



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 24, 2023, 6:00 PM

BUDGET WORK SESSION AGENDA

CALL TO ORDER

ROLL CALL

DISCUSSION ITEMS

1. Governmental Funds and Internal Services

FUTURE MEETING DATES

- Tuesday, August 1, 2023, 6:00 PM, Regular Session
- Tuesday, August 15, 2023, 6:00 PM, Regular Session
- Monday, August 28, 2023, 6:00 PM, Final Budget Workshop
- Thursday, September 7, 2023, 6:00 PM, Regular 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 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 24, 2023

TO: Honorable Mayor and City Council Members

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

SUBJECT: Governmental Funds and Internal Services

Introduction:

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

Discussion:

City Staff is updating City Council on the following items:

1. Guiding principles
2. Key Drivers in the budget process
3. TRIM Notice
4. General Fund Overview
5. Special Revenue Funds Overview
6. Debt Service Fund Overview
7. Impact Fee Funds Overview
8. Internal Service Funds Overview
9. Next steps

The City Manager notes that due to delays in State revenue estimates and an increase in departmental CIP requests, the General Fund budget as presented is not balanced. This is to give Council a clear picture of the challenge faced by staff.

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 24th

Prepared by: Jeanann Hand, City Clerk
Reviewed by: Aneta Barton, Budget Director
Patrick Comiskey, City Manager

Approved - 7/20/2023
Final Approval - 7/20/2023



CITY OF
MOUNT
D O R A

CITY OF MOUNT DORA, FL

BUDGET WORKSHOP
JULY 24TH, 2023

OVERVIEW

- ▶ Guiding principles
- ▶ Key Drivers in budget process
- ▶ TRIM Notice
- ▶ General Fund Overview
- ▶ Special Revenue Funds Overview
- ▶ Debt Service Fund Overview
- ▶ Impact Fee Funds Overview
- ▶ Internal Service Funds Overview
- ▶ Next steps



CITY OF
MOUNT
DORA

FY2022 KEY DRIVERS

- ▶ Salaries & Benefits
- ▶ Health Insurance Claim Costs
- ▶ Uncertain Revenues
- ▶ Inflation - CPI at 4.0% in May
- ▶ Stormwater and Sanitation employees in General Fund
- ▶ Admin. Cost Allocation - in progress



CITY OF
MOUNT
DORA

TRIM NOTICE



CITY OF
MOUNT
DORA



**PROPOSED
PROPERTY
TAXES
TRIM NOTICE
F.S. 200.065(2)**

AUGUST 16, 2023

This is a task performed by Lake County Property Appraiser. The TRIM notice will have the maximum millage rate shown for all taxing authorities.



