CITY OF MOUNT DORA, FLORIDA
CITY COUNCIL BUDGET WORKSHOP MINUTES
July 24, 2023, 6:00 PM
Mount Dora City Hall
510 N. Baker St., Mount Dora, FL 32757

CALL TO ORDER
Having been duly advertised as required by law, at 6:00 p.m. Mayor Crissy Stile called to order the July 24, 2023, City Council Budget Work Session.

MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
A moment of silence and Pledge of Allegiance were led by Councilmember Rolfson.

ROLL CALL
Members Present
John Cataldo, District 1
Cal Rolfson, District 2
Dennis Dawson, District 3
Nate Walker, District 5
Doug Bryant, At Large
Marc Crail, Vice-mayor
Crissy Stile, Mayor

Also Present
Patrick C. Comiskey, City Manager
Aneta Barton, Budget Director
Jeanann Hand, City Clerk

DISCUSSION ITEMS

1. Governmental Funds and Internal Services

Ms. Barton reviewed the PowerPoint (attached to the minutes and marked as Exhibit A) provided to Councilmembers that details the meeting's subject matter, Governmental Funds and Internal Services. There is an increase of $571,000 in salary and wages, mainly due to health insurance costs, which saw an increase in claims and claims costs, and the 3% cost-of-living salary raise that takes place annually. Cost allocations and truer health insurance numbers will be available at the next budget meeting.

This meeting would cover the key drivers for the budget process, information about TRIM notices, and overviews of the General Fund, Special Revenue Funds, the Debt Service Fund, Impact Fee Funds, and Internal Service Funds.

Ms. Barton spoke about material related to the City's General Fund budget, including a breakdown of percentages of the divisions of the General Fund. She pointed out positions for which the salaries have been moved from Stormwater to General Fund.

Councilmembers discussed consumer price index trends with Ms. Barton.

Ms. Barton announced TRIM notices would be sent out from the county on August 16th. The notices will have maximum millage rate, not actual millage rate.

Ms. Barton told Council the budget is not balanced at the moment, and is short 2.5 million.

Ms. Barton showed a breakdown of Legislative, Executive, and Support Services expenditures. She noted the Legislative, Executive and Support Services budget differences between last year's adopted budget and this year's proposed, and explained the reasons for those differences. The Legislative budget decreased because the Council Chambers livestreaming equipment and maintenance had been moved to the Internet Technology budget. The City Manager budget increased due to a salary increase. The Clerk department decreased because of staffing cuts. The Public Information Officer budget decreased because promotional activities were moved to the Economic Development budget. The Customer Service budget increased because of added software and an increase of users for credit card processing. There was an increase in Human Resources (HR) because of added training and increases in employee appreciation, wellness programs, and health insurance costs and claims.

Councilmembers questioned Ms. Barton about fluctuations. Some allocations for legal services were moved from Human Resources to the City Manager budget last year.

Councilmember Bryant enquired about the City Attorney proposed amount. Ms. Barton explained the figure includes $25,000 for labor law. If the attorney performs work related to other funds, such as CRAs, the attorney bill will be applied to those funds. Councilmember Bryant requested a more detailed breakdown of City Attorney expenditure for future discussions on the matter.

Councilmember Walker initiated discussion about the single Clerk position, salary comparisons, and possibilities for adding a position. Councilmembers discussed possible salary increases for various positions in the City in order to remain a competitive employer.

Ms. Barton reviewed Library and Simpson House budget information. Councilmember Dawson and Ms. Barton discussed revenue-generating funds and applicability of offsets.

Ms. Barton reviewed information related to the Leisure Services budget, presenting a breakdown of revenue and expenses. Parks and Recreation Director Troy Shonk explained an increase in Public Arts and Programs because of grants allocated there.

