



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

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**Mount Dora City Council**  
**Mount Dora City Hall Board Room**  
**510 North Baker Street, Mount Dora, Florida 32757**  
**May 20, 2025, 6:00 PM**

**AGENDA**

**CALL TO ORDER**

**MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**PRESENTATIONS**

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**APPROVAL OF CONSENT AGENDA**

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1. Councilmember Doug Bryant

2. Councilmember Cal Rolfson
3. Councilmember Dennis Dawson
4. Councilmember Marc Crail
5. Councilmember Nate Walker
6. Vice-mayor John Cataldo
7. Mayor James Homich

## **UPCOMING MEETING DATES**

1. Tuesday, June 3, 2025, 6:00 p.m., Regular Session
2. Monday, June 9, 2025, 6:00 p.m., Budget Workshop: Budget Parameters and Fire Assessment
3. Tuesday, June 17, 2025, 6:00 p.m., Regular Session
4. Tuesday, July 1, 2025, 6:00 p.m., 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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Community Hero Award Fire Department

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**Introduction:**

This is an opportunity for the City to present Community Hero Award.

**Discussion:**

On April 7, 2025, at approximately 5:00 p.m., the Mount Dora Fire Department responded to a cardiac arrest incident at Lowe's Home Improvement located on US Highway 441. According to the staff, the patient was initially alert and conversing with a cashier before suddenly collapsing to the ground, unresponsive, without a pulse, and not breathing. A staff member promptly retrieved the Automated External Defibrillator (AED) available on the premises, initiated CPR, and successfully defibrillated the patient four times, achieving resuscitation before the arrival of the Mount Dora Fire Department. Subsequently, the Mount Dora Fire Department and Lake County Fire Rescue Paramedics administered post-cardiac arrest care while transporting the patient to the hospital.

The Fire Department wishes to commend the following Lowe's Home Improvement employees for their heroic efforts by awarding each a Community Hero Award: Robyn McDonald, Jimmy Givens, and Rafael Valdez.

Statistics indicate that the survival rate for out-of-hospital cardiac arrests is below 10%, with the likelihood decreasing by 10% for each minute that elapses without compressions and defibrillation. Among those who survive, only 8% are discharged from the hospital with satisfactory neurological function. This percentage significantly improves with effective bystander CPR and timely defibrillation, as demonstrated in this case.

Fire Chief Hightower remarked that had these Lowe's Home Improvement employees—Robyn McDonald, Jimmy Givens, and Rafael Valdez—not acted decisively, the patient's outcome would likely have been far less favorable. This incident underscores the critical importance of community education programs that encompass CPR, AED usage, Stop the Bleed training, and



similar initiatives, highlighting how lives can be saved when citizens are equipped to respond swiftly in emergencies.

**Budget Impact:**

No Budget Impact

**Strategic Impact:**

Community Risk Reduction

**Recommendation:**

Recommend the City Council in conjunction with the Mount Dora Fire Department recognize Lowe's of Mount Dora employee's Robyn McDonald, Jimmy Givens, and Rafael Valdez for their Act of Heroism in the lifesaving skills during a Medical Emergency inside the Lowe's Home Improvement store.

**Attachment(s):**

|              |                                 |                                                  |                           |
|--------------|---------------------------------|--------------------------------------------------|---------------------------|
| Prepared by: | HOUSE, ANGELA F                 | HOUSE, ANGELA F, Fire Administrative Coordinator |                           |
| Reviewed by: | Joseph Hightower, Fire Chief    |                                                  | Approved - 5/1/2025       |
|              | Jeanann Hand, City Clerk        |                                                  | Approved - 5/1/2025       |
|              | Vince Sandersfeld, City Manager |                                                  | Final Approval - 5/1/2025 |



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---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Presentation of Eagle Scout Chris Starcher's Completed Project

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**Introduction:**

Eagle Scout Chris Starcher of BSA Troop 43 has completed his project in the Nunan Butterfly Garden.

**Discussion:**

Eagle Scout Chris Starcher has completed his project in our Nunan Butterfly Garden, which is home to 100-200 visitors each day and is maintained by a dozen library volunteers. His project was twofold: professionally refurbish the steel novelty butterfly chair and build a sturdy trellis for vines in the garden. The work he has completed is professional-grade and required no city staff labor or funding.

Chris and his Troop 43 of Tavares had help from BSA Girl Troop 4043 and Troop 277 of Mount Dora. In addition, Chris negotiated donations from skilled technicians and discount rates from local building professionals. The total project has an estimated value of \$5,000. After removal and repairs, the steel chair was transported to Legacy Powder Coating for professional sandblasting and powder coating. It was then reinstalled on stainless steel footers, reducing the likelihood of the return of rust and disintegration. The trellis was custom-designed and built with rough-sawn cedar, ensuring a much longer life in our Florida climate. Chris' project coach and Asst. Scoutmaster Johnnie Crow of Buildworx, LLC and United Wall Systems as well as Kirtech Enterprises helped with this aspect.

As a result, thanks to Eagle Scout candidate Chris Starcher, our decade-old butterfly bench has been professionally restored and reinstalled and the garden now boasts a beautiful trellis for native vines.

**Budget Impact:**

This project was completed at no cost to the city.

**Strategic Impact:**

Initiative #2, Goal 4 - Work with outside organizations to beautify Mount Dora's public spaces.

**Recommendation:**

City Council to recognize the achievement of Eagle Scout Chris Starcher.

**Attachment(s):**

Prepared by: Cathy Lunday, Library Director  
Reviewed by: Cathy Lunday, Library Director  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/1/2025  
Approved - 5/12/2025  
Final Approval - 5/12/2025



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---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Create Conservatory-Nikki Duslak

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**Introduction:**

This is an opportunity for Council to receive a presentation from Create Conservatory.

**Discussion:**

Create Conservatory is a private school in District 3 founded in 2020. The conservatory currently has 67 students in grades K-7. Next year, as the 7th grade advances, the grade range will be K-8 and eventually K-12.

Nikki Duslak, the founder and head of Create Conservatory, will present to Council information about the school and an upcoming fundraiser and art show on June 28th at the Donnelly Park Building.

**Budget Impact:**

There is no budget impact.

**Strategic Impact:**

Strategic Initiative 3: Strengthen and Expand Mount Dora's Infrastructure

**Recommendation:**

Council receive the presentation.

**Attachment(s):**

Prepared by: Jeanann Hand, City Clerk  
Reviewed by: Vince Sandersfeld, City Manager

Final Approval - 5/12/2025





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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Forvis Mazars, LLP Audit Presentation

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**Introduction:**

This is an annual presentation of required auditor communications. This presentation by Forvis Mazars, LLP is for the fiscal year ended September 30, 2024.

**Discussion:**

N/A

**Budget Impact:**

N/A

**Strategic Impact:**

Strategic Initiative 5: Invest in Fiscal and Human Resources: Building a resilient foundation for enhanced financial performance and organizational excellence.

**Recommendation:**

Informational item.

**Attachment(s):**

1. Final ACFR City of Mount Dora
2. Forvis Mazars Presentation to Council

Prepared by: Jeanann Hand, City Clerk  
Reviewed by: Jennifer Gates, Accounting Manager  
Vince Sandersfeld, City Manager

Approved - 5/13/2025  
Final Approval - 5/13/2025



CITY OF  
MOUNT  
D O R A

# Annual Comprehensive Financial Report



*September 30, 2024*



**CITY OF MOUNT DORA, FLORIDA  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
YEAR ENDED SEPTEMBER 30, 2024**

**PREPARED BY**

Rita Meade, Finance Director  
With the Assistance of the Finance Department



## **INTRODUCTORY SECTION**

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ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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**MAYOR/CITY COUNCIL MAYOR  
AS OF THE ISSUANCE DATE**  
James Homich

**COUNCIL MEMBERS AS OF THE FISCAL YEAR-END**

Crissy Stile, Mayor  
Marc Crail, Vice-Mayor  
John Cataldo  
Cal Rolfson  
Dennis Dawson  
Nate Walker  
Doug Bryant

**PRINCIPAL OFFICIALS AS OF ISSUANCE DATE**

**CITY MANAGER**  
Vince Sandersfeld

**FINANCE DIRECTOR**  
Rita Meade



**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](http://www.cityofmountdora.com)

April 30, 2025

To the Honorable Mayor, Members of City Council, and Citizens

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, 2024.

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.

Forvis Mazars, 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, 2024, 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.



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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, 2024, 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. 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 12 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 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

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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. 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 16.17% for the year ended September 30, 2024. 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.

### **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 at least 17% 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 also maintain working capital of at least 17% 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, 2024, 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



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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 \$100,000 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 ACFR to the Government Finance Officers Association of the United States and Canada (GFOA) as part of their awards program.

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A Certificate of Achievement is valid for one year only. We believe that our current ACFR 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.

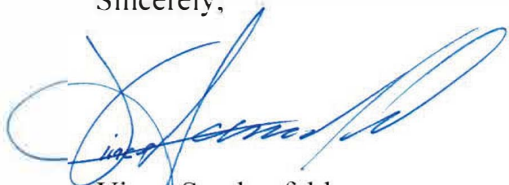
### **Acknowledgements**

The 2023-24 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,



Vince Sandersfeld  
City Manager



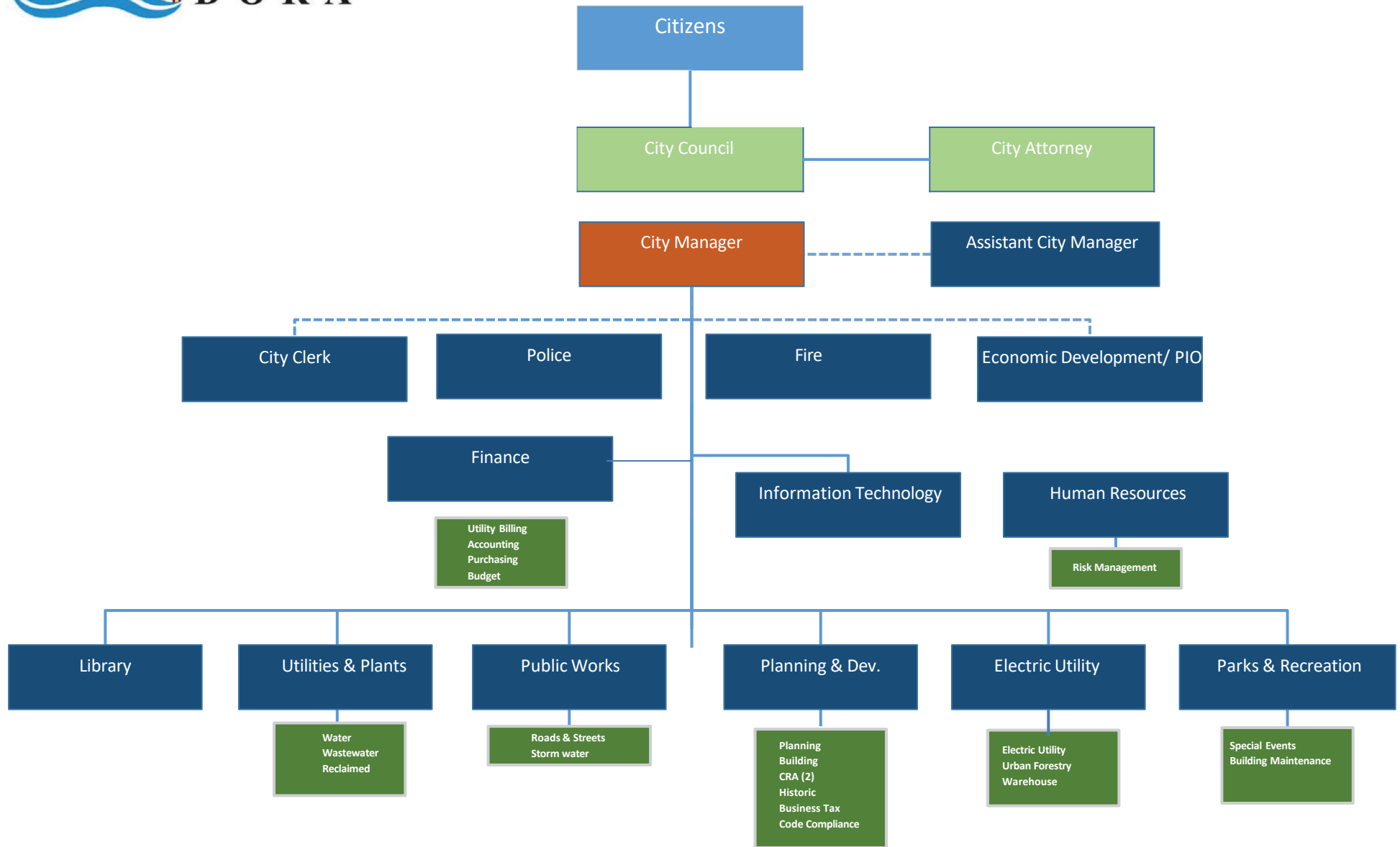
Rita Meade  
Finance Director



CITY OF  
MOUNT  
DORA

# Organizational Chart

FY 2023-2024





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, 2023

*Christopher P. Morill*

Executive Director/CEO

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## ***FINANCIAL SECTION***

***This Sections contains the following subsections:***

***Independent Auditor's Report***  
***Management's Discussion and Analysis***  
***Basic Financial Statements***  
***Notes to Financial Statements***  
***Required Supplementary Information***  
***Other Supplementary Information***

## Independent Auditor's Report

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited 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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2024, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and other postemployment benefits schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a 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 GAAS, 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.



### ***Supplementary 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 budgetary comparison schedules, combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the budgetary comparison schedules, combining and individual nonmajor fund financial statements, and schedule of expenditures of federal awards, are fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and the statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2025, 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 City's 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.

**Forvis Mazars, LLP**

**Orlando, Florida  
April 30, 2025**

## **City of Mount Dora, Florida Management's Discussion and Analysis**

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 16 through 18 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 eleven 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, Building Inspection Fund, Capital Projects Fund, and the Fire Assessment Fee Fund, which are shown as major funds (statements on pages 19 through 26). Data from the other seven 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 have

## **City of Mount Dora, Florida Management's Discussion and Analysis**

been provided for the General Fund and any major Special Revenue Fund to demonstrate compliance with the budget and are presented as required supplementary information. Debt Service, Capital Projects and non-major special revenue budgetary comparison schedules demonstrate compliance with the budget and are presented as other supplementary 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 27 through 36 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 37 and 38 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 40 through 82 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 84 through 96 of this report.

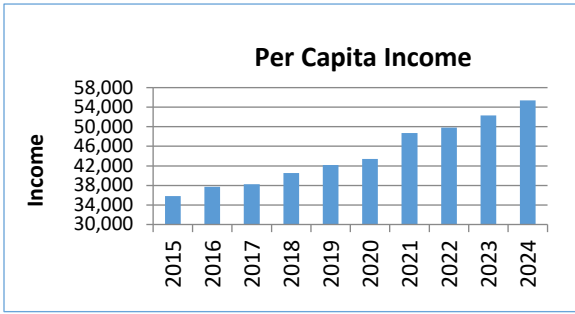
The combined statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 98 through 111 of this report.

### *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 12.25 square miles of land and waterways and continues to grow in size due to annexation. The City's population has increased from 13,167 in 2015 to 18,227 in 2024 (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, 2024 population of 18,227 places the City as the seventh 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, 2024 unemployment rate was 3.8%, which increased from previous year and is higher than the state rate of 3.5%.

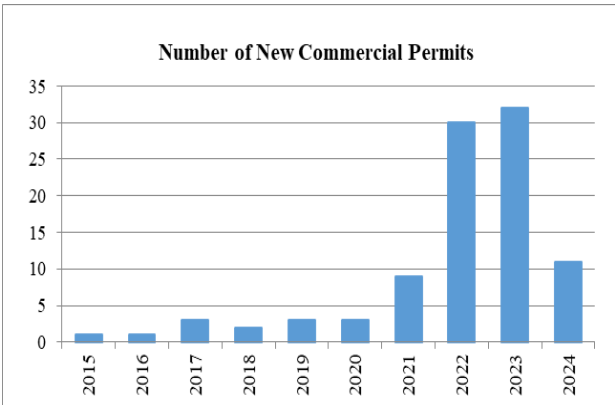
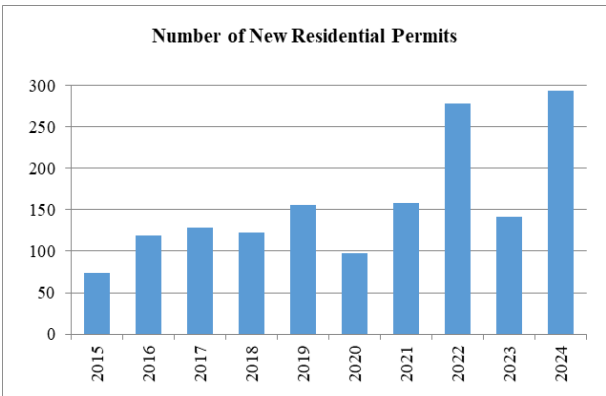
**City of Mount Dora, Florida**  
**Management's Discussion and Analysis**



Per capita personal income in Lake County for 2024 was \$55,387, compared to \$35,786 in 2015, and is 5.92% higher than last year's \$52,291. 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. With the completion of 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, commuting from the City will become a more attractive alternative.

Over the past ten years, permit issuance for new residential development fell to a low of 74 permits with an estimated construction cost of \$18,075,174 in fiscal year 2015, and rose to 293 permits with an estimated construction cost of \$55,111,638 in fiscal year 2024 which represents an average increase of 29.59% 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 20.49% over the ten years beginning in 2015. 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 2024 decreased to 11, for a total value of \$28,389,000. As the graph below illustrates, the number of permits for commercial development has decreased from the large increase over the last two years. Commercial construction permit has varied greatly over the past ten years, ranging from a low of 1 permit issued (2 times) to a high of 32 permits issued (in 2023). Similarly, the estimated construction value of commercial projects has varied widely, from a low of \$120,601 in 2016 to a high of \$55,123,110 in 2023.



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 2023-24 remained the same as the previous year. 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.

**City of Mount Dora, Florida**  
**Management's Discussion and Analysis**

**Condensed Statement of Net Position**

|                           | Governmental<br>Activities |               | Business-Type<br>Activities |               | Total          |                |
|---------------------------|----------------------------|---------------|-----------------------------|---------------|----------------|----------------|
|                           | 2024                       | 2023          | 2024                        | 2023          | 2024           | 2023           |
| <b>Assets</b>             |                            |               |                             |               |                |                |
| Current and Other         | \$ 64,225,994              | \$ 69,667,878 | \$ 53,720,437               | \$ 40,940,565 | \$ 117,946,431 | \$ 110,608,443 |
| Capital                   | 65,941,053                 | 51,669,020    | 64,670,843                  | 64,082,400    | 130,611,896    | 115,751,420    |
| Total Assets              | 130,167,047                | 121,336,898   | 118,391,280                 | 105,022,965   | 248,558,327    | 226,359,863    |
| <b>Deferred Outflows</b>  | 4,594,725                  | 6,621,341     | 569,370                     | 775,015       | 5,164,095      | 7,396,356      |
| <b>Liabilities</b>        |                            |               |                             |               |                |                |
| Current and Other         | 5,903,027                  | 9,246,477     | 6,798,301                   | 5,727,959     | 12,701,328     | 14,974,436     |
| Long-Term Outstanding:    |                            |               |                             |               |                |                |
| Due within One Year       | 2,412,250                  | 2,730,073     | 1,851,572                   | 1,828,314     | 4,263,822      | 4,558,387      |
| Due in More than One Year | 41,751,094                 | 43,986,465    | 15,854,027                  | 17,557,964    | 57,605,121     | 61,544,429     |
| Total Liabilities         | 50,066,371                 | 55,963,015    | 24,503,900                  | 25,114,237    | 74,570,271     | 81,077,252     |
| <b>Deferred Inflows</b>   | 6,233,925                  | 7,960,858     | 1,126,496                   | 1,700,993     | 7,360,421      | 9,661,851      |
| <b>Net Position</b>       |                            |               |                             |               |                |                |
| Net Investment in         |                            |               |                             |               |                |                |
| Capital Assets            | 48,443,058                 | 41,179,460    | 49,871,326                  | 47,954,183    | 98,314,384     | 89,133,643     |
| Restricted                | 21,527,771                 | 19,489,970    | 16,482,446                  | 12,692,032    | 38,010,217     | 32,182,002     |
| Unrestricted              | 8,490,647                  | 3,364,936     | 26,976,482                  | 18,336,535    | 35,467,129     | 21,701,471     |
| Total Net Position        | \$ 78,461,476              | \$ 64,034,366 | \$ 93,330,254               | \$ 78,982,750 | \$ 171,791,730 | \$ 143,017,116 |

**Assets** - For the thirteenth year in a row, the Government-Wide Assets increased from the prior year to a total balance at year-end of \$248,558,327. This year's Total Asset increase was \$22,198,464. The largest increase in Total Assets was in the Capital Assets which experienced an overall increase of \$14,860,476, and represents an increase of \$14,272,033 in the Governmental Activities and an increase of \$588,443 in the Business-Type Activities. The primary increase was due to the construction of the Public Works facility. Current and Other Assets also increased from the prior year by \$7,337,988. While the Governmental Activities experienced a decrease of \$5,441,884 in Current and Other Assets, it was offset by an increase of \$12,779,872 in the Business-Type Activities. The most significant decrease in the Governmental Activities was in the Pooled Cash and Investments, while the most significant increase in the Business-Type Activities was also in Pooled Cash and Investments.