CITY OF
MOUNT
DORA

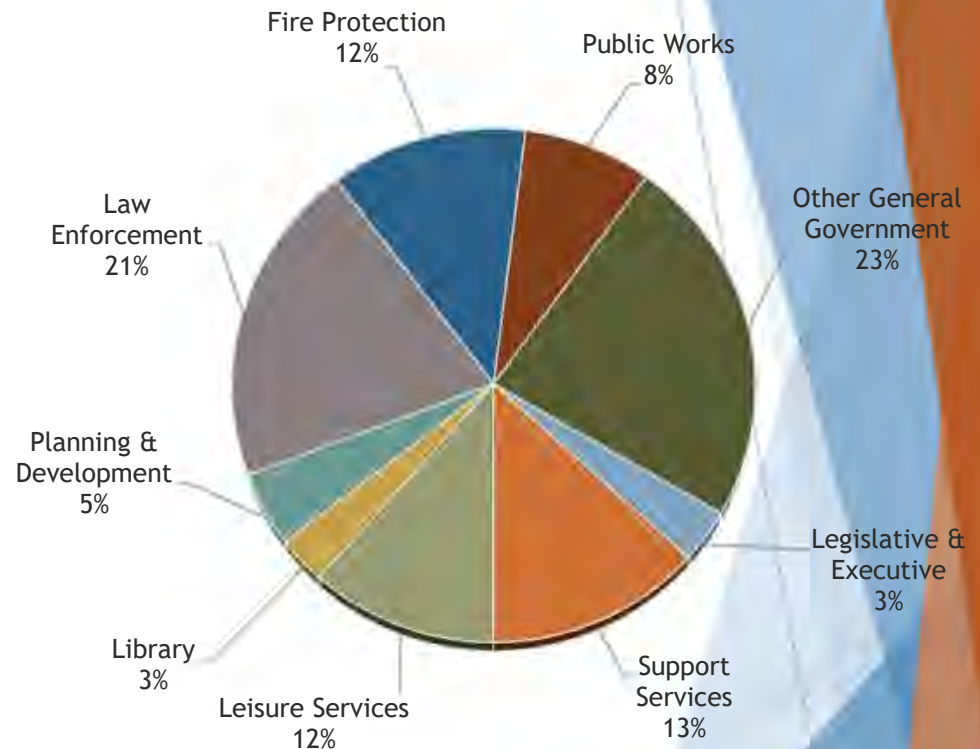
GENERAL FUND

GENERAL FUND DIVISIONS



**CITY OF
MOUNT
DORA**

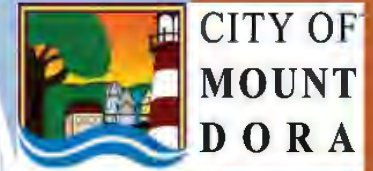
General Fund Division Expenditures	FY 2023/24 Proposed	% of Total
Legislative & Executive	\$1,034,716	3.37%
Support Services	\$4,097,417	13.33%
Leisure Services	\$3,539,575	11.51%
Library	\$937,286	3.05%
Planning & Development	\$1,445,553	4.70%
Law Enforcement	\$6,270,751	20.40%
Fire Protection	\$3,774,754	12.28%
Public Works	\$2,462,391	8.01%
Other General Government	\$7,183,577	23.36%
Total	\$30,746,020	100%



Budget is not balanced at this time -
awaiting State Revenues estimates
and department's budget cuts

GENERAL FUND

DEPARTMENT COMPARISON OF FY 2022-23 ADOPTED AND FY 2023-24 PROPOSED



General Fund Division Expenditures	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Legislative & Executive	\$1,118,194	\$1,034,716	-\$83,478
Support Services	\$3,747,251	\$4,097,417	\$350,166
Library, Simpson Farmhouse & Historic Museum	\$816,955	\$937,286	\$120,331
Leisure Services	\$3,178,954	\$3,539,575	\$360,621
Planning & Development	\$1,277,503	\$1,445,553	\$168,050
Public Works	\$1,975,682	\$2,462,391	\$486,709
Law Enforcement	\$6,183,506	\$6,270,751	\$87,245
Fire Protection	\$3,368,192	\$3,774,754	\$406,562
Other General Government	\$5,110,883	\$7,183,577	\$2,072,694
Total	\$26,777,120	\$30,746,020	\$3,968,900

LEGISLATIVE, EXECUTIVE AND SUPPORT SERVICES EXPENDITURES



CITY OF
MOUNT
D O R A

Expenditure	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Legislation (1010)	\$125,474	\$115,832	-\$9,642
City Manager (1110)	\$371,744	\$397,113	\$25,369
City Clerk (1120)	\$180,383	\$133,166	-\$47,217
PIO (1130)	\$197,343	\$145,355	-\$51,988
City Attorney (1140)	\$243,250	\$243,250	\$0
Finance (1210)	\$1,039,888	\$1,063,058	\$23,170
Customer Service (1220)	\$599,886	\$676,232	\$76,346
Warehouse (1230)	\$220,416	\$218,122	-\$2,294
Human Resources (1240)	\$480,677	\$518,667	\$37,990
Information Technology (1250)	\$1,406,384	\$1,621,338	\$214,954
Total	\$4,865,445	\$5,132,133	\$266,688