Mayor Stile mentioned holes in the fields at Frank Brown Park, which were recently pointed out by a member of the community, as well as other issues at the park. Council and staff discussed the park's heavy service to the community, and issues that result from that use. Ms. Barton spoke about the budgetary challenges of addressing work that needs to be done at the park. The City recognized the need for shade at the location. The limits of impact fee use were mentioned. Ms. Barton would explore options to address issues at Frank Brown Park. Staff and Council agreed the park should be a priority. Possible grant funding was discussed. The appropriateness of private donations was discussed. The purchase of adjacent property was discussed. Councilmember Walker voiced support for City continuing to allow the field's use, free of charge, by Pop Warner.

It was determined CRA funds cannot be used for this park's renovation. The Frank Brown playground was discussed. Tax Increment Funding (TIF) from annexation would be a boon for funding projects in the North East.

Ms. Barton presented information on the Planning and Development budget. Expenditures increased mainly because of staffing, increases in salaries, wages and health insurance, and studies on the Golden Triangle Activity Center and the Highland Street Activity Center.

Discussion ensued on the number of Code Enforcement Officers needed. Deputy Planning Director & CRA Manager Adam Sumner, who oversees Code Enforcment, explained the status of the Code Enforcement department and the demands placed upon it. He reported on a recent new hire. The addition of another officer or administrative staff was discussed.

Council discussed raising impact fees. Studies and workshops in preparation for that decision were mentioned.

Ms. Barton suggested a study of all impact fees and not just wastewater. The timing for the collection of impact fees, and for performing impact fee studies was explored. Department heads would put together information over the next twelve months to move forward with plans for the possible raising of impact fees. The value of a consultant was acknowledged.

Ms. Barton moved on to material about Law Enforcement Revenues and Expenditures, informing that increases in expenditures were due to salary and wages, health insurance adjustments, the addition of the Citizens on Patrol program, the education sponsorship program, and inflation and outsourcing. An update was provided on the outstanding internal loan balance. Staff recommended a starting salary increase to remain competitive and Council recognized the priority.

Fire Protection General Revenues and expenditures were presented by Ms. Barton. Discussion of competitive salary was mentioned, with recognition that the City's pay is comparatively low. The value of adequate compensation was noted, including consideration of the cost of training staff who leave after training.

The City's minimum wage adjustment is still in progress. Annual three percent increases will bring the City up to date in 2026. The City's salaries are generally not competitive.

Council discussed watercraft for the Fire Department.

Material was presented regarding Public Works and Other General Government Expenditures. There was a decrease in building maintenance. Increases were mainly due to moving staff between departments. Tax Increment Funding increased. Capital expense and retiree contribution to health insurance increased. Insurance increased. The construction budget is the highest it has been in three years. Transfer to the construction fund was due to the following projects: Donnelly Street repaving, ADA crosswalk improvements, traffic calming, the tree replacement program, the dock rebuild, the Gilbert Park playground, the Donnelly pickleball courts, the Music Hall landscaping and irrigation, and Sunset Park and Gilbert Park restrooms.

It was confirmed the City's current insurance broker is more competitive than what the Florida League of Cities offers. Ms. Barton will compare again next year.

Health insurance is the City's greatest budgetary challenge at this time. Ms. Barton reviewed Grants and Aids uses.

Councilmember Walker would like to see the North East Christmas party occur. Several North East events will be funded from the Parks and Recreation department because CRAs cannot fund events.

Mayor Stile enquired about the repaving of certain streets in the Country Club, as a resident had contacted the City about a specific concern on Park Forest Boulevard. Road conditions were discussed. Public Works Director George Marek commented on an integrative approach, suggesting not just repaving, but addressing tree growth and drainage

Councilmember Rolfson expressed gratitude for the work done by St. James Way.

Vice-mayor Crail suggested the City help event organizers active in the City with liability insurance. Specific numbers would need to be confirmed. This matter would be brought back to Council.

Ms. Barton provided a General Fund Department Comparison. She mentioned the budget is not balanced at this time.

Mayor Stile adjourned for a recess at 8:15 p.m.

Mayor Stile called the workshop back to order at 8:23 p.m.

Ms. Barton presented information about Special Revenue Funds, beginning with the Discretionary Fund. She reviewed the changes between the 22/23 and 23/24 fiscal years. She then moved on to the Downtown CRA., explaining revenues and expenditures. Councilmember Rolfson confirmed the City is within the state's range for a reserve for CRA and General Funds. Discussion took place about minimums and maximums for the reserve fund.