**Liabilities** - Total Liabilities in the Governmental Activities declined by \$5,896,644 and decreased in the Business-Type Activities by \$610,337 resulting in a net decrease of \$6,506,981 in total Liabilities. The decrease in the Governmental Activities is from a reduction of \$3,343,450 in Current and Other Liabilities and a decrease in the Long-Term Liabilities of \$2,553,194. A large decrease in Unearned Revenue offset by an increase in Accounts Payable accounted for the main decline in the Current and Other Liabilities while the decrease in the Long-Term Liabilities was principally a decrease in the Net Pension Liability. The reduction in the Business-Type Activities of \$610,337 was fundamentally due to a decrease of \$1,680,679 in Long-Term Liabilities offset by an increase of \$1,070,342 in Current and Other Liabilities. The increase in the Current and Other Liabilities consisted of the over recovery of power costs, while the decrease in the Long-Term Liabilities was the result of increasing principal payments on the Series 2014 Revenue Bonds.

**Net Position** - The City Entity-wide assets and deferred outflows exceeded its liabilities and deferred inflow as of September 30, 2024 by \$171,791,730. Total Net Position rose by \$28,774,614 from last year largely as a result of a \$22,198,464 increase in Total Assets.

**City of Mount Dora, Florida**  
**Management's Discussion and Analysis**

**Capital Assets**

|                                                 | Governmental<br>Activities |               | Business-Type<br>Activities |               | Total          |                |
|-------------------------------------------------|----------------------------|---------------|-----------------------------|---------------|----------------|----------------|
|                                                 | 2024                       | 2023          | 2024                        | 2023          | 2024           | 2023           |
| Land                                            | \$ 8,751,586               | \$ 8,034,493  | \$ 7,713,847                | \$ 7,713,847  | \$ 16,465,433  | \$ 15,748,340  |
| Buildings                                       | 33,522,539                 | 32,047,753    | 19,381,572                  | 19,381,572    | 52,904,111     | 51,429,325     |
| Historical Art Collection                       | 12,000                     | 12,000        | -                           | -             | 12,000         | 12,000         |
| Infrastructure                                  | 42,135,412                 | 40,016,250    | 93,118,367                  | 90,740,058    | 135,253,779    | 130,756,308    |
| Machinery, Equipment and Materials              | 17,423,144                 | 15,986,111    | 6,276,083                   | 5,754,525     | 23,699,227     | 21,740,636     |
| Right to Use Leased Buildings                   | 501,072                    | 258,107       | 354,534                     | 286,392       | 855,606        | 544,499        |
| Right to Use Equipment                          | 93,974                     | 93,135        | 6,713                       | 7,552         | 100,687        | 100,687        |
| Right to Use Subscriptions                      | 295,582                    | 305,266       | -                           | -             | 295,582        | 305,266        |
| Construction in Progress                        | 14,700,745                 | 2,523,191     | 4,239,677                   | 2,802,937     | 18,940,422     | 5,326,128      |
| Less: Accumulated Depreciation/<br>Amortization | (51,495,001)               | (47,607,286)  | (66,419,950)                | (62,604,483)  | (117,914,951)  | (110,211,769)  |
| Net Capital Assets                              | \$ 65,941,053              | \$ 51,669,020 | \$ 64,670,843               | \$ 64,082,400 | \$ 130,611,896 | \$ 115,751,420 |

Net Capital Assets increased by \$14,860,476 in fiscal year 2023-24 versus \$1,770,020 in fiscal year 2022-23. The net change in capital assets in the Governmental Activities was an increase of \$14,272,033 while the Business-Type Activities experienced an increase of \$588,443. The largest change in the Governmental Activities was due to construction of the Public Works Facility. In the Business-Type Activities, there was an increase in Infrastructure and Construction in Progress, offset by an increase in depreciation. The notable projects in the Business-Type Activities for Infrastructure included the Hilltop Drainage project in the Stormwater Fund and the Waterman Village Lakeside project in the Electric Fund. The increase in Construction in Progress in the Business-Type Activities is partially contributable to the Water and Wastewater Treatment Plant #1 Expansion and well development at Plant #2, in addition to other projects in the Water and Wastewater Fund. More information concerning Net Capital Assets is included in Note 3 – Capital Assets on pages 55-56.

**Long-Term Debt Activity**

|                       | Governmental<br>Activities |               | Business-Type<br>Activities |               | Total         |               |
|-----------------------|----------------------------|---------------|-----------------------------|---------------|---------------|---------------|
|                       | 2024                       | 2023          | 2024                        | 2023          | 2024          | 2023          |
| Bonds and Notes       | \$ 31,271,343              | \$ 32,711,774 | \$ 14,516,134               | \$ 15,952,033 | \$ 45,787,477 | \$ 48,663,807 |
| Financed Purchases    | 244,914                    | 303,237       | -                           | -             | 244,914       | 303,237       |
| Leases                | 285,777                    | 159,158       | 73,247                      | 103,375       | 359,024       | 262,533       |
| SBITA's Payable       | 69,534                     | 144,805       | -                           | -             | 69,534        | 144,805       |
| Compensated Absences  | 2,922,832                  | 2,686,672     | 781,311                     | 724,950       | 3,704,143     | 3,411,622     |
| Net Pension Liability | 4,234,737                  | 5,587,370     | 583,426                     | 714,545       | 4,818,163     | 6,301,915     |
| Total OPEB Liability  | 5,134,207                  | 5,123,522     | 1,751,481                   | 1,891,375     | 6,885,688     | 7,014,897     |
| Total Debt            | \$ 44,163,344              | \$ 46,716,538 | \$ 17,705,599               | \$ 19,386,278 | \$ 61,868,943 | \$ 66,102,816 |

Net long-term debt associated with Governmental Activities decreased by \$2,553,194 or 5.5% from \$46,716,538 as of September 30, 2023 to \$44,163,344 as of September 30, 2024. The Business-Type Activities experienced a decrease in net long-term debt of \$1,680,679. Bonds and Notes decreased by \$2,876,330 (a decrease of \$1,440,431 in Governmental Activities and a decrease of \$1,435,899 in Business-Type Activities) due to debt payments. Financed Purchases decreased by \$58,323, as payment for the equipment brought down the balance. Leases increased by \$96,491 (an increase of \$126,619 in Governmental activities offset by a decrease of \$30,128 in Business Type Activities). A new lease was responsible for the increase in the Governmental activities. SBITA'S decreased from \$144,805 as of September 30, 2023 to \$69,534 as of September 30, 2024, a drop of 52%. The substantial decrease in SBITA's is due to the termination of some of the contracts, as well as, the payment of the debt on the existing contracts. Compensated Absences increased by a total of \$292,521 (an increase of \$236,160 in Governmental Activities and an increase of \$56,361 in Business-Type Activities). Additional filled positions and increases in salaries contribute to the rise in Compensated Absences. Net Pension Liabilities declined by \$1,483,752 (a decrease of \$1,352,633 in Governmental Activities and decrease of \$131,119 in Business-Type Activities). Net OPEB Liability fell by a total of \$129,209 (a slight increase of \$10,685 in Governmental Activities offset by a decrease of \$139,894 in Business-Type Activities). More information concerning Long-Term Liabilities is included in Note 4 – Long-Term Liabilities on page 57-58.

**City of Mount Dora, Florida**  
**Management's Discussion and Analysis**

**Condensed Change in Net Position**

|                                   | Governmental<br>Activities |               | Business-Type<br>Activities |               | Total          |                |
|-----------------------------------|----------------------------|---------------|-----------------------------|---------------|----------------|----------------|
|                                   | 2024                       | 2023          | 2024                        | 2023          | 2024           | 2023           |
| <b>Revenues</b>                   |                            |               |                             |               |                |                |
| <i>Program Revenues</i>           |                            |               |                             |               |                |                |
| Charges for Services              | \$ 7,672,206               | \$ 7,703,529  | \$ 34,066,866               | \$ 30,197,350 | \$ 41,739,072  | \$ 37,900,879  |
| Operating Grants and Contrib.     | 253,212                    | 1,790,436     | -                           | -             | 253,212        | 1,790,436      |
| Capital Grants and Contrib.       | 8,619,080                  | 2,393,710     | 7,360,719                   | 3,574,044     | 15,979,799     | 5,967,754      |
| <i>General Revenues</i>           |                            |               |                             |               |                |                |
| Property Taxes                    | 10,358,693                 | 8,911,274     | -                           | -             | 10,358,693     | 8,911,274      |
| Public Service Taxes              | 2,695,132                  | 2,686,319     | -                           | -             | 2,695,132      | 2,686,319      |
| Discretionary Sales Surtax        | 2,105,860                  | 1,961,446     | -                           | -             | 2,105,860      | 1,961,446      |
| Local Option Fuel Taxes           | 398,314                    | 377,801       | -                           | -             | 398,314        | 377,801        |
| Local Business Tax                | 28,373                     | 44,302        | -                           | -             | 28,373         | 44,302         |
| Franchise Fees                    | 1,213,514                  | 1,234,843     | -                           | -             | 1,213,514      | 1,234,843      |
| State Shared Revenues             | 3,847,130                  | 3,546,137     | -                           | -             | 3,847,130      | 3,546,137      |
| Investment Earnings (Losses)      | 2,839,182                  | 1,774,253     | 1,310,521                   | 351,736       | 4,149,703      | 2,125,989      |
| Miscellaneous                     | 93,893                     | 109,293       | 295,185                     | 273,074       | 389,078        | 382,367        |
| Total Revenues                    | 40,124,589                 | 32,533,343    | 43,033,291                  | 34,396,204    | 83,157,880     | 66,929,547     |
| <b>Expenses</b>                   |                            |               |                             |               |                |                |
| General Government                | \$ 7,152,872               | \$ 5,527,617  | \$ -                        | \$ -          | \$ 7,152,872   | \$ 5,527,617   |
| Public Safety                     | 13,360,519                 | 11,764,440    | -                           | -             | 13,360,519     | 11,764,440     |
| Physical Environment              | -                          | -             | 23,853,216                  | 23,248,768    | 23,853,216     | 23,248,768     |
| Transportation                    | 2,442,757                  | 1,718,814     | -                           | -             | 2,442,757      | 1,718,814      |
| Culture and Recreation            | 6,325,249                  | 5,059,003     | -                           | -             | 6,325,249      | 5,059,003      |
| Interest on Long-Term Debt        | 1,248,653                  | 1,280,690     | -                           | -             | 1,248,653      | 1,280,690      |
| Total Expenses                    | 30,530,050                 | 25,350,564    | 23,853,216                  | 23,248,768    | 54,383,266     | 48,599,332     |
| Excess (Deficit) Before Transfers | 9,594,539                  | 7,182,779     | 19,180,075                  | 11,147,436    | 28,774,614     | 18,330,215     |
| Net Transfers                     | 4,832,571                  | 4,461,310     | (4,832,571)                 | (4,461,310)   | -              | -              |
| Increase in Net Position          | 14,427,110                 | 11,644,089    | 14,347,504                  | 6,686,126     | 28,774,614     | 18,330,215     |
| Net Position, Beginning of Year   | 64,034,366                 | 52,390,277    | 78,982,750                  | 72,296,624    | 143,017,116    | 124,686,901    |
| Net Position, End of Year         | \$ 78,461,476              | \$ 64,034,366 | \$ 93,330,254               | \$ 78,982,750 | \$ 171,791,730 | \$ 143,017,116 |

**Revenues**

Overall revenues increased by \$16,228,333 or 24% from \$66,929,547 in fiscal year 2022-23 to \$83,157,880 in fiscal year 2023-24. The overall increase in revenues was comprised of a \$7,591,246 increase for Government Activities revenues and an increase of \$8,637,087 for Business-Type Activities revenues. In contrast, the prior fiscal year had an increase of \$4,869,468 for Government Activities and a decrease of \$829,179 for Business-Type Activities. Among the more significant increases in revenues from fiscal year 2022-23 to fiscal year 2023-24 include \$10,012,045 in Capital Grants & Contributions, \$3,838,193 in Charges for Services, \$2,023,714 in Investment Earnings, and \$1,447,419 in Property Taxes. Similarly, the prior fiscal year experienced a growth in Investment Earnings, Operating Grants & Contributions and Property Taxes. In FY 23-24, the increase in Capital Grants and Contributions was primarily attributable to grant revenue received under the American Rescue Plan and which had been deferred in previous years but recognized during FY 23-24. The rise in Charges for Services for FY 23-24 was in the Business-Type Funds which increased from \$30,197,350 in FY 22-23 to \$34,066,866 in FY 23-24, or 12.8%. The Water and Wastewater Fund contributed to the largest increase in the Charges for Services due to higher rates and water consumption. Investment Earnings continued an upward climb in FY 23-24 compared to FY 22-23 due to interest rates. Property tax revenues increased by \$1,447,419 or 16% from \$8,911,274 in fiscal year 2022-23 to \$10,358,693 in fiscal year 2023-24. Since the millage rate remained at 5.9603 mills, it would appear that the increase in the property tax revenue is attributable to increases in taxable values.

## City of Mount Dora, Florida Management's Discussion and Analysis

### *Expenses*

During fiscal year 2023-24, total entity-wide expenses increased by \$5,783,934 from \$48,599,332 in fiscal year 2022-23 to \$54,383,266 in fiscal year 2023-24. This is a significant increase compared to an overall decrease in expenses of \$2,916,162 last year. In the governmental activities, general government expenses increased by \$1,625,255 from \$5,527,617 in fiscal year 2022-23 to \$7,152,872 in fiscal year 2023-24. Public Safety expenses rose by \$1,596,079 from \$11,764,440 in fiscal year 2022-23 to \$13,360,519 in fiscal year 2023-24. Public Safety expenses consist almost exclusively of Police and Fire Department costs as well as Building Inspections. Transportation expenses increased by \$723,943 from \$1,718,814 in fiscal year 2022-23 to \$2,442,757 in fiscal year 2023-24. Culture and Recreation expenses include library, parks, recreation, pool, and community building operations among others. These expenses increased by \$1,266,246 from \$5,059,003 in fiscal year 2022-23 to \$6,325,249 in fiscal year 2023-24. Finally, total Physical Environment expenses in the business-type activities (which includes the electric, water/wastewater, sanitation, and stormwater enterprise funds) increased by \$604,448 from \$23,248,768 in fiscal year 2022-23 to \$23,853,216 in fiscal year 2023-24.

### **Economic Factors and Next Year's Budgets and Rates**

The following economic factors currently affect the City and were considered in developing the 2024-25 fiscal year budget.

- During fiscal year 2024, the City issued building permits for the construction of 293 new single-family homes and duplexes. The City also has 11 large commercial projects in the works.
- As of September 2024, the unemployment rate in the United States was 4.1%. The State of Florida is somewhat lower at 3.5%, while the unemployment rate for Lake County was 3.8% as reported by the U.S. Bureau of Labor Statistics.
- Rising costs for healthcare providers and insurers have caused a significant increase in Health Insurance costs for the City.
- Construction cost for projects have also increased due to increases in material costs and lead times to obtain materials.
- Cost of chemicals has risen and affects the cost of Water and Wastewater operations.
- Wages are expected to increase to stay competitive as employee retention continues to be an issue.
- The City is in the early stages of major infrastructure projects to provide service for growth.
- The City experienced significant decrease of 31.89% in new construction and annexation revenues from the previous budget year

All of these factors were considered in preparing the City's budget for the fiscal year ending September 30, 2025.

## **Analysis of Financial Position and Results of Operations - Individual Funds**

### **Governmental Activities**

#### *General Fund*

General Fund revenues increased by 3.8% from \$24,126,864 in fiscal year 2022-23 to \$25,046,104 in fiscal year 2023-24. The largest component of the increase was Tax revenue of \$1,454,991, which rose by 12%, followed by an increase Miscellaneous Revenues of \$360,684 (73%) and a growth in Fines and Forfeitures of \$87,181 (133%). These increases were offset by decreases in Interfund Charges of \$359,224, a decline of 9%; \$316,692 in Charges for Services, which fell by 17%; \$264,171 in Intergovernmental Revenue, a drop of 6%; and \$43,529 in Permits and Fees, a decrease of 3%. Tax revenue rose by 12% from \$11,908,969 in fiscal year 2022-23 to \$13,363,960 in fiscal year 2023-24. The growth in Tax revenue was predominantly in Ad Valorem taxes due to the rise in property values. Miscellaneous revenues were \$492,341 in fiscal year 2022-23 compared to \$853,025 in fiscal year 2023-24. The main component responsible for the increase in Miscellaneous Revenues was Investment Earnings due to the rise in interest rates. Fines and Forfeitures revenue in fiscal year 2022-23 was \$65,695 and rose to \$152,876 in fiscal year 2023-24. The gain was primarily in Code Enforcement Fines as a result of hiring additional staff for Code Enforcement.



## **City of Mount Dora, Florida Management's Discussion and Analysis**

Interfund Charges decreased from \$3,863,068 in fiscal year 2022-23 to \$3,503,844 in fiscal year 2023-24 as a result of an update to the allocation model to more accurately reflect services the General Fund provides to the various funds. Charges for Services fell from \$1,897,065 in fiscal year 2022-23 to \$1,580,373 in fiscal year 2023-24. The Recreation portion of Charges for Services declined by \$140,105, or 13%, due in part to a reduction in services for before and after school care. Additionally, the General Government component of Charges for Services fell \$104,181, or 27%; most of which was due to a decline in developers' review fees and engineering fee reimbursements. Public Safety Charges for Services also declined by \$72,406, a drop of 17%. A downturn in Business License Inspection revenue and Police Special Details revenue, partially offset by an increase in Fire Emergency Service Fees, account for the overall decline in Charges for Services for Public Safety. Intergovernmental Revenue changed from \$4,319,417 in fiscal year 2022-23 to \$4,055,246 in fiscal year 2023-24. The decrease in Intergovernmental Revenue was chiefly due to a federal grant received in fiscal year 2022-23 but not in fiscal year 2023-24. Permits and Fees revenue decreased from \$1,580,309 in fiscal year 2022-23 to \$1,536,780 in fiscal year 2023-24. The largest decrease was in Electric Franchise Fees. This is in contrast with the previous fiscal year when Permits and Fees revenue had a 17% increase.

General Fund expenditures increased by \$2,218,180 or 9% from the prior fiscal year, which had a 12% increase. The increases are in Public Safety (\$1,083,937), Culture & Recreation (\$684,889), and Transportation (\$605,148). The increases were offset by decreases of \$144,440 in General Government and \$11,354 in Debt Service expenditures. The City was without a Fire Chief in fiscal year 2022-23 and hired one in fiscal year 2023-24. This coupled with a substantial rise in health insurance costs and the cost of goods and services contribute to the overall growth in Public Safety expenditures. Culture and Recreational expenditures grew by 16%. Once again, we see the impact of the increase in health insurance costs and the cost of goods and services on the Culture and Recreation expenditures. The rise in Transportation expenditures of 52% is related to the reclassification of Stormwater employees to Roads and Streets. The Stormwater employees were previously reported in the Business-Type funds for fiscal year 2022-23. General Government expenditures decreased by 2%. While Legal Counsel expenditures, Personal Services, and Operating Expenses rose for most part, there was a substantial decrease in Other General Government Personal Services and Operating Expenses which contributed to the decline in General Government expenditures. The substantial decrease in Other General Government Personal Services and Operating Expense stems from a decrease in expenses related to Disasters. The Debt Service expenditure decreased from \$237,948 in fiscal year 2022-23 to \$226,594 in fiscal year 2023-24, a reduction of 5%.

