0.01 foot. Discharge from the tests will be disposed to a stormwater pond approximately 850 feet west of Well No. 3 as approved by the Engineer/Geologist (see **Figure 4**). The discharge water shall run through a diffuser to prevent erosion of the bottom of the pond. The duration of this test is expected to be 8 hours.

2. Sand content will be measured at 30-minute intervals throughout the step drawdown process of the UFA well. For this purpose, contractor shall provide a sand sampler as described in AWWA Specification A-100.

C. Additional Pumping Tests

1. Additional pumping, as directed by the Engineer/Geologist may be necessary should sand-pumping or turbidity be above allowable limits.

Final water quality samples may be collected during this phase. This pumping will likely need to occur after sufficient time for infiltration or drainage of water pumped during well development and the step-drawdown APT. The main discharge area is a stormwater pond with volume 1.7 million gallons. This additional pumping, if necessary, is expected to total 32 hours at pumping rates of 2000 to 2500 gpm. The water will be mainly discharged to the stormwater pond approximately 850 feet west of Well No. 3 identified in **Figure 4**. As before, the discharge water shall run through a diffuser which prevent erosion of the bottom of the pond.

2. Sand content will be measured at 30-minute intervals throughout the constant rate test. For this purpose, contractor shall provide a sand sampler as described in AWWA Specification A-100.

3.10 Protection of Water Quality

A. Any water introduced into the well, whether employed alone or in combination as a mixture, shall meet all Primary and Secondary Drinking Water Standards as defined by the State in Section 62-550, F.A.C. City of Mount Dora will provide treated water to the Contractor at no charge.

B. At all times during the progress of the work, the Contractor shall protect the well in a manner that will effectively prevent either tampering with the well or the entrance of foreign matter into it.

C. The Contractor shall take such precautions as are necessary, or as may be required permanently, to prevent contaminated water, or water having undesirable physical or chemical or biological characteristics from entering (through the opening made by the Contractor in drilling the well) the stratum from which the well is to draw its supply. The Contractor shall also take all necessary precautions during the construction period to prevent foreign contaminated water, fuel, oil, etc., from entering the well either through the opening or by seepage through the ground. The contractor shall maintain a spill kit on site at all times and use it when necessary.

D. After completion of the well testing, the Contractor shall remove all foreign materials that may have become deposited in the well. The Contractor shall demonstrate to the Engineer/Geologist that the well is free from these materials.

C. Upon its completion and prior to installation of the permanent pump, the Contractor shall provide a substantial screwed, flanged, or welded cap satisfactory to the Engineer/Geologist.

D. As stated earlier, any fuel stored on site shall have double containment and any spills of fuel or oil shall be cleaned up immediately to the satisfaction of the Engineer/Geologist. The Engineer/Geologist shall be contacted within one (1) hour of any fuel or oil spill.

E. In the event that the well becomes contaminated or that water having undesirable physical or chemical characteristics enters the well due to the neglect of the Contractor, the Contractor shall at its own expense, perform such work or supply

such casings, seals, sterilizing agents or other material as may be necessary to eliminate the contamination or shut off the undesirable water.

3.11 Reporting and Record Keeping

A. Daily driller's reports shall be maintained for each shift and shall be delivered to the Engineer/Geologist and/or the Owner on a weekly basis. The report shall give a complete description of the number of feet drilled, hole size, number of hours on the job, shutdown due to weather or breakdown, standby, feet of casing set, drilling fluids used and amount, cement and additives used and amount, geologic and water sampling, testing, shift activities, personnel or visitors on site and such other pertinent data as may be requested by the Engineer/Geologist. The report shall be presented in a neat and legible manner.

B. During the drilling, the Contractor shall prepare and keep a complete log on site for SJRWMD inspection setting forth the following:

1. The reference point for all depth measurements.
2. The depth at which each change of formation occurs.
3. The depth at which each stratum was encountered.
4. The thickness of each stratum.
5. The identification and description of the material of which each stratum is composed.
6. The depth and height of any cavities and intervals of falling rod or lost circulation of drilling fluids.
7. The depth interval from which each water and formation sample was taken.
8. Complete description of the well construction, hole sizes, casing depth, diameter and thickness, and grout seal.
9. Complete description and record of all drill string tools, including appropriate weights and dimensions of rods, collars, bits and subs.

C. The Owner shall retain possession of the daily driller's report, driller's logs, geophysical test reports and other test reports and results.

3.12 Abandonment

A. In the event that the proposed well must be abandoned, the Contractor shall remove all equipment and salvageable materials from the well and shall fill the abandoned hole with neat cement or an approved alternative as required by Chapter 40C-3, F.A.C. Prior to beginning actual abandonment operations, an abandonment plan must be prepared and submitted to the Engineer/Geologist and the Owner for approval and a permit must be obtained from the South West Florida Water Management District.

B. If the proposed well is declared abandoned by the Engineer/Geologist due to the Contractor's failure to complete the drilling of the well or place casings adequately

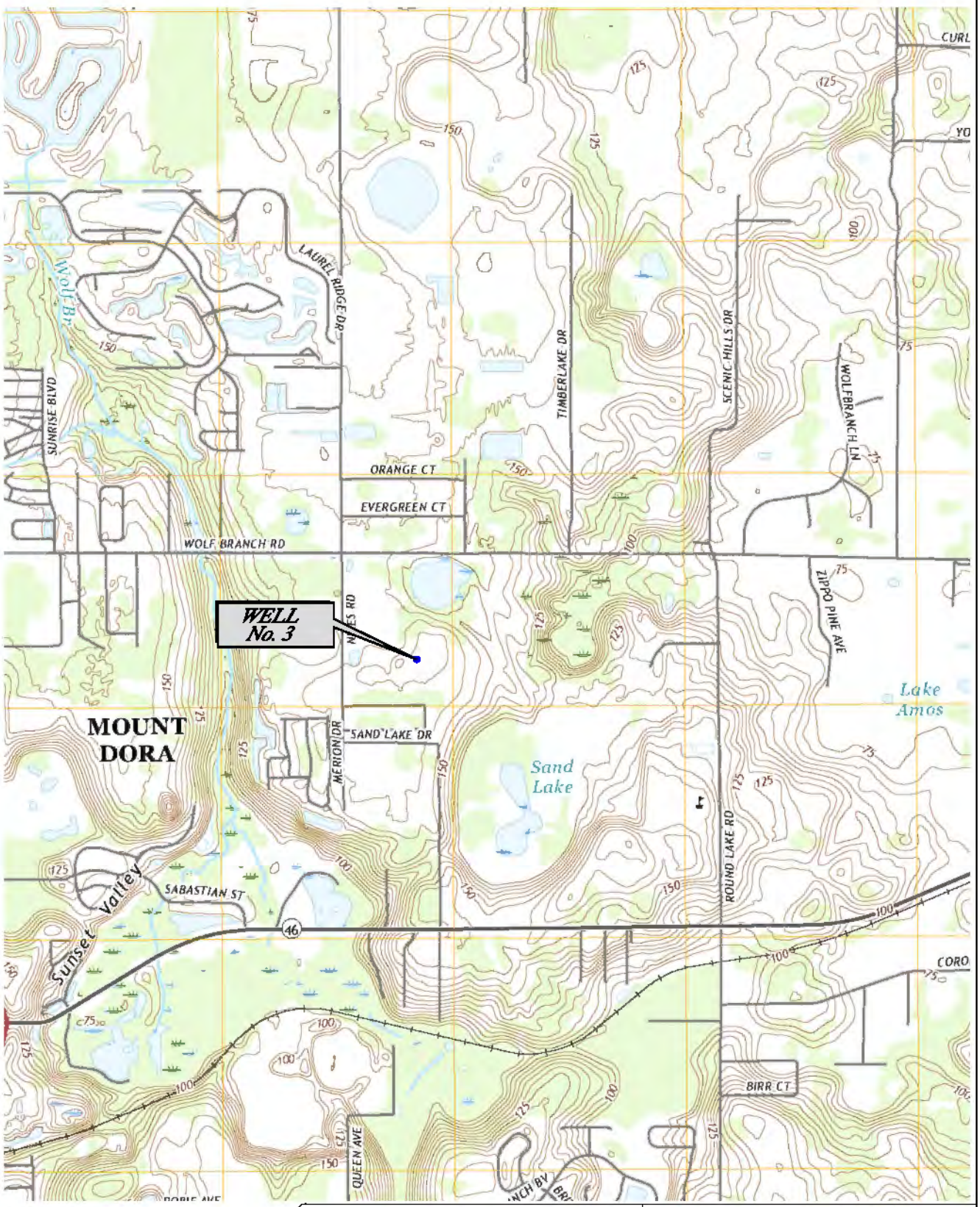
at the depths specified by the Engineer/Geologist, or because of lost tools, or for any other failure on the part of the Contractor to complete the well in a satisfactory manner, then no payment will be made to the Contractor for the abandonment operations and the Contractor must provide the Owner with a new well to the same depth at no additional cost to the Owner. The Contractor shall conduct the approved abandonment plan in accordance with all State regulations. All salvageable materials furnished by the Contractor shall be removed from the Owner's property and shall remain the Contractor's property.

C. If a proposed well is declared abandoned by the Owner due to any reason not the fault of the Contractor, then the Contractor will be compensated for performing the approved abandonment plan.

3.13 Site Clean-Up

Throughout the project the Contractor shall maintain an orderly site and prevent the escape of litter from the site. Immediately upon completion of a well, the Contractor shall remove all of their equipment, materials and supplies from the site of the work, remove all surplus materials and debris, fill in all holes or excavations, and grade the site to elevations of the surface levels which existed before work started.

FIGURES



REFERENCE:
U.S.G.S. SORRENTO, FLA.
QUADRANGLE MAP
DATED 2018
SECTION 27
TOWNSHIP 19 SOUTH
RANGE 27 EAST

Andreyev Engineering, Inc.

HYDROGEOLOGIC SERVICES

CITY OF MOUNT DORA EASTERN WTP WELL No. 3

1600 NILES ROAD
MOUNT DORA, LAKE COUNTY, FL

U.S.G.S. TOPOGRAPHIC MAP

APPROXIMATE SCALE:	DATE: 02/05/21	ENGINEER: RJ
1"=2000'	PN: GPGW-21-024	DRAWN BY: DLS

FIGURE 1

FUEL STORAGE

FUTURE
1 MG GROUND
STORAGE TANK

1 MG GROUND
STORAGE TANK

HIGH SERVICE
PUMP STATION

FUTURE
1 MG A.W.S.
MIXING TANK

TH-4

PROPOSED
WELL
NO. 3

WELL
NO. 1

1 MG A.W.S.
MIXING TANK

FUTURE
WELL
NO. -

WELL
NO. 2

GATE

DOG PEN

BLOCK 1

NORTH

0 25 50 100

GRAPHIC SCALE: 1"=50'

NOTE:
ELEVATIONS ARE IN FT-NAVD88.

TH-4 SOIL BORING LOCATION BY ARDAMAN & ASSOCIATES (2008) IS APPROXIMATE.

Andreyev Engineering, Inc.

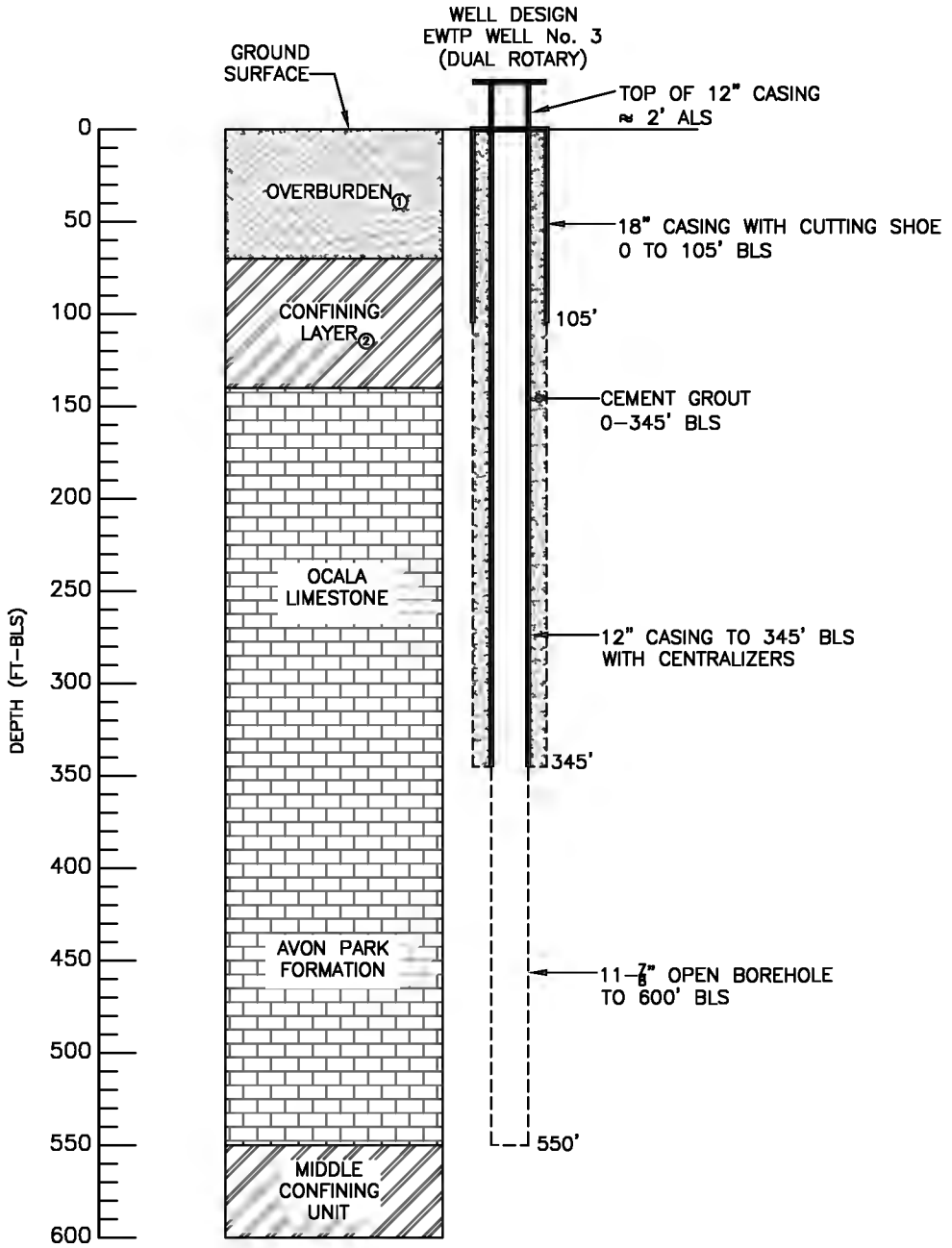
HYDROGEOLOGIC SERVICES

CITY OF MOUNT DORA
EASTERN WTP WEll No. 3
1600 NILES ROAD
MOUNT DORA, LAKE COUNTY, FL

WELL LOCATION PLAN

FIGURE 2

APPROXIMATE SCALE:	DATE: 02/05/21	ENGINEER: RJ
1"=50'	PN: GPGW-21-024	DRAWN BY: DLS



NOTES:

1) OVERBURDEN CONSISTS OF UNCONSOLIDATED BROWN FINE SAND (SP) & CLAYEY FINE SAND (SC).
2) CONFINING LAYER CONSISTS OF MEDIUM DENSE TO DENSE GREENISH–GRAY CLAYEY FINE SAND (SC).
3) ALL CASINGS ARE NEW MILD BLACK STEEL 0.375–INCH WALL.
4) DEPTHS MAY BE ALTERED IN THE FIELD WITH OWNER/ENGINEER APPROVAL.
5) BLS = BELOW LAND SURFACE.
6) ALS = ABOVE LAND SURFACE.

Andreyev Engineering, Inc.		HYDROGEOLOGIC SERVICES CITY OF MOUNT DORA EASTERN WTP WELL No. 3 1600 NILES ROAD MOUNT DORA, LAKE COUNTY, FL
APPROXIMATE SCALE: 1"=100'	DATE: 02/05/21 ENGINEER: RJ PN: GPGW–21–024 DRAWN BY: DLS	WELL DESIGN DETAILS EWTP WELL No. 3 FIGURE 3

LEGEND:

- PROPOSED WELL LOCATION
- PROPOSED DISCHARGE AREA
- DISCHARGE FLOW DIRECTION

0 100 200 400

GRAPHIC SCALE: 1"=200'

Andreyev Engineering, Inc.

HYDROGEOLOGIC SERVICES

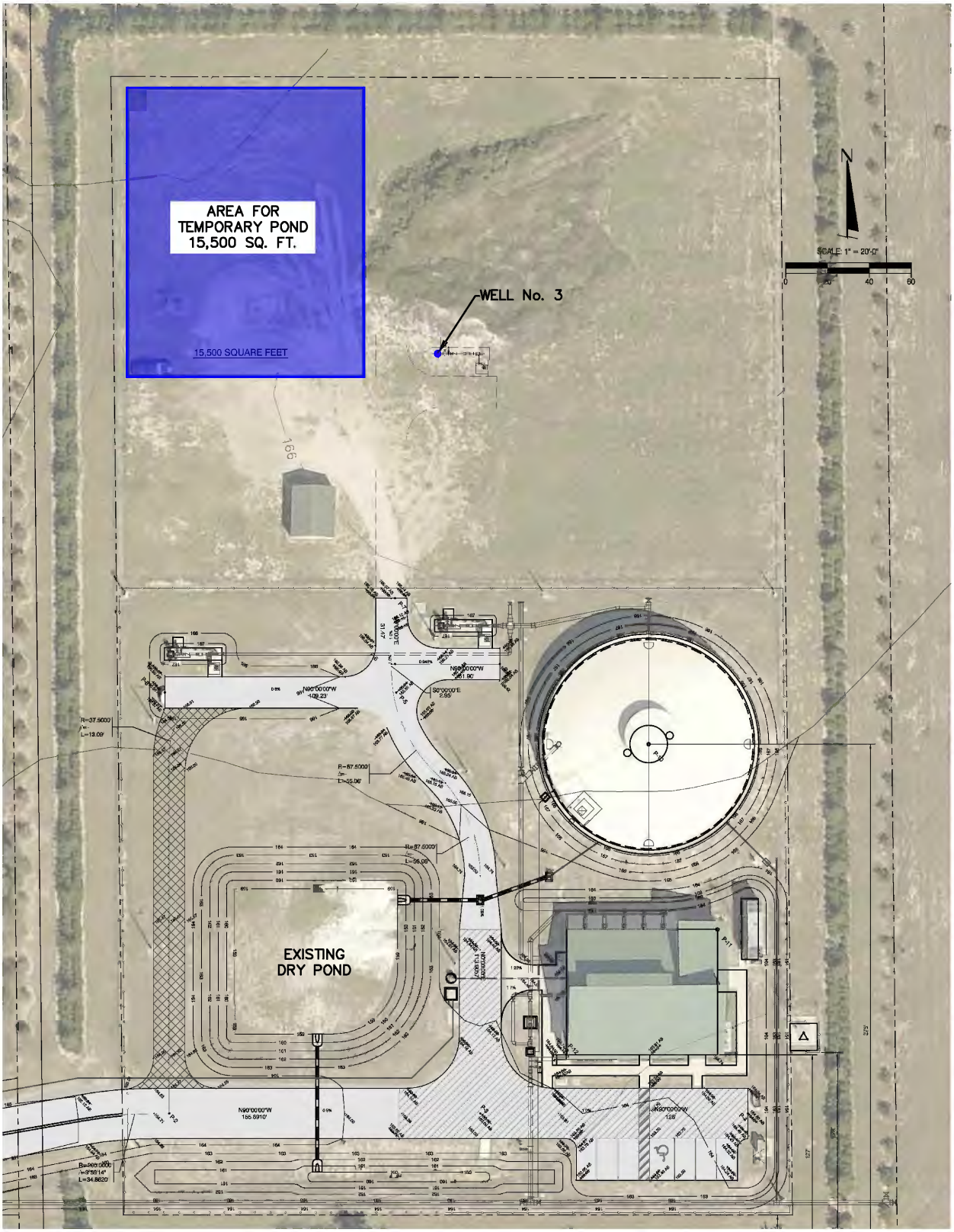
CITY OF MOUNT DORA EASTERN WTP WELL No. 3

1600 NILES ROAD
MOUNT DORA, LAKE COUNTY, FL

WELL DEVELOPMENT & APT DISCHARGE AREA

FIGURE 4

APPROXIMATE SCALE:	DATE: 02/05/21	ENGINEER: RJ
1"=200'	PN: GPGW-21-024	DRAWN BY: DLS



0 35 70 140

GRAPHIC SCALE: 1"=70'

Andreyev Engineering, Inc.

