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 10, 2023, 6:00 PM

WORK SESSION AGENDA

CALL TO ORDER

ROLL CALL

DISCUSSION ITEMS

1. Capital Outlay, CIP and Enterprise Funds Overview

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 THE 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 10, 2023**

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

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

SUBJECT: Capital Outlay, CIP and Enterprise Funds Overview

Introduction:
This is an opportunity to provide a Budget Presentation to City Council in reference to the upcoming Fiscal Year 2023-2024 Budget.

Discussion:
City Staff will provide an update to City Council on the following items:

1. Capital Expenditures
    - Capital Outlay
    - Capital Improvements
2. Enterprise Funds Budget Overview
3. Rates
4. Utility Customer Base
5. 410 Electric Fund
6. 421 Water/Wastewater Fund
7. 430 Sanitation Fund
8. 440 Stormwater Fund
9. Next steps in a budget process

Budget Impact:
Documents will be provided for City Council review and discussion.

Strategic Impact:
N/A

Recommendation:
City Council interactively discuss budget direction with the City Manager and Budget Director.

Attachment(s):

1. Budget Workshop July 10th 2023

Prepared by:	Aneta Barton, Budget Director	
Reviewed by:	Jeanann Hand, City Clerk	Approved - 7/6/2023
	Patrick Comiskey, City Manager	Final Approval - 7/6/2023

CITY OF MOUNT DORA, FL

BUDGET WORKSHOP

JULY 10TH, 2023

OVERVIEW

- Capital Expenditures
  - Capital Outlay
  - Capital Improvements
- Enterprise Funds Budget Overview
- Rates
- Utility Customer Base
- 410 Electric Fund
- 421 Water/Wastewater Fund
- 430 Sanitation Fund
- 440 Stormwater Fund
- Next steps

CITY OF MOUNT DORA

Capital Expenditures

Capital Expenditures

Types of Capital Expenditures

Capital Outlays

Tangible asset $5,000 or more in value and useful life more than 1 year (machinery, equipment)

CIP - Projects

Capital Improvement Plan/Program/Projects

Funding Process per Capital Expenditure

NEW FUNDING

New monies from the FY23-24 budget

CARRYOVERS

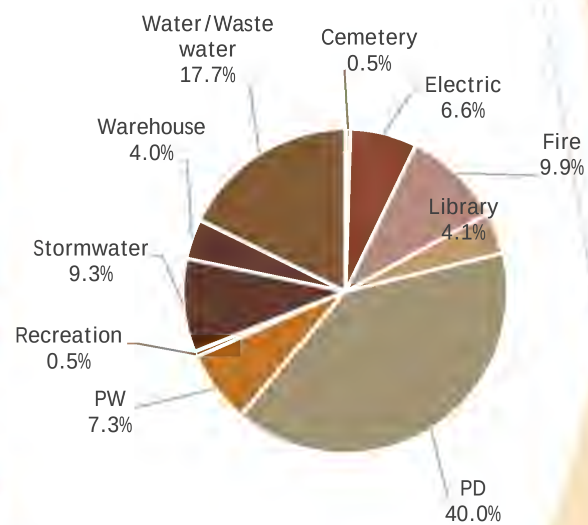
Unused monies from last Fiscal Year (2022-23)