LIBRARY, SIMPSON FARMHOUSE & HISTORIC MUSEUM REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

Revenues	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Library, Simpson Farmhouse & Historic Museum	\$273,848	\$322,283	\$48,435
Total	\$623,078	\$1,044,023	\$48,435

Expenditure	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Library, Simpson Farmhouse & Historic Museum (1330)	\$816,955	\$937,286	\$120,331
Total	\$816,955	\$937,286	\$120,331

LEISURE SERVICES REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

Revenues	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Recreation/Parks (0000)	\$1,020,947	\$1,072,667	\$51,720
Public Art Contribution	\$0	\$100,000	\$100,000
Total	\$1,020,947	\$1,172,667	\$151,720

Expenditure	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Leisure Services Admin (1310)	\$285,900	\$303,900	\$18,000
Facility Care (1320)	\$374,276	\$396,097	\$21,821
Recreation/Pool (1340)	\$1,521,007	\$1,848,758	\$327,751
Parks/Community Building (1350)	\$997,771	\$990,820	-\$6,951
Total	\$3,178,954	\$3,539,575	\$360,621

PLANNING & DEVELOPMENT REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

Revenues	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Permits	\$120,000	\$200,000	\$80,000
Developer's Review Fees	\$20,000	\$25,000	\$5,000
Engineering Fees	\$150,000	\$175,000	\$25,000
Code Enforcement Fines	\$10,000	\$10,000	\$0
Total	\$300,000	\$410,000	\$110,000

Expenditure	FY 2021/22 Adopted	FY 2022/23 Proposed	Variance
Planning & Development (1610)	\$945,275	\$1,040,113	\$94,838
Economic Development (1620)	\$332,228	\$405,440	\$73,212
Total	\$1,277,503	\$1,445,553	\$168,050

LAW ENFORCEMENT REVENUES & EXPENDITURES



CITY OF
MOUNT
D O R A

Revenues	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Intergovernmental	\$670,230	\$683,323	\$13,093
Fines & Forfeitures	\$19,737	\$19,737	\$0
Special Details	\$75,000	\$80,000	\$5,000
Other	\$12,000	\$12,000	\$0
Total	\$776,967	\$795,060	\$18,093

Expenditure	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Law Enforcement Operations (1710)	\$5,455,706	\$5,959,103	\$503,397
Law Enforcement Communication (1720)	\$633,300	\$205,548	-\$427,752
Code Compliance (1730)	\$94,500	\$106,100	\$11,600
Total	\$6,183,506	\$6,270,751	\$87,245

Internal Loan

Balance as of 9/30/22	\$784,943.47
Paid up to 6/30/2023	\$100,780.00
NET	\$684,163.47

FIRE PROTECTION – GENERAL REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

Revenues	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Intergovernmental	\$986,832	\$1,101,812	\$114,980
Total	\$986,832	\$1,101,812	\$114,980

Expenditure	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Fire (1810)	\$3,368,192	\$3,774,754	\$406,562
Total	\$3,368,192	\$3,774,754	\$406,562

PUBLIC WORKS AND OTHER GENERAL GOVERNMENT EXPENDITURES



CITY OF
MOUNT
DORA

Public Works

Expenditure	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Building Maintenance (1510)	\$697,083	\$669,911	-\$27,172
Road & Street Facilities (1520)	\$1,278,599	\$1,792,480	\$513,881
Total	\$1,975,682	\$2,462,391	\$486,709

Other General Government

Expenditure	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Personnel - Projects	\$112,500	\$121,700	\$9,200
Tax Increment	\$1,271,214	\$1,477,903	\$206,689
Grants and Aids	\$49,850	\$49,850	\$0
Other Uses	\$1,453,294	\$650,769	-\$802,525
Capital Outlay	\$310,853	\$629,390	\$318,537
Retiree Contributions	\$199,339	\$257,942	\$58,603
Insurance	\$340,211	\$377,271	\$37,060
Transfer to Debt	\$319,402	\$319,409	\$7
Transfer to Construction	\$1,054,220	\$3,299,343	\$2,245,123
Total	\$5,110,883	\$7,183,577	\$2,072,694