Ms. Barton reviewed information on the Northeast CRA Fund. Mr. Sumner would be applying for a grant for the Resource Center and would be presenting information to Council in August. Specifics of the grant were discussed.

TIF had increased.

Ms. Barton presented information on the Building Division Fund. Licensing and permitting were the main sources of revenue, with personnel, operations and inter-fund transfer being the main expenditures.

Ms. Barton presented information on the Fire Assessment Fee Fund. The watercraft could be removed at the next budget meeting.

Ms. Barton reviewed the Cemetery Fund information.

Ms. Barton presented information on the Debt Service Fund, Impact Fee summaries, and the Internal Service Fund, explaining their functions.

Ms. Barton provided information about the Fleet/Warehouse Fund, the Vehicle Replacement Fund, and the Property/Casualty/Workers Compensation Fund.

Self Insurance Fund information was still being put together and would be presented later.

Mayor Stile confirmed no impact fees would be expiring before the associated projects can be completed, and the timeline and funding for the 4th Avenue Dock rebuild.

Ms. Barton would research applying monies from the Vehicle Replacement Fund for the recently purchased gator.

Vice-mayor Crail reported on Jeffrey Mandel's strong recommendation of attorney Lindsay Greene for the investigation of the complaint against the City Manager. The Vice-mayor would have further information at the August 1st City Council Regular Session. Ms. Greene had worked on a prior investigation with the City.

A document had been provided to Council regarding items that may be removed from the budget. The document is attached to the minutes at Exhibit B.

ADJOURNMENT

MOTION BY COUNCILMEMBER WALKER TO ADJOURN; COUNCILMEMBER CATALDO SECONDED THE MOTION. MOTION PASSED WITH UNANIMOUS VOICE VOTE.

There being no further business for discussion, Mayor Stile adjourned the workshop at approximately 8:53 p.m.

CRISSY STILE, MAYOR
City of Mount Dora

JEANANN HAND, CITY CLERK
City of Mount Dora

CITY OF MOUNT DORA

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

FY2022 Key drivers

CITY OF MOUNT DORA

- Salaries & Benefits
- Health Insurance Claim Costs
- Uncertain Revenues
- Inflation – CPI at 3.0% in June
- Stormwater and Sanitation employees in General Fund
- Admin. Cost Allocation - in progress

TRIM Notice

Proposed Property Taxes TRIM Notice F.S. 200.065(2)