Capital Outlay Request

Project Name		Proposed 2023-24	Dept.
001 - General Fund	**$**	**604,176**	**Dept.**
Lighting Console for Mount Dora Music Hall		12,300	Recreation
12 AEDs		17,700	PD
4 Balistic Shields		26,899	PD
15 Body Cameras		26,025	PD
Camera System for Interview room		9,426	PD
Online Trainign and Inventory System		5,173	PD
4 Vehicle radas and 2 Motocycle radars		16,120	PD
Reduction Software for Video		7,245	PD
45 New Tasers		205,236	PD
1 Large Message Boards		23,655	PD
Telescopic Boom Lift		164,397	PW
2 Hybrid Small Pick-up trucks as spares		90,000	Warehouse
111 - Discretionary	**$**	**565,924**	
5 Marked Hybrid Patrol Vehicles		386,565	PD
Ufitting for Vehicles		81,040	PD
Body & Vehicle Camera Upgrades		98,319	PD
126 - Library Impact Fund	**$**	**93,000**	
Library Collections		93,000	Library
131 - Fire Assessment Fund	**$**	**224,750**	
1 Lifepak Heart Monitor		25,000	Fire
Kawasaki Mule with skid unit for backboard, hose, & water tank.		24,000	Fire
PPE & Bunker Gear		75,000	Fire
Firehouse Innnovations Forcible Entry Training Prop		15,000	Fire
FireVent mobile unit		85,750	Fire
150 - Cemetery	**$**	**10,500**	
Mower - 52" Toro Zmaster 4000 Model # 74002 with Mulch Kit		10,500	Cemetery
410 - Electric	**$**	**150,000**	
Rear-Lot Machine with an Altec BD41		150,000	Electric
421 - Water/Wastewater	**$**	**401,000**	
TV Truck Retrofit - Camera Truck		159,000	Water/Wastewater
Mini Excavator		64,000	Water/Wastewater
Ford F150 XLT Crew Cab 4x4		51,000	Water/Wastewater
Ford F250 XL Super Duty Super Cab 4x4x2B		70,000	Water/Wastewater
350 Dumpbed Single Cab 4x4 Diesel		57,000	Water/Wastewater
440 - Stormwater	**$**	**210,000**	
Street Sweeper - small		210,000	Stormwater
TOTAL USES	**$**	**2,259,350**	

CITY OF MOUNT DORA

Capital Outlays



General Capital (310) Capital improvements request

Dept.	Project Name	New Projects 2023-24	2024-25	2025-26	2026-27	2027-28	Totals
IT	IT - CONFIDENTIAL	160,000					160,000
CRA	Existing Streetscape Repair and Enhancement Construction	75,000					75,000
CRA	Parking Solution per the Redevelopment Plan	625,000					625,000
CRA	Downtown Streetscape - Future Phases Plan	350,000	3,760,500				4,110,500
CRA	Signage	30,000					30,000
CRA	Information Kiosks	24,400					24,400
Northeast CRA	Community Resource & Recreation Center Construction	13,000,000					13,000,000
Northeast CRA	Community Resource & Recreation Center Phase II - Construction drawings	150,000					150,000
Northeast CRA	Property purchase per redevelopment plan	250,000					250,000
Northeast CRA	Signage and Community Beautification	25,000					25,000
Northeast CRA	Northeast Streetlight Enhancement Program	25,000					25,000
Northeast CRA	Information Kiosks	30,000					30,000
Library	Forest Preserve Phase II (Goat Pond)	50,000	358,000				408,000
Library	Simpson Farmhouse Expansion	15,000	64,500	397,000			476,500
PW	Donnelly Street Repaving	3,000,000	-	-	-	-	3,000,000
PW	Pedestrian Crossings - ADA	60,000	73,500	75,500	77,500	79,500	366,000
PW	Sidewalk ADA Compliance R&R	100,000	122,000	125,500	129,000	132,500	609,000
PW	Traffic Calming	300,000	366,000	376,500	386,500	397,000	1,826,000
PW	Tree Replacement Program	200,000	55,500	57,000	58,500	60,000	431,000
PW	4th Ave Dock Rebuild	300,000	1,000,000	1,000,000	-	-	2,300,000
Parks	Summerview Park Basketball Court	100,000					100,000
Parks	Gilbert Park Playground	700,000					700,000
Parks	Mount Dora Music Hall Landscaping & Irrigation	25,100					25,100
Parks	Donnelly Park Pickleball reconstruction including erosion issues	182,020					182,020
Parks	Sunset & Gilbert Park Restrooms	168,500					168,500
Cemetery	Cemetery Lighting	85,000					85,000
Fire	Renovation of Station 34 (Design and Engineering)	500,000	2,000,000				2,500,000
		$ 20,530,020	$10,938,700	$ 3,298,500	$ 1,345,500	$ 1,380,500	$ 37,493,220

6

General Capital (310) Capital improvements 5 year plan

Dept.	Project Name	2024-25	2025-26	2026-27	2027-28	Totals
	5 year CIP planning					-
PW	Roads Resurfacing	609,500	627,000	644,000	661,500	2,542,000
PW	11th Avenue Pedestrian and Traffic Calming Solutions - Sylvan to Hilltop	1,035,000				1,035,000
PW	Johns Street Roadway Improvements		590,000			590,000
Parks	Frank Brown Park Renovation	587,000				587,000
Parks	Frank Brown Park Playground	275,000				275,000
Parks	Summer View Park Lighting	259,700				259,700
Cemetery	Cemetery Fence	372,500	50,000	50,000	50,000	522,500
		$10,938,700	$ 3,298,500	$ 1,345,500	$ 1,380,500	$ 37,493,220