GENERAL FUND – DEPARTMENT COMPARISON



CITY OF
MOUNT
DORA

General Fund Division Expenditures	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Legislative & Executive	\$1,118,194	\$1,034,716	-\$83,478
Support Services	\$3,747,251	\$4,097,417	\$350,166
Library, Simpson Farmhouse & Historic Museum	\$816,955	\$937,286	\$120,331
Leisure Services	\$3,178,954	\$3,601,175	\$422,221
Planning & Development	\$1,277,503	\$1,445,553	\$168,050
Public Works	\$1,975,682	\$2,462,391	\$486,709
Law Enforcement	\$6,183,506	\$6,270,751	\$87,245
Fire Protection	\$3,368,192	\$3,824,754	\$456,562
Other General Government	\$5,110,883	\$7,183,577	\$2,072,694
Total	\$26,777,120	\$30,857,620	\$4,080,500

Budget is not balanced at this time -
awaiting State Revenues estimates
and department's budget cuts



CITY OF
MOUNT
DORA

SPECIAL REVENUE FUNDS

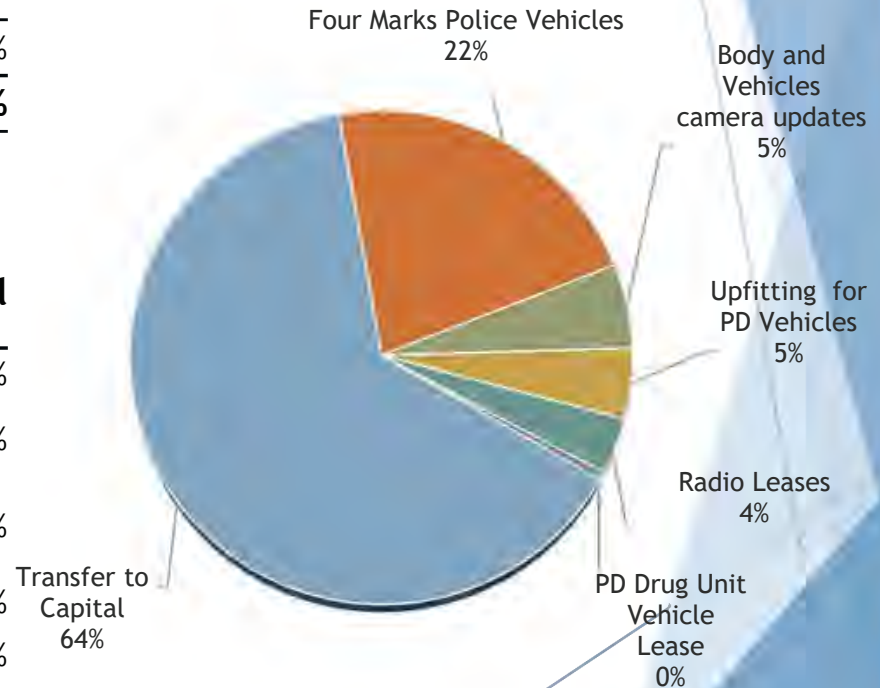
DISCRETIONARY FUND (111) REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

REVENUES	FY 2023/24 Proposed	% of Total
Sales & Use Tax	\$1,775,821	100.00%
Total	\$1,775,821	100%

EXPENDITURE	FY 2022/23 Proposed	% of Total
Transfer to Capital	\$1,135,000	63.91%
Four Marks Police Vehicles	\$386,565	21.77%
Body and Vehicles camera updates	\$98,319	5.54%
Unfitting for PD Vehicles	\$81,040	4.56%
Radio Leases	\$66,000	3.72%
PD Drug Unit Vehicle Lease	\$8,897	0.50%
Total	\$1,775,821	100%



COMMUNITY REDEVELOPMENT AGENCY FUND (117) REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

REVENUES	FY 2023/24 Proposed	% of Total
Intergovernmental	\$1,727,660	69.11%
Fund Balance/Reserves	\$772,133	30.89%
Total	\$2,499,793	100%