### **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 2024, property taxes collected increased by \$80,544 or 10.7% versus an increase of \$68,122 or 9.91% in fiscal year 2022-23. Expenditures and transfers out, excluding debt service and capital expenditures, increased by \$411,465 or 61% from \$673,728 in fiscal year 2022-23 to \$1,085,193 in fiscal year 2023-24. Some of the components in this increase are due to the Downtown Streetscape project and the improvement of downtown parking facilities. 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, 2024 was \$748,000. In fiscal year 2017-18 the City obtained a loan for up to a maximum of \$4,000,000 from Center State 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 2021-22. As of September 30, 2024, the principal amount remaining on this obligation is \$810,000.

#### *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 \$118,322 or 24.9% in fiscal year 2023-24 compared to the prior year's increase of \$102,384. In fiscal year 2023-24, expenditures including transfers out decreased by \$37,524 from \$842,002 in fiscal year 2022-23 to \$804,478 in fiscal year 2023-24.

**City of Mount Dora, Florida  
Management's Discussion and Analysis**

**Other Special Revenue Funds**

*Building Inspection Fund*

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 2023-24 building permit revenues increased by 5% from \$2,021,178 in fiscal year 2022-23 to \$2,127,866 in fiscal year 2023-24. Total fund revenues increased by 8.5% from \$2,237,086 in fiscal year 2022-23 to \$2,427,856 in fiscal year 2023-24. Total fund expenditures increased by 128% from \$1,685,383 in fiscal year 2022-23 to \$3,846,962 in fiscal year 2023-24. The most notable increase was due to the purchase of land and a building to house the building inspectors. The Building Inspection Fund Net Position decreased by \$1,469,106 in fiscal year 2023-24 compared to an increase in Net Position of \$514,191 in fiscal year 2022-23.

*Law Enforcement Trust 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 2023-24, revenues totaled \$2,574, which represent a decrease of \$35,557 or 93% from the \$38,131 received in fiscal year 2022-23. Fund expenditures were zero for both fiscal year 2022-23 and fiscal year 2023-24. Net Position (fund balance) in the Law Enforcement Trust Fund increased by \$2,574 from \$59,351 on October 1, 2023 to \$61,925 on September 30, 2024.

*Cemetery Fund*

In fiscal year 2020-21, the Cemetery Fund was moved to a governmental type fund as of the beginning of the fiscal year. Charges for Services increased by 16.7% from \$99,120 in fiscal year 2022-23 to \$115,663 in fiscal year 2023-24. Operating expenditures increased by 80.7% from \$49,045 in fiscal year 2022-23 to \$88,612 in fiscal year 2023-24. A new mower was purchased and professional services were obtained for plotting the cemetery which account for the increase in expenditures. The General Fund did not subsidize the Cemetery Fund in fiscal year 2023-24.

*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. During fiscal year 2018-19, the City issued the \$21,740,000 Fire Protection Assessment Revenue Bonds, Series 2018. The Debt Service Fund is being used for these debt service payments. Payments for Debt Service principal and interest from this fund amounted to \$1,565,905 in fiscal year 2023-24 compared to \$1,562,664 in fiscal year 2022-23 an increase of \$3,241 or 0.21%.

*Discretionary Sales Tax 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 2023-24 proceeds from the infrastructure sales surtax totaled \$2,105,860, which represents an increase of \$144,414 or 7.4% from the \$1,961,446 received in fiscal year 2022-23. Expenditures declined by \$40,765 or 10.9% from \$372,463 in fiscal year 2022-23 to \$331,698 in fiscal year 2023-24. Ending fund balance increased by \$1,603,843 or 38.2% from \$4,202,846 on October 1, 2023 to \$5,806,689 on September 30, 2024.

*Impact Fees 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 parks. The parks fee is the largest revenue collected with \$816,246 in fiscal year 2023-24 impact fee revenue, with library fees being the second largest with \$434,539 in fiscal year 2023-24 impact fee revenue. The total impact fee revenues received during fiscal year 2023-24 was \$1,564,362 which represents a decrease of \$186,317 or 10.6% under the \$1,750,679 received in fiscal year 2022-23.

**City of Mount Dora, Florida**  
**Management's Discussion and Analysis**

*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. For fiscal year 2023-24 the rate was \$209 per equivalent residential unit. Fire assessment fee revenue increased from \$1,964,006 in fiscal year 2022-23 to \$2,018,245 in fiscal year 2023-24, an increase of \$54,239 or 2.8%. 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 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. For the fiscal year ending September 30, 2024, fund revenue totaled \$2,765,446 an increase of \$52,537 or 1.9% over the \$2,712,909 received in fiscal year 2022-23. Fund expenditures experienced a rise from \$63,638 in fiscal year 2022-23 to \$291,637 in fiscal year 2023-24, an increase of \$227,999 or 358.3%. The largest increase is attributable to the purchase of a mobile ventilation training trailer for fiscal year 2023-24.

**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 2023-24, overall electricity sales increased by \$36,612 or .4% from \$9,941,605 in fiscal year 2022-23 to \$9,978,217 in fiscal year 2023-24. The cost of purchased power decreased by \$580,517 or 12% from \$4,810,654 in fiscal year 2022-23 to \$4,230,137 in fiscal year 2023-24. Total expenses in the Electric Fund increased by \$310,334 or 3.6% from \$8,519,837 in fiscal year 2022-23 to \$8,830,171 in fiscal year 2023-24. For the fiscal year ending September 30, 2024, the Electric Fund is reporting net gain of \$3,071,093. A significant portion of the net gain was an increase in Capital Contributions which rose from \$803,525 in fiscal year 2022-23 to \$2,879,187 in fiscal year 2023-24 due to some very large development projects such as the Groves, One Oaks and Yardly. 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 \$2,724,028 or 17.8% from \$15,266,845 in fiscal year 2022-23 to \$17,990,873 in fiscal year 2023-24. Operating expenses increased from \$10,609,531 in fiscal year 2022-23 to \$11,391,308 in fiscal year 2023-24, an increase of \$781,777 or 7.4%. The fund experienced an increase to net position as of September 30, 2024 of \$8,198,304. In addition to the increase in operating revenue, Capital Contributions increased by \$1,217,603 from \$2,770,519 in fiscal year 2022-23 to \$3,988,122 in fiscal year 2023-24, as the City collected more in impact fees. These both contributed to the gain in the net position of the fund.

**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 2023-24, operating revenues rose by \$461,235 or 16.5% from \$2,795,760 in fiscal year 2022-23 to \$3,256,995 in fiscal year 2023-24. This is an increase from the previous fiscal year, which had a 7.52% increase in operating revenues. Operating expenses totaled \$2,796,767 in fiscal year 2022-23 and fell by \$219,449 or 7.9% to \$2,577,318 in fiscal year 2023-24. Net position increased by \$684,297 to a positive \$447,900 as of September 30, 2024, in contrast to the negative balance in fiscal year 2022-23. The City evaluates its sanitation rates annually and is continuing to increase them at a minimum of 3.5% through FY 2026-27 in an effort to become more financially viable.

*Stormwater Fund*

The upward trend of operating revenues exceeding operating expenses continued in fiscal year 2023-24. Operating revenues increased by \$647,641 or 29.5% from \$2,193,140 in fiscal year 2022-23 to \$2,840,781 in fiscal year 2023-24. This increase is due to an increase in the rates in order to recoup under collected revenues from prior years. Operating expenses

**City of Mount Dora, Florida**  
**Management's Discussion and Analysis**

continued to experience a decline of 27.3% from \$1,066,860 in fiscal year 2022-23 to \$775,772 in fiscal year 2023-24. The decrease in expenditures is a reduction in OPEB expense and compensated absences expense as employees were moved out of the fund. Net position in the Stormwater Fund increased by \$2,393,810. When added to the beginning net position (as of October 1, 2023) of \$8,189,367, ending net position in the Stormwater Fund (as of September 30, 2024) totals \$10,583,177.

**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 \$25,046,104 were above the Amended Budget by \$812,934. The largest percentage of the increase was in Investment Earnings followed by State Revenue Sharing. Due to the uncertainty of potential future cost increases as a result of our current economic state, the Administration continues to tightly control the operational budget. General Fund Expenditures of \$26,013,047 were \$1,008,721 lower than the amended budget of \$27,021,768 and under the Original Budget of \$27,140,877 by \$1,127,830. 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 \$2,930,348. As a result of operations, the General Fund experienced a net increase in fund balance of \$1,079,705 and after adding this amount from the October 1, 2023 General Fund balance of \$10,768,822 results in fund balance as of September 30, 2024 of \$11,848,527.

**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 [cityofmoundora.com](http://cityofmoundora.com)

## **BASIC FINANCIAL STATEMENTS**

**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

|                                                   | <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>          |
|---------------------------------------------------|------------------------------------|-------------------------------------|-----------------------|
| <b>Assets</b>                                     |                                    |                                     |                       |
| Pooled Cash and Investments                       | \$ 62,583,241                      | \$ 47,764,795                       | \$ 110,348,036        |
| Receivables, Net                                  | 264,924                            | 3,995,728                           | 4,260,652             |
| Due from Other Governments                        | 745,898                            | 19                                  | 745,917               |
| Accrued Interest Receivable                       | 1,164                              | 101,398                             | 102,562               |
| Inventories and Prepaid Items                     | 40,366                             | 1,858,497                           | 1,898,863             |
| Leases Receivable                                 | 590,401                            | -                                   | 590,401               |
| Capital Assets:                                   |                                    |                                     |                       |
| Capital Assets Not Being Depreciated / Amortized  | 23,464,331                         | 11,953,524                          | 35,417,855            |
| Capital Assets Being Depreciated / Amortized, Net | 42,476,722                         | 52,717,319                          | 95,194,041            |
| <b>Total Assets</b>                               | <b>130,167,047</b>                 | <b>118,391,280</b>                  | <b>248,558,327</b>    |
| <b>Deferred Outflows of Resources</b>             |                                    |                                     |                       |
| Pension Related Deferred Outflows                 | 3,943,584                          | 395,232                             | 4,338,816             |
| OPEB Related Deferred Outflows                    | 651,141                            | 174,138                             | 825,279               |
| <b>Total Deferred Outflows of Resources</b>       | <b>4,594,725</b>                   | <b>569,370</b>                      | <b>5,164,095</b>      |
| <b>Liabilities</b>                                |                                    |                                     |                       |
| Accounts Payable                                  | 4,021,084                          | 5,097,010                           | 9,118,094             |
| Retainage Payable                                 | 549,785                            | 23,009                              | 572,794               |
| Accrued Liabilities                               | 392,726                            | 104,210                             | 496,936               |
| Due to Other Governments                          | 11,309                             | 116,647                             | 127,956               |
| Unearned Revenue and Deposits                     | 928,123                            | 1,457,425                           | 2,385,548             |
| Long-Term Liabilities:                            |                                    |                                     |                       |
| Due Within One Year                               | 2,412,250                          | 1,851,572                           | 4,263,822             |
| Due in More Than One Year                         | 41,751,094                         | 15,854,027                          | 57,605,121            |
| <b>Total Liabilities</b>                          | <b>50,066,371</b>                  | <b>24,503,900</b>                   | <b>74,570,271</b>     |
| <b>Deferred Inflows of Resources</b>              |                                    |                                     |                       |
| Pension Related Deferred Inflows                  | 1,012,747                          | 15                                  | 1,012,762             |
| OPEB Related Deferred Inflows                     | 4,647,446                          | 1,126,481                           | 5,773,927             |
| Leases Deferred Inflows                           | 573,732                            | -                                   | 573,732               |
| <b>Total Deferred Inflows of Resources</b>        | <b>6,233,925</b>                   | <b>1,126,496</b>                    | <b>7,360,421</b>      |
| <b>Net Position</b>                               |                                    |                                     |                       |
| Net Investment in Capital Assets                  | 48,443,058                         | 49,871,326                          | 98,314,384            |
| Restricted                                        |                                    |                                     |                       |
| Capital Improvements                              | 9,802,660                          | 15,558,811                          | 25,361,471            |
| Debt Service                                      | 492,066                            | 923,635                             | 1,415,701             |
| Fire Protection                                   | 3,050,461                          | -                                   | 3,050,461             |
| Redevelopment                                     | 5,669,689                          | -                                   | 5,669,689             |
| Building Inspections                              | 2,100,841                          | -                                   | 2,100,841             |
| Law Enforcement                                   | 61,925                             | -                                   | 61,925                |
| Perpetual Care                                    | 350,129                            | -                                   | 350,129               |
| Unrestricted                                      | 8,490,647                          | 26,976,482                          | 35,467,129            |
| <b>Total Net Position</b>                         | <b>\$ 78,461,476</b>               | <b>\$ 93,330,254</b>                | <b>\$ 171,791,730</b> |

See accompanying notes.

**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| Function/Program Activities           | Expenses             | Program Revenues     |                                    |                                  |
|---------------------------------------|----------------------|----------------------|------------------------------------|----------------------------------|
|                                       |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| <b>Governmental Activities</b>        |                      |                      |                                    |                                  |
| General Government                    | \$ 7,152,872         | \$ 1,233,902         | \$ 481                             | \$ 6,857,165                     |
| Public Safety                         | 13,360,519           | 5,044,870            | 31,524                             | 313,578                          |
| Transportation                        | 2,442,757            | 60,501               | -                                  | -                                |
| Culture and Recreation                | 6,325,249            | 1,332,933            | 221,207                            | 1,448,337                        |
| Interest on Long-Term Debt            | 1,248,653            | -                    | -                                  | -                                |
| <b>Total Governmental Activities</b>  | <b>30,530,050</b>    | <b>7,672,206</b>     | <b>253,212</b>                     | <b>8,619,080</b>                 |
| <b>Business-Type Activities</b>       |                      |                      |                                    |                                  |
| Electric Utility                      | 8,832,366            | 9,978,217            | -                                  | 2,879,187                        |
| Water and Wastewater Utility          | 11,667,760           | 17,990,873           | -                                  | 3,988,122                        |
| Sanitation                            | 2,577,318            | 3,256,995            | -                                  | -                                |
| Stormwater Utility                    | 775,772              | 2,840,781            | -                                  | 493,410                          |
| <b>Total Business-Type Activities</b> | <b>23,853,216</b>    | <b>34,066,866</b>    | <b>-</b>                           | <b>7,360,719</b>                 |
| <b>Total Primary Government</b>       | <b>\$ 54,383,266</b> | <b>\$ 41,739,072</b> | <b>\$ 253,212</b>                  | <b>\$ 15,979,799</b>             |

**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  
Miscellaneous

**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**

| <b>Governmental<br/>Activities</b> | <b>Business-Type<br/>Activities</b> | <b>Total</b>          |
|------------------------------------|-------------------------------------|-----------------------|
| \$ 938,676                         | \$ -                                | \$ 938,676            |
| (7,970,547)                        | -                                   | (7,970,547)           |
| (2,382,256)                        | -                                   | (2,382,256)           |
| (3,322,772)                        | -                                   | (3,322,772)           |
| (1,248,653)                        | -                                   | (1,248,653)           |
| <u>(13,985,552)</u>                | <u>-</u>                            | <u>(13,985,552)</u>   |
| -                                  | 4,025,038                           | 4,025,038             |
| -                                  | 10,311,235                          | 10,311,235            |
| -                                  | 679,677                             | 679,677               |
| -                                  | 2,558,419                           | 2,558,419             |
| -                                  | <u>17,574,369</u>                   | <u>17,574,369</u>     |
| <u>(13,985,552)</u>                | <u>17,574,369</u>                   | <u>3,588,817</u>      |
| 10,358,693                         | -                                   | 10,358,693            |
| 2,695,132                          | -                                   | 2,695,132             |
| 2,105,860                          | -                                   | 2,105,860             |
| 398,314                            | -                                   | 398,314               |
| 28,373                             | -                                   | 28,373                |
| 1,213,514                          | -                                   | 1,213,514             |
| 3,847,130                          | -                                   | 3,847,130             |
| 2,839,182                          | 1,310,521                           | 4,149,703             |
| 93,893                             | 295,185                             | 389,078               |
| 4,832,571                          | (4,832,571)                         | -                     |
| <u>28,412,662</u>                  | <u>(3,226,865)</u>                  | <u>25,185,797</u>     |
| <u>14,427,110</u>                  | <u>14,347,504</u>                   | <u>28,774,614</u>     |
| <u>64,034,366</u>                  | <u>78,982,750</u>                   | <u>143,017,116</u>    |
| <u>\$ 78,461,476</u>               | <u>\$ 93,330,254</u>                | <u>\$ 171,791,730</u> |

See accompanying notes.



**CITY OF MOUNT DORA, FLORIDA  
BALANCE SHEET  
ALL GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

|                                                                          | General<br>Fund      | Previously<br>Nonmajor<br>Building<br>Inspection<br>Fund | Fire<br>Assessment Fee<br>Fund | Other Capital<br>Projects<br>Fund |
|--------------------------------------------------------------------------|----------------------|----------------------------------------------------------|--------------------------------|-----------------------------------|
| <b>Assets</b>                                                            |                      |                                                          |                                |                                   |
| Pooled Cash and Investments                                              | \$ 12,783,430        | \$ 2,507,934                                             | \$ 14,627,544                  | \$ 205,004                        |
| Receivables (Net)                                                        | 263,391              | -                                                        | -                              | -                                 |
| Due from Other Governments                                               | 614,479              | -                                                        | 5,770                          | -                                 |
| Accrued Interest Receivable                                              | 1,121                | 4                                                        | 5                              | -                                 |
| Due from Other Funds                                                     | -                    | -                                                        | -                              | -                                 |
| Inventory and Prepaid Items                                              | 34,746               | 1,235                                                    | -                              | -                                 |
| Lease Receivables                                                        | 590,401              | -                                                        | -                              | -                                 |
| Advances to Other Funds                                                  | 270,360              | -                                                        | -                              | -                                 |
| <b>Total Assets</b>                                                      | <u>\$ 14,557,928</u> | <u>\$ 2,509,173</u>                                      | <u>\$ 14,633,319</u>           | <u>\$ 205,004</u>                 |
| <b>Liabilities, Deferred Inflows of Resources,<br/>and Fund Balances</b> |                      |                                                          |                                |                                   |
| <b>Liabilities</b>                                                       |                      |                                                          |                                |                                   |
| Accounts Payable                                                         | \$ 432,882           | \$ 373,006                                               | \$ -                           | \$ 315,261                        |
| Retainage Payable                                                        | -                    | -                                                        | -                              | 82,164                            |
| Accrued Liabilities                                                      | 368,636              | 24,090                                                   | -                              | -                                 |
| Due to Other Governments                                                 | 73                   | 11,236                                                   | -                              | -                                 |
| Due to Other Funds                                                       | -                    | -                                                        | -                              | -                                 |
| Unearned Revenues and Deposits                                           | 928,123              | -                                                        | -                              | -                                 |
| Advances from Other Funds                                                | -                    | -                                                        | -                              | -                                 |
| <b>Total Liabilities</b>                                                 | <u>1,729,714</u>     | <u>408,332</u>                                           | <u>-</u>                       | <u>397,425</u>                    |
| <b>Deferred Inflows of Resources</b>                                     |                      |                                                          |                                |                                   |
| Leases                                                                   | 573,732              | -                                                        | -                              | -                                 |
| Unavailable Revenues                                                     | 405,955              | -                                                        | -                              | -                                 |
| <b>Total Deferred Inflows of Resources</b>                               | <u>979,687</u>       | <u>-</u>                                                 | <u>-</u>                       | <u>-</u>                          |
| <b>Fund Balances (Deficit)</b>                                           |                      |                                                          |                                |                                   |
| Non-Spendable:                                                           |                      |                                                          |                                |                                   |
| Inventory and Prepaid Items                                              | 34,746               | 1,235                                                    | -                              | -                                 |
| Long-Term Interfund Receivables                                          | 270,360              | -                                                        | -                              | -                                 |
| Restricted for:                                                          |                      |                                                          |                                |                                   |
| Capital Improvements                                                     | -                    | -                                                        | -                              | -                                 |
| Redevelopment                                                            | -                    | -                                                        | -                              | -                                 |
| Building Inspections                                                     | -                    | 2,099,606                                                | -                              | -                                 |
| Fire Protection                                                          | -                    | -                                                        | 14,633,319                     | -                                 |
| Law Enforcement                                                          | -                    | -                                                        | -                              | -                                 |
| Debt Service                                                             | -                    | -                                                        | -                              | -                                 |
| Perpetual Care                                                           | -                    | -                                                        | -                              | -                                 |
| Assigned for Future Expenditures:                                        |                      |                                                          |                                |                                   |
| Subsequent Year's Budgets                                                | 1,109,401            | -                                                        | -                              | -                                 |
| Unassigned (Deficit)                                                     | 10,434,020           | -                                                        | -                              | (192,421)                         |
| <b>Total Fund Balances (Deficit)</b>                                     | <u>11,848,527</u>    | <u>2,100,841</u>                                         | <u>14,633,319</u>              | <u>(192,421)</u>                  |
| <b>Total Liabilities and Fund Balances</b>                               | <u>\$ 14,557,928</u> | <u>\$ 2,509,173</u>                                      | <u>\$ 14,633,319</u>           | <u>\$ 205,004</u>                 |

See accompanying notes.

| <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|-----------------------------------------|-----------------------------------------|
| \$ 16,480,800                           | \$ 46,604,712                           |
| -                                       | 263,391                                 |
| 125,649                                 | 745,898                                 |
| 26                                      | 1,156                                   |
| 53,069                                  | 53,069                                  |
| -                                       | 35,981                                  |
| -                                       | 590,401                                 |
| -                                       | 270,360                                 |
| <u>\$ 16,659,544</u>                    | <u>\$ 48,564,968</u>                    |

|                |                  |
|----------------|------------------|
| \$ 324,151     | \$ 1,445,300     |
| -              | 82,164           |
| -              | 392,726          |
| -              | 11,309           |
| 53,069         | 53,069           |
| -              | 928,123          |
| 270,360        | 270,360          |
| <u>647,580</u> | <u>3,183,051</u> |

|   |                |
|---|----------------|
| - | 573,732        |
| - | 405,955        |
| - | <u>979,687</u> |

|                      |                      |
|----------------------|----------------------|
| -                    | 35,981               |
| -                    | 270,360              |
| 9,838,155            | 9,838,155            |
| 5,669,689            | 5,669,689            |
| -                    | 2,099,606            |
| -                    | 14,633,319           |
| 61,925               | 61,925               |
| 92,066               | 92,066               |
| 350,129              | 350,129              |
| -                    | 1,109,401            |
| -                    | 10,241,599           |
| <u>16,011,964</u>    | <u>44,402,230</u>    |
| <u>\$ 16,659,544</u> | <u>\$ 48,564,968</u> |

See accompanying notes.

