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
August 26, 2024, 6:00 PM

WORK SESSION AGENDA

CALL TO ORDER

ROLL CALL

DISCUSSION ITEM

1. Final Budget Workshop-Overall Budget

UPCOMING MEETING DATES

- September 3, 2024, 6:00 PM, Regular Session
- September 10, 2024, 6:00 PM, Fire Assessment Rate Public Hearing
- September 17, 2024, 6:00 PM, Regular Session
- October 1, 2024, 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: **August 26, 2024**

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

FROM: **Vince Sandersfeld, City Manager**

SUBJECT: Final Budget Workshop-Overall Budget

Introduction:
This is an opportunity for Council to review information about the 2024-2025 Fiscal Year Budget for the City of Mount Dora.

Discussion:
City Staff is updating City Council on the following items:

1. Overall Budget Overview
2. General Fund Budget
3. Other Governmental Funds Budget
4. Enterprise Funds Budget
5. Capital Outlay
6. Capital Improvements
7. Next Steps

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

Strategic Impact:
N/A

Recommendation:
City Council to interactively discuss and provide budget direction to the City Manager and Budget Officer.

Attachment(s):
1. Budget Workshop August 26th 2024

Prepared by:	Matthew Dodson, Budget Officer	
Reviewed by:	Matthew Dodson, Budget Officer	Approved - 7/23/2024
	Rita Meade, Finance Director	Approved - 7/23/2024
	Jeanann Hand, City Clerk	Approved - 8/19/2024
	Vince Sandersfeld, City Manager	Final Approval - 8/19/2024

CITY OF MOUNT DORA, FL

Budget workshop

August 26th , 2024

OVERVIEW

- Budget Overview
- General Fund Summary
- Position Budgeting
- Other Governmental Funds Summary
- Enterprise Funds Summary
- Capital Outlay Summary
- Capital Improvements Summary
- Next steps