EXPENDITURE	FY 2023/24 Proposed	% of Total
Capital	\$1,104,400	44.18%
Debt	\$416,739	16.67%
Operating Transfer*	\$411,528	16.46%
Operating	\$342,126	13.69%
Grant & Aid	\$225,000	9.00%
Total	\$2,499,793	100%



* Cost allocation, Insurance, CRA management - overhead

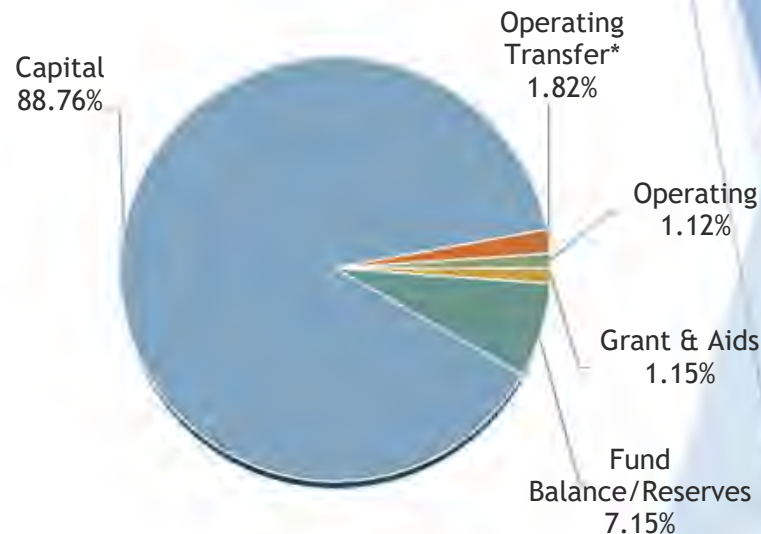
NORTHEAST COMMUNITY REDEVELOPMENT AGENCY FUND (118) REVENUES & EXPENDITURES



**CITY OF
MOUNT
DORA**

REVENUES	FY 2023/24 Proposed	% of Total
Debt Proceeds	\$13,000,000	85.60%
Grant	\$1,000,000	6.58%
Intergovernmental	\$1,187,469	7.82%
Total	\$15,187,469	100%

EXPENDITURE	FY 2023/24 Proposed	% of Total
Capital	\$13,480,000	88.76%
Operating Transfer*	\$276,619	1.82%
Operating	\$169,675	1.12%
Grant & Aids	\$175,000	1.15%
Fund Balance/Reserves	\$1,086,175	7.15%
Total	\$15,187,469	100%



* Cost allocation, Insurance, CRA management - overhead

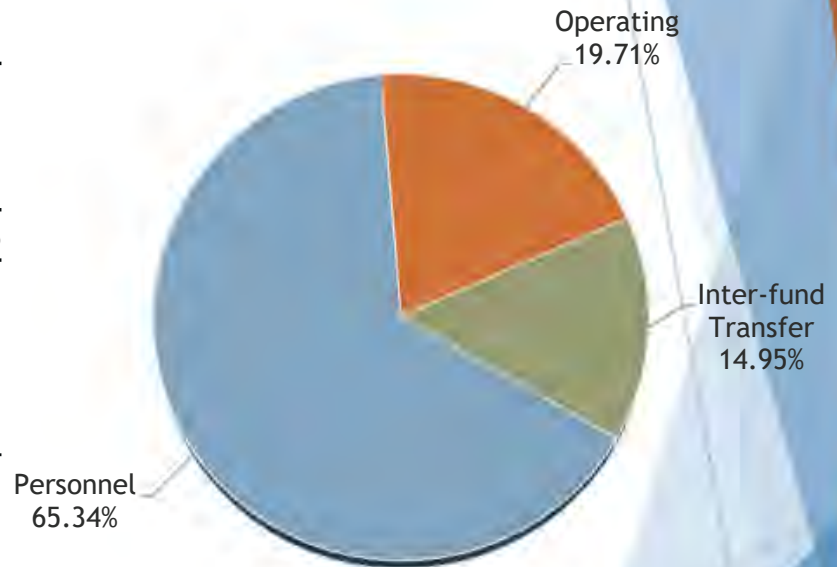
BUILDING DIVISION FUND (123) REVENUES & EXPENDITURES