HYDROGEOLOGIC SERVICES

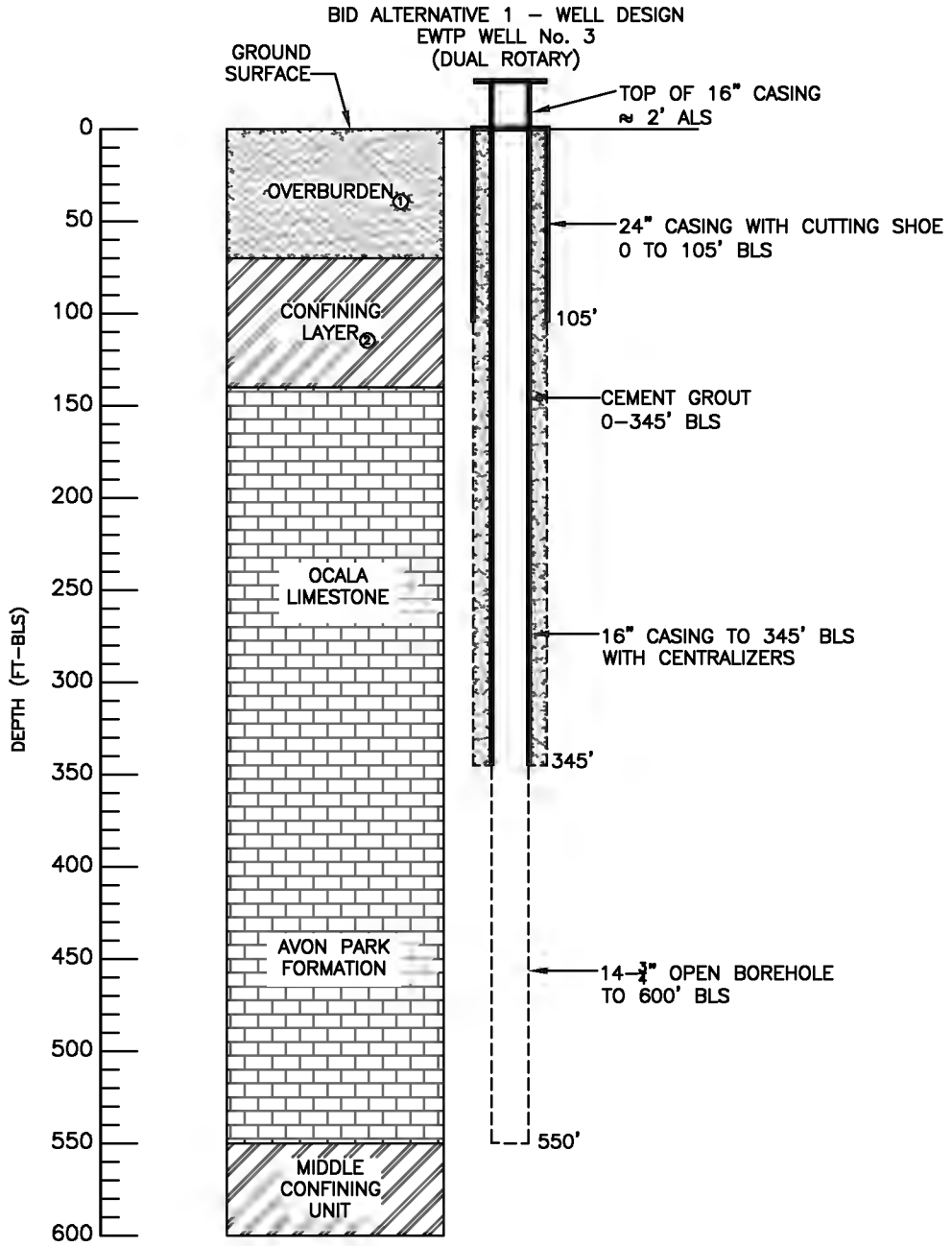
CITY OF MOUNT DORA EASTERN WTP WELL No. 3

1600 NILES ROAD
MOUNT DORA, LAKE COUNTY, FL

TEMPORARY POND LOCATION PLAN

APPROXIMATE SCALE:	DATE: 11/17/21	ENGINEER: RJ
1"=70'	PN: GPGW-21-024	DRAWN BY: DLS

FIGURE 5



NOTES:

1) OVERBURDEN CONSISTS OF UNCONSOLIDATED BROWN FINE SAND (SP) & CLAYEY FINE SAND (SC).
2) CONFINING LAYER CONSISTS OF MEDIUM DENSE TO DENSE GREENISH–GRAY CLAYEY FINE SAND (SC).
3) ALL CASINGS ARE NEW MILD BLACK STEEL 0.375–INCH WALL.
4) DEPTHS MAY BE ALTERED IN THE FIELD WITH OWNER/ENGINEER APPROVAL.
5) BLS = BELOW LAND SURFACE.
6) ALS = ABOVE LAND SURFACE.

Andreyev Engineering, Inc.		HYDROGEOLOGIC SERVICES CITY OF MOUNT DORA EASTERN WTP WELL No. 3 1600 NILES ROAD MOUNT DORA, LAKE COUNTY, FL
APPROXIMATE SCALE: 1"=100'	DATE: 11/17/21 ENGINEER: RJ PN: GPGW–21–024 DRAWN BY: DLS	BID ALTERNATIVE 1 – WELL DESIGN DETAILS EWTP WELL No. 3 FIGURE 6

BID SHEETS

CONTRACTOR BID SHEET - 12-INCH WELL (UFA)

Mount Dora Eastern WTP Well No. 3

Spec. Section No.	Bid Item No.	Work Task	Unit	Amount	Cost Per Bid Unit	Total Bid Item Cost
3.1A	1	Water Well Construction Permit (40C-3, F.A.C.)	L.S.	1	$250.00	$250.00
3.1B	2	Mobilization/Demobilization	L.S.	1		
3.1C, 3.2B, 3.2E	3	Drill 18" Borehole and Provide/Install 18" surface casing	Ft	105		
3.2B	4	Add Granular Bentonite During 18” Casing Rotation	sack	10		
3.1D, 3.2B	5	Drill 17" Borehole	Ft	240		
3.1D, 2.1C, 3.2E	6	Provide/Install 12-inch Casing with Centralizers	Ft	345		
3.3	7	Well Alignment Testing	L.S.	1		
3.4	8	Cement Grout	sack	700		
3.1E	9	Drill 11 7/8" Borehole	Ft	205		
3.7	10	Borehole Geophysics and Video Survey	L.S.	1		
3.8A	11	Test Pump Installation/Removal	L.S.	1		
3.2F, 3.9A	12	Furnish, install and maintain temporary 12-inch pipeline to stormwater pond	Ft	850		
3.8	13	Well Development	Hr	24		
3.9B	14	Step-Drawdown Pumping Test	Hr	8		
3.9C	15	Additional Pumping	Hr	32		
3.13	16	Site Cleanup	L.S.	1		

TOTAL $ _____

By: _____

Date: _____

BID ALTERNATE - 1

CONTRACTOR BID SHEET - 16-INCH WELL (UFA)

Mount Dora Eastern WTP Well No. 3

Specification Section No.	Bid Item No.	Work Task	Unit	Amount	Cost Per Bid Unit	Total Bid Item Cost
3.1A	1	Water Well Construction Permit (40C-3, F.A.C.)	L.S.	1	$250.00	$250.00
3.1B	2	Mobilization/Demobilization	L.S.	1		
3.1C, 3.2B, 3.2E	3	Drill 24" Borehole and Provide/Install 24" surface casing	Ft	105		
3.2B	4	Add Granular Bentonite During 24” Casing Rotation	sack	12		
3.1D, 3.2B	5	Drill 23" Borehole	Ft	240		
3.1D, 2.1C, 3.2E	6	Provide/Install 16-inch Casing with Centralizers	Ft	345		
3.3	7	Well Alignment Testing	L.S.	1		
3.4	8	Cement Grout	sack	1,000		
3.1E	9	Drill 14 3/4" Borehole	Ft	205		
3.7	910	Borehole Geophysics and Video Survey	L.S.	1		
3.8A	11	Test Pump Installation/Removal	L.S.	1		
3.2F, 3.9A	12	Furnish, install and maintain temporary 12-inch pipeline to stormwater pond	Ft	850		
3.8	13	Well Development	Hr	16		
3.9B	14	Step-Drawdown Pumping Test	Hr	8		
3.9C	15	Additional Pumping	Hr	32		
3.13	16	Site Cleanup	L.S.	1		

TOTAL $_____

By: _____

Date: _____

SECTION 02822
SOLID SODDING

PART 1 - GENERAL

1.01 DESCRIPTION

A. Scope of Work: The work specified in this Section consists of establishing a stand of grass, within the areas indicated on the Drawings, by furnishing and placing grass sod. Also included are fertilizing, watering and maintenance as required to assure a healthy stand of grass. Work performed in the County and State Right-of-Ways and private property shall be replaced with like sod.

1.02 SUBMITTALS

A. A certification of sod quality by the producer shall be delivered to the Engineer 10 days prior to use.

PART 2 - PRODUCTS

2.01 GRASS SOD

A. Grass sod shall be Bahia or grass and shall be well matted with grass roots. The sod shall be taken in rectangles, preferably 12 inch by 24 inch, shall be a minimum 2 inches in thickness and shall be live, fresh and uninjured at the time of planting.

B. It shall be reasonably free of weeds and other grasses and shall have a soil mat of sufficient thickness adhering firmly to the roots to withstand all necessary handling. The sod shall be planted as soon as possible after being dug and shall be shaded and kept moist until it is planted.

2.02 FERTILIZER

A. Commercial fertilizer shall comply with the state fertilizer laws.

B. The numerical designations for fertilizer indicate the minimum percentages (respectively) of (1) total nitrogen, (2) available phosphoric acid and (3) water-soluble potash contained in the fertilizer.

C. The chemical designation of the fertilizer shall be 6 percent (6%) nitrogen, 6 percent (6%) phosphorus, and 6 percent (6%) potash. At least 50 percent (50%) of the nitrogen shall be derived from organic sources. At least 50 percent (50%) of the phosphoric acid shall be from normal super phosphate or an equivalent source which will provide a minimum of two (2) units of sulfur. The amount of sulfur shall be indicated on the quantitative analysis card attached to each bag or other container.

2.03 WATER FOR GRASSING

A. The water used in the sodding operations shall be obtained as provided for in Section 01500: Temporary Facilities.

PART 3 - EXECUTION

3.01 PREPARATION OF GROUND

A. The area over which the sod is to be placed shall be scarified or loosened to a depth and then raked smooth and free from debris. Where the soil is sufficiently loose and clean, the Engineer, at his discretion, may authorize the elimination of ground preparation.

3.02 APPLICATION OF FERTILIZER

A. Before applying fertilizer, the soil pH shall be brought to a range of 6.0 to 7.0.

B. The fertilizer shall be spread uniformly over the area to be sodded at the rate of 700 pounds per acre, or 16 pounds per 1,000 square feet, by a spreading device capable of uniformly distributing the material at the specified rate. Immediately after spreading, the fertilizer shall be mixed with the soil to a depth of approximately 4 inches.

C. On steep slopes, where the use of a machine for spreading or mixing is not practicable, the fertilizer shall be spread by hand and raked in and thoroughly mixed with the soil to a depth of approximately 2 inches.

3.03 PLACING SOD

A. The sod shall be placed on the prepared surface, with edges in close contact and shall be firmly and smoothly embedded by light tamping with appropriate tools.

B. Where sodding is used in drainage ditches, or on slopes of four (4) to one (1) or greater, the setting of the pieces shall be staggered so as to avoid a continuous seam along the line of low. Along the edges of such staggered areas, the offsets of individual strips shall not exceed 6 inches. In order to prevent erosion caused by vertical edges at the outer limits, the outer pieces of sod shall be tamped so as to produce a featheredge effect.

C. On slopes greater than two (2) to one (1), the Contractor shall, if necessary, prevent the sod from sliding by means of wooden pegs driven through the sod blocks into firm earth, at suitable intervals.

D. Sod which has been cut for more than 72 hours shall not be used unless specifically authorized by the Engineer after his inspection thereof. Sod which is not planted within 24 hours after cutting shall be stacked in an approved manner and maintained and properly moistened. Any pieces of sod which, after placing, show an appearance of extreme dryness shall be removed and replaced by fresh, uninjured pieces.

E. Sodding shall not be performed when weather and soil conditions are, in the Engineer's opinion, unsuitable for proper results.

3.04 WATERING

A. The areas on which the sod is to be placed shall contain sufficient moisture, as determined by the Engineer, for optimum results. After being placed, the sod shall be kept in a moist condition to the full depth of the rooting zone for at least 2 weeks. Thereafter, the Contractor shall apply water as needed until the sod roots and starts to grow for a minimum of 60 days (or until final acceptance, whichever is latest).

3.05 MAINTENANCE

A. The Contractor shall, at his expense, maintain the sodded areas in a satisfactory condition until final acceptance of the project. Such maintenance shall include repairing of any damaged areas and replacing areas in which the establishment of the grass stand does not appear to be developing satisfactorily.

B. Replanting or repair necessary due to the Contractor's negligence, carelessness or failure to provide routine maintenance shall be at the Contractor's expense.

END OF SECTION

SECTION 02922

LOAMING, SEEDING, AND MULCHING

PART 1- GENERAL

1.01 SCOPE OF WORK

A. Scope of Work: Furnish all labor, materials, equipment and incidentals required to prepare lawn bed, seed and mulch and establish a stand of grass for temporary erosion and sedimentation control. All areas disturbed by construction and not shown or specified to receive sodding shall receive seeding and mulching.

B. Submit to Engineer as provided in Section 01340, identification labels and certification that all seed is Argentine Bahia.

C. Areas seeded shall include all areas disturbed during construction except structures, roadways, walkways, and areas to be sodded. Areas to be sodded will include areas within 2 feet of buildings.

1.02 SUBMITTALS

A. Submit to the Engineer as provided in Section 01340, identification labels and certification that all seed is Argentine Bahia.

PART 2 - PRODUCT

2.01 LOAM

A. Loam (topsoil) shall be fertile, natural soil, typical of the locality, free from large stones, roots, sticks, peat, weeds and sod and obtained from naturally well drained areas. It shall not be excessively acid or alkaline nor contain toxic material harmful to plant growth. Topsoil stockpiled under other Sections of this Division may be used, but the Contractor shall furnish additional loam at his own expense, if required.

B. Soil Conditioners

Fertilizers:

1. Fertilizer shall be a complete fertilizer, the elements of which are derived from organic sources. Fertilizer shall be a standard product complying with State and Federal fertilizer laws.

2. Percentages of nitrogen, phosphorus and potash shall be based on laboratory tests on soils outlined in Paragraph 1.02.A and approved by the Engineer. For the purpose of bidding, assume 6% nitrogen, 6% phosphorus and 6% potash by weight. At least 50% of the total nitrogen shall contain no less than 3% water-insoluble nitrogen.

3. Fertilizer shall be delivered to the site, mixed as specified, in the original unopened standard size bags showing weight, analysis and name of manufacturer. Containers shall bear the manufacturer's guaranteed statement of analysis, or a manufacturer's certificate of compliance covering analysis shall be furnished to the Engineer. Store fertilizer in weatherproof place and in such a manner that it will be kept dry and its effectiveness will not be impaired.

   Superphosphate shall be composed of finely ground phosphate rock as commonly used for agricultural purposes containing not less than 20 available phosphoric acid.

   Lime shall be ground limestone.

C. Seed

1. Species shall be Argentine Bahia Seed. Argentine Bahia grass seed shall have a minimum pure seed content of 95 percent with a minimum germination of 80 percent.

2. Dry Mulch: The mulch material used shall normally be dry mulch of straw or hay, consisting of oat, rye, or wheat straw, or of pangola, peanut, coastal Bermuda or Bahia grass hay. Only undeteriorated mulch which can readily be cut into the soil shall be used.

PART 3 – EXECUTION

3.01 PREPARATION OF GROUND

A. The area over which the sod is to be placed shall be scarified or loosened to a depth and then raked smooth and free from debris. Where the soil is sufficiently loose and clean, the Engineer, at his discretion, may authorize the elimination of ground preparation.

3.02 INSPECTION AND TESTING

A. Verify that soil preparation and related preceding work has been completed.

B. Do not start work until conditions are satisfactory.

3.03 INSTALLATION

A. Apply the lawn seed with a drop type spreader while soil is still loose at the rate of eight (8) pounds per one thousand (1,000) square feet.

B. Apply half the seed in one direction and the remainder at right angles to the first seeding.

C. After applying the seed, rake the seed into the seed bed to a depth of one half inch.

D. Approximately two inches, loose thickness, of mulch material shall be applied uniformly over the seed bed and cut into the soil so as to produce a loose mulched thickness of three to four inches. The area shall be rolled thoroughly with a lawn roller immediately after completion of the seeding and mulching.

E. Water the seeded area lightly and again roll the area with a light lawn roller to assure firm contact of the soil and see.

3.04 MAINTENANCE

A. Soil shall be kept continuously moist, but not too wet, until seed has germinated and become well established.

B. The Contractor shall, at his expense, maintain the planted areas in a satisfactory condition as required for temporary erosion and sedimentation control. Such maintenance shall include watering, mowing, and filling, leveling, and repairing of any washed or eroded areas, as may be necessary. The Engineer may require replanting of any areas in which the establishment of the grass stand does not appear to be developing satisfactorily. Replanting shall be performed at the Contractor's expense. The Contractor shall mow grassed areas once per week until final completion of the Project.