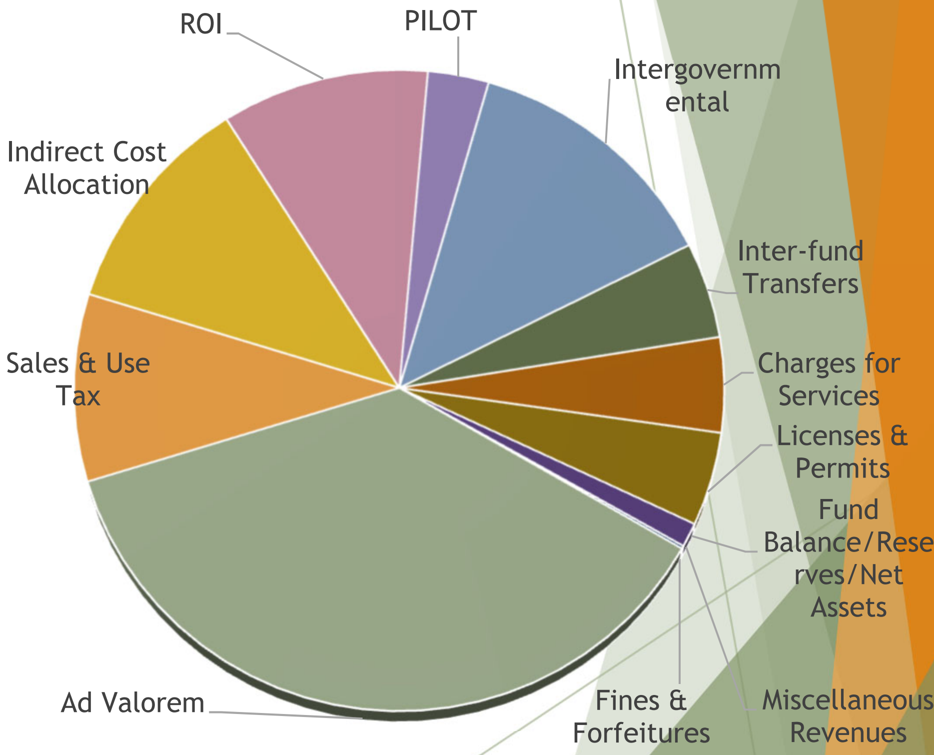
Budget Overview

CITY OF MOUNT DORA

Fund	FY 2024/25 Proposed	YoY Difference	% of Total Budget
General Fund - 001	$32,108,358	5.26%	20.28%
Discretionary Sales Tax - 111	$2,124,656	-1.83%	1.35%
CRA - 117	$3,134,847	22.59%	1.99%
Northeast CRA - 118	$17,740,036	25.04%	11.25%
Building Division - 123	$2,158,529	5.17%	1.37%
Police Impact Fee -124	$303,565	92.69%	0.19%
Fire Impact Fee - 125	$415,513	25.91%	0.26%
Library Impact Fee - 126	$1,359,085	263.96%	0.86%
Parks Impact Fee - 127	$2,552,930	263.96%	1.62%
Fire Assessment Fee - 131	$4,496,844	76.03%	2.85%
Cemetery - 150	$148,677	14.18%	0.09%
Debt Service - 200	$1,244,363	-20.56%	0.79%
Capital Projects - 310	$21,060,500	3.08%	13.35%
Electric - 410	$13,534,701	11.63%	8.58%
Electric Constuction Fund - 415	$2,991,500	59.78%	1.90%
Water/Sewer Utility - 421	$17,027,710	0.36%	10.80%
Water/Wastewater Impact Fee - 422	$9,603,852	182.47%	6.09%
Water Impact Fee - 423	$2,209,690	67.00%	1.40%
Water / Wastewater Construction - 425	$7,831,900	32.41%	4.97%
Sanitation Utility - 430	$3,473,307	8.33%	2.20%
Stormwater Utility - 440	$2,807,751	6.43%	1.78%
Stormwater Construction - 445	$1,520,000	744.44%	0.96%
Fleet/Warehouse- 500	$694,800	-0.18%	0.44%
Vehicle Replacement - 501	$370,000	-33.64%	0.23%
Self Insured Health - 510	$5,716,654	40.73%	3.62%
Property/Casualty/Insurance Fund -515	$1,216,630	22.37%	0.77%
Total	**$157,846,398**	19.92%	**100%**

General Fund - Revenues

General Fund Sources	FY 2024/25 Proposed	% of Total
Ad Valorem	$11,863,256	36.95%
Sales & Use Tax	$3,036,500	9.46%
Indirect Cost Allocation	$3,620,852	11.28%
ROI	$3,339,450	10.40%
PILOT	$980,350	3.05%
Intergovernmental	$4,222,752	13.15%
Inter-fund Transfers	$1,552,469	4.84%
Charges for Services	$1,537,299	4.79%
Licenses & Permits	$1,515,898	4.72%
Miscellaneous Revenues	$391,341	1.22%
Fines & Forfeitures	$48,191	0.15%
Total	$32,108,358	100%