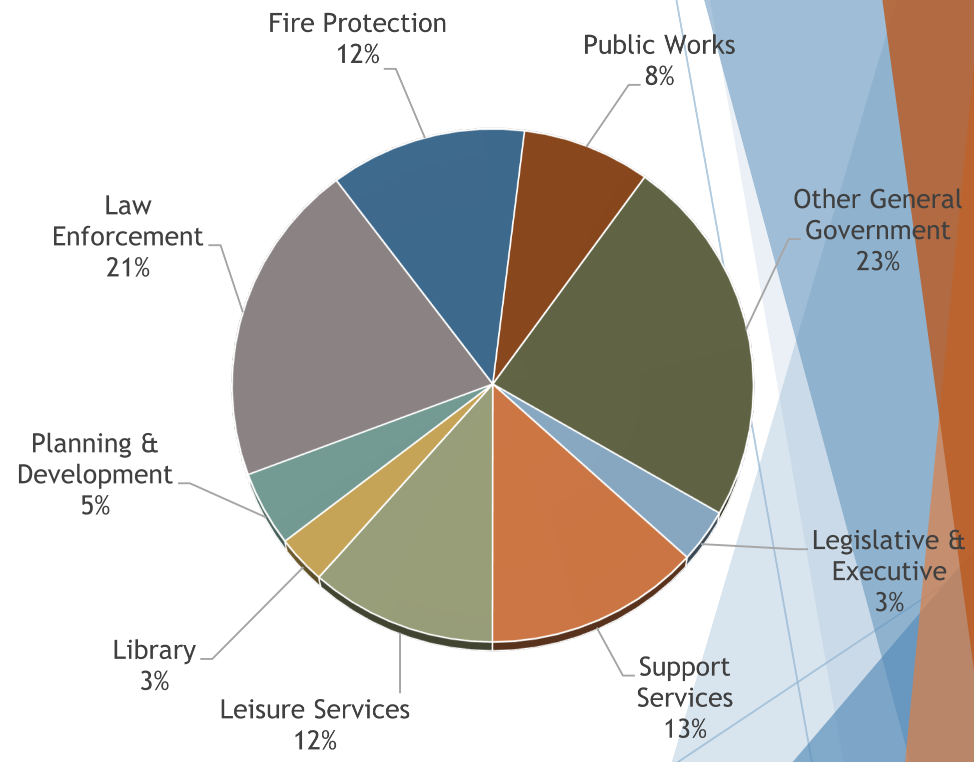
August 16, 2023

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

General Fund

General Fund Divisions

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

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	$3,539,575	$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

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 DORA

Revenues	FY 2022/23 Adopted	FY 2023/24 Proposed	Variance
Intergovermental	$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

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	$3,539,575	$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**

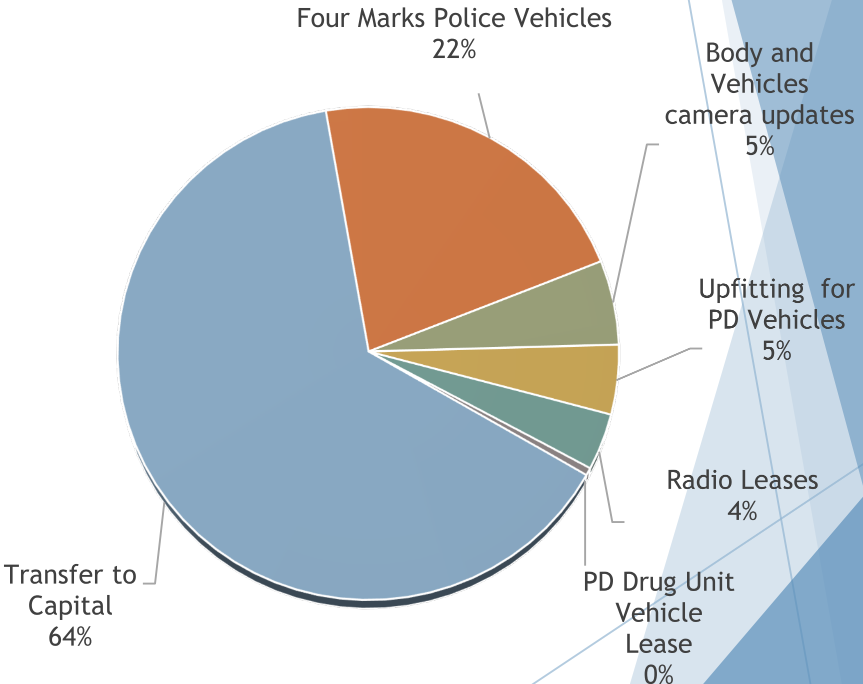
Budget is not balanced at this time – awaiting State Revenues estimates and department's budget cuts