END OF SECTION

Exhibit "B"
Pricing Schedule

12 INCH WELL

Spec. Section No.	Bid Item No.	Task Description	Estimated Quantity	Unit	Unit Price	Extended Total
3.1A	1	Water Well Construction Permit (40C-3, F.A.C.)	1	LS	$250.00	$ 250.00
3.1B	2	Mobilization and Demobilization: (provide backup showing the cost breakdown for mobilization and the demobilization)	1	LS	$ 140,000.00	$ 140,000.00
3.1C, 3.2B, 3.2E	3	Drill 18" Borehole and Provide and Install 18" Surface Casing **NOTE: Provide supporting backup showing the cost breakdown of drilling; providing; installing the casing.**	105	FT	$449.00	$ 46,725.00
3.2B	4	Addition of Granular Bentonite (during 18" casing rotation)	10	BAG	$ 40.00	$ 400.00
3.1D, 3.2B	5	Drill 17" Borehole	240	FT	$ 220.00	$ 52,800.00
3.1D, 2.1C, 3.2E	6	Provide/Install 12 Inch Casing with Centralizers **NOTE: Provide supporting backup showing the cost breakdown of the casing material and the install of the casing.**	345	FT	$ 105.00	$ 36,225.00
3.3	7	Well Alignment Testing	1	LS	$ 6,500.00	$ 6,500.00
3.4	8	Cement Grout	700	BAG	$ 15.00	$ 10,500.00
3.1E	9	Drill 11-7/8 inch Borehole	205	FT	$ 205.00	$ 42,025.00
3.7	10	Borehole Geophysics and Video Survey	1	LS	$ 26,000.00	$ 26,000.00
3.8A	11	Test Pump Installation/Removal	1	LS	$70,000.00	$ 70,000.00
3.2F, 3.9A	12	Furnish, Install and Maintain Temporary 12 inch Pipeline to Storm Water Pond	850	FT	$ 30.00	$ 25,500.00
3.8	13	Well Development	24	HR	$ 300.00	$ 7,200.00
3.9B	14	Step-Drawdown Pumping Test	8	HR	$ 300.00	$ 2,400.00
3.9C	15	Additional Pumping	32	HR	$ 300.00	$ 9,600.00
3.13	16	Site Cleanup	1	LS	$ 25,000.00	$ 25,000.00
					BID SUBTOTAL (Bid Item No. 1 -16)	$ 507,125.00
		Optional Task: (Upon City Request Only)				
3.8	17	Construction and Removal of Temporary Discharge Location at NW Corner of WTP Site	1	LS	$ 18,000.00	$ 18,000.00
					BID GRAND TOTAL (Bid Item 1-17)	525,125.00

Bid Grand Total (written): Five hundred Twenty Five thousand one hundred twenty five and 00 /100

16 INCH WELL

Spec. Section No.	Bid Item No.	Task Description	Estimated Quantity	Unit	Unit Price	Extended Total
3.1A	1	Water Well Construction Permit (40C-3, F.A.C.)	1	LS	$250.00	$ 250.00
3.1B	2	Mobilization and Demobilization: (provide backup showing the cost breakdown for mobilization and the demobilization)	1	LS	$ 145,000.00	$ 145,000.00
3.1C, 3.2B, 3.2E	3	Drill 24" Borehole and Provide and Install 24" Surface Casing **NOTE: Provide supporting backup showing the cost breakdown of drilling; providing; installing the casing.**	105	FT	$460.00	$ 48,300.00
3.2B	4	Addition of Granular Bentonite (during 24" casing rotation)	12	BAG	$ 40.00	$ 480.00
3.1D, 3.2B	5	Drill 23" Borehole	240	FT	$ 230.00	$ 55,200.00
3.1D, 2.1C, 3.2E	6	Provide/Install 16 Inch Casing with Centralizers: **NOTE: Provide supporting backup showing the cost breakdown of the casing material and the install of the casing.**	345	FT	$ 125.00	$43,125.00
3.3	7	Well Alignment Testing	1	LS	$8,000.00	$ 8,500.00
3.4	8	Cement Grout	1000	BAG	$ 15.00	$ 15,000.00
3.1E	9	Drill 14-3/4 inch Borehole	205	FT	$ 210.00	$ 43,050.00
3.7	10	Borehole Geophysics and Video Survey	1	LS	$ 25,000.00	$ 25,000.00
3.6A	11	Test Pump Installation/Removal	1	LS	$ 60,000.00	$ 60,000.00
3.2F, 3.9A	12	Furnish, Install and Maintain Temporary 12 inch Pipeline to Storm Water Pond	850	FT	$30.00	$ 25,500.00
3.8	13	Well Development	24	HR	$ 300.00	$7,200.00
3.9B	14	Step-Drawdown Pumping Test	8	HR	$ 300.00	$2,400.00
3.9C	15	Additional Pumping	32	HR	$ 300.00	$ 9,600.00
3.13	16	Site Cleanup	1	LS	$ 25,000.00	$ 25,000.00
					BID SUBTOTAL (Bid Item No. 1 -16)	$ 513,525.00
		Optional Task: (Upon City Request Only)				
3.8	17	Construction and Removal of Temporary Discharge Location at NW Corner of WTP Site	1	LS	$ 18,000.00	$ 18,000.00
					BID GRAND TOTAL (Bid Item 1-17)	531,525.00

Bid Grand Total (written): Five hundred thirty one thousand Five hundred twenty five and 00 /100

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager** Patrick C. Comiskey

SUBJECT: Request approval of Amendment 3 between the City of Mount Dora and Allied Universal Corporation for Sodium Hypochlorite

Introduction:

The City of Mount Dora's Water Treatment Plants (WTPs) and Wastewater Treatment Facilities (WWTFs) utilize chemicals for the proper treatment of potable water and wastewater flows. The use of these chemicals is indispensable to ensure the safety of use for the end products of the treatment processes (potable water and reclaimed water). The City uses a piggyback contract with Martin County to procure sodium hypochlorite and sodium hydroxide.

Discussion:

Martin County has an Agreement with Allied Universal Corporation to provide chemicals (sodium hydroxide and sodium hypochlorite) for water and wastewater treatment. The City piggybacks on this contract to supply the City's WWTFs and WTPs. The original agreement between Allied Chemical and Martin County was renewed on July 3, 2022. The CoMD needs to renew its piggyback on this agreement to continue to receive deliveries from Allied at the agreement pricing.

The original agreement included a price increase for both sodium hypochlorite (40%) and sodium hydroxide (28%).

Budget Impact:

The new, higher prices will increase procurement costs of these needed chemicals. Budget adjustment(s) may be needed.

Strategic Impact:

Goal 2: Infrastructure/Public Safety. Purchase of sodium hypochlorite and sodium hydroxide are vital to the continued operation of the City's WWTFs and WTPs.

Recommendation:

City Council approve Amendment 3 of the agreement between the City of Mount Dora and Allied Universal Corporation for sodium hypochlorite and sodium hydroxide.

Attachment(s):

1. Amendment 3.Agreement.Allied Universal.Sodium Hypochlorite SGS

Prepared by:	Jeanann Hand, Deputy City Clerk	
Reviewed by:	Chris Gaw, Utilities Engineer	Approved - 7/6/2022
	Sherry Sutphen, City Attorney	Approved - 7/14/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

AMENDMENT 3 TO THE AGREEMENT BETWEEN
THE CITY OF MOUNT DORA AND ALLIED UNIVERSAL CORPORATION

THIS AMENDMENT made by and between the and the City of Mount Dora Florida, a municipal corporation of the State of Florida, 510 N. Baker Street, Mount Dora, Florida 32757, hereinafter referred to as CITY and ALLIED UNIVERSAL CORPORATION, 3901 NW 115 Avenue, Miami, Florida 33178, hereinafter referred to as the "CONTRACTOR".

WITNESSETH:

WHEREAS, on August 6, 2019, the CITY executed a Piggyback Agreement with the CONTRACTOR to provide Chemicals for Water and Wastewater Treatment based on that Agreement competitively solicited by Martin County, Florida through RFB2019-3133, and on August 18, 2020, approved Amendment 1, and on August 4, 2021, approved Amendment 2, hereinafter collectively referred to as "Agreement"; and

WHEREAS, the parties have determined that it is in their best interest to amend the Agreement.

NOW, THEREFORE, in consideration of the mutual covenants, terms and provisions contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Agreement between the CITY and the CONTRACTOR is amended as follows:

1. Section 1, Term, is hereby amended to extend the term hereof for a period of one additional year from the date of execution of this Amendment 3.

2. Section 2, Products and Pricing, is hereby deleted in its entirety and replaced with the following:

   The CONTRACTOR will provide products to the CITY as set forth in the Cooperative Contract attached hereto. The CONTRACTOR will provide pricing for Liquid Sodium Hypochlorite at a unit cost to $$1.049/gal. This price will remain in effect for this 1-year term extension. In the event that there is a de-escalation of the price prior to the expiration, the City of Mount Dora shall be offered the reduced pricing pursuant to Page 9, Item #15 of the Martin County Request for Bid (RFB) 2019-3133.

2. All of the terms and conditions of the original Agreement, or any modification thereof shall remain in full force and effect, and to the extent of any conflict between this Amendment and the original Agreement, or any modification thereof, this Amendment shall prevail.

Signatures on the Following Page

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Amendment effective the ____ day of _____, 2022.

CITY OF MOUNT DORA

_____
CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

_____
Jessica Burnham, City Clerk

For the use and reliance of City of Mount Dora only.
Approved as to form and legal sufficiency.

_____
Sherry G. Sutphen, City Attorney

CONTRACTOR

By: _____

Print: Jim Palmer

Title: President / CEO

STATE OF FLORIDA
COUNTY OF FL

The foregoing instrument was acknowledged before me by means of [X] physical presence or [ ] online notarization of Jim Palmer, as President/CEO, of _____, who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Contractor, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this 14 day of July, 2022.

(stamp)

_____
NOTARY PUBLIC, State of Florida

ATABEIRA PIEDRA
Notary Public - State of Florida
Commission # HH 045013
My Comm. Expires Sep 21, 2024
Bonded through National Notary Assn.

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager**

SUBJECT: Request adoption of Final Reading of Ordinance No. 2022-09, Change in Zoning – Daniel C. and Judith Ann McWhorter

Introduction:

This is a request for City Council to approve the final reading of Ordinance No. 2022-09.

Call Up Item
Mayor Asks Attorney to Read Ordinance by Title Only
City Manager Background
Public Hearing
Discussion
Council Action

Discussion:

Further rezoning descriptions and details are contained in Attachment #1 (*PZC Memo Dated June 15, 2022*). The legal advertisements for the public hearings are provided in Attachment #2. The applicant is requesting a change of the zoning district WP-1 (Workplace) to City MU-1 (Mixed Use Traditional) for approximately 8.77 acres located on the southeast corner of Highland Street and Camp Avenue. This request is for the MU-1 zoning to be consistent with the underlying Future Land Use designation. The applicant currently does not have a development plan for the property and is only seeking to rezone the property so that the zoning district matches the land use category. Future development of the property will require the submittal of a development application (preliminary plat, site plan, etc).

The sequence of events leading to the presentation to the City Council are as follows:

The City Council, at their regularly scheduled meeting held on July 5, 2022, recommended approval of the First Reading of Ordinance No. 2022-09 and held a hearing for the Second Reading and Final adoption.

The Planning and Zoning Commission (PZC) at their regularly scheduled meeting held on June 15, 2022, recommended approval (Vote 5-0. Two members were absent) of the rezoning from WP-1 to MU-1.

The Development Review Committee (DRC) on May 25, 2022, recommended approval of the change in zoning and forwarded the same to the PZC.

Budget Impact:

There are no budgetary impacts on the City relative to the processing of the rezoning action.

Strategic Impact:

Rezoning requests which address density and intensity changes are consistent with Growth Management and Economic Development Goals to foster development and growth opportunities. GOAL 1: Economic Development; Objective 1.3. Attract new commercial businesses/residential development.

Recommendation:

City Council to approve Final Reading and Adoption of Ordinance No. 2022-09.

Attachment(s):

1. Attachment 1 PZC Memo Dated June 15, 2022 (ADA)
2. Attachment 2 Legal Ad Publications Final (ADA)
3. Ordinance 2022-09 (Final)McWhorter MU-1.SGS
4. Exhibit A Property Depiction (Map)

Prepared by:	Vince Sandersfeld, Planning and Development Director	
Reviewed by:	Sherry Sutphen, City Attorney	Approved - 7/13/2022
	Jessica Burnham, City Clerk	Approved - 7/13/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/13/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

ATTACHMENT #1

CITY OF MOUNT DORA

Planning and Development
510 N. Baker St.
Mount Dora, FL 32757
352-735-7113
Fax: 352-735-7191
E-mail: plandev@cityofmountdora.com

DATE: June 15, 2022

TO: Planning and Zoning Commission

FROM: Development Review Committee
Vince Sandersfeld, Planning Director

THROUGH: Michele Janiszewski, AICP . Senior Planner

RE: Rezoning Application; Change in Zoning for assignment from WP-1 to MU-1; 8.77 Acres (Site Area); Located at the Southeast Corner of Highland Street and Camp Avenue (site address: 610 S.Highland Street); Green Consulting Group, Inc. (Applicant); Daniel C. and Judith Ann McWhorter (Owners).
Project No. RZ-22-01

SUMMARY OF RECOMMENDATION:

Staff recommends approval of the application to rezone 8.77 +/- acres from Workplace (WP-1) to Mixed Use Traditional (MU-1) and forward same to City Council.

REFERENCES/SUPPORT:

LDR Section 3.3
Policy 4.g(13) FLUE of the Mount Dora Comprehensive Plan 2045

SITE SUMMARY:

Owners	Daniel C. and Judith Ann McWhorter
Applicant	Green Consulting Group, Inc., Timothy W. Green
Address	610 S. Highland Street
General Location:	Southeast corner of the intersection of Highland Street and Camp Avenue
Alternate Key Nos.	1797250 & 2545232
Zoning District:	Workplace District or WP-1
Proposed Zoning District:	Mixed Use Traditional or MU-1
Future Land Use Category:	Mixed Use Traditional or MU-1
Overlays:	Mount Dora CRA
Site Area:	8.77 +/- acres
Existing Use:	Single family residence and associated structures. Storage Barn/Structure
Proposed Use:	None (zoning district assignment)

DEVELOPMENT STANDARDS:

Development Standard	WP-1 (Existing)	MU-1 (Proposed)
Maximum Floor Area Ratio (FAR)	0.70	Min. 0.25 – Max. 3.00
Density	Dwellings Not Permitted	6 - 35 d.u. / acre
Min. Lot Size	15,000 SF	None
Max. Building Height	35’	60’
Max. Impervious Surface Ratio (ISR)	Not Specified	100%
Min. Open Space	35%	35%

SURROUNDING PROPERTY TABLE:

Direction	Jurisdiction	Future Land Use	Zoning District(s)	Existing Use(s)	Comments
North	City	Commercial, Residential Professional	C-2A, PUD, RP	Residential, Vacant Land Commercial	None
South	City	Commercial, Recreation, Industrial, Medium Density	WP-1	Residential, Commercial, Vacant Land	Carriers A/C
East	City	Industrial, Mixed-Use Traditional	WP-1, PUD	Light Manufacturing, Warehousing	Industrial Park
West	City	MU-1	WP-1	Warehousing, Residential	Amerigas

ANALYSIS:

The applicant proposed to rezone the subject property, comprising of approximately 8.77 acres, from Workplace District (WP-1) to Mixed-Use Traditional District (MU-1). The Applicant currently does not have a development plan for the property and is only seeking to rezone the property so that the zoning district matches the land use category. Future development of the property will require the submittal of a development application (preliminary plat or site plan).

The Mixed Use Future Land Use designation was established by Ordinance No. 2012-13 enacted on February 19, 2013, resulting from serval policy changes from the Citywide Visioning Study Final Report. As stated in the Vision Study several strategies were development to encourage redevelopment of the former citrus co-op and other lands to help anchor the district as a gateway to the City along Highland Street. The Mixed Use Traditional (MU-1) zoning district and design standards were adopted by Ordinance No. 2013-08 enacted on October 1, 2013. The current WP-1 zoning has remained assigned to these parcels as a placeholder until such time the owners re-zoning to match the underlying Future Land Use.

The applicant has indicated to staff the desire to formally assigned MU-1 and at a later date present master site plan for proposed uses and design elements consistent with this district. This will enable the applicant/owner to better market the properties.

Highland Street is under Lake County jurisdiction and future ingress/egress will require coordination with the County, if applicable.

STANDARDS FOR REVIEW:

Pursuant to LDC Section 3.3.4, the City shall consider the following criteria in reviewing applications for a rezoning:

1. The need and justification for the change:
   The applicant is seeking to make the property's zoning district consistent with the property's land use category. The property is part of the Mixed Use Transitional land use category. The property's current Workplace (WP-1) zoning district is not permitted within the Mixed Use Transitional land use category (Section 1.4 *Land Use Category and Zoning District Compatibility Table LDC).* As such, the application to rezone the property from WP-1 to MU-1 is consistent with the City's Land Development Code. This application for the change in zoning is for assignment of MU-1.

2. The effect of the change, if any, on the particular property and on surrounding property.
   The assignment of the proposed MU-1 is consistent with the underlying land use for surrounding properties. Lands located south of Camp Avenue and on both sides of Highland Street are intended to be master planned for development and gateway uses.

3. The amount of undeveloped land having the same classifications as that requested in the general area and throughout the city.
   The proposed change is simply assignment of zoning district to match the land use category as stated sbove. These parcels are intended to be assigned MU-1.The relationship of the proposed amendment to the purpose of the City's *Comprehensive Plan*, with appropriate consideration as to whether the proposed change will further the purpose of this Code and the Plan.

   The subject property is part of the Mixed-Use Traditional (MU-1) land use category. Section 4.g.13, Future Land Use Element, Comprehensive Plan, requires new projects within this category to contain a minimum of two land uses and allows public, civic, commercial, office, multi-family residential, and limited single-family use as an adjunct to a business use. This category encourages a mix of medium/high density residential development with on-site commercial and office uses.

   Section 12.e, Future Land Use Element of the Comprehensive Plan, states that Highland Street is a corridor of with a mix of residential, neighborhood commercial, light industry uses and serves as a transition from the gateway areas and to the downtown. This section also expressly states that more intense mixed-use development.

   The proposed MU-1 zoning district encourages a mixture of medium/high residential development with on-site commercial, office, and civic uses. LDC Section 3.4.16 states that the MU-1 zoning district is appropriate for the Mixed Use Traditional (MU-1) and Mixed Use Downtown (MU-2) land use categories. This is consistent with the Comprehensive Plan which also requires mixed use development on the subject property.

   LDC Section 3.4.16.1.f, states that one of the intents of the MU-1 zoning district is to allow for a mix of land uses which strengthens opportunities for economic vitality and

supports diversity of housing opportunities. This is consistent with the Comprehensive Plan which seeks intense, mixed-use development and redevelopment along the Highland Street Corridor.

4. The availability and provision of adequate services and facilities:
Services and facilities are currently available to this property. Further evaluations will be determined at time of site plan/platting depending upon the proposed use(s).

5. The impact on the natural environment:
There are no anticipated, adverse impacts on the natural environment as a result of this rezoning. A portion of this property is current development with single-family dwelling and a storage structures.

6. Other Criteria as may be applicable:
Staff did not identify any additional, pertinent information regarding this application.