CITY OF
MOUNT
D O R A

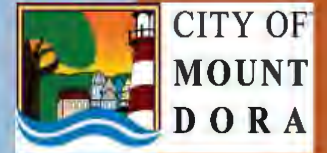
REVENUES	FY 2023/24 Proposed	% of Total
Licenses & Permits	1,200,000	60.53%
Charges for Services	99,545	5.02%
Fund Balance/Reserves	682,929	34.45%
Total	\$1,982,474	100%

EXPENDITURE	FY 2023/24 Proposed	% of Total
Personnel	1,295,300	65.34%
Operating	390,759	19.71%
Inter-fund Transfer	296,415	14.95%
Total	\$1,982,474	100%



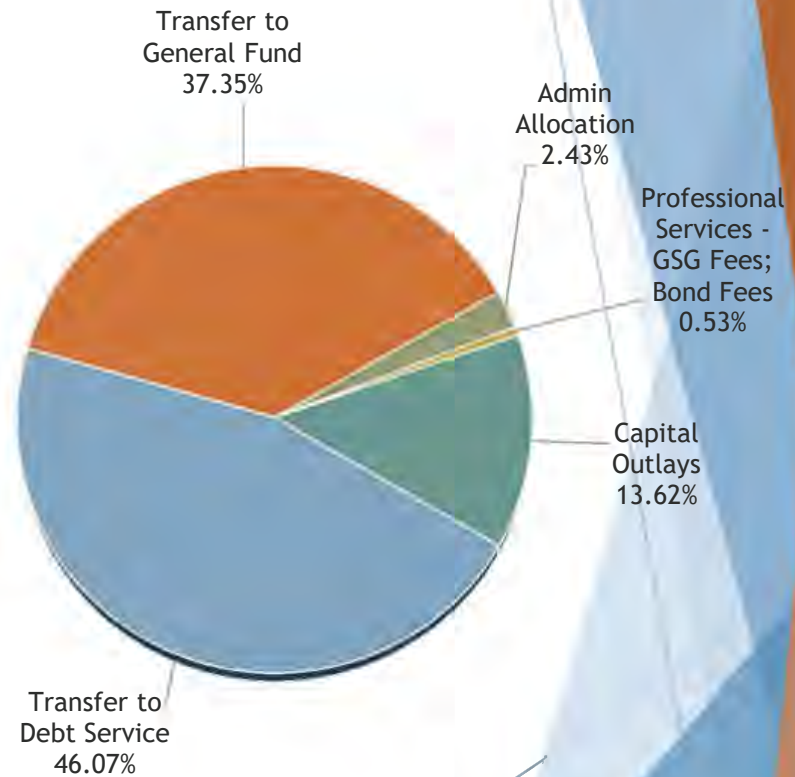
FIRE ASSESSMENT FEE FUND (131) REVENUES & EXPENDITURES

Fire Assessment fee is currently \$209 per residential unit.



REVENUES	FY 2023/24 Proposed	% of Total
Fire Assessment Fee	2,054,593	100.00%
Total	\$2,054,593	100.00%

EXPENDITURE	FY 2023/24 Proposed	% of Total
Transfer to Debt Service	946,463	46.07%
Transfer to General Fund	767,430	37.35%
Admin Allocation	50,000	2.43%
Professional Services - GSG Fees; Bond Fees	10,950	0.53%
Capital Outlays	279,750	13.62%
Total	\$2,054,593	100.00%



CEMETERY (150)