Special Revenue Funds

Discretionary Fund (111) Revenues & Expenditures

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

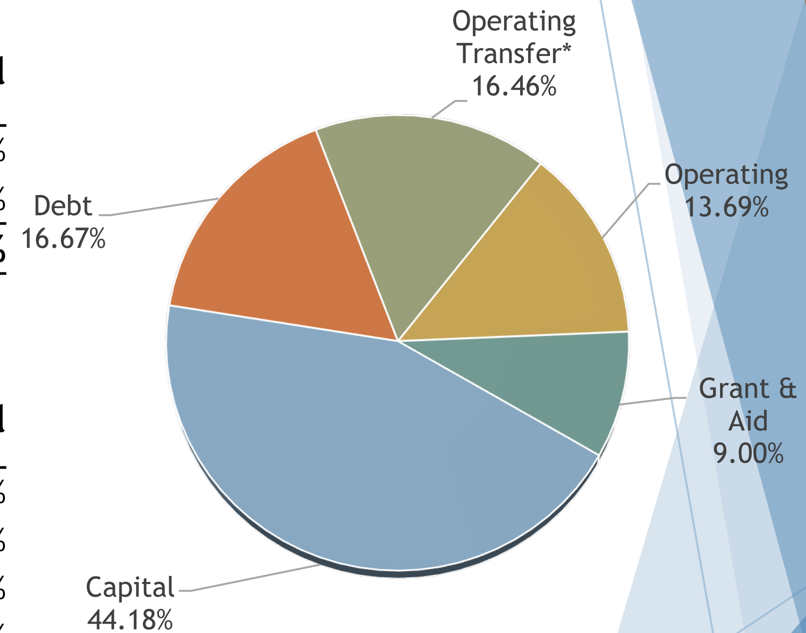
EXPENDITURE	FY 2022/23 Proposed	% of Total
Transfer to Capital	$1,135,000	63.91%
Four Marks Police Vehicles	$386,565	21.77%
Body and Vehicles camera updates	$98,319	5.54%
Unfitting for PD Vehicles	$81,040	4.56%
Radio Leases	$66,000	3.72%
PD Drug Unit Vehicle Lease	$8,897	0.50%
Total	**$1,775,821**	**100%**



Community Redevelopment Agency Fund (117) Revenues & Expenditures

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%**



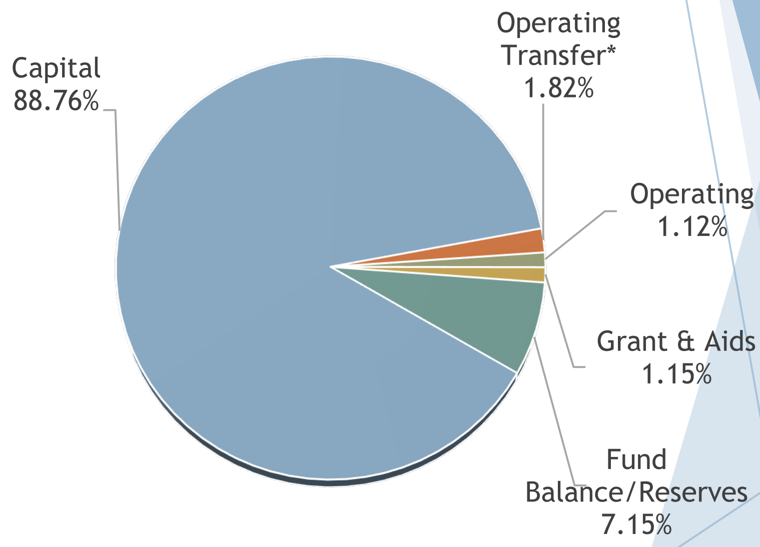
** Cost allocation, Insurance, CRA management - overhead*