Notifications:
JPA Notice to Lake County: May 4, 2022
Legal Notice PZC and Notice to City Council: June 3, 2022
Notice to Surrounding Owners: June 3, 2022
Non-Legal with Map Ad City Council 1st Reading: June 24, 2022
Ordinance Enactment Legal Ad: July 8, 2022
Non-Legal with Map Ad City Council Adoption: July 8, 2022

Public Hearing Schedule:
DRC: May 25, 2022
PZC: June 15, 2022
City Council 1st Reading: July 5, 2022
City Council 2nd Reading/Adoption: July 19, 2022

ATTACHMENTS:
Vicinity Map
Aerial Map
Future Land Use Map
Zoning Map
Application

ATTACHMENT #1

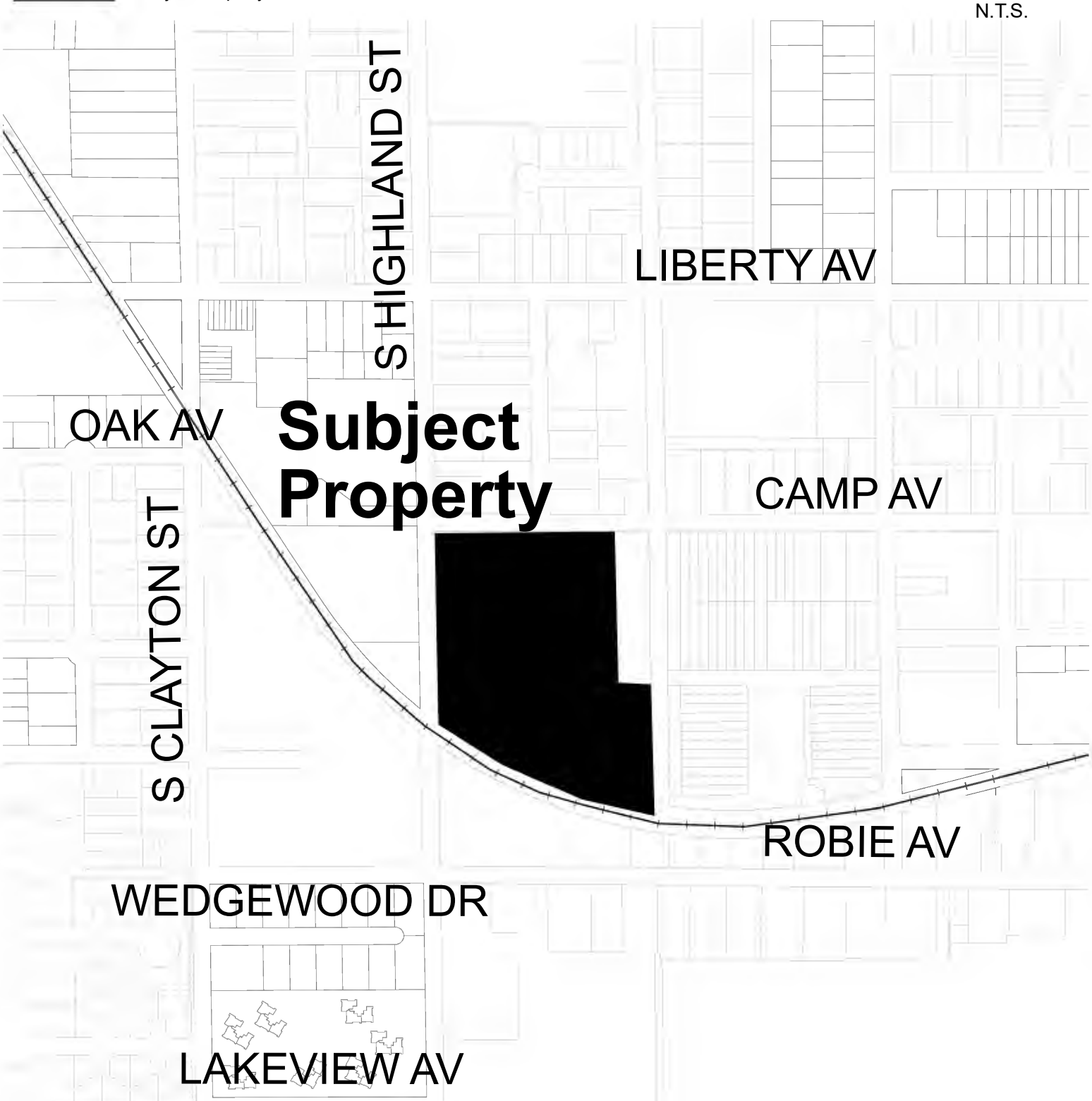
McWhorter
Change In Zoning
8.77 Acres

Legend

Subject Property

N

N.T.S.



Date: 5/5/2022

Prepared by: Mount Dora Planning and Development Dept * 510 N. Baker Street, Mount Dora, FL 32757 * 352-735-7112

CITY OF MOUNT DORA

ATTACHMENT #1

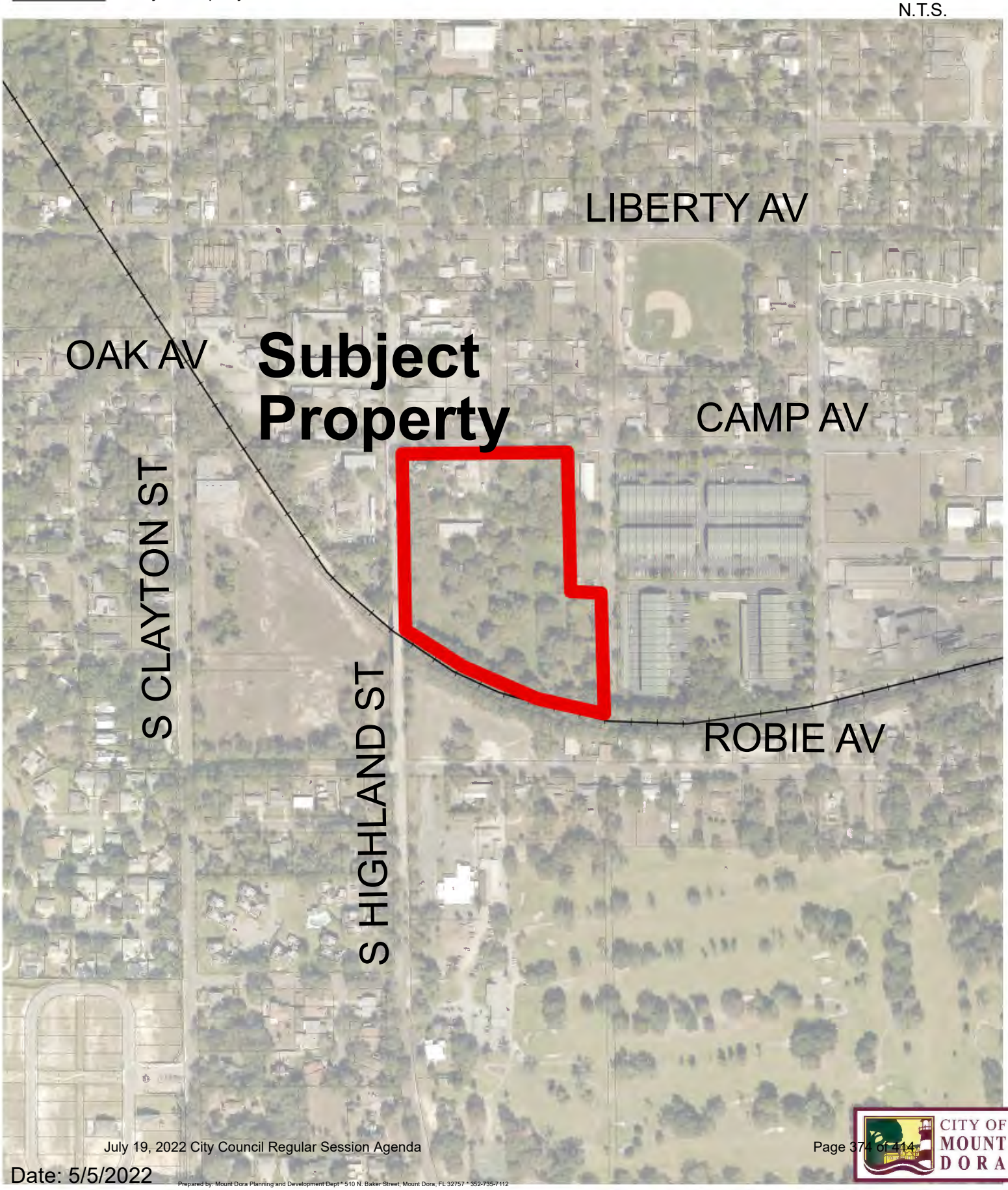
McWhorter
Aerial Map

Legend

Subject Property

N

N.T.S.



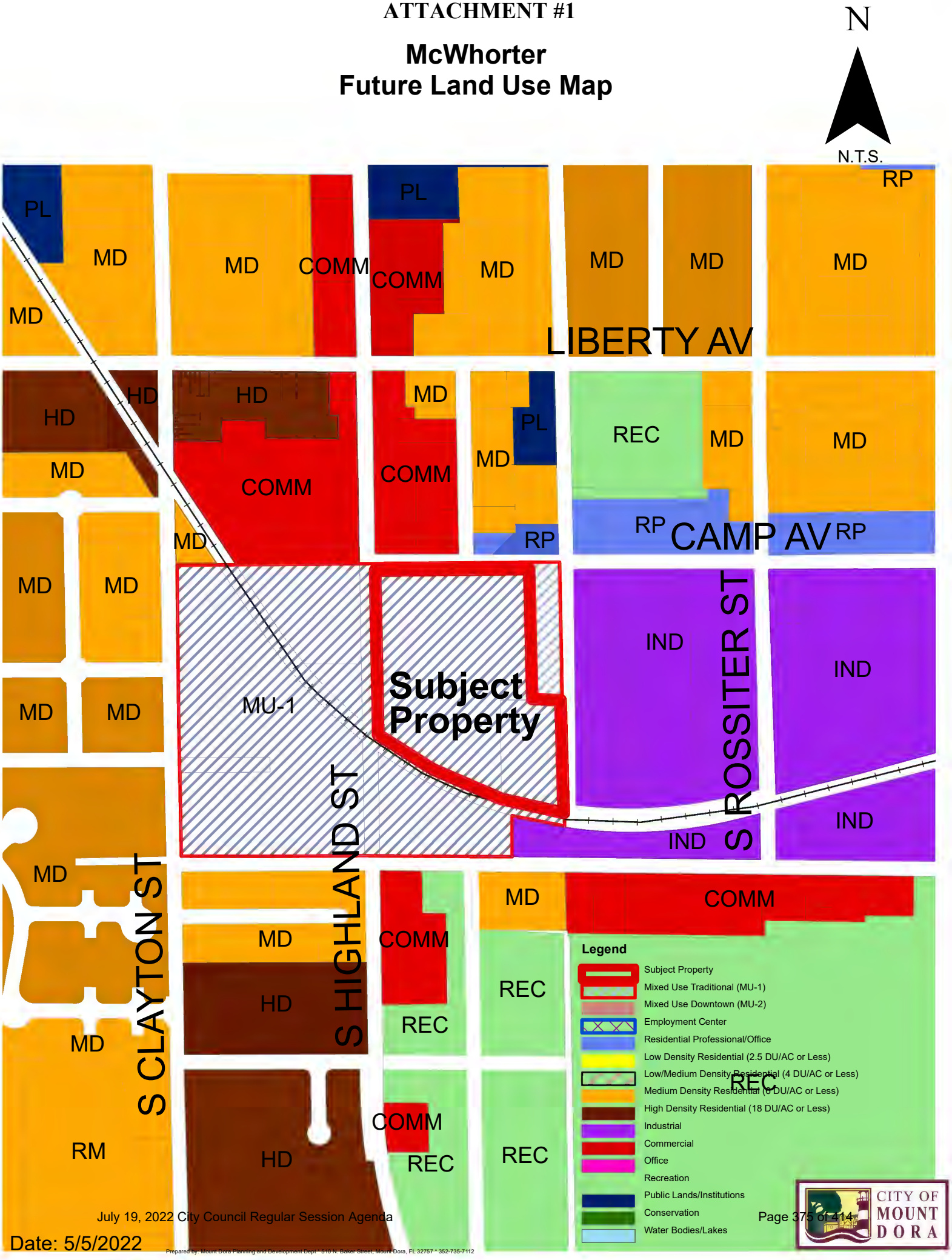
Date: 5/5/2022

Prepared by: Mount Dora Planning and Development Dept * 510 N. Baker Street, Mount Dora, FL 32757 * 352-735-7112

CITY OF MOUNT DORA

ATTACHMENT #1

McWhorter
Future Land Use Map

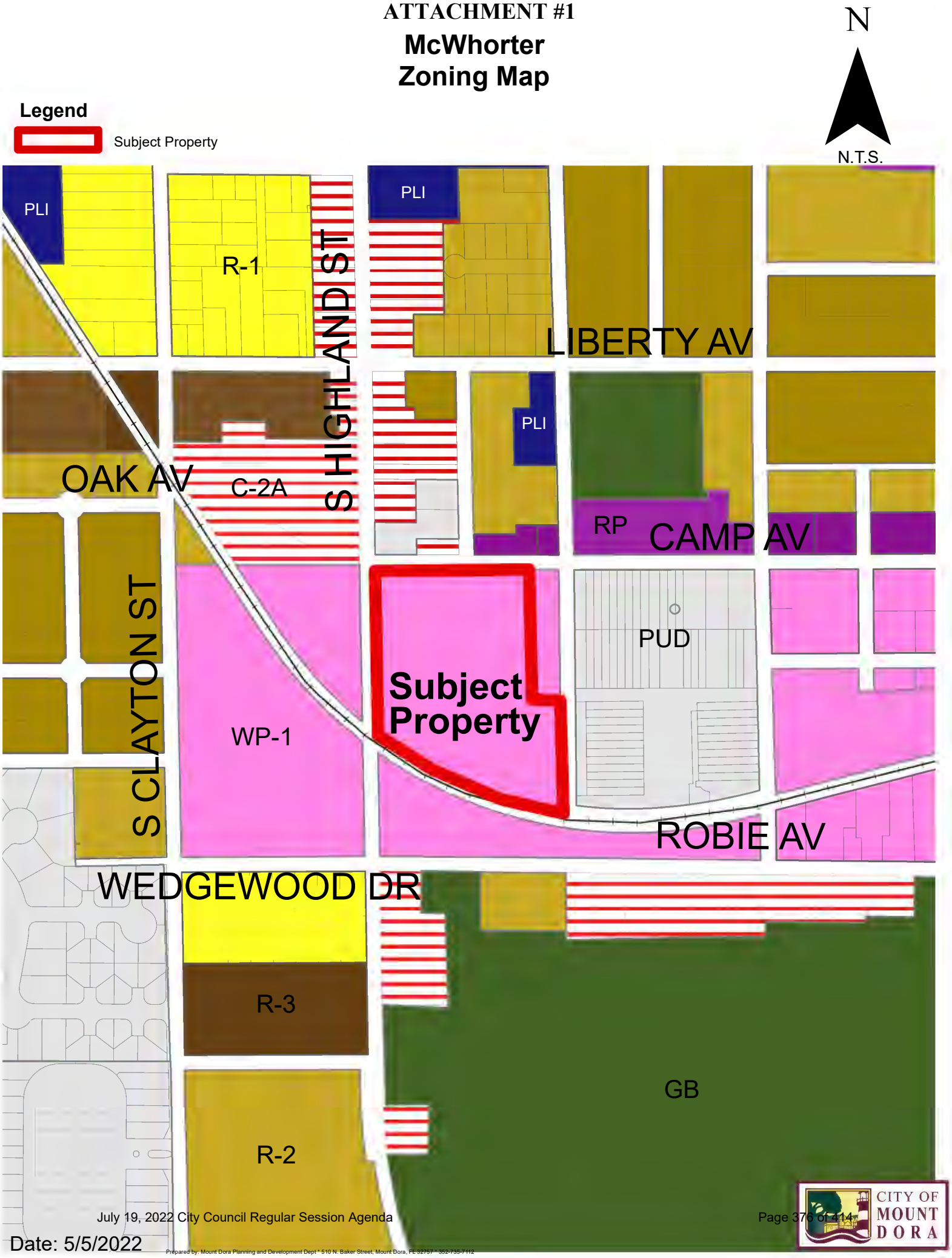


Date: 5/5/2022

Prepared by: Mount Dora Planning and Development Dept * 510 N. Baker Street, Mount Dora, FL 32757 * 352-735-7112

ATTACHMENT #1

McWhorter Zoning Map



Date: 5/5/2022

Prepared by: Mount Dora Planning and Development Dept * 510 N. Baker Street, Mount Dora, FL 32757 * 352-735-7112

CITY OF MOUNT DORA

Z22-01

City of Mount Dora
Planning and Development
510 N. Baker St.
Mount Dora, FL 32757
352-735-7112
Fax: 352-735-7191
E-mail: plandev@cityofmountdora.com

REZONING APPLICATION

Date: May 2, 2022

1. Applicant's Name: Timothy W. Green
   Company's Name: Green Consulting Group, Inc.
   Address: 4070 United Avenue
   City, State & Zip: Mount Dora, FL 32757
   Phone: 352-357-9241 E-mail: tgreen@greenconsultinggroup.com

2. Owner's Name: Daniel C and Judith A McWhorter
   Company's Name: N/A
   Address: 34804 Estes Road
   City, State & Zip: Eustis, FL 32736
   Phone: 352-397-4869 E-mail: c/o jake.guenther@g3development.com

3. The property generally located and list adjacent streets: East of Highland Street and South of Camp Avenue

4. The address(s) of the property: 610 South Highland Street

5. Size of property in Acres: 8.77 Square Feet: 382,073.2

6. Current Zoning District: WP-1

7. Requested Zoning District: MU-1

8. Future Land Use Category: MU-1

9. Present use and structures on the property (list number of residential dwelling units):
   1- SF Home, 3-Storage Building, 2-Covered Storage Areas

10. Building Size (Existing): SF - 1432, Others - 870

11. Proposed use of property: Mixed Use

12. State the reason for this request, per Section 3.3 of the City's land Development Code (attached additional sheets and support data):

To align the zoning with the existing future land use

13. Is the proposed use permissible in the requested district? Yes

14. Surrounding Future Land Use, Zoning, and Existing Use by City/County (fill-in table):

Direction	City/County	FLU	Zoning	Existing Use(s)
North	City	Commercial	C-2/PUD	Parking
South	City	MU-1	WP-1	Railroad
East	City	MU-1	WP-1	Office / Warehouse
West	City	MU-1	WP-1	Commercial / SF Home

(districts/categories may be abbreviated)

ATTACHMENT #1

CERTIFICATION AND SIGNATURE

AFFIDAVIT

I, Timothy W Green, being first duly sworn, depose and say that I apply for the request contained herein, and that all answers, information, sketches, data and other supplementary matter attached to or included herewith as part of this application, are accurate and true to the best on my knowledge and belief.

Signature of Applicant

Timothy W Green

Print or Type Name

STATE OF FLORIDA
COUNTY OF LAKE
CITY OF MOUNT DORA

The foregoing instrument was acknowledged before me this 2nd day of May 2022 by Timothy W Green who is personally known to me or who has produced FL Drivers License as identification and who did X or did not _____ take an oath.