Indirect Cost Allocation

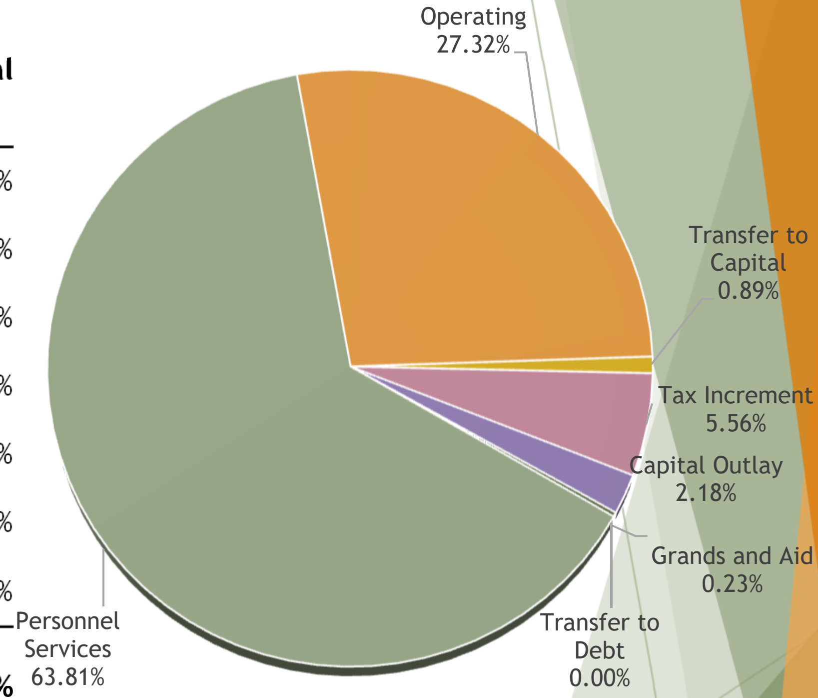
CITY OF MOUNT DORA

	Proposed FY2024-25	FY2023	FY2022	FY2021	FY2020
CRA	$107,012	$100,083	$162,934	$140,556	$141,331
NECRA	$45,606	$43,169	$96,761	$52,340	$53,126
Protective Insp	$284,815	$269,364	$284,361	$211,845	$300,738
Fire Assess	$48,577	$57,895	$50,000	$50,000	$300,247
Electric	$644,137	$615,902	$700,949	$1,304,290	$1,562,315
Water/Waste Water	$1,955,562	$1,890,909	$1,976,367	$1,894,681	$1,866,717
Sanitation	$175,319	$156,364	$402,192	$372,782	$293,614
Stormwater	$309,825	$320,165	$144,501	$296,621	$334,278
Self-Insurance	$50,000	$50,000	$50,000	$50,000	$42,000
TOTAL	**$3,620,853**	**$3,503,851**	**$3,868,067**	**$4,373,115**	**$4,894,366**

General Fund - Expenditures

CITY OF MOUNT DORA

General Fund Uses	FY 2024/25 Proposed	% of Total
Personnel Services	$20,489,029	63.81%
Operating	$8,771,858	27.32%
Transfer to Capital	$287,272	0.89%
Tax Increment	$1,783,941	5.56%
Capital Outlay	$701,408	2.18%
Transfer to Debt	$0	0.00%
Grands and Aid	$74,850	0.23%
Total	**$32,108,358**	**100%**

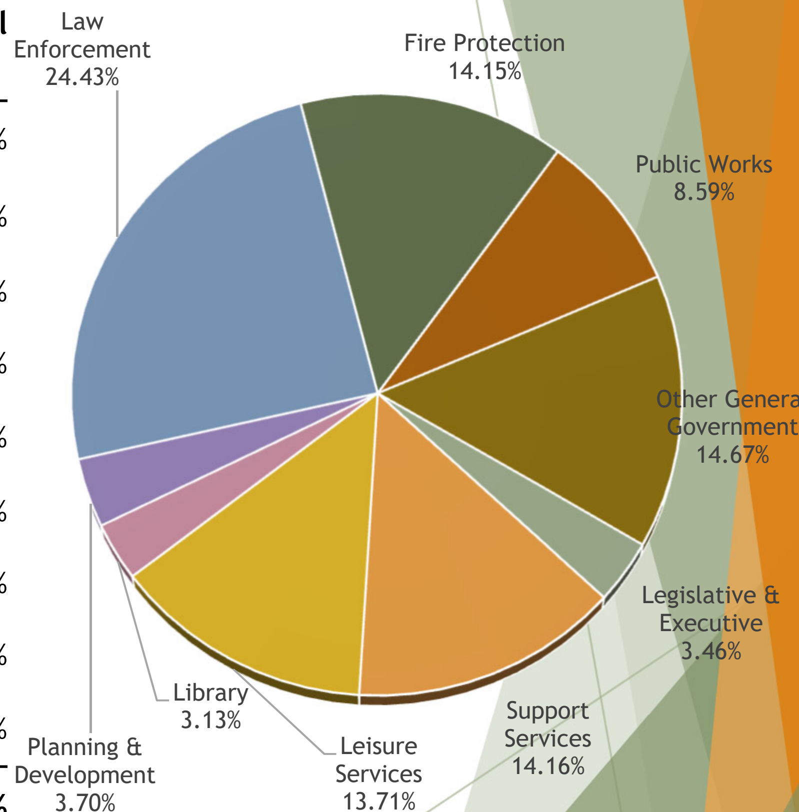


Position Budgeting

Department	Job Description	CM recommendation
Parks Specialist	Part Time	Approved
FD	(3) Firefighter - Add 3 Firefighter to allow promotions from within	Approved
FD	Fire Hydrant - Specialized role to maintain fire hydrants	Approved
PD	SRO - Council approved	Approved
PD	Administrative Assistant	Approved
Roads	Administrative Assistant	Approved
Water	Plant Maintenance Technician	Approved
Building Maintenance	Skilled Trades Worker PT	Decline
FD	Battalion Chief of Training and Standards	Decline
PD	Community Service Officer (Civilian)	Decline
PD	Police Athletic League Officer	Decline
PD	Task Force Officer	Decline
Roads	Engineer	Decline
Roads	Urban Forestry Specialist PT	Decline