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**CITY OF MOUNT DORA, FLORIDA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024**

|                                                                                                                                                                                                                                                                                                                                                                                              |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Total Fund Balances of Governmental Funds</b>                                                                                                                                                                                                                                                                                                                                             | \$ 44,402,230        |
| <b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>                                                                                                                                                                                                                                                                                  |                      |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$117,436,054 and the accumulated depreciation and amortization is \$(51,495,001) (includes internal service fund).                                                                                                                      | 65,941,053           |
| 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. | 12,941,050           |
| 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                                                                                                                                                                                                                                                                                                                                                            | 3,943,584            |
| OPEB Related Deferred Outflows                                                                                                                                                                                                                                                                                                                                                               | 651,141              |
| Pension Related Deferred Inflows                                                                                                                                                                                                                                                                                                                                                             | (1,012,747)          |
| OPEB Related Deferred Inflows                                                                                                                                                                                                                                                                                                                                                                | (4,647,446)          |
| Certain receivables are not "available" in the current period and, therefore, are not recognized as revenues in the governmental funds:                                                                                                                                                                                                                                                      |                      |
| Deferred Inflows - Unavailable Revenues                                                                                                                                                                                                                                                                                                                                                      | 405,955              |
| 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                                                                                                                                                                                                                                                                                                                                                                                | (31,271,343)         |
| Leases Payable                                                                                                                                                                                                                                                                                                                                                                               | (285,777)            |
| SBITAs Payable                                                                                                                                                                                                                                                                                                                                                                               | (69,534)             |
| Financed Purchases                                                                                                                                                                                                                                                                                                                                                                           | (244,914)            |
| Compensated Absences                                                                                                                                                                                                                                                                                                                                                                         | (2,922,832)          |
| Net Pension Liability                                                                                                                                                                                                                                                                                                                                                                        | (4,234,737)          |
| Total OPEB Liability                                                                                                                                                                                                                                                                                                                                                                         | (5,134,207)          |
| <b>Net Position of Governmental Activities</b>                                                                                                                                                                                                                                                                                                                                               | <b>\$ 78,461,476</b> |

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, 2024**

|                                                                      | <b>General<br/>Fund</b> | <b>Previously<br/>Nonmajor<br/>Building<br/>Inspection<br/>Fund</b> | <b>Fire<br/>Assessment Fee<br/>Fund</b> | <b>Other Capital<br/>Projects<br/>Fund</b> |
|----------------------------------------------------------------------|-------------------------|---------------------------------------------------------------------|-----------------------------------------|--------------------------------------------|
| <b>Revenues</b>                                                      |                         |                                                                     |                                         |                                            |
| Taxes                                                                | \$ 13,363,960           | \$ -                                                                | \$ -                                    | \$ -                                       |
| Permits, Fees, and Special Assessments                               | 1,536,780               | 2,127,866                                                           | 2,018,245                               | -                                          |
| Intergovernmental                                                    | 4,055,246               | -                                                                   | -                                       | -                                          |
| Charges for Service                                                  | 1,580,373               | 192,292                                                             | -                                       | -                                          |
| Fines and Forfeitures                                                | 152,876                 | -                                                                   | -                                       | -                                          |
| Impact Fees                                                          | -                       | -                                                                   | -                                       | -                                          |
| Miscellaneous                                                        | 853,025                 | 107,698                                                             | 747,201                                 | -                                          |
| Interfund Charges                                                    | 3,503,844               | -                                                                   | -                                       | -                                          |
| <b>Total Revenues</b>                                                | <b>25,046,104</b>       | <b>2,427,856</b>                                                    | <b>2,765,446</b>                        | <b>-</b>                                   |
| <b>Expenditures</b>                                                  |                         |                                                                     |                                         |                                            |
| Current:                                                             |                         |                                                                     |                                         |                                            |
| General Government                                                   | 9,102,453               | -                                                                   | -                                       | 154,826                                    |
| Public Safety                                                        | 9,988,818               | 3,846,024                                                           | 291,120                                 | -                                          |
| Transportation                                                       | 1,775,099               | -                                                                   | -                                       | -                                          |
| Culture and Recreation                                               | 4,920,083               | -                                                                   | -                                       | -                                          |
| Capital Outlay                                                       | -                       | -                                                                   | -                                       | 3,734,727                                  |
| Debt Service:                                                        |                         |                                                                     |                                         |                                            |
| Principal Payments                                                   | 221,815                 | 934                                                                 | -                                       | -                                          |
| Interest                                                             | 4,779                   | 4                                                                   | -                                       | -                                          |
| Other Debt Service Costs                                             | -                       | -                                                                   | 517                                     | -                                          |
| <b>(Total Expenditures)</b>                                          | <b>(26,013,047)</b>     | <b>(3,846,962)</b>                                                  | <b>(291,637)</b>                        | <b>(3,889,553)</b>                         |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>(966,943)</b>        | <b>(1,419,106)</b>                                                  | <b>2,473,809</b>                        | <b>(3,889,553)</b>                         |
| <b>Other Financing Sources (Uses)</b>                                |                         |                                                                     |                                         |                                            |
| SBITAs Agreements Entered Into                                       | 63,546                  | -                                                                   | -                                       | -                                          |
| Transfers in                                                         | 5,203,785               | -                                                                   | -                                       | 3,889,554                                  |
| Transfers (out)                                                      | (3,220,683)             | (49,999)                                                            | (2,102,486)                             | -                                          |
| <b>Total Other Financing Sources (Uses)</b>                          | <b>2,046,648</b>        | <b>(49,999)</b>                                                     | <b>(2,102,486)</b>                      | <b>3,889,554</b>                           |
| <b>Net Change in Fund Balances</b>                                   | <b>1,079,705</b>        | <b>(1,469,105)</b>                                                  | <b>371,323</b>                          | <b>1</b>                                   |
| <b>Fund Balances (Deficit),<br/>Beginning of Year - Original</b>     | <b>10,768,822</b>       | <b>-</b>                                                            | <b>14,261,996</b>                       | <b>(192,422)</b>                           |
| <b>Change in Financial Reporting Entity<br/>(nonmajor to major)</b>  | <b>-</b>                | <b>3,569,946</b>                                                    | <b>-</b>                                | <b>-</b>                                   |
| <b>Fund Balances (Deficit),<br/>Beginning of Year - Adjusted</b>     | <b>10,768,822</b>       | <b>3,569,946</b>                                                    | <b>14,261,996</b>                       | <b>(192,422)</b>                           |
| <b>Fund Balances (Deficit), End of Year</b>                          | <b>\$ 11,848,527</b>    | <b>\$ 2,100,841</b>                                                 | <b>\$ 14,633,319</b>                    | <b>\$ (192,421)</b>                        |

See accompanying notes.

| <b>Other<br/>Governmental<br/>Funds</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|-----------------------------------------|-----------------------------------------|
| \$ 2,105,860                            | \$ 15,469,820                           |
| -                                       | 5,682,891                               |
| 1,430,148                               | 5,485,394                               |
| 115,663                                 | 1,888,328                               |
| 596                                     | 153,472                                 |
| 1,564,362                               | 1,564,362                               |
| 521,401                                 | 2,229,325                               |
| -                                       | 3,503,844                               |
| <u>5,738,030</u>                        | <u>35,977,436</u>                       |
| 1,104,957                               | 10,362,236                              |
| 294,000                                 | 14,419,962                              |
| -                                       | 1,775,099                               |
| 188,865                                 | 5,108,948                               |
| -                                       | 3,734,727                               |
| 1,173,623                               | 1,396,372                               |
| 873,004                                 | 877,787                                 |
| -                                       | 517                                     |
| <u>(3,634,449)</u>                      | <u>(37,675,648)</u>                     |
| <u>2,103,581</u>                        | <u>(1,698,212)</u>                      |
| -                                       | 63,546                                  |
| 3,036,768                               | 12,130,107                              |
| <u>(2,419,396)</u>                      | <u>(7,792,564)</u>                      |
| <u>617,372</u>                          | <u>4,401,089</u>                        |
| 2,720,953                               | 2,702,877                               |
| 16,860,957                              | 41,699,353                              |
| <u>(3,569,946)</u>                      | <u>-</u>                                |
| <u>13,291,011</u>                       | <u>41,699,353</u>                       |
| <u>\$ 16,011,964</u>                    | <u>\$ 44,402,230</u>                    |

See accompanying notes.

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**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, 2024**

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Net Change in Fund Balance - Total Governmental Funds</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>\$ 2,702,877</b>  |
| <b>Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                      |
| 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 \$6,745,667 differed from depreciation and amortization expense of \$3,932,273.                                                                                                                                                                                                                                                                                                                                                                                | 2,813,394            |
| 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: |                      |
| SBITA Agreements Entered Into                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (63,546)             |
| Modification of Lease and SBITA Payables                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (41,202)             |
| Principal Repayments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                      |
| Bonds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1,115,300            |
| Leases and SBITAs Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 222,749              |
| Financed Purchases                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 58,323               |
| Amortization of Premium and Discount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 63,963               |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (428,158)            |
| Certain receivables are not "available" in the current period and, therefore, are not recognized as revenues in the governmental funds:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |
| Deferred Inflows - Unavailable Revenues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | (53,547)             |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,411,833            |
| Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      |
| Compensated Absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (236,160)            |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 6,861,284            |
| <b>Change in Net Position of Governmental Activities</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>\$ 14,427,110</b> |

See accompanying notes.



**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2024**

|                                                            | <b>Business-Type Activities - Enterprise Funds</b> |                                          |                            |
|------------------------------------------------------------|----------------------------------------------------|------------------------------------------|----------------------------|
|                                                            | <b>Electric<br/>Utility<br/>Fund</b>               | <b>Water and<br/>Wastewater<br/>Fund</b> | <b>Sanitation<br/>Fund</b> |
| <b>Assets</b>                                              |                                                    |                                          |                            |
| Current Assets:                                            |                                                    |                                          |                            |
| Pooled Cash and Investments                                | \$ 11,898,357                                      | \$ 14,693,589                            | \$ 381,912                 |
| Receivables:                                               |                                                    |                                          |                            |
| Customers (Net of Allowance<br>for Uncollectible Accounts) | 1,967,181                                          | 1,268,197                                | 294,488                    |
| Due from Other Governments                                 | -                                                  | -                                        | -                          |
| Accrued Interest Receivable                                | 101,346                                            | 47                                       | -                          |
| Inventories, at Cost                                       | 1,425,786                                          | 422,211                                  | -                          |
| Prepaid Items                                              | 5,250                                              | 5,250                                    | -                          |
| Total Current Assets                                       | 15,397,920                                         | 16,389,294                               | 676,400                    |
| Non-Current Assets:                                        |                                                    |                                          |                            |
| Restricted Assets:                                         |                                                    |                                          |                            |
| Pooled Cash and Investments:                               |                                                    |                                          |                            |
| Unspent Debt Proceeds                                      | -                                                  | -                                        | -                          |
| Customer Deposits                                          | 727,687                                            | 612,045                                  | 117,693                    |
| Sinking                                                    | -                                                  | 923,635                                  | -                          |
| Water Impact Fees                                          | -                                                  | 3,984,581                                | -                          |
| Wastewater Impact Fees                                     | -                                                  | 11,574,230                               | -                          |
| Total Restricted Assets                                    | 727,687                                            | 17,094,491                               | 117,693                    |
| Account Receivable, Non-Current                            | -                                                  | -                                        | -                          |
| Capital Assets:                                            |                                                    |                                          |                            |
| Property, Plant and Equipment                              | 20,262,429                                         | 91,231,430                               | 75,605                     |
| Right to Use Buildings                                     | 177,267                                            | 177,267                                  | -                          |
| Right to Use Equipment                                     | 839                                                | 5,874                                    | -                          |
| (Accumulated Depreciation<br>and Amortization)             | (13,927,743)                                       | (44,460,726)                             | (74,505)                   |
| Construction in Progress                                   | 331,034                                            | 3,528,267                                | -                          |
| Total Capital Assets -                                     |                                                    |                                          |                            |
| Cost Less Depreciation and Amortization                    | 6,843,826                                          | 50,482,112                               | 1,100                      |
| Total Non-Current Assets                                   | 7,571,513                                          | 67,576,603                               | 118,793                    |
| <b>Total Assets</b>                                        | <b>22,969,433</b>                                  | <b>83,965,897</b>                        | <b>795,193</b>             |
| <b>Deferred Outflows</b>                                   |                                                    |                                          |                            |
| Pension Related Deferred Outflow                           | 184,395                                            | 210,837                                  | -                          |
| OPEB Related Deferred Outflow                              | 65,994                                             | 108,144                                  | -                          |
| <b>Total Deferred Outflows</b>                             | <b>250,389</b>                                     | <b>318,981</b>                           | <b>-</b>                   |

See accompanying notes.

| <b>Business-Type Activities - Enterprise Funds</b> |                    | <b>Governmental</b> |
|----------------------------------------------------|--------------------|---------------------|
| <b>Stormwater</b>                                  |                    | <b>Activities -</b> |
| <b>Utility</b>                                     |                    | <b>Internal</b>     |
| <b>Fund</b>                                        | <b>Totals</b>      | <b>Service</b>      |
|                                                    |                    | <b>Funds</b>        |
| \$ 2,851,066                                       | \$ 29,824,924      | \$ 6,217,407        |
| 431,367                                            | 3,961,233          | 1,533               |
| 19                                                 | 19                 | -                   |
| 5                                                  | 101,398            | 8                   |
| -                                                  | 1,847,997          | -                   |
| -                                                  | 10,500             | 4,385               |
| <u>3,282,457</u>                                   | <u>35,746,071</u>  | <u>6,223,333</u>    |
| -                                                  | -                  | 9,761,122           |
| -                                                  | 1,457,425          | -                   |
| -                                                  | 923,635            | -                   |
| -                                                  | 3,984,581          | -                   |
| -                                                  | 11,574,230         | -                   |
| <u>-</u>                                           | <u>17,939,871</u>  | <u>9,761,122</u>    |
| 34,495                                             | 34,495             | -                   |
| 14,920,405                                         | 126,489,869        | 2,700,679           |
| -                                                  | 354,534            | 349,129             |
| -                                                  | 6,713              | -                   |
| (7,956,976)                                        | (66,419,950)       | (2,503,372)         |
| <u>380,376</u>                                     | <u>4,239,677</u>   | <u>12,442,111</u>   |
| <u>7,343,805</u>                                   | <u>64,670,843</u>  | <u>12,988,547</u>   |
| <u>7,378,300</u>                                   | <u>82,645,209</u>  | <u>22,749,669</u>   |
| <u>10,660,757</u>                                  | <u>118,391,280</u> | <u>28,973,002</u>   |
| -                                                  | 395,232            | -                   |
| -                                                  | 174,138            | -                   |
| <u>-</u>                                           | <u>569,370</u>     | <u>-</u>            |

*Continued*

See accompanying notes.

**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2024**  
*(Concluded)*

|                                            | <b>Business-Type Activities - Enterprise Funds</b> |                                          |                            |
|--------------------------------------------|----------------------------------------------------|------------------------------------------|----------------------------|
|                                            | <b>Electric<br/>Utility<br/>Fund</b>               | <b>Water and<br/>Wastewater<br/>Fund</b> | <b>Sanitation<br/>Fund</b> |
| <b>Liabilities and Net Position</b>        |                                                    |                                          |                            |
| Current Liabilities:                       |                                                    |                                          |                            |
| Accounts Payable                           | \$ 480,145                                         | \$ 517,607                               | \$ 229,600                 |
| Retainage Payable                          | 902                                                | 22,107                                   | -                          |
| Accrued Expenses                           | 51,007                                             | 53,203                                   | -                          |
| Due to Other Governments                   | 105,734                                            | 10,913                                   | -                          |
| Leases Payable                             | 36,202                                             | 37,045                                   | -                          |
| Bonds and Loans Payable                    | -                                                  | 1,469,728                                | -                          |
| OPEB Liability                             | 33,595                                             | 43,654                                   | -                          |
| Compensated Absences                       | 110,710                                            | 120,638                                  | -                          |
| Customer Deposits                          | 727,687                                            | 612,045                                  | 117,693                    |
| Over Recovery of Power Costs               | 3,792,078                                          | -                                        | -                          |
| <b>Total Current Liabilities</b>           | <b>5,338,060</b>                                   | <b>2,886,940</b>                         | <b>347,293</b>             |
| Long-Term Liabilities:                     |                                                    |                                          |                            |
| Leases Payable                             | -                                                  | -                                        | -                          |
| Bonds Payable                              | -                                                  | 13,046,406                               | -                          |
| Compensated Absences                       | 209,523                                            | 340,440                                  | -                          |
| OPEB Liability                             | 594,621                                            | 1,079,611                                | -                          |
| Net Pension Liability                      | 272,210                                            | 311,216                                  | -                          |
| <b>Total Long-Term Liabilities</b>         | <b>1,076,354</b>                                   | <b>14,777,673</b>                        | <b>-</b>                   |
| <b>Total Liabilities</b>                   | <b>6,414,414</b>                                   | <b>17,664,613</b>                        | <b>347,293</b>             |
| <b>Deferred Inflows of Resources</b>       |                                                    |                                          |                            |
| Pension Deferred Inflow                    | 15                                                 | -                                        | -                          |
| OPEB Deferred Inflow                       | 468,508                                            | 657,973                                  | -                          |
| <b>Total Deferred Inflows of Resources</b> | <b>468,523</b>                                     | <b>657,973</b>                           | <b>-</b>                   |
| <b>Net Position</b>                        |                                                    |                                          |                            |
| Net Investment in Capital Assets           | 6,776,391                                          | 35,764,605                               | 1,100                      |
| Restricted for Capital Improvements        | -                                                  | 15,558,811                               | -                          |
| Restricted for Debt Service                | -                                                  | 923,635                                  | -                          |
| Unrestricted                               | 9,560,494                                          | 13,715,241                               | 446,800                    |
| <b>Total Net Position</b>                  | <b>\$ 16,336,885</b>                               | <b>\$ 65,962,292</b>                     | <b>\$ 447,900</b>          |

See accompanying notes.