SEAL:

MARISA MUNIZ
MY COMMISSION # HH 103828
EXPIRES: March 11, 2025
Bonded Thru Notary Public Underwriters

Notary Public

Marisa Muniz

Print or Type Name

ATTACHMENT #1

Legal Description (as furnished)

Parcel 1

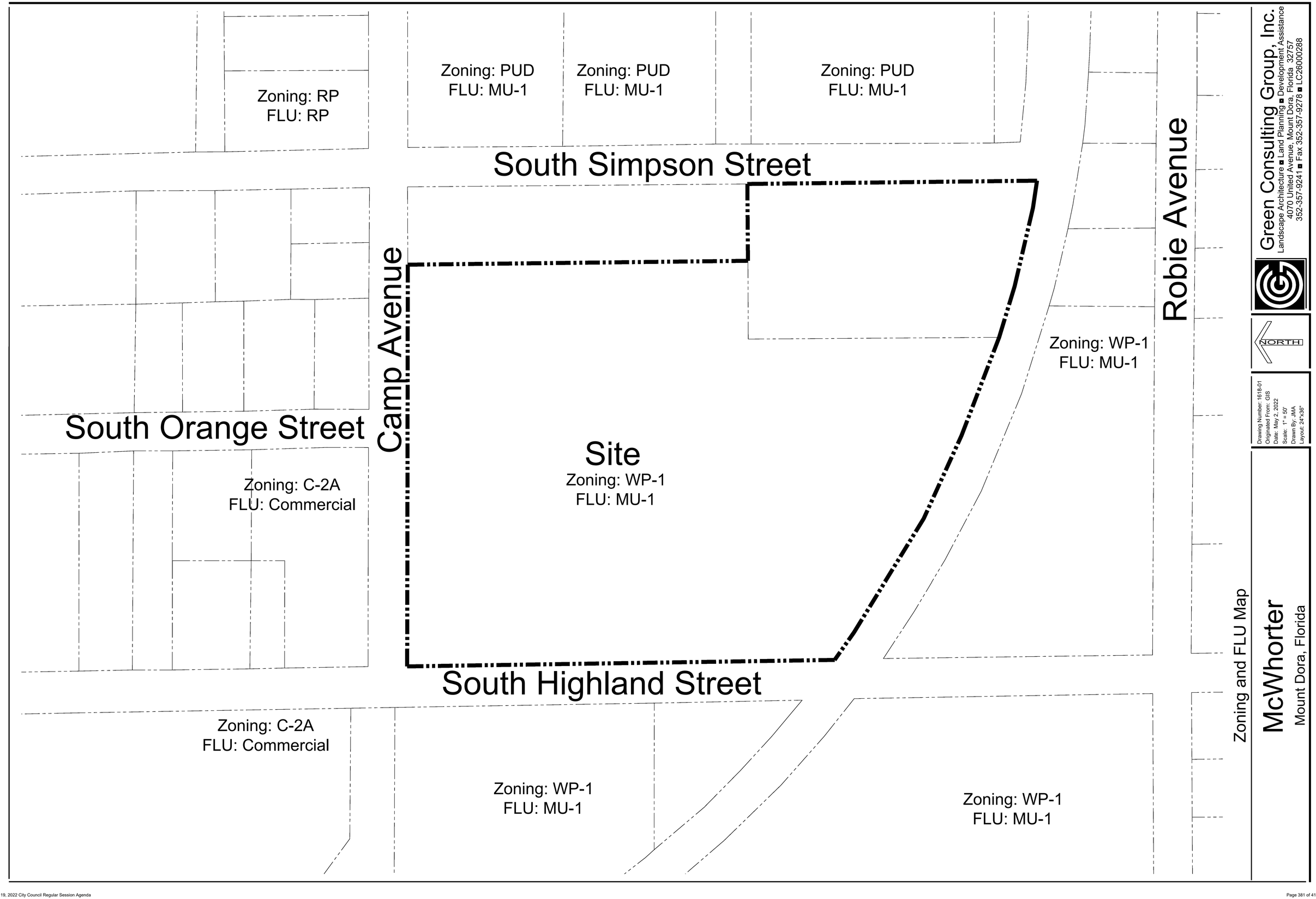
All of Blocks 375, 376 and 385, and that part of Block 391, 392, and 386, north of the railroad and bound on the north by Camp Avenue, on the east by Simpson Street, and on the west by Highland Street according to the plat of the Town of Mount Dora, Lake County, Florida, in Section 32, Township 19 South, Range 27 East, including all buildings located thereon,

LESS that part of Blocks 385 and 392, according to the plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right-of-way of Simpson Street 435.55 feet, to an iron pipe and the point of beginning of this description; thence continue South along West right-of-way of Simpson Street 367 feet, more or less, to the northerly right-of-way of Seaboard Coast Line Railroad and a point hereby designated as Point "A", thence return to the point of beginning and run West, parallel to the North line of said Block 375 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right-of-way line of Simpson Street 320 feet, more or less to the Northerly right-of-way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right-of-way 206.65 feet, more or less, to the herein designated Point "A".

And less that part of Blocks 376 and 385, according to the Plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of said Block 376 run thence South along the East lines of Blocks 376 and 385 thereof a distance of 435.60 feet, thence run West and parallel to the North line of said Block 376 a distance of 100 feet, thence North and parallel to the East line of Blocks 376 and 385 a distance of 435.60 feet, thence East a distance of 100 feet to the point of beginning.

Parcel 2

That part of Blocks 385 and 392, according to the plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right-of-way of Simpson Street 435.55 feet, to an iron pipe and the point of beginning of this description; thence continue South along West right-of-way of Simpson Street 367 feet, more or less, to the northerly right-of-way of Seaboard Coast Line Railroad and a point hereby designated as Point "A", thence return to the point of beginning and run West, parallel to the North line of said Block 375 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right-of-way line of Simpson Street 320 feet, more or less to the Northerly right-of-way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right-of-way 206.65 feet, more or less, to the herein designated Point "A".



Green Consulting Group, Inc.
Landscape Architecture ■ Land Planning ■ Development Assistance
4070 United Avenue, Mount Dora, Florida 32757
352-357-9241 ■ Fax 352-357-9278 ■ LC26000288

Drawing Number: 1618-01
Originated From: GIS
Date: May 2, 2022
Scale: 1" = 50'
Drawn By: JMA
Layout: 24"x36"

Zoning and FLU Map

McWhorter
Mount Dora, Florida

ALTA/NSPS Land Title Survey

ADDRESS
610 South Highland Street
Mount Dora, FL 32757

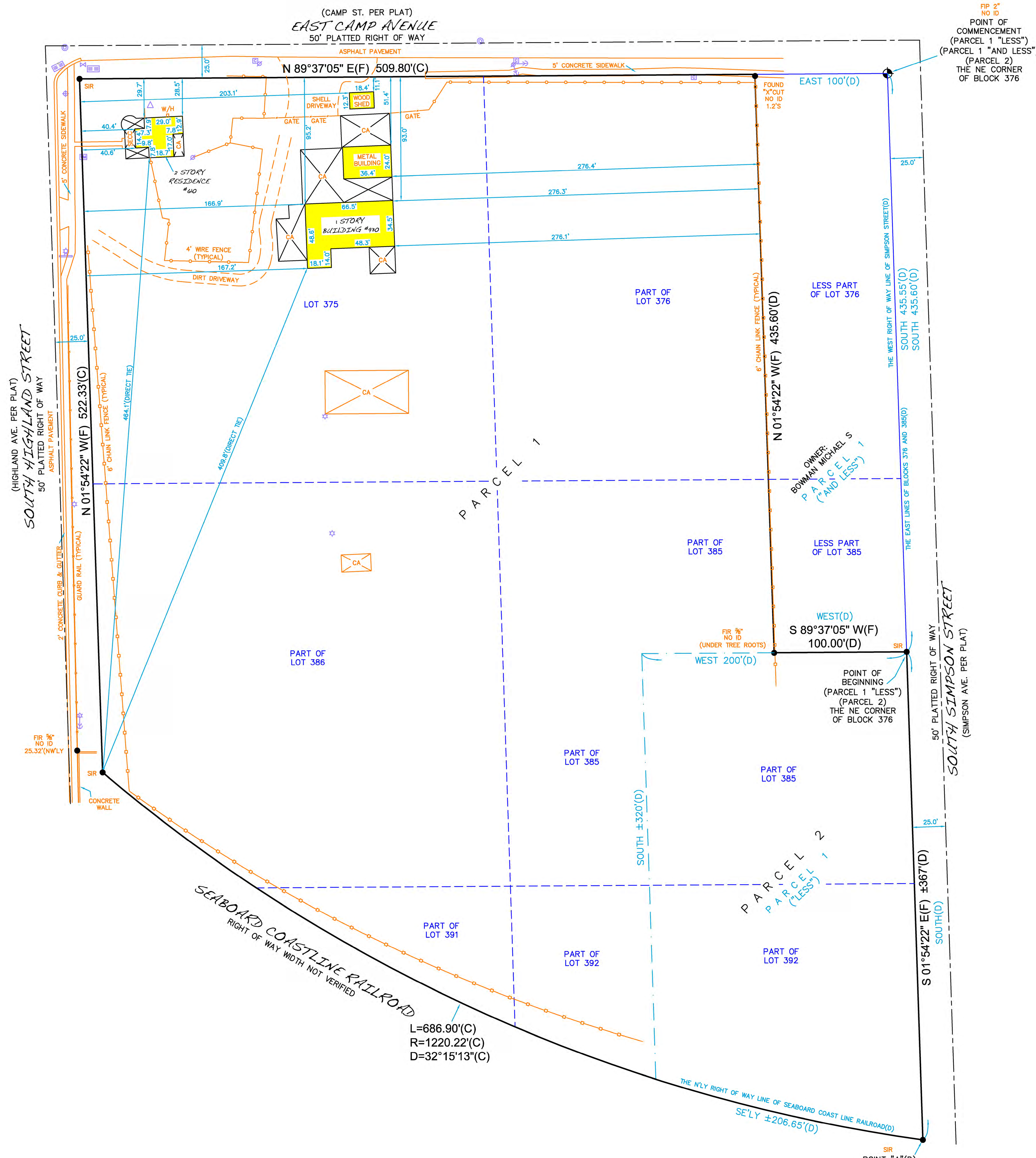
This is to certify that this map or plat and the survey on which it is based were made in accordance with the 2021 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys, jointly established and adopted by ALTA and NSPS, and includes Items 1, 2, 3, 4, 7a, 8 and 13 of Table A thereof. The field work was completed on 2/12/22.

SURVEYOR'S CERTIFICATION

I HEREBY CERTIFY in favor of Zimmerman, Kiser & Sutcliffe, P.A., Fidelity National Title Insurance Company & Peacock Capital, LLC that (a) this survey (i) was made on the ground and is a correct representation of the subject property as of 2/12/22; (ii) meets or exceeds the standards of practice set forth by the Standards of Practice for Land Surveying (Chapter 5J-17.051 and 5J-17.052, F.A.C); (iii) shows the location and recording reference of all easements and any and all other matters of record affecting the subject property that have been furnished to the Surveyor, including all those items set forth in Schedule B-II of that certain Fidelity National Title Insurance Company Commitment for Title Insurance dated effective 1/13/22 at 11:00 PM, Order No. 10193310, (iv) shows the lines of all streets abutting the land and the widths thereof if known; (v) shows all applicable building setback lines established by applicable zoning and/or other governmental ordinances, statutes, or regulations that have been furnished to the Surveyor; and (vi) shows any other visible matters on the ground which may adversely affect title to the subject property; (b) that there are no visible encroachments either way across the boundary lines of the subject property except as shown; (c) that no adjoining private property visibly serves the subject property for drainage, stormwater retention or detention purposes, except as shown; (d) that ingress and egress to the subject property is provided by South Highland Street, East Camp Avenue & South Simpson Street, the same being paved, dedicated public right of ways maintained by City of Mount Dora; (e) that the subject property does not visibly serve any adjoining property for drainage, ingress or egress or any other purpose, except as shown; and (f) that based on the Federal Emergency Management Agency Flood Insurance Rate Map, Panel No. 12069C0367E, the subject property is not contained within a Flood Prone Area.

The Surveyor has reviewed all survey related items contained in Schedule B-II of that certain Commitment for Title Insurance issued by Commonwealth Land Title Insurance Company with Order Number: 10193310 and an Effective Date of January 13, 2022 at 11:00 P.M. and has the following comments:

1. Defects, liens, encumbrances, adverse claims or other matters, if any, created, first appearing in the public records or attaching subsequent to the effective date hereof but prior to the date the proposed insured acquires for value of record the estate or interest or mortgage thereon covered by this form.
Not applicable for Surveyor's review.
2. Taxes and assessments for the year 2022 and subsequent years, which are not yet due and payable.
Not applicable for Surveyor's review.
3. Standard Exceptions:
A. Any encroachment, encumbrance, violation, variation, or adverse circumstance affecting the Title that would be disclosed by an accurate and complete land survey of the Land.
Not applicable for Surveyor's review.
B. Rights or claims of parties in possession not shown by the public records.
Not applicable for Surveyor's review.
C. Any lien, or right to a lien, for services, labor, or materials heretofore or hereafter furnished, imposed by law and not shown by the public records.
Not applicable for Surveyor's review.
D. Taxes or assessments which are not shown as existing liens in the public records.
Not applicable for Surveyor's review.
4. Any claim that any portion of the insured land is sovereign lands of the State of Florida, including submerged, filled or artificially exposed lands accreted to such land.
Not applicable for Surveyor's review.
5. Any lien provided by County Ordinance or by Chapter 159, Florida Statutes, in favor of any city, town, village or port authority for unpaid service charges for service by any water, sewer or gas system supplying the insured land.
Not applicable for Surveyor's review.
6. Restrictions, covenants, conditions, easements and other matters as contained on the Plat of Town of Mount Dora, recorded in Plat Book 3, Page 37 through 43, inclusive, of the Public Records of Lake County, Florida.
Subject to. Contains no plottable items.
7. Rights of tenants occupying all or part of the insured land under unrecorded leases or rental agreements.
Not applicable for Surveyor's review.



Legal Description (as furnished)

Parcel 1

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LESS that part of blocks 385 and 392, according to the plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right-of-way of Simpson Street 435.55 feet, to an iron pipe and the point of beginning of this description; thence continue South along West right-of-way of Simpson Street 367 feet, more or less, to the northerly right-of-way of Seaboard Coast Line Railroad and a point hereby designated as Point "A", thence return to the point of beginning and run West, parallel to the North line of said Block 375 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right-of-way of Simpson Street 320 feet, more or less to the Northerly right-of-way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right-of-way 206.65 feet, more or less, to the herein designated Point "A".

And less that part of Blocks 376 and 385, according to the Plat of Mount Dora, recorded In Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: Front the Northeast corner of said Block 376 run thence South along the East lines of Blocks 376 and 385 thereof a distance of 435.60 feet, thence run West and parallel to the North line of said Block 376 a distance of 100 feet, thence North and parallel to the East line of Blocks 376 and 385 a distance of 435.60 feet, thence East a distance of 100 feet to the point of beginning.

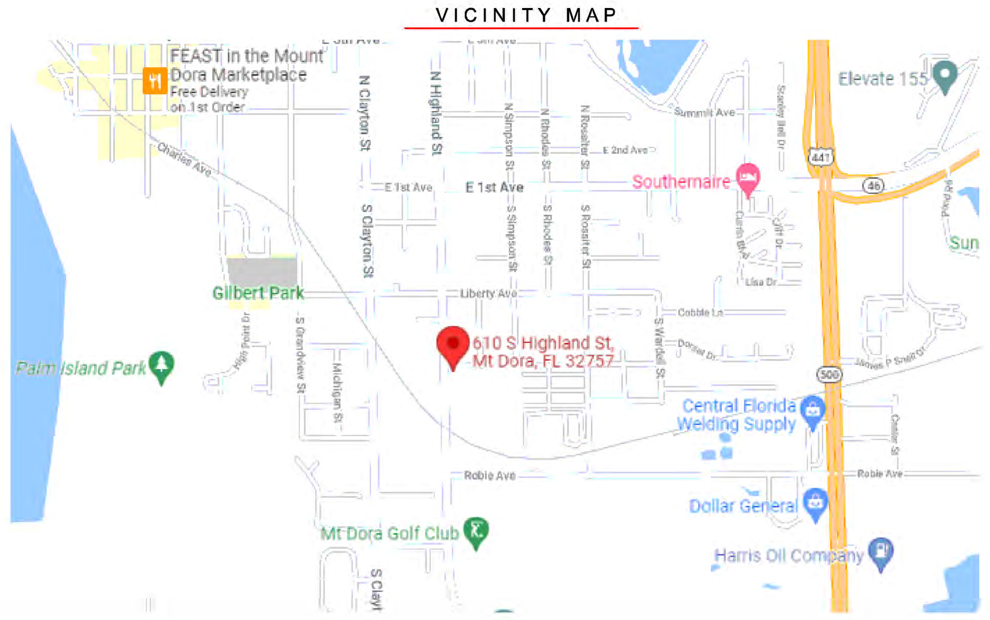
Parcel 2

That part of blocks 385 and 392, according to the plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right-of-way of Simpson Street 435.55 feet, to an iron pipe and the point of beginning of this description; thence continue South along West right-of-way of Simpson Street 367 feet, more or less, to the northerly right-of-way of Seaboard Coast Line Railroad and a point hereby designated as Point "A", thence return to the point of beginning and run West, parallel to the North line of said Block 375 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right-of-way of Simpson Street 320 feet, more or less to the Northerly right-of-way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right-of-way 206.65 feet, more or less, to the herein designated Point "A".

LEGEND

CA = Covered Area
ID = Identification
LB = Licensed Business
FIP = Found Iron Pipe
FIR = Found Iron Rod
C/S = Concrete Slab
D = Central Angle
L = Arc Length
R = Radius
(P) = Plat Dimension
(C) = Calculated Dimension
(D) = Deed Dimension
(F) = Field Dimension
Pg = Page
E = Electric Box
WM = Water Meter
☼ = Light Pole
T = Telephone Riser
TR = Transformer
P/E = Pool Equipment
C = Cable TV Riser
ONS = Onsite
OFFS = Offsite
Ø = Power Pole
ohu = Overhead Utilities
W = Well
OR Book = Official Record Book
SIR = Set ½" Iron Rod & Cap LB#7788
CBP = Covered Brick Pavers
FCM = Found Concrete Monument
SECC = Screen Enclosed Covered Concrete
FN&D = Found Nail & Disk
SN&D = Set Nail & Disk LB#7788
BP = Brick Pavers
CWD = Covered Wood Deck
= Mitered End Section
W/H = Water Heater
⋈ = Water Valve
S = ±Septic Area
WF = Wood Fence
VF = Vinyl Fence
CLF = Chain Link Fence
FC = Fence Corner
FE = Fence End
⋈ = Water Valve
△ = Satellite Dish
→ = Guy Wire
◎ = Manhole
= Sign
= Drainage Inlet
⊕ = Bollard

VICINITY MAP



JOB #: VLSR22-58861	
CLIENT #: 12767-84	
FIELD DATE: 2/12/22	CREW: 3650
DRAFTER: DF	
APPROVED: EWD	
SCALE: 1" = 50'	

COPYRIGHT 2011

X
Borrower's Acknowledgment and Acceptance

X
Borrower's Acknowledgment and Acceptance

ADDITIONAL NOTES:
3. Additions or deletions to this survey by anyone other than the signing party or parties is prohibited without the written consent of the signing party or parties.
4. The property shown hereon is subject to all easements, restrictions and reservations which may be shown or noted on the record plat and within the public records of the county the subject property is located. This survey only depicts survey related information such as easements and setbacks that are shown on a record plat or have been furnished to the Surveyor.
5. Building ties and dimensions for improvements should not be used to reconstruct boundary lines.
6. Subject property contains ±382,073.2 Sq.Ft. / ±8.77 Acres.