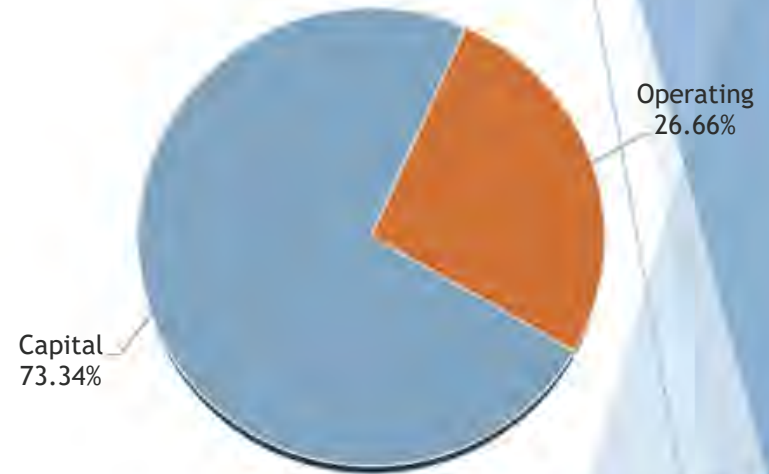
REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

REVENUES	FY 2022/23 Proposed	% of Total
Fees	\$80,000	61.44%
Fund Balance/Reserves	\$50,210	38.56%
Total	\$130,210	61%

EXPENDITURE	FY 2022/23 Proposed	% of Total
Capital	\$95,500	73.34%
Operating	\$34,710	26.66%
Total	\$130,210	100.00%





CITY OF
MOUNT
DORA

DEBT SERVICE FUND

DEBT SERVICE FUND (200)

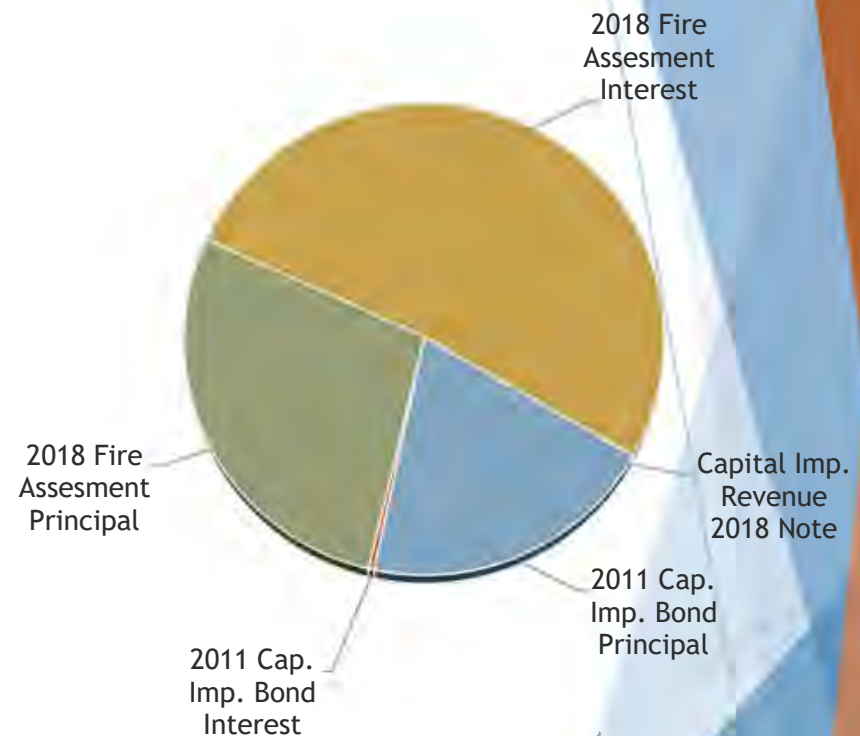
REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

REVENUES	FY 2023/24 Proposed	% of Total
From General Fund (001)	\$319,409	20.39%
From Fire Impact Fee (125)	\$300,000	19.15%
From Fire Assessment (131)	\$946,463	60.42%
Investment Income	\$500	0.03%
Total	\$1,566,372	100%