ELECTRIC (FUND 415)
CAPITAL IMPROVEMENTS REQUEST

Project Name	New Projects 2023-24	2024-25	2025-26	2026-27	2027-28
IT - CONFIDENTIAL	200,000	506,000	90,000	90,000	90,000
Substation	200,000	122,000	125,500	129,000	132,500
Bristol Park Apartments - Developer Project	353,000				
Mount Dora Groves - Developer Project	1,119,295				
5 year CIP planning					
M596 11th Street		555,000			
Donnelly St UG Conversion w/ SL -Commercial UG			627,000	116,000	
Baker St. UG Conversion-Commercial UG				322,000	
Old Eustis Circuit Tie					397,000
Sylvan Shores UG Conversion					397,000
TOTAL USES	$ 1,872,295	$ 1,183,000	$ 842,500	$ 657,000	$ 1,016,500

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

8

Water/Wastewater (Fund 425)
Capital Improvements Request

CITY OF MOUNT DORA

Project Name	New Projects 2023-24	2024-25	2025-26	2026-27	2027-28	Totals
New WWTP#2 Plant (mirror the existing plant)	3,000,000	45,000,000				48,000,000
WTP#1 Ground Storage Tanks Repair	425,000					425,000
Eudora Roundabout Utility Relocation	1,000,000					1,000,000
Round Lake Elementry Water Main	200,000					200,000
Odor Control	90,000					90,000
5 year CIP planning						-
WWTP#1 Alternative Improvement Plan		1,828,500	1,880,500	2,000,000	10,580,000	16,289,000
Water Treatment Plant #2 New Well		1,585,000				1,585,000
Water Treatment Plant #1 High Service Pump replacement		1,800,000	10,000,000			11,800,000
Round Lake Rd Utility Relocate			130,000	1,288,000		1,418,000
WWTP #1 Rehabilitation				1,288,000	10,580,000	11,868,000
TOTAL USES	$ 4,715,000	$ 50,213,500	$ 12,010,500	$ 4,576,000	$ 21,160,000	$ 92,675,000

STORMWATER (FUND 445)
CAPITAL IMPROVEMENTS REQUEST

Project Name	New Projects 2023-24	2024-25	2025-26	2026-27	2027-28	Totals
Liberty Avenue Storm Sewer Installation - Railroad Crossing to Tremaine	980,000					980,000
Street Resurfacing and Repair - Underdrainage Improvements - St Andrews	100,000	1,500,000				1,600,000
Unser Pond Relocation	180,000	1,500,000				1,680,000
Forres Park Drainage and Paving Project	80,000	300,000				380,000
TOTAL USES	$ 1,340,000	$ 3,300,000	$ -	$ -	$ -	$ 4,640,000

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

In Raftelis Rate Study last year, we have only incorporated $300,000 a year in Capital Projects

10

Enterprise funds

Enterprise Funds explained

Account for a "business type activities" – similar to those found in the private sector.

Laws and regulations require that the activities cost of providing services including capital expenses be recovered fully with fees and charges for service instead of taxes

Activities in this fund to be financed solely with revenue debt instead of governmental obligation debt

CITY OF MOUNT DORA

Enterprise funds Budget Overview

		FY 2023/24 Proposed
Enterprise Funds Operating Budget	**$**	**28,335,947**
Electric		11,298,145
Water/Wastewater		12,077,758
Sanitation		2,927,528
Stormwater		2,032,516
Capital Outlay portion	**$**	**551,000**
Electric		150,000
Water/Wastewater		401,000
Stormwater		210,000
Capital Improvement Projects portion	**$**	**5,081,395**
Electric		1,872,295
Water/Wastewater		1,869,100
Stormwater		1,340,000
Enterprise Debt portion (Principal and Interest)	**$**	**877,396**
Water/Wastewater		877,396
TOTAL BUDGET	**$**	**34,845,738**