CERTIFIED TO: (AS FURNISHED)
Zimmerman, Kiser & Sutcliffe, P.A.
Fidelity National Title Insurance Company
Peacock Capital, LLC

FLOOD ZONE
SUBJECT PROPERTY SHOWN HEREON APPEARS TO BE LOCATED IN FLOOD ZONE "X", AREAS DETERMINED TO BE OUTSIDE THE 500-YEAR FLOODPLAIN, PER F.I.R.M. PANEL NUMBER 12069C0367E, LAST REVISION DATE 12/18/12, (PER MAPWISE WEBSITE). THIS SURVEYOR MAKES NO GUARANTEES AS TO THE ACCURACY OF THE ABOVE INFORMATION. THE LOCAL F.E.M.A. AGENT SHOULD BE CONTACTED FOR VERIFICATION.

LIST OF POSSIBLE ENCROACHMENTS:
SOME UTILITIES LIE WITHIN SUBJECT PROPERTY.
SIDEWALK & FENCES CROSS PROPERTY LINE.
OWNERSHIP OF FENCES NOT DETERMINED.

BASIS OF BEARING
BEARINGS ARE BASED ON THE SOUTH RIGHT-OF-WAY OF EAST CAMP AVENUE WHICH HAS AN ASSUMED BEARING OF N 89°37'05" E.

NOTES
1. UNDERGROUND UTILITY INSTALLATIONS, UNDERGROUND IMPROVEMENTS, FOUNDATIONS AND/OR OTHER UNDERGROUND STRUCTURES WERE NOT LOCATED BY THIS SURVEY.
2. THE PURPOSE OF THIS SURVEY IS FOR USE IN OBTAINING TITLE INSURANCE AND FINANCING AND SHOULD NOT BE USED FOR CONSTRUCTION PURPOSES.
THIS SURVEY IS PREPARED FOR THE EXCLUSIVE USE AND BENEFIT OF THE PARTIES LISTED HEREON. LIABILITY TO THIRD PARTIES MAY NOT BE TRANSFERRED OR ASSIGNED.

LB 7788
VISIONLAND SERVICE
941 S Pennsylvania Ave, Winter Park, FL 32789 | (888) 399-8474

SURVEYOR'S CERTIFICATE
I HEREBY CERTIFY THAT THIS SURVEY IS A TRUE AND ACCURATE REPRESENTATION OF A SURVEY PREPARED UNDER MY DIRECTION.

DATE	REVISION	DATE	REVISION

Ernest W. Duncan, PSM
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA REGISTRATION # LS 5182
NOT VALID WITHOUT THE ELECTRONIC SIGNATURE AND/OR ORIGINAL RAISED SEAL OF THE LISTED FLORIDA LICENSED SURVEYOR AND MAPPER
DATED: 2/16/22

ERNEST W. DUNCAN LICENSE NO. 5182 STATE OF FLORIDA PROFESSIONAL SURVEYOR & MAPPER

McWhorter Rezoning

Additional Application Information

1. Application Fee: $3,000.00

Response: Hand Delivered

*Resubmital Fee: If substantial revisions are required as determined by the development review committee, all planning, zoning, and development applications shall be submitted within 60 days from the development review committee meeting at which the recommendations were made. After the 60 day time-frame a new application fee is required prior to any further city review.

Response: Acknowledged

Note: Additional costs incurred by the city engineer, city attorney, or outside consultants shall be billed directly to the applicant.

Response: Acknowledged

2. Completed application (signed and notarized affidavit).

Response: Attached (uploaded)

3. Owner authorization letter, notarized from the owner(s), designating the applicant/party to act on their behalf.

Response: Attached (uploaded)

4. List the owner's names and mailing addresses for all property lying within 300 feet surrounding the property, as recorded on the latest Official Tax Rolls. Lake County Property Appraisers. Provide written list (see attached) and provide list in Excel Spread Sheet Format and copy Excel spread sheet to CD with submittal packet.

Response: Attached (uploaded)

5. The Property Card(s) from the Lake County Property Appraiser's office.

Response: Attached (uploaded)

6. Future Land Use and Zoning Maps.

Response: Attached (uploaded)

7. Proof of ownership (warranty deed or title certificate).

Response: Attached (uploaded)

8. Boundary Survey signed and sealed (recent, accurate survey showing all existing improvements on the property and certified by the surveyor, drawn to engineering scale). Plus seven (2) extra copies of the boundary survey for the remaining packets.

Include one reduced survey copy not larger than 11” x 17” paper size, if the original survey is prepared on a large size paper.

Response: Attached (uploaded)

9. Legal description of the property in MS Word format (include in CD or email to staff).

Response: Attached (uploaded)

10. Traffic Impact Analysis, signed and sealed. Plus a PDF copy to CD.

Response: The Existing WP-1 Zoning and the Requested MU-1 Zoning are dependent on a vast array of varying allowed program elements for comparing the transportation impacts for sites. With no specific elements a transportation impact of existing conditions and proposed conditions would not adequately compare the traffic conditions.

11. Provide needs and justification for the change. Also, include zoning criteria pursuant to Section 3.3 of the City's land Development Code.

Response: Attached (uploaded)

12. Provide evidence and documentation of undeveloped land having the same classification as proposed the general area the throughout the City.

Response: No MU-1 Zoning appears of the latest Zoning Map.

13. The relationship of the proposed change in zoning to the purposes of the City's Comprehensive Plan and how the proposed change will further the purposes and intent to the Comprehensive Plan.

Response: This request is to align the requested Zoning with the Existing Future Land Use.

14. The relationship of the proposed change in zoning to the purposes of the City's Land Development Code and how the proposed change will further the purposes and intent to the Land Development Code.

Response: The Land Development Code requires consistent Future Land Use and corresponding Zoning.

15. The availability and provision of adequate services and facilities.

Response: This is an infill project within the City Limits with municipal services on multiple sides.

16. The impact on the natural environment.

Response: This site has had active commercial uses for many years.

PROPERTY RECORD CARD

General Information

Name:	MC WHORTER DANIEL C & JUDITH A	**Alternate Key:**	1797250
Mailing Address:	34804 ESTES RD EUSTIS, FL 32726 *Update Mailing Address*	**Parcel Number:**	29-19-27-0050-375-00001
		Millage Group and City:	0MD1 Mount Dora
		2021 Total Certified Millage Rate:	18.7017
		Trash/Recycling/Water/Info:	*My Public Services Map*
Property Location:	610 S HIGHLAND ST MOUNT DORA FL, 32757 *Update Property Location*	**Property Name:**	-- *Submit Property Name*
		School Information:	*School Locator & Bus Stop Map* *School Boundary Maps*
Property Description:	MOUNT DORA BEG 100 FT W OF NE COR OF BLK 376, RUN S 435.6 FT W 100 FT, S TO N'LY RR R/W, NW'LY ALONG N'LY RR R/W TO E R/W OF HIGHLAND AVE, N'LY ALONG SAID R/W TO NW COR OF BLK 375, E TO POB PB 3 PGS 37-43 ORB 3904 PGS 224 226 ORB 3950 PGS 464 466		

NOTE: This property description is a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Lake County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property description.

Land Data

Line	Land Use	Frontage	Depth	Notes	No. Units	Type	Class Value	Land Value
1	SINGLE FAMILY (0100)	0	0		1.000	Acre	$0.00	$35,000.00
2	VACANT RESIDENTIAL (0000)	0	0		5.580	Acre	$0.00	$195,300.00

Click here for Zoning Info **FEMA Flood Map**

Residential Building(s)

Building 1

Residential	Building Value: $22,286.00

Summary

Year Built: 1903	Total Living Area: 1432	Central A/C: No	Attached Garage: No
Bedrooms: 3	Full Bathrooms: 1	Half Bathrooms: 1	Fireplaces: 0

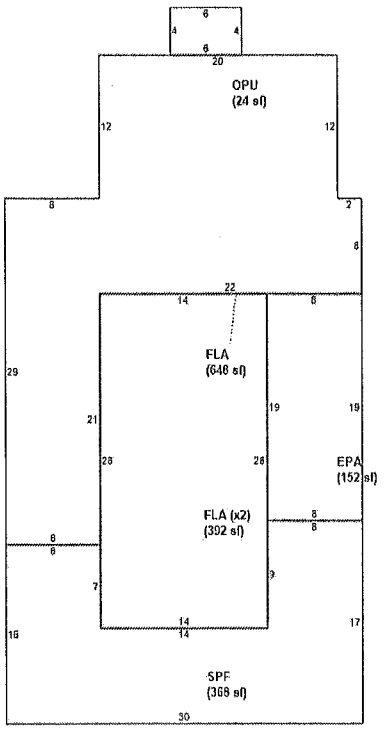
Incorrect Bedroom, Bath, or other information?

Section(s)

Section Type	Ext. Wall Type	No. Stories	Floor Area
ENCLOSED PORCH WOOD (EPA)		2.00	152
FINISHED LIVING AREA (FLA)	Wood (01)	2.00	1432
OPEN PORCH UNFINISHED (OPU)		2.00	24

SCREEN PORCH FINISHED (SPF)	2.00	368

View Larger / Print / Save



Miscellaneous Improvements

No.	Type	No. Units	Unit Type	Year	Depreciated Value
1	DETACHED GARAGE (DGF3)	468	SF	1938	$3,580.00
2	UTILITY BLDG UNFINISHED (UBU1)	186	SF	1938	$298.00
3	UTILITY BLDG UNFINISHED (UBU1)	216	SF	1938	$346.00
4	CARPORT/POLE SHED UNFINISHED (UCP1)	1788	SF	1938	$2,146.00
5	CARPORT/POLE SHED UNFINISHED (UCP1)	1320	SF	1919	$1,584.00

Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description above and/or recorded and indexed with the Clerk of Court. Follow this link to search all documents by owner's name..

Book/Page	Sale Date	Instrument	Qualified/Unqualified	Vacant/Improved	Sale Price
3950 / 466	09/2010	Warranty Deed	Unqualified	Improved	$100.00
3950 / 464	09/2010	Warranty Deed	Unqualified	Improved	$100.00
3904 / 226	05/2010	Warranty Deed	Unqualified	Improved	$100.00
3904 / 224	05/2010	Warranty Deed	Unqualified	Improved	$100.00
1310 / 1745	06/1994	Warranty Deed	Unqualified	Improved	$0.00
896 / 550	10/1986	Warranty Deed	Unqualified	Improved	$1.00
825 / 1955	12/1984	Warranty Deed	Unqualified	Improved	$1.00

Click here to search for mortgages, liens, and other legal documents.

Values and Estimated Ad Valorem Taxes

Values shown below are 2022 WORKING VALUES.
The Market Value listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

Tax Authority	Market Value	Assessed Value	Taxable Value	Millage	Estimated Taxes
LAKE COUNTY BCC GENERAL FUND	$260,540	$260,540	$260,540	5.0529	$1,316.48
SCHOOL BOARD STATE	$260,540	$260,540	$260,540	3.5940	$936.38
SCHOOL BOARD LOCAL	$260,540	$260,540	$260,540	2.9980	$781.10
LAKE COUNTY WATER AUTHORITY	$260,540	$260,540	$260,540	0.3229	$84.13
NORTH LAKE HOSPITAL DIST	$260,540	$260,540	$260,540	0.0000	$0.00
ST JOHNS RIVER FL WATER MGMT DIST	$260,540	$260,540	$260,540	0.2189	$57.03
CITY OF MOUNT DORA	$260,540	$260,540	$260,540	5.9603	$1,552.90
LAKE COUNTY MSTU AMBULANCE	$260,540	$260,540	$260,540	0.4629	$120.60
LAKE COUNTY VOTED DEBT SERVICE	$260,540	$260,540	$260,540	0.0918	$23.92
				Total: 18.7017	**Total:** $4,872.54

Exemptions Information

This property is benefitting from the following exemptions with a checkmark ✓

Homestead Exemption (first exemption up to $25,000)	Learn More View the Law
Additional Homestead Exemption (up to an additional $25,000)	Learn More View the Law
Limited Income Senior Exemption (applied to county millage - up to $50,000)	Learn More View the Law
Limited Income Senior Exemption (applied to city millage - up to $25,000)	Learn More View the Law
Limited Income Senior 25 Year Residency (county millage only-exemption amount varies)	Learn More View the Law
Widow / Widower Exemption (up to $500)	Learn More View the Law
Blind Exemption (up to $500)	Learn More View the Law
Disability Exemption (up to $500)	Learn More View the Law
Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Veteran's Disability Exemption ($5000)	Learn More View the Law
Veteran's Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Veteran's Combat Related Disability Exemption (amount varies)	Learn More View the Law
Deployed Servicemember Exemption (amount varies)	Learn More View the Law
First Responder Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Surviving Spouse of First Responder Exemption (amount varies)	Learn More View the Law
Conservation Exemption (amount varies)	Learn More View the Law
Tangible Personal Property Exemption (up to $25,000)	Learn More View the Law
Religious, Charitable, Institutional, and Organizational Exemptions (amount varies)	Learn More View the Law
Economic Development Exemption	Learn More View the Law
Government Exemption (amount varies)	Learn More View the Law

NOTE: Information on this Property Record Card is compiled and used by the Lake County Property Appraiser for the sole purpose of ad valorem property tax assessment administration in accordance with the Florida Constitution, Statutes, and Administrative Code. The Lake County Property Appraiser makes no representations or warranties

regarding the completeness and accuracy of the data herein, its use or interpretation, the fee or beneficial/equitable title ownership or encumbrances of the property, and assumes no liability associated with its use or misuse. See the posted Site Notice.

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Property data last updated on March 21, 2022.
Site Notice

PROPERTY RECORD CARD

General Information

Name:	MC WHORTHER DANIEL	**Alternate Key:**	2545232
Mailing Address:	34804 ESTES RD EUSTIS, FL 32726 *Update Mailing Address*	**Parcel Number:**	29-19-27-0050-385-00001
		Millage Group and City:	0MD1 Mount Dora
		2021 Total Certified Millage Rate:	18.7017
		Trash/Recycling/Water/Info:	*My Public Services Map*
Property Location:	ROBIE AVE MOUNT DORA FL, 32757 *Update Property Location*	**Property Name:**	-- *Submit Property Name*
		School Information:	*School Locator & Bus Stop Map* *School Boundary Maps*
Property Description:	MOUNT DORA BEG 435.6 FT S OF NE COR OF BLK 376, RUN W 200 FT, S & PARRALLEL WITH SIMPSON ST TO N'LY RR R/W, SE'LY ALONG RR R/W TO W'LY R/W SIMPSON ST, N TO POB, BEING PART OF BLKS 385 & 392 PB 3 PGS 37-43 ORB 643 PG 1848		

NOTE: This property description is a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Lake County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property description.

Land Data

Line	Land Use	Frontage	Depth	Notes	No. Units	Type	Class Value	Land Value
1	VACANT RESIDENTIAL (0000)	348	200		69600.000	FD	$0.00	$42,427.00

Click here for Zoning Info **FEMA Flood Map**

Miscellaneous Improvements

There is no improvement information to display.

Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description above and/or recorded and indexed with the Clerk of Court. Follow this link to search all documents by owner's name..

Book/Page	Sale Date	Instrument	Qualified/Unqualified	Vacant/Improved	Sale Price
643 / 1848	01/1978	Warranty Deed	Qualified	Vacant	$10,000.00

Click here to search for mortgages, liens, and other legal documents.

Values and Estimated Ad Valorem Taxes

Values shown below are 2022 WORKING VALUES.
The Market Value listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

Tax Authority	Market Value	Assessed Value	Taxable Value	Millage	Estimated Taxes
LAKE COUNTY BCC GENERAL FUND	$42,427	$42,080	$42,080	5.0529	$212.63
SCHOOL BOARD STATE	$42,427	$42,427	$42,427	3.5940	$152.48
SCHOOL BOARD LOCAL	$42,427	$42,427	$42,427	2.9980	$127.20

LAKE COUNTY WATER AUTHORITY	$42,427	$42,080	$42,080	0.3229	$13.59
NORTH LAKE HOSPITAL DIST	$42,427	$42,080	$42,080	0.0000	$0.00
ST JOHNS RIVER FL WATER MGMT DIST	$42,427	$42,080	$42,080	0.2189	$9.21
CITY OF MOUNT DORA	$42,427	$42,080	$42,080	5.9603	$250.81
LAKE COUNTY MSTU AMBULANCE	$42,427	$42,080	$42,080	0.4629	$19.48
LAKE COUNTY VOTED DEBT SERVICE	$42,427	$42,080	$42,080	0.0918	$3.86
				Total: 18.7017	**Total:** $789.26

Exemptions Information

This property is benefitting from the following exemptions with a checkmark ✓

Homestead Exemption (first exemption up to $25,000)	Learn More View the Law
Additional Homestead Exemption (up to an additional $25,000)	Learn More View the Law
Limited Income Senior Exemption (applied to county millage - up to $50,000)	Learn More View the Law
Limited Income Senior Exemption (applied to city millage - up to $25,000)	Learn More View the Law
Limited Income Senior 25 Year Residency (county millage only-exemption amount varies)	Learn More View the Law
Widow / Widower Exemption (up to $500)	Learn More View the Law
Blind Exemption (up to $500)	Learn More View the Law
Disability Exemption (up to $500)	Learn More View the Law
Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Veteran's Disability Exemption ($5000)	Learn More View the Law
Veteran's Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Veteran's Combat Related Disability Exemption (amount varies)	Learn More View the Law
Deployed Servicemember Exemption (amount varies)	Learn More View the Law
First Responder Total and Permanent Disability Exemption (amount varies)	Learn More View the Law
Surviving Spouse of First Responder Exemption (amount varies)	Learn More View the Law
Conservation Exemption (amount varies)	Learn More View the Law
Tangible Personal Property Exemption (up to $25,000)	Learn More View the Law
Religious, Charitable, Institutional, and Organizational Exemptions (amount varies)	Learn More View the Law
Economic Development Exemption	Learn More View the Law
Government Exemption (amount varies)	Learn More View the Law

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Property data last updated on March 21, 2022.
Site Notice

Rec 4.00
St 30.00
Sur 11.00
Ind

78 2089

O.R. BOOK 643 PAGE 1848

This Warranty Deed *Made the* 18th *day of* January *A. D. 1978, by*

W. C. McWHORTER and wife, ALICE McWHORTER,

hereinafter called the grantor, to

✓ DANIEL C. McWHORTER and wife, JUDITH ANN McWHORTER,

whose post office address is Star Route Box 148, Blue Lake Road, Eustis, Fla. 32726 *hereinafter called the grantee:*

(Wherever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

Witnesseth: *That the grantor, for and in consideration of the sum of $* 10.00 *and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in* Lake *County, Florida, viz:*

That part of Blocks 385 and 392, according to the Plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right of way of Simpson Street 435.60 feet to an iron pipe and the point of beginning of this description; thence continue South along the West right of way of Simpson Street 367 feet, more or less, to the Northerly right of way of Seaboard Coast Line Railroad and a point hereby designated as Point "A", thence re urn to the point of beginning and run West, parallel to the North line of said Block 376 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right of way of Simpson Street 320 feet, more or less, to the Northerly right of way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right of way 206.65 feet, more or less, to the herein designated Point "A".