EXPENDITURE	FY 2023/24 Proposed	% of Total
2011 Cap. Imp. Bond Principal	\$313,300	20.00%
2011 Cap. Imp. Bond Interest	\$6,109	0.39%
2018 Fire Assessment Principal	\$440,000	28.09%
2018 Fire Assessment Interest	\$806,463	51.49%
Capital Imp. Revenue 2018 Note	\$500	0.03%
Total	\$1,566,372	100.00%





CITY OF
MOUNT
DORA

IMPACT FEES

IMPACT FEES SUMMARY REVENUES & EXPENDITURES



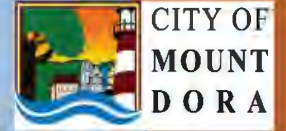
CITY OF
MOUNT
DORA

REVENUES	FY 2023/24 Proposed	% of Total
Police Impact (124)	\$157,539	10.08%
Fire (125)	\$330,000	21.12%
Library (126)	\$373,416	23.90%
Park (127)	\$701,436	44.90%
Total	\$1,562,391	100%

EXPENDITURE	FY 2023/24 Proposed	% of Total
Police Impact (124)	\$157,539	10.08%
Debt Service	\$157,539	100.00%
Fire (125)	\$330,000	21.12%
Debt Service	\$300,000	90.91%
Capital Outlay - Rescue Watercraft	\$30,000	9.09%
Library (126)	\$373,416	23.90%
To General Capital	\$65,000	17.41%
Library Collection	\$93,000	24.91%
Fund Balance/Reserves	\$215,416	57.69%
Park (127)	\$701,436	44.90%
To General Capital	\$200,000	28.51%
Fund Balance/Reserves	\$501,436	71.49%
Total	\$1,562,391	100%

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS EXPLAINED



Used to improve financial management of government resources



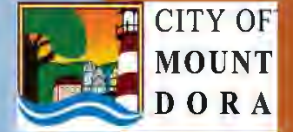
Ordinance or legislative action authorized; establishment should specify the source of financial resources for operations



Vehicle replacement fund, self insurance fund, property and casualty insurance fund and a newly created Fleet/Warehouse fund

500 FLEET/WAREHOUSE

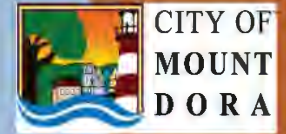
This fund is used to track and manage Public Works Complex Project



REVENUES	FY 2023/24 Proposed	% of Total
Interfund Transfers	\$696,019	100.00%
Total	\$696,019	100%

EXPENDITURE	FY 2023/24 Proposed	% of Total
Debt Service	\$696,019	100.00%
Total	\$696,019	100%

501 VEHICLE REPLACEMENT FUND



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

001 General Fund

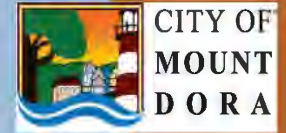
- Annually General Fund contributes into this fund \$257,617

123 Building Division

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

Fund Balance is \$1,645,577
as of 9/30/2022

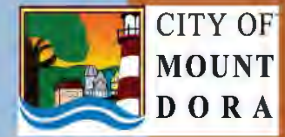
515 PROPERTY/CASUALTY/WORKERS COMPENSATION FUND



This fund assumes 15% increase from Prior Year

EXPENDITURE	FY 2023/24 Proposed	% of Total
Property	\$435,913	43.84%
Workers Compensation Insurance	\$200,000	20.12%
Public Officials	\$108,589	10.92%
General Liability	\$100,167	10.07%
Automobile Insurance	\$96,492	9.70%
Law Enforcement Liability	\$46,093	4.64%
Inland Marine	\$6,002	0.60%
Crime	\$999	0.10%
Total	\$994,255	100%

NEXT STEPS



► Budget Workshops

- Final Budget Workshop - August 28th - 6:00 pm

► Trim Notice - August 16th 2023

► Public Hearings

- Fire Assessment September 7th - 6:00 pm
- 1st Thursday September 7th - 6:00 pm (Adopt Tentative Millage and Budget)
- 2nd Thursday September 21th - 6:00 pm (Adopt Final Millage and Budget)

QUESTIONS

?