CITY OF MOUNT DORA

Rates Recap

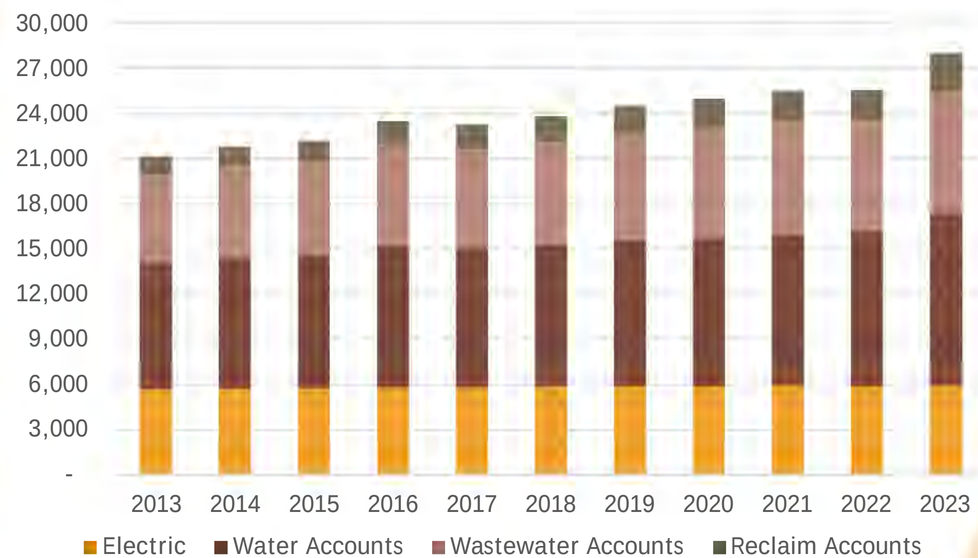
Rates	
Electric	Reviewed with Electric Dept. Director
Water/Wastewater	6.5% increase per last year Raftelis Study
Sanitation	8.3% Increase from $22.11 to $23.95 monthly *– to begin to recover reserves*
Stormwater	Increase from $15.50 to $30.00 monthly *- to accommodate CIP*

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

14

UTILITY CUSTOMER BASE

	Number of Customer Accounts
Electric	5,933
Electric	5,933
Water/Wastewater	22,046
Water Accounts	11,434
Wastewater Accounts	8,119
Reclaim Accounts	2,493
Sanitation	6,586
Sanitation	6,586
Stormwater	6,732
Stormwater	6,732
TOTAL NUMBER OF ACCOUNTS	**41,297**



15

Electric fund

Electric Rates

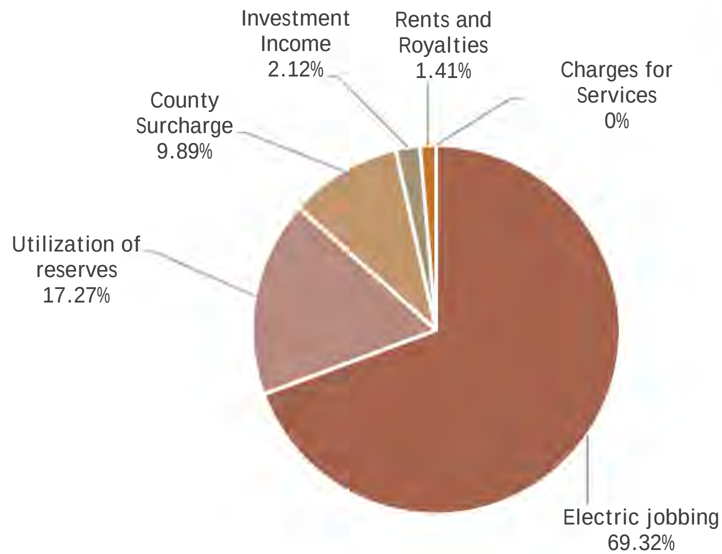
Electric Rates consist of two major components and are adjusted every October and April or as necessary to recover fuel costs