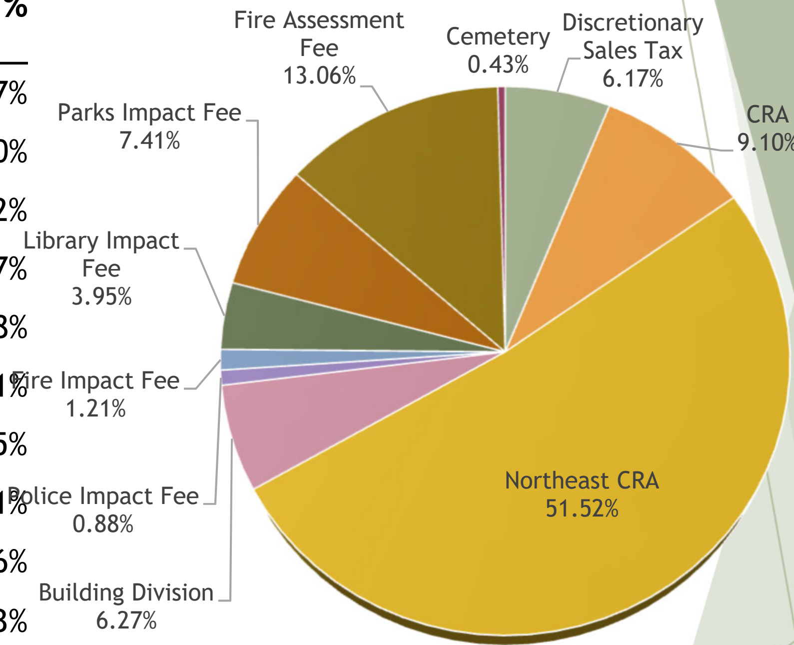
General Fund Expenditures by Division

General Fund Division Expenditures	FY 2024/25 Proposed	% of Total
Legislative & Executive	$1,110,827	3.46%
Support Services	$4,547,924	14.16%
Leisure Services	$4,401,436	13.71%
Library	$1,004,217	3.13%
Planning & Development	$1,187,365	3.70%
Law Enforcement	$7,844,463	24.43%
Fire Protection	$4,544,055	14.15%
Public Works	$2,758,778	8.59%
Other General Government	$4,709,293	14.67%
Total	**$32,108,358**	**100%**



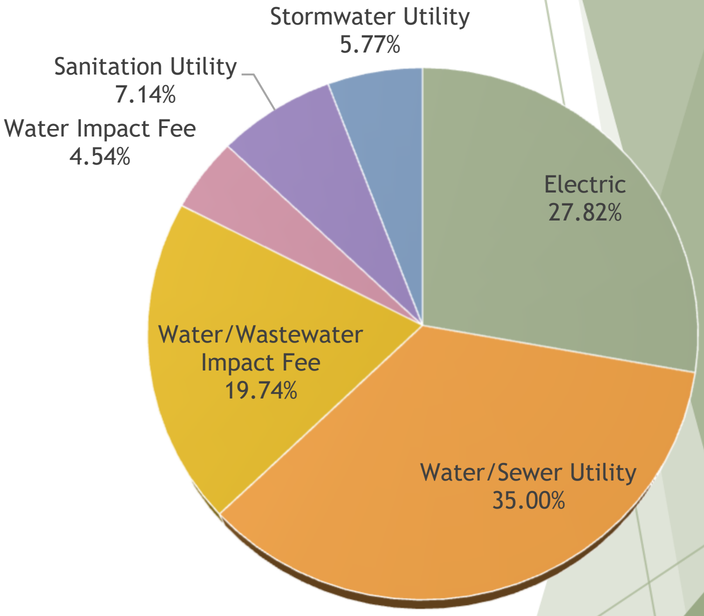
Special Revenue Funds

Fund	FY 2024/25 Proposed	%
Discretionary Sales Tax	$2,124,656	6.17%
CRA	$3,134,847	9.10%
Northeast CRA	$17,740,036	51.52%
Building Division	$2,158,529	6.27%
Police Impact Fee	$303,565	0.88%
Fire Impact Fee	$415,513	1.21%
Library Impact Fee	$1,359,085	3.95%
Parks Impact Fee	$2,552,930	7.41%
Fire Assessment Fee	$4,496,844	13.06%
Cemetery	$148,677	0.43%
Total	**$34,434,682**	**100.00%**