| <b>Business-Type Activities - Enterprise Funds</b> |                      | <b>Governmental</b>  |
|----------------------------------------------------|----------------------|----------------------|
| <b>Stormwater</b>                                  |                      | <b>Activities -</b>  |
| <b>Utility</b>                                     |                      | <b>Internal</b>      |
| <b>Fund</b>                                        | <b>Totals</b>        | <b>Service</b>       |
|                                                    |                      | <b>Funds</b>         |
| \$ 77,580                                          | \$ 1,304,932         | \$ 2,575,784         |
| -                                                  | 23,009               | 467,621              |
| -                                                  | 104,210              | -                    |
| -                                                  | 116,647              | -                    |
| -                                                  | 73,247               | 38,836               |
| -                                                  | 1,469,728            | 260,000              |
| -                                                  | 77,249               | -                    |
| -                                                  | 231,348              | -                    |
| -                                                  | 1,457,425            | -                    |
| -                                                  | 3,792,078            | -                    |
| <u>77,580</u>                                      | <u>8,649,873</u>     | <u>3,342,241</u>     |
| -                                                  | -                    | 200,285              |
| -                                                  | 13,046,406           | 10,621,547           |
| -                                                  | 549,963              | -                    |
| -                                                  | 1,674,232            | -                    |
| -                                                  | 583,426              | -                    |
| <u>-</u>                                           | <u>15,854,027</u>    | <u>10,821,832</u>    |
| <u>77,580</u>                                      | <u>24,503,900</u>    | <u>14,164,073</u>    |
| -                                                  | 15                   | -                    |
| -                                                  | 1,126,481            | -                    |
| <u>-</u>                                           | <u>1,126,496</u>     | <u>-</u>             |
| 7,329,230                                          | 49,871,326           | 5,144,410            |
| -                                                  | 15,558,811           | -                    |
| -                                                  | 923,635              | 400,000              |
| 3,253,947                                          | 26,976,482           | 9,264,519            |
| <u>\$ 10,583,177</u>                               | <u>\$ 93,330,254</u> | <u>\$ 14,808,929</u> |

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, 2024**

|                                                                     | <b>Business-Type Activities - Enterprise Funds</b> |                                          |                            |
|---------------------------------------------------------------------|----------------------------------------------------|------------------------------------------|----------------------------|
|                                                                     | <b>Electric<br/>Utility<br/>Fund</b>               | <b>Water and<br/>Wastewater<br/>Fund</b> | <b>Sanitation<br/>Fund</b> |
| <b>Operating Revenues</b>                                           |                                                    |                                          |                            |
| Charges for Services                                                | \$ 9,978,217                                       | \$ 17,990,873                            | \$ 3,256,995               |
| <b>Operating Expenses</b>                                           |                                                    |                                          |                            |
| Purchased Power                                                     | 4,230,137                                          | -                                        | -                          |
| Plant Operations                                                    | -                                                  | 3,118,139                                | -                          |
| Distribution and Collection                                         | 1,656,334                                          | 3,177,921                                | 2,465,987                  |
| Administration and General                                          | 2,293,110                                          | 2,433,408                                | 111,131                    |
| Depreciation and Amortization                                       | 650,590                                            | 2,661,840                                | 200                        |
| <b>Total Operating Expenses</b>                                     | <b>(8,830,171)</b>                                 | <b>(11,391,308)</b>                      | <b>(2,577,318)</b>         |
| <b>Operating Income (Loss)</b>                                      | <b>1,148,046</b>                                   | <b>6,599,565</b>                         | <b>679,677</b>             |
| <b>Non-Operating Revenues<br/>(Expenses)</b>                        |                                                    |                                          |                            |
| Investment Earnings                                                 | 359,436                                            | 871,842                                  | 3,600                      |
| Interest Expense and Amortization<br>of Debt Related Items          | (2,195)                                            | (276,452)                                | -                          |
| Miscellaneous Income (Loss)                                         | 294,165                                            | -                                        | 1,020                      |
| <b>Total Non-Operating Revenues<br/>(Expenses)</b>                  | <b>651,406</b>                                     | <b>595,390</b>                           | <b>4,620</b>               |
| <b>Income (Loss) Before Capital<br/>Contributions and Transfers</b> | <b>1,799,452</b>                                   | <b>7,194,955</b>                         | <b>684,297</b>             |
| <b>Capital Contributions and<br/>Transfers</b>                      |                                                    |                                          |                            |
| Capital Contributions                                               | 2,879,187                                          | 3,988,122                                | -                          |
| Transfers in                                                        | -                                                  | -                                        | -                          |
| Transfers (out)                                                     | (1,607,546)                                        | (2,984,773)                              | -                          |
| <b>Net Capital Contributions and<br/>Transfers</b>                  | <b>1,271,641</b>                                   | <b>1,003,349</b>                         | <b>-</b>                   |
| <b>Change in Net Position</b>                                       | <b>3,071,093</b>                                   | <b>8,198,304</b>                         | <b>684,297</b>             |
| <b>Net Position, Beginning of the Year</b>                          | <b>13,265,792</b>                                  | <b>57,763,988</b>                        | <b>(236,397)</b>           |
| <b>Net Position, End of Year</b>                                    | <b>\$ 16,336,885</b>                               | <b>\$ 65,962,292</b>                     | <b>\$ 447,900</b>          |

See accompanying notes.

| <b>Business-Type Activities - Enterprise Funds</b> |                      | <b>Governmental<br/>Activities -</b>  |
|----------------------------------------------------|----------------------|---------------------------------------|
| <b>Stormwater<br/>Utility<br/>Fund</b>             | <b>Totals</b>        | <b>Internal<br/>Service<br/>Funds</b> |
| <u>\$ 2,840,781</u>                                | <u>\$ 34,066,866</u> | <u>\$ 5,508,524</u>                   |
| -                                                  | 4,230,137            | -                                     |
| -                                                  | 3,118,139            | -                                     |
| -                                                  | 7,300,242            | -                                     |
| 245,788                                            | 5,083,437            | 5,605,133                             |
| 529,984                                            | 3,842,614            | 272,290                               |
| <u>(775,772)</u>                                   | <u>(23,574,569)</u>  | <u>(5,877,423)</u>                    |
| <u>2,065,009</u>                                   | <u>10,492,297</u>    | <u>(368,899)</u>                      |
| 75,643                                             | 1,310,521            | 944,519                               |
| -                                                  | (278,647)            | (434,312)                             |
| <u>-</u>                                           | <u>295,185</u>       | <u>(4,932)</u>                        |
| <u>75,643</u>                                      | <u>1,327,059</u>     | <u>505,275</u>                        |
| <u>2,140,652</u>                                   | <u>11,819,356</u>    | <u>136,376</u>                        |
| 493,410                                            | 7,360,719            | 6,229,880                             |
| -                                                  | -                    | 695,028                               |
| <u>(240,252)</u>                                   | <u>(4,832,571)</u>   | <u>(200,000)</u>                      |
| <u>253,158</u>                                     | <u>2,528,148</u>     | <u>6,724,908</u>                      |
| 2,393,810                                          | 14,347,504           | 6,861,284                             |
| 8,189,367                                          | 78,982,750           | 7,947,645                             |
| <u>\$ 10,583,177</u>                               | <u>\$ 93,330,254</u> | <u>\$ 14,808,929</u>                  |

See accompanying notes.

**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                                    | <b>Business-Type Activities - Enterprise Funds</b> |                                          |                            |
|------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------|----------------------------|
|                                                                                    | <b>Electric<br/>Utility<br/>Fund</b>               | <b>Water and<br/>Wastewater<br/>Fund</b> | <b>Sanitation<br/>Fund</b> |
| <b>Cash Flows from Operating Activities</b>                                        |                                                    |                                          |                            |
| Cash Received from Customers, Including                                            |                                                    |                                          |                            |
| Cash Deposits                                                                      | \$ 10,170,303                                      | \$ 17,915,329                            | \$ 3,206,576               |
| Cash Paid to Suppliers                                                             | (7,016,357)                                        | (6,412,727)                              | (2,619,268)                |
| Cash Paid for Salaries and Administrative Costs                                    | (1,709,989)                                        | (2,410,159)                              | (1,028)                    |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                         | <b>1,443,957</b>                                   | <b>9,092,443</b>                         | <b>586,280</b>             |
| <b>Cash Flows from Non-Capital Financing Activities</b>                            |                                                    |                                          |                            |
| Transfers in                                                                       | -                                                  | -                                        | -                          |
| Transfers (out)                                                                    | (1,607,546)                                        | (2,984,773)                              | (235,391)                  |
| <b>Net Cash Provided by (Used in) Non-Capital<br/>Financing Activities</b>         | <b>(1,607,546)</b>                                 | <b>(2,984,773)</b>                       | <b>(235,391)</b>           |
| <b>Cash Flows from Capital and Related Financing<br/>Activities</b>                |                                                    |                                          |                            |
| Capital Contributions/Grants                                                       | 2,879,187                                          | 602                                      | -                          |
| Connection/Impact Fees                                                             | -                                                  | 3,987,520                                | -                          |
| Property, Plant and Equipment Acquisitions                                         | (589,294)                                          | (2,402,570)                              | -                          |
| Principal Payments on Debt                                                         | (48,084)                                           | (1,485,664)                              | -                          |
| Interest Paid                                                                      | (2,195)                                            | (276,452)                                | -                          |
| Miscellaneous Income                                                               | 294,165                                            | -                                        | 1,020                      |
| <b>Net Cash Provided by (Used in) Capital and Related<br/>Financing Activities</b> | <b>2,533,779</b>                                   | <b>(176,564)</b>                         | <b>1,020</b>               |
| <b>Cash Flows from Investing Activities</b>                                        |                                                    |                                          |                            |
| Net Investment Activity                                                            | 271,126                                            | 871,840                                  | 3,600                      |
| <b>Total Cash Flows from Investing Activities</b>                                  | <b>271,126</b>                                     | <b>871,840</b>                           | <b>3,600</b>               |
| <b>Net Increase (Decrease) in Cash and Cash<br/>Equivalents</b>                    | <b>2,641,316</b>                                   | <b>6,802,946</b>                         | <b>355,509</b>             |
| <b>Cash and Cash Equivalents, Beginning of Year</b>                                | <b>9,984,728</b>                                   | <b>24,985,134</b>                        | <b>144,096</b>             |
| <b>Cash and Cash Equivalents, End of Year</b>                                      | <b>\$ 12,626,044</b>                               | <b>\$ 31,788,080</b>                     | <b>\$ 499,605</b>          |

See accompanying notes.

| <b>Business-Type Activities - Enterprise Funds</b> |               | <b>Governmental<br/>Activities -</b>  |
|----------------------------------------------------|---------------|---------------------------------------|
| <b>Stormwater<br/>Utility<br/>Fund</b>             | <b>Totals</b> | <b>Internal<br/>Service<br/>Funds</b> |
| \$ 2,591,934                                       | \$ 33,884,142 | \$ 5,544,298                          |
| (419,141)                                          | (16,467,493)  | (5,697,442)                           |
| (37,401)                                           | (4,158,577)   | -                                     |
| 2,135,392                                          | 13,258,072    | (153,144)                             |
| -                                                  | -             | 695,028                               |
| (240,252)                                          | (5,067,962)   | (200,000)                             |
| (240,252)                                          | (5,067,962)   | 495,028                               |
| 493,410                                            | 3,373,199     | -                                     |
| -                                                  | 3,987,520     | -                                     |
| (1,161,817)                                        | (4,153,681)   | (8,945,477)                           |
| (421)                                              | (1,534,169)   | (305,581)                             |
| -                                                  | (278,647)     | (434,312)                             |
| -                                                  | 295,185       | -                                     |
| (668,828)                                          | 1,689,407     | (9,685,370)                           |
| 75,641                                             | 1,222,207     | 944,532                               |
| 75,641                                             | 1,222,207     | 944,532                               |
| 1,301,953                                          | 11,101,724    | (8,398,954)                           |
| 1,549,113                                          | 36,663,071    | 24,377,483                            |
| \$ 2,851,066                                       | \$ 47,764,795 | \$ 15,978,529                         |
| <i>Continued</i>                                   |               |                                       |

See accompanying notes.



**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**  
**(Concluded)**

|                                                                                                                    | <b>Business-Type Activities - Enterprise Funds</b> |                                          |                            |
|--------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|------------------------------------------|----------------------------|
|                                                                                                                    | <b>Electric<br/>Utility<br/>Fund</b>               | <b>Water and<br/>Wastewater<br/>Fund</b> | <b>Sanitation<br/>Fund</b> |
| <b><u>Shown in the Financial Statements as</u></b>                                                                 |                                                    |                                          |                            |
| Pooled Cash and Investments                                                                                        | \$ 11,898,357                                      | \$ 14,693,589                            | \$ 381,912                 |
| Non-Current Restricted Cash:                                                                                       |                                                    |                                          |                            |
| Unspent Debt Proceeds                                                                                              | -                                                  | -                                        | -                          |
| Customer Deposits                                                                                                  | 727,687                                            | 612,045                                  | 117,693                    |
| Sinking                                                                                                            | -                                                  | 923,635                                  | -                          |
| Water Impact Fees                                                                                                  | -                                                  | 3,984,581                                | -                          |
| Wastewater Impact Fees                                                                                             | -                                                  | 11,574,230                               | -                          |
| <b>Total</b>                                                                                                       | <b>\$ 12,626,044</b>                               | <b>\$ 31,788,080</b>                     | <b>\$ 499,605</b>          |
| <b><u>Reconciliation of Operating Income (Loss) to Net Cash<br/>Provided by (Used in) Operating Activities</u></b> |                                                    |                                          |                            |
| Operating Income (Loss)                                                                                            | \$ 1,148,046                                       | \$ 6,599,565                             | \$ 679,677                 |
| Adjustments to Reconcile Operating Income<br>(Loss) to Net Cash Provided by (Used in)<br>Operating Activities:     |                                                    |                                          |                            |
| Depreciation and Amortization                                                                                      | 650,590                                            | 2,661,840                                | 200                        |
| Power Costs Recovered in Advance (Returned)                                                                        | 751,430                                            | -                                        | -                          |
| Pension and OPEB Related Costs                                                                                     | (163,908)                                          | (213,479)                                | (53,541)                   |
| Changes in Assets Decrease (Increase) and<br>Liabilities Increase (Decrease):                                      |                                                    |                                          |                            |
| Accounts Receivable - Net                                                                                          | (544,477)                                          | (100,348)                                | (55,092)                   |
| Inventories                                                                                                        | (419,266)                                          | 13,587                                   | -                          |
| Prepaid Items                                                                                                      | 5,250                                              | -                                        | -                          |
| Due from Other Governments                                                                                         | -                                                  | -                                        | -                          |
| Accounts Payable and Accrued Liabilities                                                                           | 23,196                                             | 57,209                                   | 10,363                     |
| Due to Other Governments                                                                                           | (29,829)                                           | 1,803                                    | -                          |
| Compensated Absences                                                                                               | 43,042                                             | 47,462                                   | -                          |
| Customer Deposits                                                                                                  | (20,117)                                           | 24,804                                   | 4,673                      |
| Total Adjustments                                                                                                  | 295,911                                            | 2,492,878                                | (93,397)                   |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                                         | <b>\$ 1,443,957</b>                                | <b>\$ 9,092,443</b>                      | <b>\$ 586,280</b>          |
| <b><u>Noncash Investing, Capital and Financing Activities</u></b>                                                  |                                                    |                                          |                            |
| SBITA and leases entered into                                                                                      | \$ 34,071                                          | \$ 34,071                                | \$ -                       |
| Unpaid capital asset acquisition amounts in<br>retainage and accounts payables                                     | 30,331                                             | 164,328                                  | -                          |

See accompanying notes.

| Business-Type Activities - Enterprise Funds |                      | Governmental Activities -    |  |
|---------------------------------------------|----------------------|------------------------------|--|
| Stormwater<br>Utility<br>Fund               | Totals               | Internal<br>Service<br>Funds |  |
| \$ 2,851,066                                | \$ 29,824,924        | \$ 6,217,407                 |  |
| -                                           | -                    | 9,761,122                    |  |
| -                                           | 1,457,425            | -                            |  |
| -                                           | 923,635              | -                            |  |
| -                                           | 3,984,581            | -                            |  |
| -                                           | 11,574,230           | -                            |  |
| <u>\$ 2,851,066</u>                         | <u>\$ 47,764,795</u> | <u>\$ 15,978,529</u>         |  |

|              |               |              |  |
|--------------|---------------|--------------|--|
| \$ 2,065,009 | \$ 10,492,297 | \$ (368,899) |  |
|--------------|---------------|--------------|--|

|                     |                      |                     |  |
|---------------------|----------------------|---------------------|--|
| 529,984             | 3,842,614            | 272,290             |  |
| -                   | 751,430              | -                   |  |
| (208,937)           | (639,865)            | -                   |  |
| (248,848)           | (948,765)            | 35,774              |  |
| -                   | (405,679)            | -                   |  |
| -                   | 5,250                | (525)               |  |
| 1                   | 1                    | -                   |  |
| 32,326              | 123,094              | (91,784)            |  |
| -                   | (28,026)             | -                   |  |
| (34,143)            | 56,361               | -                   |  |
| -                   | 9,360                | -                   |  |
| <u>70,383</u>       | <u>2,765,775</u>     | <u>215,755</u>      |  |
| <u>\$ 2,135,392</u> | <u>\$ 13,258,072</u> | <u>\$ (153,144)</u> |  |

|        |           |            |  |
|--------|-----------|------------|--|
| \$ -   | \$ 68,142 | \$ 213,762 |  |
| 14,575 | 209,234   | 2,576,622  |  |

See accompanying notes.

**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**PENSION TRUST FUNDS**  
**SEPTEMBER 30, 2024**

**Assets**

|                              |                   |
|------------------------------|-------------------|
| Cash and Other Short Term    | \$ 16,581         |
| Investments:                 |                   |
| Money Market Funds           | 1,010,920         |
| Fixed Income Mutual Funds    | 12,046,373        |
| Equities Mutual Funds        | 32,463,105        |
| Real Estate Investment Trust | 4,474,553         |
| Total Investments            | <u>49,994,951</u> |

**Total Assets**

50,011,532

**Liabilities - Payables**

27,885

**Net Position**

|                         |                             |
|-------------------------|-----------------------------|
| Restricted for Pensions | <u><u>\$ 49,983,647</u></u> |
|-------------------------|-----------------------------|

See accompanying notes.

**CITY OF MOUNT DORA, FLORIDA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PENSION TRUST FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

**Additions**

|                     |                  |
|---------------------|------------------|
| Contributions:      |                  |
| Employee            | \$ 393,644       |
| Employer            | 987,675          |
| State of Florida    | 378,566          |
| Total Contributions | <u>1,759,885</u> |

|                                   |                  |
|-----------------------------------|------------------|
| Investment Income:                |                  |
| Investment Earnings               | 8,261,848        |
| (Less Investment Management Fees) | <u>(94,980)</u>  |
| Net Investment Income             | <u>8,166,868</u> |

|                        |                  |
|------------------------|------------------|
| <b>Total Additions</b> | <u>9,926,753</u> |
|------------------------|------------------|

**Deductions**

|                                      |                    |
|--------------------------------------|--------------------|
| Pension Benefit Payments and Refunds | 2,589,602          |
| General and Administrative           | <u>147,061</u>     |
| <b>(Total Deductions)</b>            | <u>(2,736,663)</u> |

|                     |           |
|---------------------|-----------|
| <b>Net Increase</b> | 7,190,090 |
|---------------------|-----------|

|                                        |                   |
|----------------------------------------|-------------------|
| <b>Net Position, Beginning of Year</b> | <u>42,793,557</u> |
|----------------------------------------|-------------------|

|                                  |                             |
|----------------------------------|-----------------------------|
| <b>Net Position, End of Year</b> | <u><u>\$ 49,983,647</u></u> |
|----------------------------------|-----------------------------|

See accompanying notes.

## **NOTES TO FINANCIAL STATEMENTS**

**CITY OF MOUNT DORA, FLORIDA**  
**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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**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 and fiduciary 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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

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 for fire protection.
- The **Building Inspection Fund** accounts for the legally restricted revenues and expenditures of the building inspection program.
- The **Other Capital Projects Fund** accounts for the intermittent resources that are restricted, committed or assigned for constructing multi-year public buildings and renovations.

■ **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.

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



**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

- ▶ 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.
- **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 – Warehouse and 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 acquired via financed purchases.
  - ▶ **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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

- **The Pension Trust Funds** —To accounts for the activities of the City’s General Employees’, 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 and the City Manager is authorized to transfer budgeted amount within any fund or department, but may not revise total fund expenditures without the approval of the City Council. The budgetary data presented agrees 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).