- 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

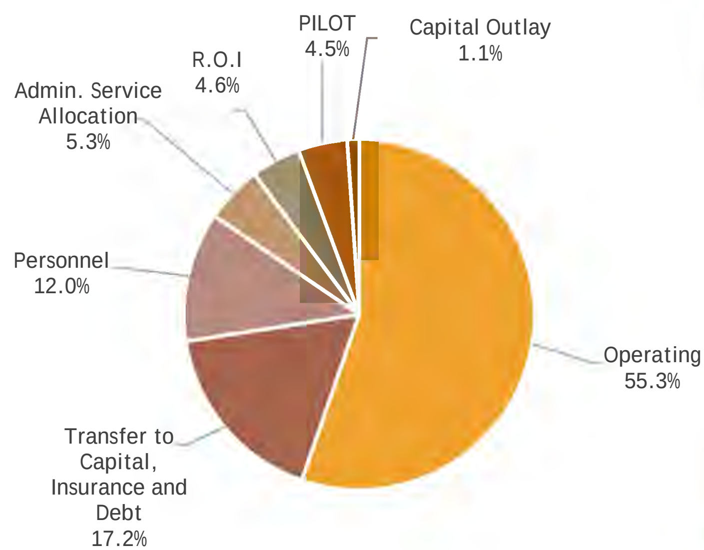
Electric Revenues

REVENUES	FY 2023/24 Proposed	% of Total
Charges for Services	$11,196,399	84.05%
Electric jobbing	$1,472,295	11.05%
Utilization of reserves	$366,746	2.75%
County Surcharge	$210,000	1.58%
Investment Income	$45,000	0.34%
Rents and Royalties	$30,000	0.23%
Total	**$13,320,440**	**100%**



Electric Expenditures

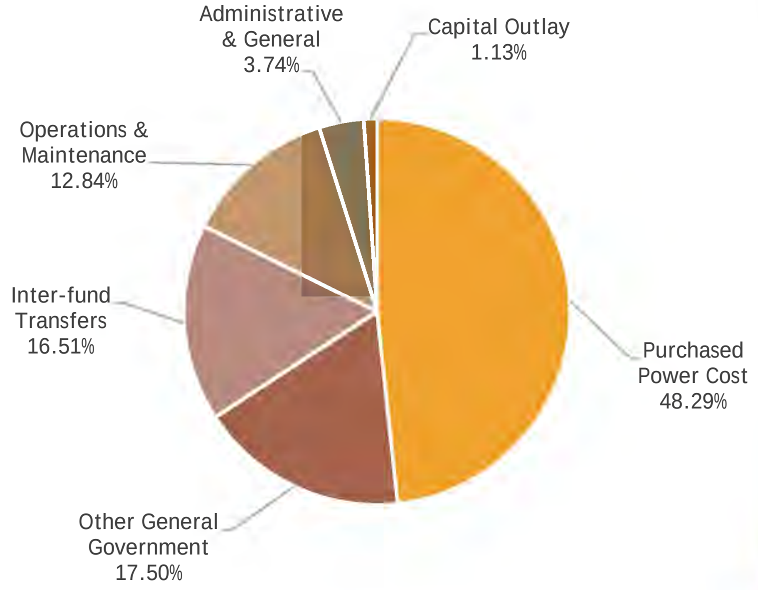
EXPENSE	FY 2023/24 Proposed	% of Total
Operating	$7,367,289	55.31%
Transfer to Capital, Insurance and Debt	$2,296,752	17.24%
Personnel	$1,596,500	11.99%
Admin. Service Allocation	$700,949	5.26%
R.O.I	$607,650	4.56%
PILOT	$601,300	4.51%
Capital Outlay	$150,000	1.13%
Total	**$13,320,440**	**100%**



All projects reviewed earlier are incorporated into this budget

Electric Divisions

Division Expenditures	FY 2023/24 Proposed	% of Total
Purchased Power Cost	$6,432,900	48.29%
Other General Government	$2,331,110	17.50%
Inter-fund Transfers	$2,199,041	16.51%
Operations & Maintenance	$1,709,799	12.84%
Administrative & General	$497,590	3.74%
Capital Outlay	$150,000	1.13%
Total	**$13,320,440**	**100%**