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%**

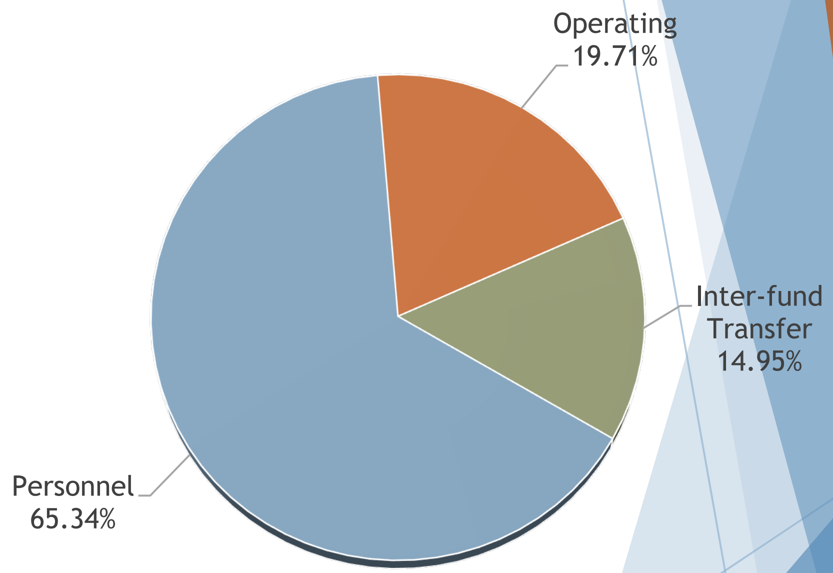


** Cost allocation, Insurance, CRA management - overhead*

Building Division Fund (123) Revenues & Expenditures

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%**



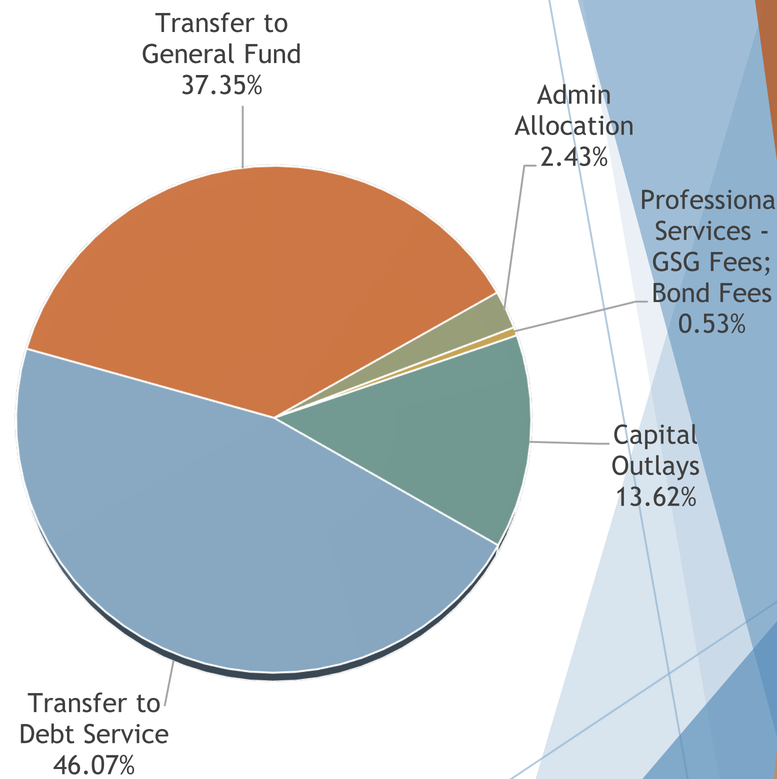
Fire Assessment Fee Fund (131) Revenues & Expenditures