Enterprise Funds

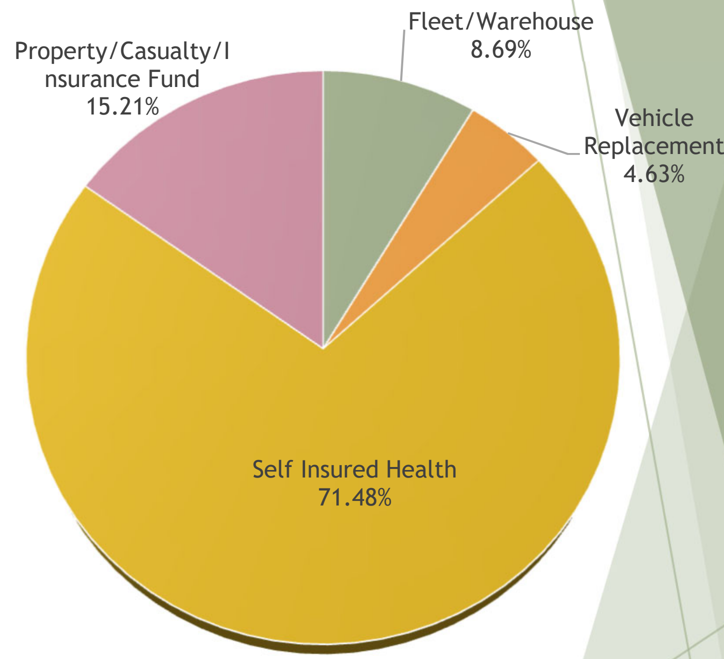
Fund	FY 2024/25 Proposed	%
Electric	$13,534,701	27.82%
Water/Sewer Utility	$17,027,710	35.00%
Water/Wastewater Impact Fee	$9,603,852	19.74%
Water Impact Fee	$2,209,690	4.54%
Sanitation Utility	$3,473,307	7.14%
Stormwater Utility	$2,807,751	5.77%
Total	**$48,657,011**	**100.00%**



Internal Service Funds

CITY OF MOUNT DORA

Fund	FY 2024/25 Proposed	%
Fleet/Warehouse	$694,800	8.69%
Vehicle Replacement	$370,000	4.63%
Self Insured Health	$5,716,654	71.48%
Property/Casualty/Insurance Fund	$1,216,630	15.21%
Total	**$7,998,084**	**100.00%**



Debt Service Schedule

CITY OF MOUNT DORA

Debt	Outstanding P&I	FY 2024/25 Proposed
Governmental		
2011 Capital Improvement Bonds	$0	$0
2013 CRA Bonds	$784,978	$208,000
2018 CRA Capital Improvement Revenue Note	$883,927	$235,000
2018 Fire Assessment	$29,891,325	$1,244,363
Governmental Total	$31,560,230	$1,687,363
Enterprise		
2018 Capital Improvement Bonds	$17,400,800	$695,000
2014 W & S Bonds	$6,955,074	$1,174,946
*SRF Drinking Water Loan DW3514AO	$1,607,659	$94,569
*SRF Clean Water Loan 351470	$2,047,719	$120,455
2018 SRF Clean Water Loan WW351490	$1,873,269	$120,856
2017 SRF Clean Water Loan 351450	$1,286,191	$91,871
2017 SRF Clean Water Loan 351440	$1,502,726	$107,338
Enterprise Total	$32,673,437	$2,405,035
Total Debt Service	**$64,233,667**	**$4,091,898**

In CRA 117 budget

Capital Expenditures

General Fund (001) Capital Outlay

Project Name		Proposed 2024-25	Dept.
001 - General Fund	**$**	**960,000**	**Dept.**
Electric Reach Fork Lift		42,000	Warehouse
Four Patrol Vehicles -PD		304,000	PD
Camera System for Patrol Vehicles		36,000	PD
IT - CONFIDENTIAL		250,000	IT
Computer Upgrades		100,000	IT
Toughbook laptops for Police road patrol officers		60,000	IT
Server Cluster Replacement		90,000	IT
ShoreTel Desk Phone Replacement		48,000	IT
Urban Forester - Ford Maverick		30,000	General
126 - Library Impact Fund	**$**	**112,040**	
3 NewLine Interactive Qpro 86" multi-touch displays		19,040	Library
Library Collections		93,000	Library
131 - Fire Assessment Fund	**$**	**96,000**	
Three Thermal Imaging Cameras		15,000	Fire
Replacement Firefighting - Bunker Gear		81,000	Fire
150- Cemetery	**$**	**32,114**	
Zero Turn Mower		12,740	Cemetery
John Deere 4x2		8,794	Cemetery
John Deere 4x4		10,580	Cemetery
410 - Electric	**$**	**265,000**	
Bucket Truck - Replacement of 08-002		265,000	Electric
Total	**$**	**1,465,154**	