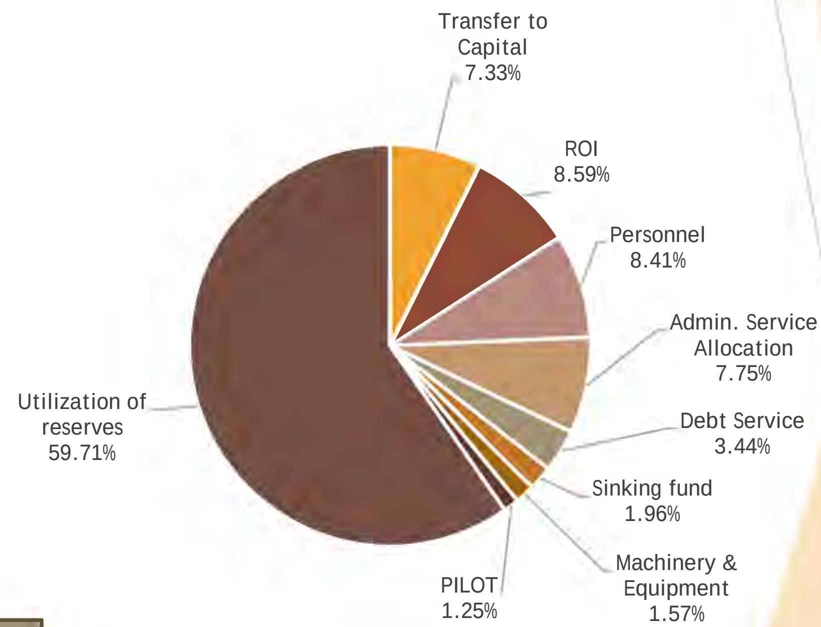
Water/Wastewater Fund

Water/Wastewater Revenues

REVENUES	FY 2023/24 Proposed	% of Total
Charges for Services	$15,225,254	100.00%
Total	**$15,225,254**	**100%**

Water/Wastewater Expenditures

EXPENDITURES	FY 2023/24 Proposed	% of Total
Operating	$4,949,827	32.51%
Transfer to Capital	$1,869,100	12.28%
ROI	$2,190,150	14.38%
Personnel	$2,143,714	14.08%
Admin. Service Allocation	$1,976,367	12.98%
Debt Service	$877,396	5.76%
Sinking fund	$500,000	3.28%
Machinery & Equipment	$401,000	2.63%
PILOT	$317,700	2.09%
Utilization of reserves	**$15,225,254**	**100%**

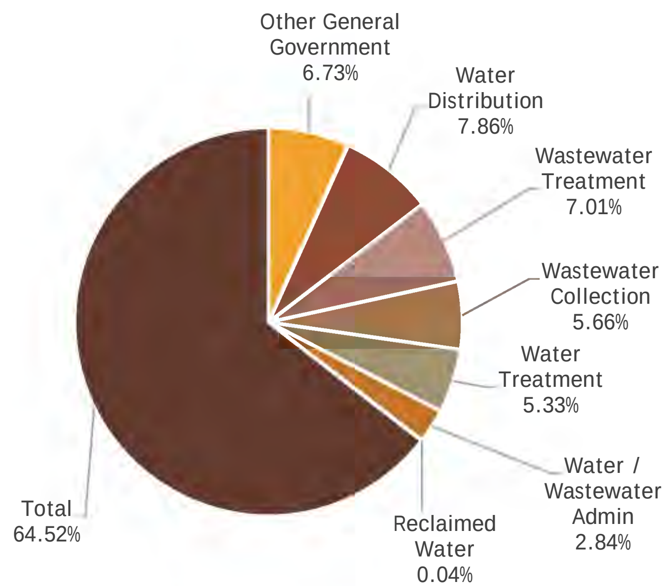


All projects reviewed earlier are incorporated into this budget

23

WATER/WASTEWATER DIVISIONS

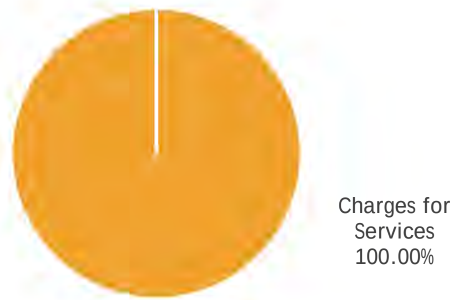
Division Expenditures	FY 2023/24 Proposed	% of Total
Inter-fund Transfers	$6,853,317	45.01%
Other General Government	$1,589,241	10.44%
Water Distribution	$1,854,186	12.18%
Wastewater Treatment	$1,653,200	10.86%
Wastewater Collection	$1,335,734	8.77%
Water Treatment	$1,258,854	8.27%
Water / Wastewater Admin	$671,322	4.41%
Reclaimed Water	$9,400	0.06%
Total	**$15,225,254**	**100%**