LAKE COUNTY

FLORIDA DEPT. OF JAN25'78 P.B. DOCUMENTARY SURTAX ≈ 11.00

STATE OF FLORIDA DOCUMENTARY STAMP TAX DEPT. OF REVENUE P.B. 1051 JAN25'78 ≈ 30.00

CLERK CIRCUIT COURT LAKE COUNTY

Together *with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.*

To Have and to Hold, *the same in fee simple forever.*

And *the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; that the grantor hereby fully warrants the title to said land and will defend the same against lawful claims of all persons whomsoever; and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 1977*

In Witness Whereof, *the said grantor has signed and sealed these presents the day and year first above written.*

Signed, sealed and delivered in our presence:

Billie Davis

Rose Marie Mond

Billie Davis

Mary Rose Fuller

W. C. McWhorter (LS)

W. C. McWhorter

(LS)

Alice McWhorter (LS)

Alice McWhorter

(LS)

RETURN TO

CFN 2010094266
Bk 03950 Pgs 0466 - 467; (2pgs)
DATE: 09/20/2010 10:29:09 AM
NEIL KELLY, CLERK OF COURT
LAKE COUNTY
RECORDING FEES 18.50
DEED DOC 0.70

PREPARED BY and RETURN TO:
JOHN H. FELDMAN
CAUTHEN & FELDMAN, P.A.
215 North Joanna Avenue
Tavares, FL 32778-3200

Parcel ID No. 29-19-27-005037500001

This document was prepared on information furnished by Grantor. No examination of title was requested by Grantee and no title examination has been made on the subject property.

WARRANTY DEED

THIS WARRANTY DEED is made the 14th day of September, 2010,

BY: **DANIEL C. McWHORTER**, a married man, whose address is 34804 Estes Rd., Eustis, FL 32736, ("Grantor"),

TO: **DANIEL C. McWHORTER** and **JUDITH A. McWHORTER,** his wife, whose address is 34804 Estes Rd., Eustis, FL 32736, ("Grantee");

{Wherever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations.}

WITNESSETH: That Grantor, for and in consideration of the sum of Ten and No/100 Dollars ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto Grantee, all that certain land situate in **Lake County, Florida,** viz:

See attached "Exhibit A"

Subject to easements, restrictions, reservations and mortgages of record, if any, but not to reimpose any void or lapsed restrictions or easements.

This Corrective Warranty Deed is filed for the purpose of correcting the legal description of that Warranty Deed recorded in Official Records Book 3904, Page 226, Public Records of Lake County, Florida.

Neither the Grantor nor anyone dependent upon said Grantor, resides on the above described property, and the same does not constitute the Grantor's homestead as defined by the constitution or the laws of the State of Florida.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND Grantor hereby covenants with said Grantee that Grantor is lawfully seized of said land in fee simple; that Grantor has good right and lawful authority to sell and convey said land; that Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 2009.

IN WITNESS WHEREOF, Grantor has signed and sealed these presents the day and year first above written.

Signed in the Presence of

Melanie Schacht

Print or Type Name: Melanie Schacht

Carolyn A Baker

Daniel C McWhorter

DANIEL C. McWHORTER

Exhibit "A"

All of Blocks 375, 376 and 385, and that part of Block 391, 392 and 386, north of the railroad and bound on the north by Camp Avenue, on the east by Simpson Street, and on the west by Highland Street according to the plat of the Town of Mount Dora, Lake County, Florida, in Section 32, Township 19 South, Range 27 East, including all buildings located thereon, LESS that part of blocks 385 and 392, according to the plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right of way of Simpson Street 435.55 feet to an iron pipe and the point of beginning of this description; thence continue South along West right of way of Simpson Street 367 feet, more or less, to the northerly right of way of Seaboard Coast Line Railroad and a point hereby designated as Point "A," thence return to the point of beginning and run West, parallel to the North line of said Block 375 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right of way of Simpson Street 320 feet, more or less to the Northerly right of way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right of way 206.65 feet, more or less, to the herein designated Point "A."

LESS

That part of Blocks 376 and 385, according to the Plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of said Block 376 run thence South along the East lines of Blocks 376 and 385 thereof a distance of 435.60 feet, thence run West and parallel to the North line of said Block 376 a distance of 100 feet, thence North and parallel to the East line of Blocks 376 and 385 a distance of 435.60 feet, thence East a distance of 100 feet to the point of beginning.

NOTICE OF PROPOSED ENACTMENT
ORDINANCE NO. 2022-09
CITY OF MOUNT DORA, FLORIDA

Notice is hereby given that the City Council of the City of Mount Dora, Florida proposes to enact Ordinance No. 2022-09. The final public hearing on the ordinance will be held on **Tuesday, July 19, 2022, at 6:00 p.m.**, or as soon thereafter as possible at City Hall, 510 North Baker Street, Mount Dora, Florida.

The title and substance of Ordinance No. 2022-09 is as follows:

ORDINANCE NO: 2022-09

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE ZONING DISTRICT CLASSIFICATION CHANGE FOR THAT PROPERTY LOCATED ON THE SOUTHEAST CORNER OF HIGHLAND STREET AND CAMP AVENUE; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR ZONING DISTRICT CLASSIFICATION CHANGE; PROVIDING FOR OFFICIAL ZONING MAP AMENDMENT; PROVIDING FOR IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR NON-CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Interested parties may appear at the meeting and be heard with respect to the proposed ordinance.

This public hearing may be continued to a future date or dates. The times, places, and dates of any continuances of a public hearing shall be announced during the public hearing without any further published notice.

The file may be inspected by the public at the Planning and Development Department, City Hall, 510 N. Baker Street, Mount Dora, Florida between the hours of 8:00 AM and 5:00 PM, Monday through Friday.

Notice: If any person decides to appeal any decisions made at this meeting with respect to any matter considered at this meeting, such person may need a record of these proceedings. For such purpose, a person may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based.

Notice: In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact Planning and Development no later than seven (7) days prior to the proceedings. Telephone (352) 735-7112 for assistance. If hearing impaired, telephone the Florida Relay Service numbers, (800) 955-8771 (TDD) or (800) 955-8770 (Voice) for assistance.

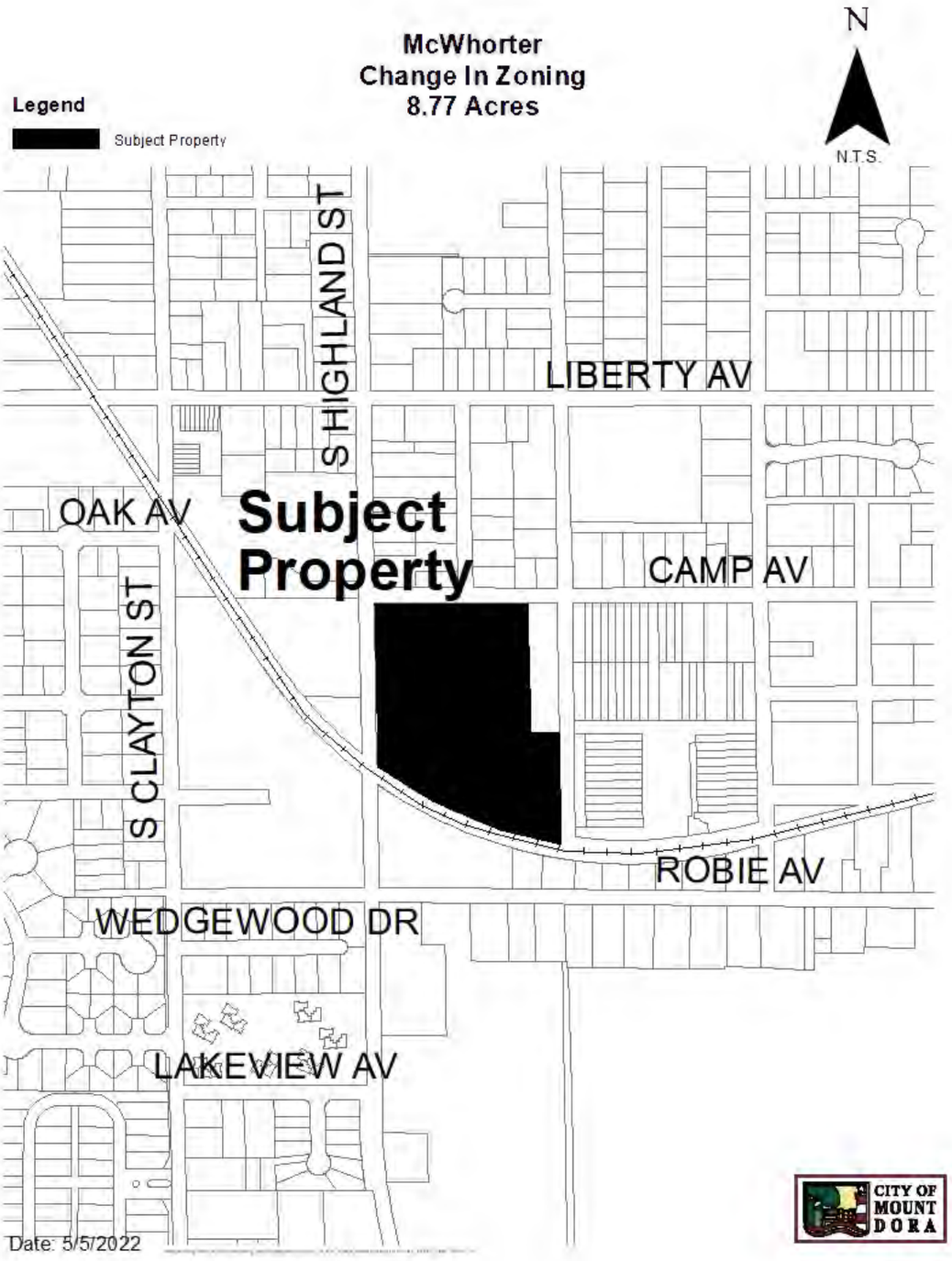
Published (Legal Notice): July 8, 2022

NOTICE OF ZONING CHANGE
CITY OF MOUNT DORA, FLORIDA

Notice is hereby given that the City Council of the City of Mount Dora, Florida proposes to adopt the following Ordinance No. 2022-09 for the lands within the area shown in the map in this advertisement.

ORDINANCE NO: 2022-09

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE ZONING DISTRICT CLASSIFICATION CHANGE FOR THAT PROPERTY LOCATED ON THE SOUTHEAST CORNER OF HIGHLAND STREET AND CAMP AVENUE; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR ZONING DISTRICT CLASSIFICATION CHANGE; PROVIDING FOR OFFICIAL ZONING MAP AMENDMENT; PROVIDING FOR IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR NON-CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.



A public hearing on the change in zoning will be held on **Tuesday, July 19, 2022 at 6:00 p.m.**, or as soon thereafter as possible at City Hall, 510 North Baker Street, Mount Dora, Florida.

Interested parties may appear at the above meeting and be heard with respect to the proposed rezoning.

This public hearing may be continued to a future date or dates. The times, places, and dates of any continuances of a public hearing shall be announced during the public hearing without any further published notice.

The proposed ordinance may be inspected by the public at the Planning and Development Department, City Hall, 510 North Baker Street, Mount Dora, Florida between the hours of 8:00 AM and 5:00 PM, Monday through Friday.

Notice: If any person decides to appeal any decision made at this meeting with respect to any matter considered at this meeting such person may need a record of these proceedings. For such purpose, a person may need to ensure that a verbatim record of the proceedings is made, which records include the testimony and evidence upon which the appeal is to be based.

Notice: In accordance with the American with Disabilities Act persons with disabilities needing special accommodations to participate in this proceeding shall contact the Planning and Development Department no later than seven (7) days prior to the proceedings. Telephone (352) 735-7112 for assistance. If hearing impaired, telephone the Florida Relay service numbers (800) 955-8771 (TDD), or (800) 955-8770 (Voice) for assistance.

Title in 18 point
2 column, 10.5 inch; Non-legal
Publish Date: July 8, 2022

ORDINANCE NO: 2022-09

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE ZONING DISTRICT CLASSIFICATION CHANGE FOR THAT PROPERTY LOCATED ON THE SOUTHEAST CORNER OF HIGHLAND STREET AND CAMP AVENUE; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR ZONING DISTRICT CLASSIFICATION CHANGE; PROVIDING FOR OFFICIAL ZONING MAP AMENDMENT; PROVIDING FOR IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR NON-CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Daniel C. and Judith Ann McWhorter, as the fee simple owners of the property submitted an application to the City of Mount Dora requesting a zoning district classification change and a Zoning Map amendment for that property located on the southeast corner of Highland Street and Camp Avenue, as depicted in **Exhibit "A"** (Property); and

WHEREAS, the requested zoning district classification change and Zoning Map amendment are consistent with the City of Mount Dora Comprehensive Plan and meet the criteria established by Florida Statutes, Chapter 166; and

WHEREAS, pursuant to applicable law, notice has been given to Lake County and to the public by publication in a newspaper of general circulation in the City; and

WHEREAS, on June 15, 2021, the City of Mount Dora Planning and Zoning Commission approved the requested zoning district classification change and Zoning Map Amendment; and

WHEREAS, the City of Mount Dora held a duly noticed public hearing on the proposed zoning district classification change for the Property to Mixed Use Traditional (MU-1), considered the findings and advice of staff and considered the written information, oral comments and supporting data and analysis provided by citizens and all interested parties; and

WHEREAS, the City of Mount Dora finds such zoning district classification change and Zoning Map amendment serves a legitimate public purpose and is in the best interest of the health, safety and welfare of the citizens of the City of Mount Dora, Florida.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF MOUNT DORA, FLORIDA:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT. The City of Mount Dora has complied with all requirements and procedures of Florida law in processing this Ordinance. The above recitals are hereby adopted as legislative findings and intent of the City of Mount Dora.

SECTION 2. **ZONING DISTRICT CLASSIFICATION CHANGE.** Pursuant to City of Mount Dora Land Development Code, Chapter III, the Property as more particularly described below is hereby rezoned and assigned the Mixed Use Traditional (MU-1) zoning classification:

All of Blocks 375, 376 and 385, and that part of Block 391, 392, and 386, north of the railroad and bound on the north by Camp Avenue, on the east by Simpson Street, and on the west by Highland Street according to the plat of the Town of Mount Dora, Lake County, Florida, in Section 32, Township 19 South, Range 27 East, including all buildings located thereon,

LESS that part of Blocks 385 and 392, according to the plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right-of-way of Simpson Street 435.55 feet, to an iron pipe and the point of beginning of this description; thence continue South along West right-of-way of Simpson Street 367 feet, more or less, to the northerly right-of-way of Seaboard Coast Line Railroad and a point hereby designated as Point "A", thence return to the point of beginning and run West, parallel to the North line of said Block 375 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right-of-way line of Simpson Street 320 feet, more or less to the Northerly right-of-way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right-of-way 206.65 feet, more or less, to the herein designated Point "A".

And less that part of Blocks 376 and 385, according to the Plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of said Block 376 run thence South along the East lines of Blocks 376 and 385 thereof a distance of 435.60 feet, thence run West and parallel to the North line of said Block 376 a distance of 100 feet, thence North and parallel to the East line of Blocks 376 and 385 a distance of 435.60 feet, thence East a distance of 100 feet to the point of beginning.

Parcel 2

That part of Blocks 385 and 392, according to the plat of Mount Dora, recorded in Plat Book 3, pages 37 through 43, Public Records of Lake County, Florida, described as follows: From the Northeast corner of Block 376, according to said Plat, run South along the West right-of-way of Simpson Street 435.55 feet, to an iron pipe and the point of beginning of this description; thence continue South along West right-of-way of Simpson Street 367 feet, more or less, to the northerly right-of-way of Seaboard Coast Line Railroad and a point hereby designated as Point "A", thence return to the point of beginning and run West, parallel to the North line of said Block 375 a distance of 200 feet to a concrete monument, thence run South, parallel to the West right-of-way line of Simpson Street 320 feet, more or less to the Northerly right-of-way of Seaboard Coast Line Railroad, thence run Southeasterly along said Northerly right-of-way 206.65 feet, more or less, to the herein designated Point "A".

CONTAINING 382,073.20 SQUARE FEET OR 8.77 ACRES MORE OR LESS.

SECTION 3. **OFFICIAL ZONING MAP AMENDMENT.** The Official City Zoning Map of the City of Mount Dora shall be amended to conform to the zoning assignment approved in Section 2 of this Ordinance.

SECTION 4. **IMPLEMENTING ADMINISTRATIVE ACTIONS.** The City Manager is hereby authorized and directed to take such actions as are deemed necessary and appropriate in order to implement the provisions of this Ordinance. The City Manager may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such City employees as deemed effectual and prudent.

SECTION 5. **SAVINGS CLAUSE.** All prior actions of the City of Mount Dora pertaining to the zoning district classification change and Zoning Map amendment related to the Property, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Ordinance.

SECTION 6. **NON-CODIFICATION AND SCRIVENER'S ERRORS.** The provisions of this Ordinance shall not be codified in the City of Mount Dora Code of Ordinances. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected.

SECTION 7. **CONFLICTS.** All Ordinances or parts of Ordinances in conflict with any of the provisions of this Ordinance are hereby repealed.

SECTION 8. **SEVERABILITY.** If any Section or portion of a Section of this Ordinance proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Ordinance.

SECTION 9. **EFFECTIVE DATE.** This Ordinance shall become effective immediately upon adoption.

Signatures on Following Page

FIRST READING: **July 5, 2022**

SECOND READING: **July 19, 2022**

PASSED AND ADOPTED this 19th day of July, 2022.

_____
CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

_____
JESSICA BURNHAM
CITY CLERK

For the use and reliance of
City of Mount Dora only.
Approved as to form and legality.