General Construction (310)
Capital Improvements Program

Dept.	Project Name	New Projects 2024-25
Library	Simpson Farmhouse Expansion	210,000
Library	Library Carpeting Replacement	90,000
Fire	Fire Station 34 Renovation	2,520,000
PW	Pedestrian Crossings	105,000
PW	Sidewalk ADA Compliance R&R	400,000
PW	Traffic Calming	215,000
PW	Tree Replacement - Tree Bank	63,000
Parks	Annex Roof Replacement & Renovation	315,000
IT	CONFIDENTIAL	250,000
CRA	Downtown Streetscape - Future Phases Plan	350,500
CRA	Kiosk Replacement	190,000
CRA	Signage	30,000
NE-CRA	Redevelopment Project - Property Purchase	200,000
NE-CRA	Community Resource & Recreation Center Construction Phase 1 Construction - Bond/Debt	16,000,000
NE-CRA	Signage and Community Beautification	20,000
NE-CRA	Northeast Streetlight Enhancement Program	25,000
Parks	Sylvan, Stein & Pinecrest Park Renovations - Sidewalks, Pathways & Landscaping	52,000
		$ 21,035,500

Capital Improvement Electric (415)

Project #	Project Name	New Projects 2024-25
EL2220	Substation	270,000
EL2202	Advanced Metering Infrastructure (AMI) - Addt. funds	650,000
EL2402	Mount Dora Groves - Developer Project - Addt. funds	312,500
EL2302	Roundabout - 19A & Eudora Rd.	156,500
EL2301	Commercial Underground - Dora Drawdy Underground Conversion	20,000
NEW	Donnelly St UG Conversion w/ SL -Commercial UG	368,000
NEW	Yardly - Developer's Reimbursed	814,500
NEW	One Oak - Developer's Reimbursed	400,000
		$2,991,500

Capital Improvements
W / WW (425)

Project #	Project Name	New Projects 2024-25
WA2403	Eudora Roundabout Utility Relocation - Addt. Funding	300,000
WW2216	Utility GIS	194,250
NEW	WWTP #2 New mirror plant - Engineering/design 24-25	6,300,000
NEW	WTP #1 Well #1 Abandonment	68,200
NEW	WWTP #1 Bar Screen Replacement	440,000
NEW	WWTP #2 Bar Screen Rehab	131,250
NEW	Sanitary Sewer Inspection	110,000
NEW	Generator Replacement at Lift station 9 & 15	148,200
NEW	Collections System Pipe Lining	140,000
		$ 7,831,900

Capital Improvement
Stormwater (445)

Project #	Project Name	New Projects 2024-25
SW2406	Forres Park Drainage and Paving - Addt. funds for Construction	220,000
SW1901	Donnelly St Drainage Improvements	900,000
NEW	North East Area Drainage Project	400,000
		$ 1,520,000

FY2024-25 BUDGET FACTORS

- Notable increase in health insurance cost
- Decrease in new construction
- Focusing on maintenance and strengthening city infrastructure, service levels and public safety.
- Significantly cut capital outlay/CIP to balance budget

Projects not included

- St. Andrews Country Club Project
  - Restore pavement condition and correct rising groundwater problem by installing underdrain system
  - 2/3 & 1/3 split between General Fund & Stormwater, respectively.
  - $525,000 in Stormwater Fund balance to cover that portion if needed.
  - $1,575,000 total
- Waterfront Master Plan
  - Develop master plan to tie waterfront parks together to better suit special events, to maximize potential of our water front.
  - Applied for grant for 15% of cost
  - $525,000 total

$1,575,000 total needed in general fund to include both

Possible Solutions

- Cut the projects outright- move to next year
- Seek Loan
- Special Assessment to cover (For St. Andrews project)
- **Wait until year end and evaluate further after we have a better understanding of actual expenses for FY23-24. If possible, continue project(s) and add in mid-year adjustment.**

NEXT STEPS

- 1st Public Hearing – September 3rd at 6:00pm
  - Tentative Millage and Budget
  - New Monies Only
- 2nd Public Hearing – September 17th at 6:00pm
  - Final Millage and Budget
  - New Monies plus Carryforward (Projects + Encumbrances)

QUESTIONS

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