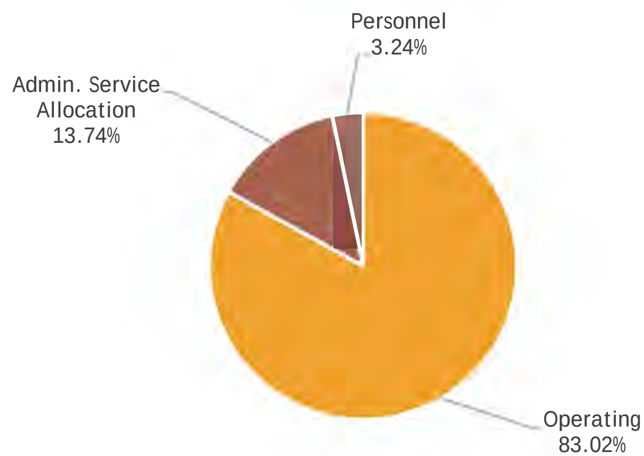
Sanitation Fund

Sanitation Revenues/Expenditures

REVENUES	FY 2023/24 Proposed	% of Total
Charges for Services	$2,927,528	100.00%
Total	**$2,927,528**	**100%**



EXPENDITURES	FY 2023/24 Proposed	% of Total
Operating	$2,430,436	83.02%
Admin. Service Allocation	$402,192	13.74%
Personnel	$94,900	3.24%
Utilization of reserves	**$2,927,528**	**100%**



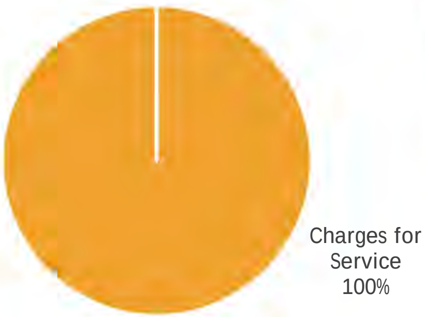
Projected 8.3% increase to recover projected deficit

STORMWATER FUND

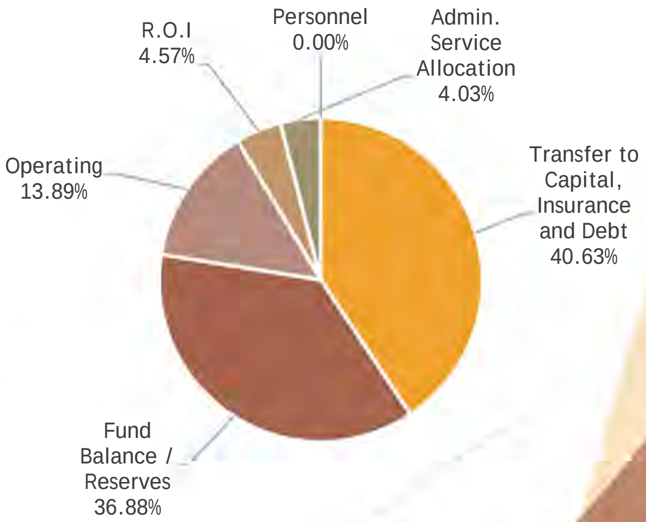
27

Stormwater Revenues/Expenditures

REVENUES	FY 2023/24 Proposed	% of Total
Charges for Service	$3,582,516	100.00%
Total	**$3,582,516**	**100%**



EXPENDITURES	FY 2023/24 Proposed	% of Total
Transfer to Capital, Insurance and Debt	$1,455,467	40.63%
Fund Balance / Reserves	$1,321,154	36.88%
Operating	$497,594	13.89%
R.O.I	$163,800	4.57%
Admin. Service Allocation	$144,501	4.03%
Personnel	$0	0.00%
Utilization of reserves	**$3,582,516**	**100%**



Increase in rate is need to cover projected deficit and dramatic increase in CIP

NEXT STEPS

CITY OF MOUNT DORA

- Budget Workshops
  - Governmental and Internal Service Funds – July 24th – 6:00 pm
  - Final Budget Workshop – August 28th – 6:00 pm
- Meeting for Action Items
  - Set Maximum Millage – July 18th – Regular Council Meeting 6 pm
- Public Hearings
  - Fire Assessment September 7th – 6:00 pm
  - 1st Thursday September 7th – 6:00 pm
  - 2nd Thursday September 21th – 6:00 p.m.

QUESTIONS

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30