_____
Sherry G. Sutphen
City Attorney

Exhibit "A"

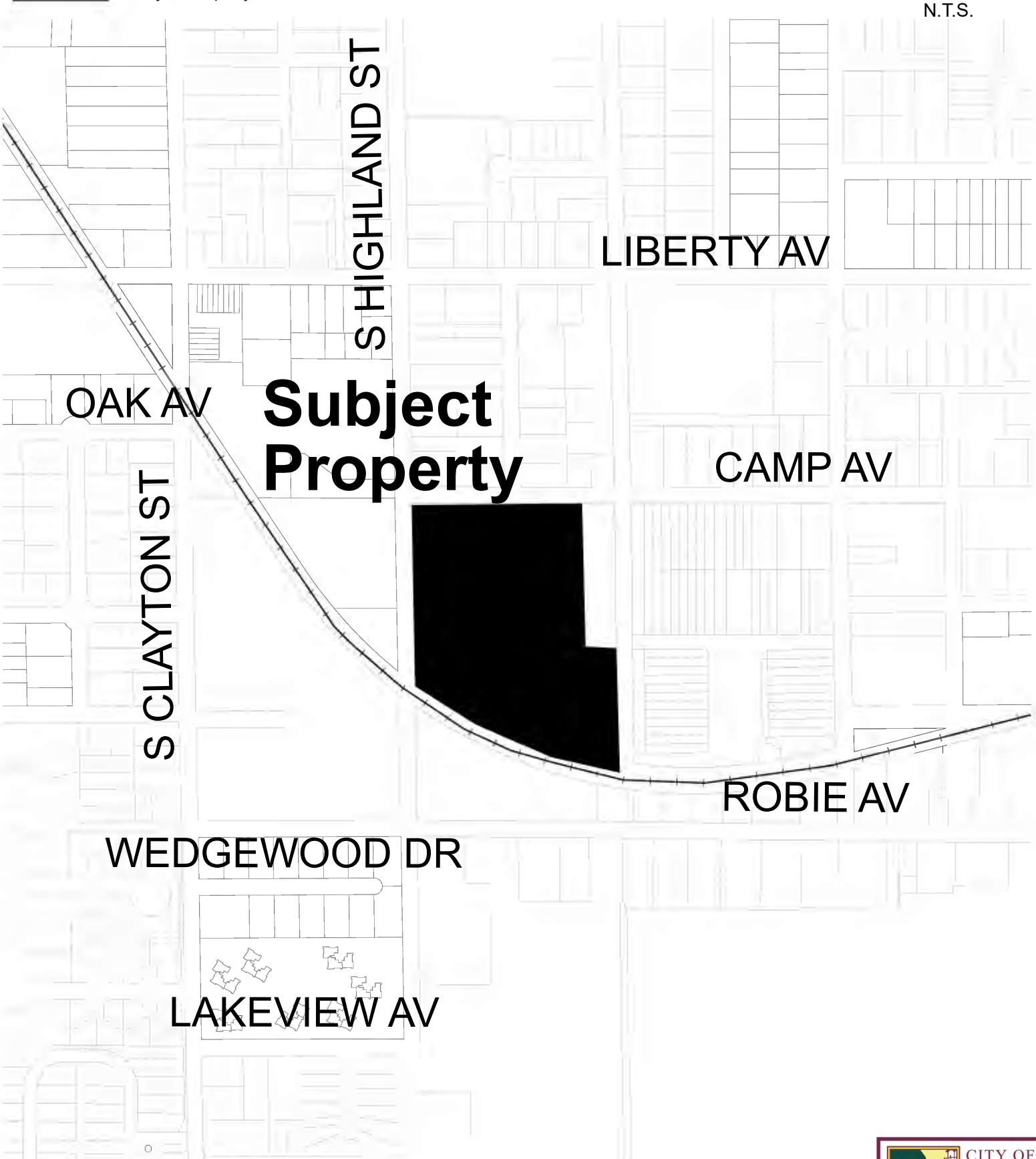
McWhorter
Change In Zoning
8.77 Acres

Legend

Subject Property

N

N.T.S.



Date: 5/5/2022

Prepared by: Mount Dora Planning and Development Dept * 510 N. Baker Street, Mount Dora, FL 32757 * 352-735-7112

CITY OF MOUNT DORA

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager** Patrick C. Comiskey

SUBJECT: Request approval of First Reading of Ordinance No. 2022-15, Amending Ordinance 2021-01/Chapter 38, Article V, Public Parks and Recreation or as otherwise codified in the Code of Ordinances

Introduction:

Request approval of first reading of Ordinance No. 2022-15, Amending Ordinance 2021-01/Chapter 38, Article V, Public Parks and Recreation or as otherwise codified in the Code of Ordinances.

Discussion:

This is a request for City Council to approve the first reading of Ordinance No. 2022-15 and hold the hearing for the second reading and adoption.

Call Up Item
Mayor Asks Attorney to Read Ordinance by Title Only
City Manager Background
Public Hearing
Discussion
Council Action

A letter was sent to the Mayor dated June 12, 2022, from Florida Carry, Inc., (a non-profit organization which promotes gun rights in Florida) placing the City on notice that certain language within its recently adopted public parks and recreation ordinance/code, related to the discharge of fire arms, was pre-empted by State law. The City Attorney brought the matter to the attention of Council at the next regularly scheduled meeting and instruction was given for an ordinance to be drafted repealing the portion of the City's Code containing the language to which Florida Carry had objected.

In addition, recent legislation was passed allowing local governments to regulate smoking, other than non-filtered cigars, within parks and on beaches. In reviewing the City's public parks and

recreation code related to the fire arm language, it was determined that more stringent smoking regulations, consistent with prior City intentions, could now be imposed in the City's parks. The additional revisions reflect the smoking regulations which are now permitted under Florida law.

Budget Impact:
N/A

Strategic Impact:
N/A

Recommendation:
Staff recommends City Council approve First Reading of Ordinance 2022-15 and hold a hearing for second reading and adoption.

Attachment(s):
1. Ordinance 2022-15.Amending Ord 2021-01.Code Chapter 38.parks.SGS

Prepared by:	Jeanann Hand, Deputy City Clerk	
Reviewed by:	Sherry Sutphen, City Attorney	Approved - 7/14/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

ORDINANCE NO: 2022-15

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, AMENDING ORDINANCE 2021-01, OR CHAPTER 38, ARTICLE V, PUBLIC PARKS AND RECREATION OR AS OTHERWISE CODIFIED WITHIN THE CITY OF MOUNT DORA CODE OF ORDINANCES; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AMENDMENTS TO ORDINANCE 2021-01, CHAPTER 38, ARTICLE V, PARKS AND RECREATION, OR AS OTHERWISE CODIFIED WITHIN THE CITY OF MOUNT DORA CODE OF ORDINANCES; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on February 16, 2021, the City of Mount Dora adopted Ordinance 2021-01, creating Chapter 38, Article V, Public Parks and Recreation, which may otherwise be codified within the City of Mount Dora Code of Ordinances; and

WHEREAS, from time to time it is necessary and advisable for the City to amend its codes and ordinances to better align with state law; and

WHEREAS, the City has determined that it is in the best interest of the health, safety and welfare of its citizens and visitors to amend Ordinance 2021-01, or Chapter 38, Article V, Pubic Parks and Recreation or as otherwise codified within the City of Mount Dora Code of Ordinances.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF MOUNT DORA, FLORIDA, AS FOLLOWS:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT. The City of Mount Dora has complied with all requirements and procedures of the Florida law in processing this Ordinance. The above recitals are hereby adopted.

SECTION 2. AMENDING ORDINANCE 2021-01, CHAPTER 38, ARTICLE V, PUBLIC PARKS AND RECREATION, OR AS OTHERWISE CODIFIED WITHIN THE CITY OF MOUNT DORA CODE OF ORDINANCES. City of Mount Dora Ordinance 2021-01, Chapter 38, Article V, Public Parks and Recreation or as otherwise codified within the City of Mount Dora Code Ordinances is hereby amended as follows:

Note: Underlined words constitute additions to existing text, ~~strikethrough~~ constitutes deletions from existing text and asterisks (***) indicate omitted parts which are intended to remain unchanged.

CHAPTER 38 – STREETS, SIDEWALKS AND OTHER PUBLIC PLACES

***

ARTICLE V. – PUBLIC PARKS AND RECREATION

***

Section 38.105. – Prohibited Activities Generally.

***

(h) No person or entity shall smoke or use cigarettes or vape or use vaping products as defined by Florida Statutes, Chapter 386, in a Public Park. ~~Smoking and vaping in Public Parks shall be in accordance with Florida Statutes, Chapter 386.~~

***

(q) ~~No person shall discharge a firearm in a Public Park, except that blank cartridges may be discharged using a firearm during certain events specifically authorized through permit issued by the City.~~

SECTION 3. IMPLEMENTATION OF ADMINISTRATIVE ACTIONS. The City Manager is hereby authorized and directed to take such actions as deemed necessary and appropriate in order to implement the provisions of this Ordinance. The City Manager may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such City employees as deemed prudent.

SECTION 4. CODIFICATION AND SCRIVENER'S ERRORS.

A. The revisions to City of Mount Dora Ordinance 2021-01, or City of Mount Dora Code of Ordinances, Chapter 38, Article V, Public Parks and Recreation, or as otherwise codified, as set forth in Section 2 hereinabove shall be codified in the City of Mount Dora Code of Ordinances.

B. The sections, divisions and provisions of this Ordinance may be renumbered or re-lettered as deemed appropriate by the codifier of the City of Mount Dora Code of Ordinances.

C. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Manager, or designee, without the need for a public hearing.

SECTION 5. SAVINGS CLAUSE. All prior actions of the City pertaining to the amendments to City of Mount Dora Ordinance 2021-01, or City of Mount Dora Code of Ordinances, Chapter 38, Article V, Public Parks and Recreation, or as otherwise codified,

as well as any and all other applicable matters, are hereby ratified and affirmed consistent with the provisions of this Ordinance.

SECTION 6. CONFLICTS. All ordinances or part of ordinances in conflict with this Ordinance are hereby repealed; provided, however, that any code or ordinance that provides for an alternative process to effectuate the general purposes of this Ordinance shall not be deemed a conflicting code or ordinance.

SECTION 7. SEVERABILITY. If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word, or portion of this Ordinance not otherwise determined to be invalid, unlawful, or unconstitutional.

SECTION 8. EFFECTIVE DATE. This Ordinance shall become effective immediately upon adoption.

FIRST READING: _____

SECOND READING: _____

PASSED AND ADOPTED this _____ day of _____, 2022.

_____
CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

_____
Jessica Burnham
City Clerk

For the use and reliance of City of Mount Dora
only. Approved as to form and legality.

_____
Sherry G. Sutphen
City Attorney

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager** Patrick C. Comiskey

SUBJECT: Request approval of First Reading of Ordinance No. 2022-16, Amending Chapter 8, Animals, of the Code of Ordinances

Introduction:
This item is requesting approval of first reading of Ordinance No. 2022-16, Amending Chapter 8, Animals, of the Code of Ordinances.

Discussion:
This is a request for City Council to approve the first reading of Ordinance No. 2022-16 and hold the hearing for the second reading and adoption.

Call Up Item
Mayor Asks Attorney to Read Ordinance by Title Only
City Manager Background
Public Hearing
Discussion
Council Action

On May 17, 2022, the City of Mount Dora approved an Interlocal Agreement with Lake County and the Sheriff of Lake County for the provision of animal control services within the jurisdictional boundaries of the City of Mount Dora. The Agreement provides that Lake County/Sheriff of Lake County will enforce the Lake County Code related to animal control in the City of Mount Dora. As such, it is imperative that the City adopt the Lake County Code for enforcement within the jurisdictional boundaries of the City of Mount Dora. This Ordinance specifically adopts the Lake County Code in Mount Dora and repeals the portions of the City's Code which are inconsistent with the Lake County Code or which will still remain in force in the City through City forces separate and apart from the animal control efforts of Lake County/Sheriff of Lake County.

Budget Impact:

Reduce the City's animal control budgetary needs.

Strategic Impact:

The agreement with Lake County/Sheriff of Lake County for the provision of animal control services will assist the City to make the most cost effective and efficient use of its powers

Recommendation:

City Council adopt First Reading of Ordinance 2022-16 and hold a hearing for second reading and adoption.

Attachment(s):

1. Ordinance 2022-16 Code Chapter 8.Animal Control.SGS

Prepared by:	Jeanann Hand, Deputy City Clerk	
Reviewed by:	Sherry Sutphen, City Attorney	Approved - 7/14/2022
	Jessica Burnham, City Clerk	Approved - 7/14/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/14/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

ORDINANCE NO: 2022-16

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, AMENDING THE CITY OF MOUNT DORA CODE OF ORDINANCES, CHAPTER 8, ANIMALS; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AMENDMENTS TO CHAPTER 8, ANIMALS; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING FOR CODIFICATION AND SCRIVENER'S ERRORS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Mount Dora's regulation of animals is codified within Chapter 8 of the City of Mount Dora Code of Ordinances; and

WHEREAS, on May 17, 2022, the City of Mount Dora approved the Interlocal Agreement with Lake County and the Sheriff of Lake County for the provision of animal control services within the jurisdictional boundaries of the City of Mount Dora; and

WHEREAS, in order for Lake County to provide animal control services within the City of Mount Dora, it is necessary for the City to revise its regulations related to animals; and

WHEREAS, the City has determined that it is in the best interest of the health, safety and welfare of its citizens and visitors to amend Chapter 8, Animals, of the City of Mount Dora Code of Ordinances.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF MOUNT DORA, FLORIDA, AS FOLLOWS:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT. The City of Mount Dora has complied with all requirements and procedures of the Florida law in processing this Ordinance. The above recitals are hereby adopted.

SECTION 2. AMENDING CITY OF MOUNT DORA CODE OF ORDINANCE, CHAPTER 8, ANIMALS. The City of Mount Dora Code Ordinances, Chapter 8 – Animals is hereby amended as follows:

Note: Underlined words constitute additions to existing text, asterisks (***) indicate omitted parts which are intended to remain unchanged.

CHAPTER 8 – ANIMALS

A. The following sections of Chapter 8 are repealed in their entirety:

Section 8-1. – Definitions

Section 8-2. – Entry power of animal control officer.
Section 8-3. – Unlawful interference with animal control officer.
Section 8-4. – Violation and enforcement.
Section 8-5. – Inoculation.
Section 8-6. – Female dogs and cats in heat.
Section 8-7. – At-large animals.
Section 8-8. – Public events.
Section 8-9. – Vicious animals.
Section 8-10. – Defecating.
Section 8-11. – Damaging property.
Section 8-12. – Odors.
Section 8-13. – Confinement of rabies-susceptible animals which have bitten people.
Section 8-14. – Return of impounded animal to owner.
Section 8-15. – Cruelty or neglect
Section 8-16. – Protection of birds.

***

Section 8-21. – Prohibition of tethering of dogs.

***

B. The following new sections are added within Chapter 8:

1. County ordinance to apply. Lake County is authorized to provide animal control services and enforce the animal control provisions of the Lake County Code in the incorporated limits of the City of Mount Dora. Chapter 4 of the Lake County Code of Ordinances and each and every subsequent amendment, addition and revision thereto, is approved and adopted by the City of Mount Dora for Lake County to use and enforce within the incorporated limits of the City.

2. Possession of farm animals and fowl.
   (a) This section may be enforced by the City utilizing the procedures set forth in Florida Statutes, Chapter 162.
   (b) It shall be a violation of this section for any person, trust, estate or entity to be in possession of, own, control, keep or harbor, within the incorporated limits of the City of Mount Dora, any of the following except as otherwise permitted by the City of Mount Dora Land Development Code:
      (i) Poultry husbandry, meaning any animal belonging to the family Phasianidae or family Anatidae, all species, including, but not limited to, chickens, roosters, turkeys, peacocks, geese and ducks;
      (ii) Beekeeping or apiculture; or
      (iii) Livestock meaning includes all animals of the equine, bovine or swine class, including, but not limited to, goats, sheep, mules, horses, hogs, cattle and other grazing animals.

SECTION 3. IMPLEMENTATION OF ADMINISTRATIVE ACTIONS. The City Manager is hereby authorized and directed to take such actions as deemed necessary and appropriate in order to implement the provisions of this Ordinance. The City Manager may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such City employees as deemed prudent.

SECTION 4. CODIFICATION AND SCRIVENER'S ERRORS.

A. The revisions to City of Mount Dora Code of Ordinances, Chapter 8, Animals, as set forth in Section 2 above shall be codified in the City of Mount Dora Code of Ordinances.

B. The sections, divisions and provisions of this Ordinance may be renumbered or re-lettered as deemed appropriate by the codifier of the City of Mount Dora Code of Ordinances.

C. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk and City Attorney, may be corrected with the endorsement of the City Manager, or designee, without the need for a public hearing.

SECTION 5. SAVINGS CLAUSE. All prior actions of the City pertaining to the amendments to City of Mount Dora Code of Ordinances, Chapter 8, Animals, as well as any and all other applicable matters, are hereby ratified and affirmed consistent with the provisions of this Ordinance.

SECTION 6. CONFLICTS. All ordinances or part of ordinances in conflict with this Ordinance are hereby repealed; provided, however, that any code or ordinance that provides for an alternative process to effectuate the general purposes of this Ordinance shall not be deemed a conflicting code or ordinance.

SECTION 7. SEVERABILITY. If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word, or portion of this Ordinance not otherwise determined to be invalid, unlawful, or unconstitutional.

SECTION 8. EFFECTIVE DATE. This Ordinance shall become effective on October 1, 2022.

FIRST READING: **July 19, 2022**

SECOND READING: _____

PASSED AND ADOPTED this 19th day of July, 2022.

_____
CRISSY STILE
MAYOR of the City of Mount Dora, Florida

ATTEST:

_____
Jessica Burnham
City Clerk

For the use and reliance of City of Mount Dora only. Approved as to form and legality.

_____
Sherry G. Sutphen
City Attorney

510 N. Baker St.
Mount Dora, FL 32757
352-735-7126

DATE: **July 19, 2022**

TO: **Honorable Mayor and City Council Members**

FROM: **Patrick C. Comiskey, City Manager**

SUBJECT: Lobbyist Update

Introduction:
Gray Robinson, P.A. represents the City of Mount Dora during the 2022 Legislative process in Tallahassee, Florida. Their work includes identification of legislative priorities, formulation of strategy, research, communication with elected officials, and reporting the status on current work in progress.

Discussion:
Gray Robinson, P.A. supports the City of Mount Dora in respect to Legislative items and appropriations. Attached is the monthly report for June 2022.

Budget Impact:
Lobbyist Activities are funded in account 421-1910-536.31-11 in the amount of $42,000.00.

Strategic Impact:
The contract with Gray Robinson, P.A. allows for cooperation from State, County, and surrounding communities toward the Innovation District and future infrastructure through grants and legislative processes.

Recommendation:
Data provided is informational.

Attachment(s):
1. Mount Dora June 2022 Report

Prepared by:	Merry Lovern , Executive Assistant	
Reviewed by:	Jessica Burnham, City Clerk	Approved - 7/12/2022
	Jeanann Hand, Deputy City Clerk	Approved - 7/12/2022
	Patrick Comiskey, City Manager	Final Approval - 7/14/2022

ATTACHMENT #1

July 5, 2022

City of Mount Dora
June Activity Report

Economic Forecast

Monthly tax collections continue to exceed expectations in Florida. In a report published last week by the Legislature's Office of Economic and Demographic Research (EDR), May brought in $741.8 million (21.0%) more than originally expected. Nearly 80% of the total overage came from Sales Tax.

In addition to Sales Tax General Revenue, 12 of the 18 revenue sources were also positive to their projections for the month, including Doc Stamp Tax, as housing prices continue to remain higher than expected.

During the first five months of 2022, collections exceeded expectations by $2.867 billion. However, state economists continue to warn that inflation is providing a boost to the revenue collections but could eventually cause a strain.

Communications

- Patrick Comiskey
    - Update on status of appropriations projects after Governor DeSantis signed the FY 2022-2023 budget
        - Hilltop Drainage Improvements- Funded at $207,671
        - Fire Station 34/EOC- vetoed
    - Local Support Grants Program
    - Resilient Florida Program

Next Steps

- Continue communication with SJRWMD on cost share application next steps.
- Continue to update Mount Dora on Grant Opportunities
- Continue to follow-up with DEO re Job Growth Application

Ryan Matthews/Angela Drzewiecki