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**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; \$61,789 for the Electric Utility Fund; \$43,570 for the Water & Wastewater Fund; \$12,173 for the Sanitation Fund; and \$8,082 for the Stormwater Utility Fund as of September 30, 2024.

**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.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**Prepaid Items**

Payments made to vendors for services that will benefit periods beyond September 30 are recorded as prepaid items. Prepaids are accounted for by use of the consumption method.

**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, equipment and right to use intangible assets 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. 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 and amortized 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, Intangibles 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.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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 assets 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 assets 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 pension and OPEB-related deferred inflows and outflows of resources. The City also reports deferred inflows of resources related to future lease revenues.

**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 Items 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.
    - ▶ **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.

**CITY OF MOUNT DORA, FLORIDA  
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- ▶ **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 Fund**—This fund was 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.
- **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.
- **Unassigned**—includes the spendable residual fund balance amount in the General Fund and deficits balances in other governmental funds.

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

The City updated the Fund Balance Policy with Resolution No. 2023-43. The policy established the following minimum reserve balance targets of the City's funds. These targets are based on current fiscal year operating expenditures and transfers out less non-recurring capital budgeted for the funds:

| <u>Fund</u>                              | <u>Minimum Percent</u> |
|------------------------------------------|------------------------|
| General                                  | 17%                    |
| Community Redevelopment Agency           | 25%                    |
| Northeast Community Redevelopment Agency | 25%                    |
| Building Division                        | 25%                    |
| Electric                                 | 17%                    |
| Water and Wastewater                     | 17%                    |
| Sanitation                               | 17%                    |
| Stormwater                               | 17%                    |
| Self Insurance                           | 33%                    |

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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 five 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 of taxes per \$1,000 of taxable value). The millage rate assessed by the City for the fiscal year ended September 30, 2024, 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.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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 2023-24 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, 2024, the on-behalf payments to the City totaled \$192,695 for the Police Officers' Retirement Plan and \$185,871 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.



**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**Cash Deposits**

As of September 30, 2024, 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 OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

*City Investments*

| <u>Type Investment</u>                              | <u>Fair Value</u>    | <u>Active Markets<br/>for<br/>Identical Assets<br/>(Level 1)</u> | <u>Significant<br/>Observable<br/>Inputs<br/>(Level 2)</u> | <u>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3)</u> |
|-----------------------------------------------------|----------------------|------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|
| <b>City Investments by Fair Value Level</b>         |                      |                                                                  |                                                            |                                                              |
| Florida Municipal Investment Trust Fund             | \$ 5,420,558         | \$ -                                                             | \$ 5,420,558                                               | \$ -                                                         |
| <b>Total City Investments by Fair Value Level</b>   | <u>5,420,558</u>     | <u>\$ -</u>                                                      | <u>\$ 5,420,558</u>                                        | <u>\$ -</u>                                                  |
| <b>City Investments Measured at Amortized Cost</b>  |                      |                                                                  |                                                            |                                                              |
| Florida SAFE Stable NAV                             | 32,538,870           |                                                                  |                                                            |                                                              |
| Florida PRIME                                       | 16,038,232           |                                                                  |                                                            |                                                              |
| Certificate of Deposits                             | 4,000,000            |                                                                  |                                                            |                                                              |
| Money Market Accounts                               | <u>9,291,076</u>     |                                                                  |                                                            |                                                              |
| <b>Total Investments Measured at Amortized Cost</b> | <u>61,868,178</u>    |                                                                  |                                                            |                                                              |
| <b>Total City Investments</b>                       | <u>\$ 67,288,736</u> |                                                                  |                                                            |                                                              |

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 Measurement and Application*, 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, *Certain External Investment Pools and Pool Participants*, 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*

| <u>Type Investment</u>                                           | <u>Fair Value</u>    | <u>Active Markets<br/>for<br/>Identical Assets<br/>(Level 1)</u> | <u>Significant<br/>Observable<br/>Inputs<br/>(Level 2)</u> | <u>Significant<br/>Unobservable<br/>Inputs<br/>(Level 3)</u> |
|------------------------------------------------------------------|----------------------|------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|
| <b>Pension Investments by Fair Value Level</b>                   |                      |                                                                  |                                                            |                                                              |
| Fixed Income Mutual Funds                                        | \$ 12,046,373        | \$ 12,046,373                                                    | \$ -                                                       | \$ -                                                         |
| Equities Mutual Funds                                            | <u>32,463,105</u>    | <u>32,463,105</u>                                                | <u>-</u>                                                   | <u>-</u>                                                     |
| <b>Total Pension Investments by Fair Value Level</b>             | <u>44,509,478</u>    | <u>\$ 44,509,478</u>                                             | <u>\$ -</u>                                                | <u>\$ -</u>                                                  |
| <b>Pension Investments Measured at<br/>Net Asset Value (NAV)</b> |                      |                                                                  |                                                            |                                                              |
| Real Estate Investment Trusts                                    | <u>4,474,553</u>     |                                                                  |                                                            |                                                              |
| <b>Total Investments Measured at NAV</b>                         | <u>4,474,553</u>     |                                                                  |                                                            |                                                              |
| <b>Pension Investments Measured at<br/>Amortized Cost</b>        |                      |                                                                  |                                                            |                                                              |
| Money Market Accounts                                            | <u>1,010,920</u>     |                                                                  |                                                            |                                                              |
| <b>Total Investments Measured at<br/>Amortized Cost</b>          | <u>1,010,920</u>     |                                                                  |                                                            |                                                              |
| <b>Total Pension Investments</b>                                 | <u>\$ 49,994,951</u> |                                                                  |                                                            |                                                              |

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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 cash and investments held by the City as of September 30, 2024:

| Type                                    | Fair Value            | Maturities     |              |            |           |
|-----------------------------------------|-----------------------|----------------|--------------|------------|-----------|
|                                         |                       | 1 Year or Less | 1-5 Years    | 5-10 Years | 10+ Years |
| Florida Municipal Investment Trust Fund | \$ 5,420,558          | \$ -           | \$ 5,420,558 | \$ -       | \$ -      |
| Local Government Surplus Trust Fund     | 16,038,232            |                |              |            |           |
| FL SAFE Investment Trust Fund           | 32,538,870            |                |              |            |           |
| Money Market Funds                      | 9,291,076             |                |              |            |           |
| Certificates of Deposits                | <u>4,000,000</u>      |                |              |            |           |
| <b>Total Investments</b>                | 67,288,736            |                |              |            |           |
| Demand Deposits                         | 43,028,005            |                |              |            |           |
| Petty Cash                              | <u>31,295</u>         |                |              |            |           |
| <b>Total</b>                            | <u>\$ 110,348,036</u> |                |              |            |           |

The following is a summary of pension investments held by the City as of September 30, 2024:

| Type                         | Fair Value           | Maturities     |           |            |           |
|------------------------------|----------------------|----------------|-----------|------------|-----------|
|                              |                      | 1 Year or Less | 1-5 Years | 5-10 Years | 10+ Years |
| Money Market Accounts        | \$ 1,010,920         | \$ 1,010,920   | \$ -      | \$ -       | \$ -      |
| Fixed income                 |                      |                |           |            |           |
| Mutual funds                 | 12,046,373           | 896,943        | 5,141,234 | 4,574,271  | 1,433,925 |
| Equities Mutual funds        | 32,463,105           |                |           |            |           |
| Real Estate Investment Trust | <u>4,474,553</u>     |                |           |            |           |
| <b>Total Investments</b>     | <u>\$ 49,994,951</u> |                |           |            |           |

**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, 90% 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 39 days as of September 30, 2024. The Florida Municipal Investment Trust 0-2 Year High Quality Bond Fund has 0.90 year weighted average maturity and the 1-3 Year High Quality Bond Fund has 1.80 year weighted average maturity. The Pension Investment Policies do not restrict maturities.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

*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 (\$1,829,299) and the 1-3 Year High Quality Bond Fund (\$3,591,259), which are AAAs/S1 and AAAs/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](http://flsafe.org) and [floridaleagueofcities.com](http://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 of 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, 2024, 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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 3 - Capital Assets**

Capital asset activity of governmental activities for the year ended September 30, 2024, was as follows:

|                                                         | Beginning<br>Balance | Increases            | Decreases           | Ending<br>Balance    |
|---------------------------------------------------------|----------------------|----------------------|---------------------|----------------------|
| <b>Governmental Activities</b>                          |                      |                      |                     |                      |
| Capital Assets Not Being Depreciated / Amortized:       |                      |                      |                     |                      |
| Land and Improvements                                   | \$ 8,034,493         | \$ 717,093           | \$ -                | \$ 8,751,586         |
| Historical Art Collection                               | 12,000               | -                    | -                   | 12,000               |
| Construction in Progress                                | 2,523,191            | 12,936,283           | (758,729)           | 14,700,745           |
| Total Capital Assets, Not Being Depreciated / Amortized | 10,569,684           | 13,653,376           | (758,729)           | 23,464,331           |
| Capital Assets, Being Depreciated / Amortized:          |                      |                      |                     |                      |
| Buildings and Improvements                              | 32,047,753           | 1,474,786            | -                   | 33,522,539           |
| Infrastructure                                          | 40,016,250           | 2,119,162            | -                   | 42,135,412           |
| Equipment, Furniture, Fixtures, and Vehicles            | 15,237,571           | 1,571,462            | (132,078)           | 16,676,955           |
| Media Collection                                        | 748,540              | 100,190              | (102,541)           | 746,189              |
| Right to Use Intangible Assets:                         |                      |                      |                     |                      |
| Right to Use Software Subscriptions                     | 305,266              | 93,694               | (103,378)           | 295,582              |
| Right to Use Leased Buildings                           | 258,107              | 242,965              | -                   | 501,072              |
| Right to Use Leased Equipment                           | 93,135               | 839                  | -                   | 93,974               |
| Total Capital Assets, Being Depreciated / Amortized     | 88,706,622           | 5,603,098            | (337,997)           | 93,971,723           |
| Less Accumulated Depreciation/Amortization:             |                      |                      |                     |                      |
| Buildings and Improvements                              | (15,430,097)         | (1,303,648)          | -                   | (16,733,745)         |
| Infrastructure                                          | (21,311,498)         | (1,368,101)          | -                   | (22,679,599)         |
| Equipment                                               | (9,986,647)          | (1,223,362)          | 127,146             | (11,082,863)         |
| Media Collection                                        | (546,284)            | (55,115)             | 102,541             | (498,858)            |
| Right to Use Intangible Assets:                         |                      |                      |                     |                      |
| Right to Use Software Subscriptions                     | (140,449)            | (136,805)            | 87,161              | (190,093)            |
| Right to Use Leased Buildings                           | (144,485)            | (86,623)             | -                   | (231,108)            |
| Right to Use Leased Equipment                           | (47,826)             | (30,909)             | -                   | (78,735)             |
| Total Accumulated Depreciation/Amortization             | (47,607,286)         | (4,204,563)          | 316,848             | (51,495,001)         |
| Total Capital Assets Being Depreciated / Amortized, Net | 41,099,336           | 1,398,535            | (21,149)            | 42,476,722           |
| <b>Governmental Activities Capital Assets, Net</b>      | <b>\$ 51,669,020</b> | <b>\$ 15,051,911</b> | <b>\$ (779,878)</b> | <b>\$ 65,941,053</b> |

Depreciation and amortization expense was charged to the following functions/programs:

|                                                                              |                     |
|------------------------------------------------------------------------------|---------------------|
| <b>Depreciation and Amortization Expense – Governmental Activities</b>       |                     |
| General Government and Administration                                        | \$ 754,840          |
| Public Safety                                                                | 1,235,307           |
| Transportation                                                               | 645,066             |
| Culture and Recreation                                                       | 1,297,060           |
| Capital Assets Held by the Internal Service                                  |                     |
| Funds are Charged to the Various Functions:                                  |                     |
| Based Upon Their Usage of the Assets                                         | 272,290             |
| <b>Total Depreciation and Amortization Expense – Governmental Activities</b> | <b>\$ 4,204,563</b> |

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

Capital asset activity of business-type activities for the year ended September 30, 2024, was as follows:

|                                                         | Beginning<br>Balance | Increases           | Decreases           | Ending<br>Balance    |
|---------------------------------------------------------|----------------------|---------------------|---------------------|----------------------|
| <b>Business-Type Activities</b>                         |                      |                     |                     |                      |
| Capital Assets Not Being Depreciated / Amortized:       |                      |                     |                     |                      |
| Land                                                    | \$ 7,713,847         | \$ -                | \$ -                | \$ 7,713,847         |
| Construction in Progress                                | 2,802,937            | 2,130,047           | (693,307)           | 4,239,677            |
| Total Capital Assets, Not Being Depreciated / Amortized | 10,516,784           | 2,130,047           | (693,307)           | 11,953,524           |
| Capital Assets, Being Depreciated / Amortized:          |                      |                     |                     |                      |
| Buildings                                               | 19,381,572           | -                   | -                   | 19,381,572           |
| Infrastructure                                          | 90,740,058           | 2,378,309           | -                   | 93,118,367           |
| Equipment                                               | 5,754,525            | 568,829             | (47,271)            | 6,276,083            |
| Right to Use Intangible Assets:                         |                      |                     |                     |                      |
| Right to Use Leased Buildings                           | 286,392              | 68,142              | -                   | 354,534              |
| Right to Use Leased Equipment                           | 7,552                | -                   | (839)               | 6,713                |
| Total Capital Assets, Being Depreciated / Amortized     | 116,170,099          | 3,015,280           | (48,110)            | 119,137,269          |
| Less Accumulated Depreciation/Amortization:             |                      |                     |                     |                      |
| Buildings                                               | (8,063,562)          | (470,105)           | -                   | (8,533,667)          |
| Infrastructure                                          | (50,427,715)         | (2,852,881)         | -                   | (53,280,596)         |
| Equipment                                               | (3,922,506)          | (416,824)           | 26,714              | (4,312,616)          |
| Right to Use Intangible Assets:                         |                      |                     |                     |                      |
| Right to Use Leased Buildings                           | (186,822)            | (100,627)           | -                   | (287,449)            |
| Right to Use Leased Equipment                           | (3,878)              | (2,177)             | 433                 | (5,622)              |
| Total Accumulated Depreciation/Amortization             | (62,604,483)         | (3,842,614)         | 27,147              | (66,419,950)         |
| Total Capital Assets Being Depreciated / Amortized, Net | 53,565,616           | (827,334)           | (20,963)            | 52,717,319           |
| <b>Business-Type Activities Capital Assets, Net</b>     | <b>\$ 64,082,400</b> | <b>\$ 1,302,713</b> | <b>\$ (714,270)</b> | <b>\$ 64,670,843</b> |

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

Depreciation and amortization expense was charged to the following functions/programs:

|                                                                    |                            |
|--------------------------------------------------------------------|----------------------------|
| <b>Depreciation and Amortization Expense – Business-Type</b>       |                            |
| Electric Utility                                                   | \$ 650,590                 |
| Water and Wastewater Utility                                       | 2,661,840                  |
| Sanitation                                                         | 200                        |
| Stormwater Utility                                                 | 529,984                    |
| <b>Total Depreciation and Amortization Expense – Business-Type</b> | <b><u>\$ 3,842,614</u></b> |

**Note 4 - Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2024, was as follows:

|                                           | Beginning<br>Balance | Additions           | Reductions            | Ending<br>Balance    | Due within<br>One Year |
|-------------------------------------------|----------------------|---------------------|-----------------------|----------------------|------------------------|
| <b>Governmental Activities</b>            |                      |                     |                       |                      |                        |
| Revenue Bonds and Notes:                  |                      |                     |                       |                      |                        |
| Improvement Revenue,                      |                      |                     |                       |                      |                        |
| Bonds, 2011 (Direct Placement)            | \$ 313,300           | \$ -                | \$ (313,300)          | \$ -                 | \$ -                   |
| CRA Revenue Bond, 2013 (Direct Placement) | 925,000              | -                   | (177,000)             | 748,000              | 181,000                |
| Capital Improvement                       |                      |                     |                       |                      |                        |
| Revenue Note, 2018 (Direct Borrowing)     | 995,000              | -                   | (185,000)             | 810,000              | 190,000                |
| Fire Protection Assessment                |                      |                     |                       |                      |                        |
| Revenue Bonds, Series 2018                | 19,245,000           | -                   | (440,000)             | 18,805,000           | 455,000                |
| Premium                                   | 318,563              | -                   | (71,184)              | 247,379              | -                      |
| Discount                                  | (227,804)            | -                   | 7,221                 | (220,583)            | -                      |
| Capital Improvement Revenue               |                      |                     |                       |                      |                        |
| Bonds, Series 2018                        | 11,250,000           | -                   | (250,000)             | 11,000,000           | 260,000                |
| Premium                                   | 55,721               | -                   | (15,670)              | 40,051               | -                      |
| Discount                                  | (163,006)            | -                   | 4,502                 | (158,504)            | -                      |
| Total Revenue Bonds and Notes             | <u>32,711,774</u>    | <u>-</u>            | <u>(1,440,431)</u>    | <u>31,271,343</u>    | <u>1,086,000</u>       |
| Leases Payable                            | 159,158              | 243,387             | (116,768)             | 285,777              | 85,492                 |
| SBITAs Payable                            | 144,805              | 91,194              | (166,465)             | 69,534               | 47,289                 |
| Financed Purchases:                       |                      |                     |                       |                      |                        |
| Police Radios                             | 303,237              | -                   | (58,323)              | 244,914              | 59,402                 |
| Other Liabilities:                        |                      |                     |                       |                      |                        |
| Compensated Absences                      | 2,686,672            | 1,534,240           | (1,298,080)           | 2,922,832            | 797,371                |
| Net Pension Liability                     | 5,587,370            | -                   | (1,352,633)           | 4,234,737            | -                      |
| OPEB Liability                            | 5,123,522            | 115,780             | (105,095)             | 5,134,207            | 336,696                |
| Total Other Liabilities                   | <u>13,397,564</u>    | <u>1,650,020</u>    | <u>(2,755,808)</u>    | <u>12,291,776</u>    | <u>1,134,067</u>       |
| <b>Governmental Activity</b>              |                      |                     |                       |                      |                        |
| <b>Long-Term Liabilities</b>              | <u>\$ 46,716,538</u> | <u>\$ 1,984,601</u> | <u>\$ (4,537,795)</u> | <u>\$ 44,163,344</u> | <u>\$ 2,412,250</u>    |

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

|                                       | Beginning<br>Balance | Additions         | Reductions            | Ending<br>Balance    | Due within<br>One Year |
|---------------------------------------|----------------------|-------------------|-----------------------|----------------------|------------------------|
| <b>Business-Type Activities</b>       |                      |                   |                       |                      |                        |
| Revenue Bonds:                        |                      |                   |                       |                      |                        |
| 2014 Serial Bonds (Direct Placement)  | \$ 6,375,000         | \$ -              | \$ (987,000)          | \$ 5,388,000         | \$ 1,016,000           |
| WW351440 SRF Loan (Direct Borrowing)  | 1,514,347            | -                 | (95,411)              | 1,418,936            | 96,177                 |
| DW351450 SRF Loan (Direct Borrowing)  | 1,256,456            | -                 | (76,858)              | 1,179,598            | 77,793                 |
| WW351490 SRF Loan (Direct Borrowing)  | 1,825,046            | -                 | (101,780)             | 1,723,266            | 102,861                |
| DW3514A0 SRF Loan (Direct Borrowing)  | 1,512,036            | -                 | (75,005)              | 1,437,031            | 75,991                 |
| WW351470 SRF Loan (Direct Borrowing)  | 1,969,148            | -                 | (99,845)              | 1,869,303            | 100,906                |
| Note Payable - LCBOCC                 | 1,500,000            | -                 | -                     | 1,500,000            | -                      |
| Total Revenue Bonds                   | 15,952,033           | -                 | (1,435,899)           | 14,516,134           | 1,469,728              |
| Leases Payable                        | 103,375              | 68,142            | (98,270)              | 73,247               | 73,247                 |
| Other Liabilities:                    |                      |                   |                       |                      |                        |
| Compensated Absences                  | 724,950              | 414,983           | (358,622)             | 781,311              | 231,348                |
| Net Pension Liability                 | 714,545              | -                 | (131,119)             | 583,426              | -                      |
| OPEB Liability                        | 1,891,375            | -                 | (139,894)             | 1,751,481            | 77,249                 |
| Total Other Liabilities               | 3,330,870            | 414,983           | (629,635)             | 3,116,218            | 308,597                |
| <b>Total Business-Type Activities</b> | <b>\$ 19,386,278</b> | <b>\$ 483,125</b> | <b>\$ (2,163,804)</b> | <b>\$ 17,705,599</b> | <b>\$ 1,851,572</b>    |

**Other Liabilities**

Compensated absences and net pension liabilities are generally liquidated with resources from the fund that created the liability. Total 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% of such tax revenue and are payable through 2024. Principal and interest for the current year was \$319,409.