CITY OF MOUNT DORA

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%**

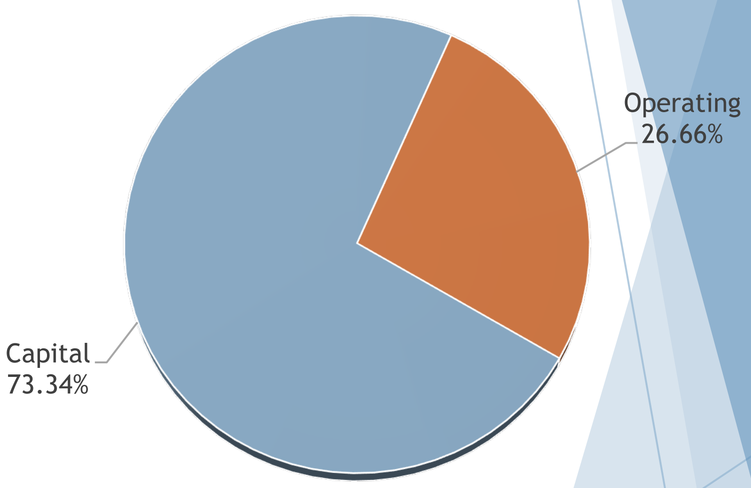


Cemetery (150) Revenues & Expenditures

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%**

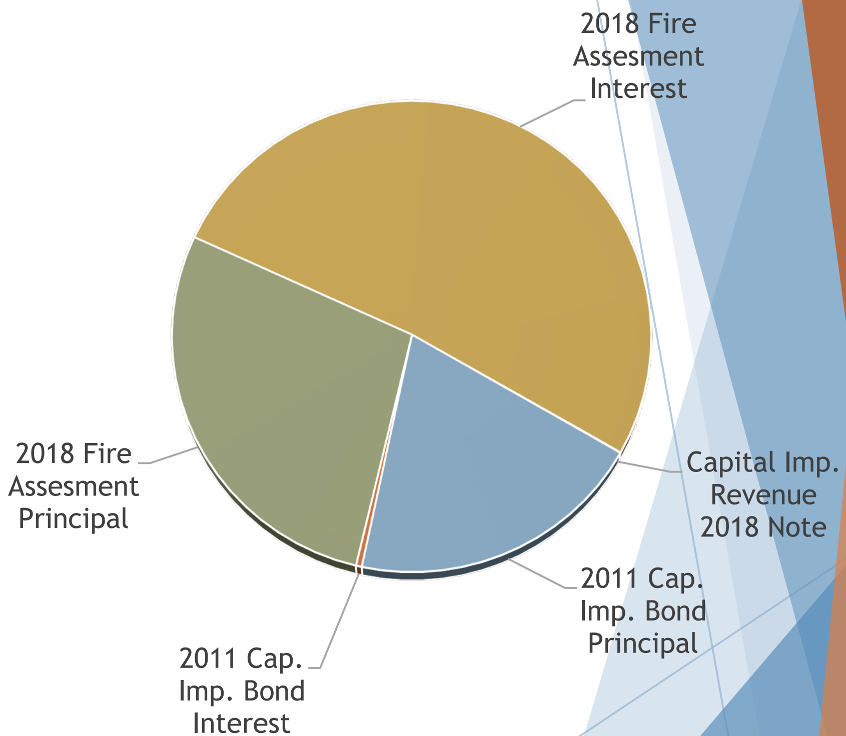


Debt Service Fund

Debt Service Fund (200) Revenues & Expenditures

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%**



Impact Fees

Impact Fees Summary
Revenues & Expenditures

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%**

29

501 Vehicle Replacement Fund

CITY OF MOUNT DORA

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

CITY OF MOUNT DORA

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

?

EXHIBIT B

CITY OF MOUNT DORA, FLORIDA
CAPITAL OUTLAY

Project Name	Proposed 2023-24	Dept.	
001 - General Fund	**$ 763,982**	**Dept.**	**CM Recommendation**
Palm Island/Gilbert Park Utility Shed	7,200	Parks	Remove
Gator Utility Vehicle	14,550	Parks	Remove
8 passenger Golf Cart	23,300	Parks	Remove
Lighting Console for Mount Dora Music Hall	12,300	Recreation	
12 AEDs	17,700	PD	
8 Balistic Shields	53,798	PD	Remove
30 Mini Deployment kits	17,221	PD	Remove
15 Body Cameras	26,025	PD	
Utility Vehicle Gator	20,199	PD	Remove
Camera System for Interview room	9,426	PD	
Online Trainign and Inventory System	5,173	PD	
8 Vehicle radas and 2 Motocycle radars	26,866	PD	Change to 4
Reduction Software for Video	7,245	PD	
3 handguns for SWAT	7,797	PD	Remove
45 New Tasers	205,236	PD	
Thermal Riflescope	8,239	PD	Remove
2 Large Message Boards	47,310	PD	Change to 1
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	**$ 169,000**		
2 Lifepak Heart Monitor	25,000	Fire	Change one heart monitor in order to keep the Mule
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	
Kawasaki Jet Ski with trailer	30,000	Fire	Remove
150 - Cemetery	**$ 25,050**		
Mower - 52" Toro Zmaster 4000 Model # 74002 with Mulch Kit	10,500	Cemetery	
John Deere Gator Utility Vehicle replacement	14,550	Cemetery	Remove
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	**$ 2,208,956**		