**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 35% of such tax revenue and are payable through 2028.



**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

Principal and interest for the current year was \$196,118. At year-end, pledged future revenues totaled \$784,977, 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 and interest paid in the current year was \$220,621 with an estimated final maturity date of September 30, 2028. The interest rate is fixed at 3.58% for the term of the loan. At year-end, pledged future revenues totaled \$883,927, which was equal to the amount of the remaining principal and interest on the note.

**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%. 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. The total principal and interest paid in the current year was \$695,000.

**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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

Annual principal and interest on the bonds are expected to require approximately 62% of such revenue and are payable through 2048. Principal and interest for the current year was \$1,246,463. At year-end, pledged future revenues totaled \$29,891,325, 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 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. Annual principal and interest on the bonds are expected to require approximately 19% of such revenue and are payable through 2029. Principal and interest for the current year was \$1,175,063. At year-end, pledged future revenues totaled \$5,874,042, 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 Revenue Bonds, Series 2014. Annual principal and interest on the loan is expected to require approximately 0.2% of such revenue and are payable through April 15, 2038. At year-end, pledged future revenue totaled \$1,502,712, 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. The final principal amount of the loan is \$1,591,757. Principal and Interest payments are due semiannually beginning on October 15, 2018 and semi-annually 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 Revenue Bonds, Series 2014. Annual principal and interest on the loan is expected to require approximately 0.2% of such revenue and are payable through April 15, 2038. At year-end, pledged future revenue totaled \$1,286,191, which was equal to the amount of principal and interest remaining on the loan.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**Clean Water – WW351490**

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 Revenue Bonds, Series 2014. Annual principal and interest on the bonds are expected to require approximately 0.2% of such revenue and are payable through 2040. At year-end, pledged future revenue totaled \$1,873,260 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 and \$477,098 during fiscal year 2022. 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 Revenue Bonds, Series 2014. Once the loan 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 \$2,047,719 which was equal to the amount of principal drawn as of September 30, 2024.

**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, drew down \$527,513 in fiscal year 2021, and drew down \$486,901 in fiscal year 2022. 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 Revenue Bonds, Series 2014. Once the loan 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 \$1,607,660 which was equal to the amount of principal drawn as of September 30, 2024.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**Note Payable - Lake County**

The City entered into a joint participation agreement with Lake County Board of County Commissioners. The joint participation agreement was for completion of Utility related improvements in 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 \$1,500,000.

**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.

The following is a schedule of bonds and notes outstanding at September 30, 2024:

| <u>Description of the Bonds</u>                          | <u>Purpose of the Issue</u> | <u>Amount Issued</u> | <u>Amount Outstanding</u> | <u>Interest Rate</u> |
|----------------------------------------------------------|-----------------------------|----------------------|---------------------------|----------------------|
| <b>Governmental Activities</b>                           |                             |                      |                           |                      |
| Revenue Bonds and Notes:                                 |                             |                      |                           |                      |
| CRA Revenue Note,<br>Series 2013                         | Improvements                | \$ 2,500,000         | \$ 748,000                | 2.17%                |
| Capital Improvement<br>Revenue Note 2018                 | Improvements                | 1,515,000            | 810,000                   | 3.58%                |
| Fire Protection Assessment<br>Revenue Bonds, Series 2018 | Improvements                | 21,740,000           | 18,805,000                | 2.50% -5.00%         |
| Capital Improvement Revenue<br>Bonds, Series 2018        | Improvements                | <u>12,160,000</u>    | <u>11,000,000</u>         | 4.00%                |
| <b>Total Bonds</b>                                       |                             | <u>37,915,000</u>    | <u>31,363,000</u>         |                      |
| Financed Purchases:                                      |                             |                      |                           |                      |
| Lake County BOCC                                         | Police Radios               | <u>511,460</u>       | <u>244,914</u>            | N/A                  |
| <b>Total Governmental Activities</b>                     |                             | <u>\$ 38,426,460</u> | <u>\$ 31,607,914</u>      |                      |

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

| <u>Description of the Bonds</u>       | <u>Purpose of the Issue</u> | <u>Amount Issued</u> | <u>Amount Outstanding</u> | <u>Interest Rate</u> |
|---------------------------------------|-----------------------------|----------------------|---------------------------|----------------------|
| <b>Business-Type Activities</b>       |                             |                      |                           |                      |
| Revenue Bonds:                        |                             |                      |                           |                      |
| Utility Revenue Bonds, Series 2014    | Improvements                | \$ 7,560,000         | \$ 5,388,000              | 2.95%                |
| WW351440 SRF Loan                     | Improvements                | 1,981,087            | 1,418,936                 | 1.21%                |
| DW351450 SRF Loan                     | Improvements                | 1,591,757            | 1,179,598                 | 1.21%                |
| DW351490 SRF Loan                     | Improvements                | 2,138,826            | 1,723,266                 | 1.06%                |
| WW351470 SRF Loan                     | Improvements                | 2,143,075            | 1,869,303                 | 1.06%                |
| DW3514A0 SRF Loan                     | Improvements                | 1,629,981            | 1,437,031                 | 1.31%                |
| Lake County BOCC                      | Job Growth Grant            | 1,500,000            | 1,500,000                 | 0.00%                |
| <b>Total Business-Type Activities</b> |                             | <u>\$ 18,544,726</u> | <u>\$ 14,516,134</u>      |                      |

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

| <u>Year Ending<br/>September 30,</u> | <u>Governmental-Type Activities</u> |                      |
|--------------------------------------|-------------------------------------|----------------------|
|                                      | <u>Principal</u>                    | <u>Interest</u>      |
| 2025                                 | \$ 1,086,000                        | \$ 1,267,916         |
| 2026                                 | 1,130,000                           | 1,228,364            |
| 2027                                 | 1,174,000                           | 1,187,068            |
| 2028                                 | 1,223,000                           | 1,139,256            |
| 2029                                 | 850,000                             | 1,090,413            |
| 2030-2034                            | 4,890,000                           | 4,817,212            |
| 2035-2039                            | 6,015,000                           | 3,695,700            |
| 2040-2044                            | 7,320,000                           | 2,385,200            |
| 2045-2049                            | 7,675,000                           | 786,900              |
| <b>Total</b>                         | <u>\$ 31,363,000</u>                | <u>\$ 17,598,029</u> |

| <u>Year Ending<br/>September 30,</u> | <u>Business-Type Activities</u> |                     |
|--------------------------------------|---------------------------------|---------------------|
|                                      | <u>Principal</u>                | <u>Interest</u>     |
| 2025                                 | \$ 1,469,728                    | \$ 240,303          |
| 2026                                 | 1,504,610                       | 205,449             |
| 2027                                 | 1,540,546                       | 169,656             |
| 2028                                 | 1,576,537                       | 132,894             |
| 2029                                 | 1,614,582                       | 95,163              |
| 2030-2034                            | 2,445,565                       | 229,861             |
| 2035-2039                            | 2,380,628                       | 95,591              |
| 2040-2043                            | 483,938                         | 6,534               |
| <b>Total</b>                         | <u>\$ 13,016,134</u>            | <u>\$ 1,175,451</u> |

**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 Statutes, 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 \$4,981,834 outstanding as of September 30, 2024.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**Financed Purchases, Leases Payable, and SBITAs Payable**

**Financed Purchases**

The City entered into a finance purchase agreement for financing police radio equipment with Lake County Board of County Commissioners. The assets acquired through the police radio equipment financing total \$469,800. The future debt service for financed purchases as of September 30, 2024, is as follows:

| Year Ending<br>September 30, | Principal         | Interest         |
|------------------------------|-------------------|------------------|
| 2025                         | \$ 59,402         | \$ 4,531         |
| 2026                         | 60,500            | 3,432            |
| 2027                         | 61,620            | 2,313            |
| 2028                         | 63,392            | 541              |
| Total                        | <u>\$ 244,914</u> | <u>\$ 10,817</u> |

**Leases Payable**

The City enters into noncancelable lease agreements for the right to use land, buildings and equipment throughout its operations. When the City is the lessee, the contracts result in recognition of a right-to-use intangible asset that is offset by a corresponding lease liability. Lease intangible assets are reported with capital assets and lease payables are reported with long term liabilities on the government-wide and proprietary fund financial statements. At commencement of a lease when the City is the lessee, the City initially measures the lease liability at present value of total payments over the lease term. The lease asset is measured as the value of the lease liability, adjusted for any prepayments, plus certain initial direct costs. Estimates and judgments are sometimes made when determining the discount rate and overall lease term. The City monitors its leases for significant changes in circumstances that warrant a remeasurement of the lease liability and associated intangible asset.

The City is the lessee of land, buildings and equipment in several departments. The City has three leases for land, buildings and equipment with monthly rental payments ranging from \$33,790 to \$142,537 and interest ranging from 0.476% to 3.774%. The leases run through 2029. The City's leases payable at September 30, 2024 is \$285,777 for governmental activities and \$73,247 for business-type activities.

Future debt service payments at September 30 are as follows:

| Year Ending<br>September 30, | <b>Governmental-Type Activities</b> |                  |
|------------------------------|-------------------------------------|------------------|
|                              | Principal                           | Interest         |
| 2025                         | \$ 85,492                           | \$ 8,732         |
| 2026                         | 43,005                              | 6,928            |
| 2027                         | 47,489                              | 5,440            |
| 2028                         | 52,307                              | 3,798            |
| 2029                         | 57,484                              | 1,988            |
| Total                        | <u>\$ 285,777</u>                   | <u>\$ 26,886</u> |

| Year Ending<br>September 30, | <b>Business-Type Activities</b> |          |
|------------------------------|---------------------------------|----------|
|                              | Principal                       | Interest |
| 2025                         | \$ 73,247                       | \$ 1,026 |

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**SBITAs Payable**

The City enters into noncancelable subscription agreements for the right to use software throughout its operations. The contracts result in recognition of a right-to-use intangible asset that is offset by a corresponding SBITA liability. SBITA intangible assets are reported with capital assets and SBITA payables are reported with long term liabilities on the government-wide financial statements. At commencement of a SBITA, the City initially measures the SBITA liability at present value of total payments over the subscription term. The SBITA asset is measured as the value of the SBITA liability, adjusted for any prepayments, plus certain initial implementation costs. Estimates and judgments are sometimes made when determining the discount rate and overall SBITA term. The City monitors its SBITAs for significant changes in circumstances that warrant a remeasurement of the SBITA liability and associated intangible asset.

The City has several subscriptions with mostly fixed annual payments. The subscriptions run through 2026. The City's SBITAs payable at September 30, 2024 is \$69,534 for governmental activities.

Future debt service payments at September 30 are as follows:

| <u>Year Ending<br/>September 30,</u> | <u>Governmental-Type Activities</u> |                 |
|--------------------------------------|-------------------------------------|-----------------|
|                                      | <u>Principal</u>                    | <u>Interest</u> |
| 2025                                 | \$ 47,289                           | \$ 2,411        |
| 2026                                 | 22,245                              | 808             |
| <b>Total</b>                         | <u>\$ 69,534</u>                    | <u>\$ 3,219</u> |

**Note 5 - Interfund Balances and Transfers**

Interfund balances at September 30, 2024, are as follows:

| <u>Receivable Funds</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-------------------------|---------------------|---------------|
| General Fund            | Impact Fees Fund    | \$ 270,360    |

In 2010, the City Council passed Resolution 2010-16, which authorized long-term interfund loans from the General Fund to the Impact Fees Fund.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

Interfund transfers during 2023-24 were made as follows:

| <u>Fund</u>                       | <u>Transfers in</u>  | <u>Transfers (out)</u> |
|-----------------------------------|----------------------|------------------------|
| <b>Major Funds</b>                |                      |                        |
| General Fund                      | \$ 5,203,785         | \$ 3,220,683           |
| Building Inspection Fund          | -                    | 49,999                 |
| Fire Assessment Fund              | -                    | 2,102,486              |
| Other Capital Projects            | 3,889,554            | -                      |
| Electric Utility Fund             | -                    | 1,607,546              |
| Water and Wastewater Utility Fund | -                    | 2,984,773              |
| Stormwater Utility Fund           | -                    | 240,252                |
| <b>Non-Major Funds</b>            |                      |                        |
| Special Revenue Funds             | 1,470,900            | 2,419,396              |
| Debt Service Fund                 | 1,565,868            | -                      |
| Internal Service Funds            | <u>695,028</u>       | <u>200,000</u>         |
| <b>Total</b>                      | <u>\$ 12,825,135</u> | <u>\$ 12,825,135</u>   |

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 NECRA transferred money to the debt service fund to cover debt service. The Capital Projects Fund received transfers from the Fire Assessment and other Special Revenue funds to cover the costs of City construction projects.



**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 6 - All Requirements for Electric Service/Purchased Electric Power Cost Agreement**

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 was effective on January 1, 2021 and is set to run until January 1, 2028.

**Note 7 - 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 20% of the current sanitation rate billed per month for each customer 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 8 - 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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**Membership Information**

The following table provides a summary of the number of participants in the plan as of September 30, 2022 (the latest valuation date).

|                                               |            |
|-----------------------------------------------|------------|
| Active Participants                           | 181        |
| Retirees, Beneficiaries, and Disabled Members | 45         |
| <b>Total Plan Members</b>                     | <u>226</u> |

**Total OPEB Liability** – The City's Total OPEB Liability was measured as of September 30, 2023. The City's total OPEB liability as of September 30, 2024 (reporting date) was \$6,885,688.

**Changes in the Total OPEB Liability**

|                                                   |                            |
|---------------------------------------------------|----------------------------|
| <b>Total OPEB Liability,</b>                      |                            |
| <b>Beginning of Year</b>                          | <u>\$ 7,014,896</u>        |
| Service Cost                                      | 151,986                    |
| Interest on Total OPEB Liability                  | 306,233                    |
| Difference Between Expected and Actual Experience | -                          |
| Changes of Assumptions and Other Inputs           | (173,359)                  |
| Benefit Payments                                  | <u>(414,068)</u>           |
| Net Change in Total OPEB Liability                | <u>(129,208)</u>           |
| <b>Total OPEB Liability, End of Year</b>          | <u><u>\$ 6,885,688</u></u> |

**Changes of Assumptions**

The changes of assumptions reflect a change in the discount rate from 4.40% for the reporting period ended September 30, 2023, to 4.63% for the reporting period ended September 30, 2024.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

The health coverage acceptance assumption remained at 50% for those hired prior to April 15, 2003. For those hired on or after April 15, 2003, health coverage acceptance assumption remained at 20%.

The mortality rates were those used in the July 1, 2022 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, 2022 actuarial valuation of the Florida Retirement System.

**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:

|                             | <b>1% Decrease</b>  | <b>Current<br/>Discount Rate</b> | <b>1% Increase</b>  |
|-----------------------------|---------------------|----------------------------------|---------------------|
|                             | <b><u>3.63%</u></b> | <b><u>4.63%</u></b>              | <b><u>5.63%</u></b> |
| <b>Total OPEB Liability</b> | \$ <u>7,696,738</u> | \$ <u>6,885,688</u>              | \$ <u>6,210,413</u> |

**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:

|                             | <b>1% Decrease</b>       | <b>Current<br/>Healthcare Cost<br/>Trend Rate</b> | <b>1% Increase</b>       |
|-----------------------------|--------------------------|---------------------------------------------------|--------------------------|
|                             | <b><u>Assumption</u></b> | <b><u>Assumption</u></b>                          | <b><u>Assumption</u></b> |
| <b>Total OPEB Liability</b> | \$ <u>6,138,940</u>      | \$ <u>6,885,688</u>                               | \$ <u>7,781,165</u>      |

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

For the fiscal year ended September 30, 2024, the City recognized OPEB expense of \$(1,644,509). At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| <b>Description</b>                                 | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|----------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences Between Expected and Actual Experience | \$ -                                          | \$ 331,577                                   |
| Changes of Assumptions                             | 411,333                                       | 5,442,350                                    |
| Benefits Paid After Measurement Date               | <u>413,946</u>                                | <u>-</u>                                     |
| <b>Total</b>                                       | <u>\$ 825,279</u>                             | <u>\$ 5,773,927</u>                          |

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

Of the total amount reported as deferred outflows of resources related to OPEB, \$413,946 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, 2025. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <b>Fiscal Year Ending<br/>September 30,</b> | <b>Amount</b>         |
|---------------------------------------------|-----------------------|
| 2025                                        | \$ (1,258,983)        |
| 2026                                        | (1,475,702)           |
| 2027                                        | (1,217,855)           |
| 2028                                        | (852,705)             |
| 2029                                        | (541,591)             |
| Thereafter                                  | (15,758)              |
| <b>Total</b>                                | <b>\$ (5,362,594)</b> |

**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, 2022                                                                                                                                                                                                                                                                                                                                                                                                 |
| Measurement Date:           | September 30, 2023                                                                                                                                                                                                                                                                                                                                                                                                 |
| Reporting Date:             | September 30, 2024                                                                                                                                                                                                                                                                                                                                                                                                 |
| Actuarial Cost Method:      | Entry Age Normal Cost                                                                                                                                                                                                                                                                                                                                                                                              |
| Inflation Rate:             | 2.50%                                                                                                                                                                                                                                                                                                                                                                                                              |
| Discount Rate:              | 4.63%                                                                                                                                                                                                                                                                                                                                                                                                              |
| Projected Salary Increases: | 5.50%-12.50%                                                                                                                                                                                                                                                                                                                                                                                                       |
| Retirement Age:             | Retirement ages follow the pension plan retirement ages as described in Note 11.                                                                                                                                                                                                                                                                                                                                   |
| Mortality:                  | Mortality rates are the same as used in the July 1, 2022 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 4.63%. 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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**COMPONENTS OF OPEB EXPENSE**  
(For the Year Ended September 30, 2024)

|                                                                                       | <u>Total OPEB<br/>Liability</u> | <u>Deferred<br/>Inflows</u> | <u>Deferred<br/>Outflows</u> | <u>OPEB Expense</u>   |
|---------------------------------------------------------------------------------------|---------------------------------|-----------------------------|------------------------------|-----------------------|
| <b>Beginning Balance</b>                                                              | \$ 7,014,896                    | \$ 7,974,076                | \$ 1,096,181                 | \$ -                  |
| <b>Employer Contributions Made After September 30, 2023</b>                           | -                               | -                           | 413,946                      | -                     |
| <b>Total OPEB Liability Factors</b>                                                   |                                 |                             |                              |                       |
| Service Cost                                                                          | 151,986                         | -                           | -                            | 151,986               |
| Interest                                                                              | 306,233                         | -                           | -                            | 306,233               |
| Changes in Benefit Terms                                                              |                                 |                             |                              |                       |
| Current Year Amortization of Experience Difference                                    | -                               | (224,865)                   | -                            | (224,865)             |
| Change in Assumptions About Future Economic or<br>Demographic Factors or Other Inputs | (173,359)                       | 173,359                     | -                            | -                     |
| Current Year Amortization of Change in Assumptions                                    | -                               | (2,148,643)                 | (270,780)                    | (1,877,863)           |
| Benefit Payments                                                                      | (414,068)                       | -                           | (414,068)                    | -                     |
| <b>Net Change</b>                                                                     | <u>(129,208)</u>                | <u>(2,200,149)</u>          | <u>(270,902)</u>             | <u>(1,644,509)</u>    |
| <b>Ending Balance</b>                                                                 | <u>\$ 6,885,688</u>             | <u>\$ 5,773,927</u>         | <u>\$ 825,279</u>            | <u>\$ (1,644,509)</u> |

**Note 9 - 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 10 - 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              | ■ Pollution Liability                   |
| ■ Property                       | ■ Accidental Death and Dismemberment    |
| ■ Automobile                     | ■ Group Health (Partially Self-insured) |
| ■ Police Professional            | ■ Employee Dishonesty                   |
| ■ Fire Legal Liability           | ■ Emergency Medical Treatment           |
| ■ Boiler and Machinery Liability |                                         |

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 individual's selection of coverage.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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.

|                                                | <b>September 30,<br/>2024</b> | <b>September 30,<br/>2023</b> |
|------------------------------------------------|-------------------------------|-------------------------------|
| <b>Unpaid Claims, Beginning of Fiscal Year</b> | \$ 239,000                    | \$ 111,000                    |
| Incurred Claims (Including IBNRs)              | 2,660,000                     | 3,056,898                     |
| Claims Payments                                | <u>(2,660,000)</u>            | <u>(2,928,898)</u>            |
| <b>Unpaid Claims, End of Fiscal Year</b>       | <u>\$ 239,000</u>             | <u>\$ 239,000</u>             |

**Note 11 - 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, 2022, the date of the latest actuarial valuation:

|                                                                 | <b>General<br/>Employees</b> | <b>Police<br/>Officers</b> | <b>Firefighters</b> | <b>Total</b> |
|-----------------------------------------------------------------|------------------------------|----------------------------|---------------------|--------------|
| Retirees and Beneficiaries receiving Benefits                   | 90                           | 21                         | 21                  | 132          |
| Inactive, Non-Retired (including, members with frozen benefits) | 42                           | 19                         | -                   | 61           |
| Active Plan Members with continuing benefit Accruals            | 3                            | 37                         | 28                  | 68           |

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

■ **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. For the year ended September 30, 2024, the City contributed \$223,792.

● **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, 2024:

| <u>Asset Class</u>       | <u>Target<br/>Allocation</u> |
|--------------------------|------------------------------|
| Domestic Equity          | 45%                          |
| International Equity     | 15%                          |
| Broad Based Fixed Income | 20%                          |
| Global Fixed Income      | 5%                           |
| TIPS Fixed Income        | 5%                           |
| Real Estate              | 10%                          |
| <b>Total</b>             | <u>100%</u>                  |

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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

**Rate of Return**—For the year ended September 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 16.83% 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 \$192,695 for fiscal year 2024, and the City contributed \$398,858.

● **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, 2024:

| <u>Asset Class</u>       | <u>Target<br/>Allocation</u> |
|--------------------------|------------------------------|
| Domestic Equity          | 45%                          |
| International Equity     | 15%                          |
| Broad Based Fixed Income | 20%                          |
| Global Fixed Income      | 5%                           |
| TIPS Fixed Income        | 5%                           |
| Real Estate              | 10%                          |
| <b>Total</b>             | <u>100%</u>                  |

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

**Rate of Return**—For the year ended September 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 20.72% percent.



**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

■ **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 \$185,871 for fiscal year 2024, and the City contributed \$365,025.

● **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, 2024:

| <u>Asset Class</u>       | <u>Target Allocation</u> |
|--------------------------|--------------------------|
| Domestic Equity          | 45%                      |
| International Equity     | 15%                      |
| Broad Based Fixed Income | 20%                      |
| Global Fixed Income      | 5%                       |
| TIPS Fixed Income        | 5%                       |
| Real Estate              | 10%                      |
| <b>Total</b>             | <u>100%</u>              |

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

**Rate of Return**—For the year ended September 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 19.83% percent.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**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 or PORP. The balance of the DROP for the FRP is \$196,183.

**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.

| <b>Actuarial Valuation, October 1*</b> | <u><b>2022</b></u> | <u><b>2022</b></u> | <u><b>2022</b></u>   |
|----------------------------------------|--------------------|--------------------|----------------------|
|                                        | <b>General</b>     | <b>Police</b>      |                      |
|                                        | <b>Employees'</b>  | <b>Officers'</b>   | <b>Firefighters'</b> |
| Actuarial Valuation Method -           |                    |                    |                      |
| Frozen Initial Liability (F.I.L.)      | F.I.L.             | Aggregate          | Aggregate            |
| Discount Rate                          | 6.375%             | 7.00%              | 7.00%                |
| Rate of Return                         | 6.375%             | 7.00%              | 7.00%                |
| Projected Salary Increase              | 6.00%              | 6.00%-12.5%        | 5.50%                |
| Inflation Rate                         | 2.50%              | 2.50%              | 2.50%                |
| Cost-of-living Adjustment              | N/A                | N/A                | N/A                  |
| Mortality Table                        | PUB-2010           | PUB-2010           | PUB-2010             |

\*Actuarial valuation date of October 1, 2022 rolled forward to September 30, 2023.

As permitted by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the City elected to use a measurement date to value the net pension liability and related deferred inflows and outflows as of September 30, 2023, one-year prior measurement date. The actuarial value of assets was determined using a five-year smoothed market for all three 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, 2020, is nine 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.

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

The total net pension liability of \$4,818,163 reported at September 30, 2024 is as follows:

**Net Pension Liability**

(As of September 30, 2023 measurement date)

|                                                                                  | <b>General<br/>Employees'</b> | <b>Police<br/>Officers'</b> | <b>Firefighters'</b> |
|----------------------------------------------------------------------------------|-------------------------------|-----------------------------|----------------------|
| Plan's Pension Liability                                                         | \$ 18,138,625                 | \$ 16,671,848               | \$ 12,818,722        |
| Plan's Fiduciary Net Position                                                    | <u>16,194,254</u>             | <u>15,419,259</u>           | <u>11,197,519</u>    |
| City's Net Pension Liability (Asset)                                             | <u>\$ 1,944,371</u>           | <u>\$ 1,252,589</u>         | <u>\$ 1,621,203</u>  |
| Plan's Fiduciary Net Position as<br>Percentage of the Total Pension<br>Liability | <u>89.28%</u>                 | <u>92.49%</u>               | <u>87.35%</u>        |

**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, 2022.

**Sensitivity of the Net Pension Liability (Asset) to Changes in the Single Discount Rate Assumption**

|                            | <b>1%<br/>Decrease<br/>(5.375%)</b> | <b>Current<br/>Discount<br/>Rate<br/>(6.375%)</b> | <b>1%<br/>Increase<br/>(7.375%)</b> |
|----------------------------|-------------------------------------|---------------------------------------------------|-------------------------------------|
| General Employees' Pension | \$ 3,753,436                        | \$ 1,944,371                                      | \$ 411,235                          |
|                            | <b>1%<br/>Decrease<br/>(6.00%)</b>  | <b>Current<br/>Discount<br/>Rate<br/>(7.00%)</b>  | <b>1%<br/>Increase<br/>(8.00%)</b>  |
| Police Officers' Pension   | \$ 3,468,862                        | \$ 1,252,589                                      | \$ (579,584)                        |
|                            | <b>1%<br/>Decrease<br/>(6.00%)</b>  | <b>Current<br/>Discount<br/>Rate<br/>(7.00%)</b>  | <b>1%<br/>Increase<br/>(8.00%)</b>  |
| Firefighter's Pension      | \$ 3,296,481                        | \$ 1,621,203                                      | \$ 237,588                          |

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

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

For the year ended September 30, 2024, the City reported deferred outflow of resources and deferred inflows of resources to the pension plans from the following sources as follows:

|                                                                                | <u>General<br/>Employees'</u> | <u>Police<br/>Officers'</u> | <u>Firefighters'</u> | <u>Total</u>        |
|--------------------------------------------------------------------------------|-------------------------------|-----------------------------|----------------------|---------------------|
| <b>Deferred Outflows</b>                                                       |                               |                             |                      |                     |
| Net Difference Between Projected<br>and Actual Earnings on Plan<br>Investments | \$ 1,093,309                  | \$ 786,557                  | \$ 658,916           | \$ 2,538,782        |
| Difference Between Expected and<br>Actual Experience                           | -                             | -                           | -                    | -                   |
| Contribution to Pension Plan after<br>Measurement Date                         | 223,792                       | 591,554                     | 550,896              | 1,366,242           |
| Changes of Assumptions or Other<br>Inputs                                      | -                             | 260,917                     | 172,875              | 433,792             |
| <b>Total</b>                                                                   | <u>\$ 1,317,101</u>           | <u>\$ 1,639,028</u>         | <u>\$ 1,382,687</u>  | <u>\$ 4,338,816</u> |
| <b>Deferred Inflows</b>                                                        |                               |                             |                      |                     |
| Net Difference Between Projected<br>and Actual Earnings on Plan<br>Investments | \$ -                          | \$ -                        | \$ -                 | \$ -                |
| Changes in Assumptions                                                         | -                             | -                           | 115,091              | 115,091             |
| Difference Between Expected and<br>Actual Experience                           | -                             | 539,350                     | 358,321              | 897,671             |
| <b>Total</b>                                                                   | <u>\$ -</u>                   | <u>\$ 539,350</u>           | <u>\$ 473,412</u>    | <u>\$ 1,012,762</u> |

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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year Ended<br/>September 30,</u> | <u>General<br/>Employees'</u> | <u>Police<br/>Officers'</u> | <u>Firefighters'</u> | <u>Total</u>        |
|-------------------------------------|-------------------------------|-----------------------------|----------------------|---------------------|
| 2025                                | \$ 259,425                    | \$ 89,905                   | \$ 157,963           | \$ 507,293          |
| 2026                                | 293,826                       | 58,250                      | 64,110               | 416,186             |
| 2027                                | 583,427                       | 466,828                     | 321,420              | 1,371,675           |
| 2028                                | (43,369)                      | (106,859)                   | (125,135)            | (275,363)           |
| 2029                                | -                             | -                           | (59,979)             | (59,979)            |
| Thereafter                          | -                             | -                           | -                    | -                   |
| <b>Total</b>                        | <u>\$ 1,093,309</u>           | <u>\$ 508,124</u>           | <u>\$ 358,379</u>    | <u>\$ 1,959,812</u> |

**Pension Expense**

For the year ended September 30, 2024, the City recognized total pension expenses of \$1,801,159 as noted in the table below.

|                 | <u>General<br/>Employees'</u> | <u>Police<br/>Officers'</u> | <u>Firefighters'</u> | <u>Total</u> |
|-----------------|-------------------------------|-----------------------------|----------------------|--------------|
| Pension Expense | \$ 246,319                    | \$ 785,809                  | \$ 769,031           | \$ 1,801,159 |

**CITY OF MOUNT DORA, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**

**General Employees' Plan**

|                                                                                     | <b>Total Pension<br/>Liability</b> | <b>Plan Fiduciary<br/>Net Position</b> | <b>Net Pension<br/>Liability</b> |
|-------------------------------------------------------------------------------------|------------------------------------|----------------------------------------|----------------------------------|
| <b>Balances at September 30, 2022</b>                                               | \$ 18,477,275                      | \$ 16,095,843                          | \$ 2,381,432                     |
| Changes for the Year:                                                               |                                    |                                        |                                  |
| Service Cost                                                                        | 40,648                             | -                                      | 40,648                           |
| Interest                                                                            | 1,160,510                          | -                                      | 1,160,510                        |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | (417,446)                          | -                                      | (417,446)                        |
| Assumption Changes                                                                  | 205,470                            | -                                      | 205,470                          |
| Contributions - Employer                                                            | -                                  | 231,764                                | (231,764)                        |
| Contributions - Employee                                                            | -                                  | 9,553                                  | (9,553)                          |
| Net Investment Income                                                               | -                                  | 1,226,415                              | (1,226,415)                      |
| Benefit Payments, Including<br>Refunds of Contributions                             | (1,327,832)                        | (1,327,832)                            | -                                |
| Administrative Expenses                                                             | -                                  | (41,489)                               | 41,489                           |
| Net Changes                                                                         | (338,650)                          | 98,411                                 | (437,061)                        |
| <b>Balances at September 30, 2023</b>                                               | <u>\$ 18,138,625</u>               | <u>\$ 16,194,254</u>                   | <u>\$ 1,944,371</u>              |

**Police Officers' Plan**

|                                                                                     | <b>Total Pension<br/>Liability</b> | <b>Plan Fiduciary<br/>Net Position</b> | <b>Net Pension<br/>Liability</b> |
|-------------------------------------------------------------------------------------|------------------------------------|----------------------------------------|----------------------------------|
| <b>Balances at September 30, 2022</b>                                               | \$ 15,927,223                      | \$ 13,976,024                          | \$ 1,951,199                     |
| Changes for the Year:                                                               |                                    |                                        |                                  |
| Service Cost                                                                        | 658,084                            | -                                      | 658,084                          |
| Interest                                                                            | 1,134,879                          | -                                      | 1,134,879                        |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | (302,829)                          | -                                      | (302,829)                        |
| Contributions - Employer                                                            | -                                  | 341,915                                | (341,915)                        |
| Contributions - State                                                               | -                                  | 160,447                                | (160,447)                        |
| Contributions - Employee                                                            | -                                  | 199,352                                | (199,352)                        |
| Net Investment Income                                                               | -                                  | 1,510,263                              | (1,510,263)                      |
| Benefit Payments, Including<br>Refunds of Contributions                             | (745,509)                          | (745,509)                              | -                                |
| Administrative Expenses                                                             | -                                  | (23,233)                               | 23,233                           |
| Net Changes                                                                         | 744,625                            | 1,443,235                              | (698,610)                        |
| <b>Balances at September 30, 2023</b>                                               | <u>\$ 16,671,848</u>               | <u>\$ 15,419,259</u>                   | <u>\$ 1,252,589</u>              |

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**Firefighters' Plan**

|                                                                                     | <b>Total Pension<br/>Liability</b> | <b>Plan Fiduciary<br/>Net Position</b> | <b>Net Pension<br/>Liability</b> |
|-------------------------------------------------------------------------------------|------------------------------------|----------------------------------------|----------------------------------|
| <b>Balances at September 30, 2022</b>                                               | \$ 12,236,142                      | \$ 10,266,858                          | \$ 1,969,284                     |
| Changes for the Year:                                                               |                                    |                                        |                                  |
| Service Cost                                                                        | 464,942                            | -                                      | 464,942                          |
| Interest                                                                            | 868,005                            | -                                      | 868,005                          |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | (148,356)                          | -                                      | (148,356)                        |
| Contributions - Employer                                                            | -                                  | 342,674                                | (342,674)                        |
| Contributions - State                                                               | -                                  | 162,116                                | (162,116)                        |
| Contributions - Employee                                                            | -                                  | 146,771                                | (146,771)                        |
| Net Investment Income                                                               | -                                  | 914,281                                | (914,281)                        |
| Benefit Payments, Including<br>Refunds of Contributions                             | (602,011)                          | (602,011)                              | -                                |
| Administrative Expenses                                                             | -                                  | (33,170)                               | 33,170                           |
| Net Changes                                                                         | 582,580                            | 930,661                                | (348,081)                        |
| <b>Balances at September 30, 2023</b>                                               | <u>\$ 12,818,722</u>               | <u>\$ 11,197,519</u>                   | <u>\$ 1,621,203</u>              |

**CITY OF MOUNT DORA, FLORIDA  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
SEPTEMBER 30, 2024**

|                                             | <b>General<br/>Employees'<br/>Retirement<br/>Plan</b> | <b>Police<br/>Officers'<br/>Retirement<br/>Plan</b> | <b>Firefighters'<br/>Retirement<br/>Plan</b> | <b>2024<br/>Totals</b> |
|---------------------------------------------|-------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|------------------------|
| <b>Assets</b>                               |                                                       |                                                     |                                              |                        |
| Cash and Other Short Term                   | \$ 8,607                                              | \$ 1,957                                            | \$ 6,017                                     | \$ 16,581              |
| Investments at Fair Value                   | 17,793,982                                            | 18,615,252                                          | 13,585,717                                   | 49,994,951             |
| <b>Total Assets</b>                         | <u>17,802,589</u>                                     | <u>18,617,209</u>                                   | <u>13,591,734</u>                            | <u>50,011,532</u>      |
| <b>Liabilities</b>                          |                                                       |                                                     |                                              |                        |
| Accounts Payable and Accrued<br>Liabilities | 10,946                                                | 9,356                                               | 7,583                                        | 27,885                 |
| <b>Total Liabilities</b>                    | <u>10,946</u>                                         | <u>9,356</u>                                        | <u>7,583</u>                                 | <u>27,885</u>          |
| <b>Total Net Position</b>                   |                                                       |                                                     |                                              |                        |
| Held in Trust for Pension<br>Benefits       | <u>\$ 17,791,643</u>                                  | <u>\$ 18,607,853</u>                                | <u>\$ 13,584,151</u>                         | <u>\$ 49,983,647</u>   |

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**CITY OF MOUNT DORA, FLORIDA  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                        | <b>General<br/>Employees'<br/>Retirement<br/>Plan</b> | <b>Police<br/>Officers'<br/>Retirement<br/>Plan</b> | <b>Firefighters'<br/>Retirement<br/>Plan</b> | <b>2024<br/>Totals</b> |
|----------------------------------------|-------------------------------------------------------|-----------------------------------------------------|----------------------------------------------|------------------------|
| <b>Additions</b>                       |                                                       |                                                     |                                              |                        |
| Contributions:                         |                                                       |                                                     |                                              |                        |
| Employer                               | \$ 223,792                                            | \$ 398,858                                          | \$ 365,025                                   | \$ 987,675             |
| Employees                              | 7,189                                                 | 235,481                                             | 150,974                                      | 393,644                |
| State of Florida                       | -                                                     | 192,695                                             | 185,871                                      | 378,566                |
| Total Contributions                    | <u>230,981</u>                                        | <u>827,034</u>                                      | <u>701,870</u>                               | <u>1,759,885</u>       |
| Investment Earnings:                   |                                                       |                                                     |                                              |                        |
| Investment Earnings (Loss)             | 2,715,957                                             | 3,263,188                                           | 2,282,703                                    | 8,261,848              |
| (Less Investment<br>Management Fees)   | <u>(40,461)</u>                                       | <u>(24,427)</u>                                     | <u>(30,092)</u>                              | <u>(94,980)</u>        |
| Net Investment Earnings                | <u>2,675,496</u>                                      | <u>3,238,761</u>                                    | <u>2,252,611</u>                             | <u>8,166,868</u>       |
| <b>Total Additions</b>                 | <u>2,906,477</u>                                      | <u>4,065,795</u>                                    | <u>2,954,481</u>                             | <u>9,926,753</u>       |
| <b>Deductions</b>                      |                                                       |                                                     |                                              |                        |
| Benefits                               | 1,252,152                                             | 803,424                                             | 534,026                                      | 2,589,602              |
| Administrative Expenses                | <u>39,461</u>                                         | <u>73,777</u>                                       | <u>33,823</u>                                | <u>147,061</u>         |
| <b>Total Deductions</b>                | <u>(1,291,613)</u>                                    | <u>(877,201)</u>                                    | <u>(567,849)</u>                             | <u>(2,736,663)</u>     |
| <b>Change in Net Position</b>          | 1,614,864                                             | 3,188,594                                           | 2,386,632                                    | 7,190,090              |
| <b>Net Position, Beginning of Year</b> | <u>16,176,779</u>                                     | <u>15,419,259</u>                                   | <u>11,197,519</u>                            | <u>42,793,557</u>      |
| <b>Net Position, End of Year</b>       | <u>\$ 17,791,643</u>                                  | <u>\$ 18,607,853</u>                                | <u>\$ 13,584,151</u>                         | <u>\$ 49,983,647</u>   |

**Note 12 - 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, 2024, the City contributed \$730,794.

**CITY OF MOUNT DORA, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**Note 13 – Leases Revenues and Receivables**

The City is the lessor in contracts with outside parties for the right to use some of its land and infrastructure. When the City is lessor, the contract results in recognition of a lease receivable and corresponding deferred inflow of resources. At commencement of a lease when the City is the lessor, the City measures the lease receivable at the present value of expected rental receipts over the lease term. The deferred inflow of resources is measured as the initial amount of the lease receivable, adjusted for prepayments received prior to the lease commencement.

The City has two leases for land and cell tower through 2050 with current monthly payments of \$2,232 and \$3,519 and interest rates of 1.24% - 2.54%. The City has \$590,401 in outstanding lease receivables at September 30, 2024. During the fiscal year, the City recognized \$74,775 in lease revenue and \$13,561 in lease interest revenue.

**Note 14 - Construction Commitments**

During 2023-24, the City entered into numerous contracts. Below are the significant uncompleted contracts as of September 30, 2024. 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:

| <u>Project</u>         | <u>Spent to Date</u> | <u>Remaining Commitment</u> |
|------------------------|----------------------|-----------------------------|
| Public Works Facility  | \$ 8,255,058         | \$ 18,743,483               |
| Rehab of WWTP1 Filters | -                    | 1,103,165                   |

**Note 15 - Other Disclosures**

**Deficit Fund Balance**

The Other Capital Projects Fund had a deficit unassigned fund balance of (\$192,421) as of September 30, 2024. This deficit will be remedied in future years with additional fund transfers.

**Note 16 – Change Within Financial Reporting Entity**

In fiscal year 2024, the City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement clarified how accounting changes and error corrections should be presented in the City's financial report. In fiscal year 2024, the City reported a change in major fund presentation within its statements. The table below details the effects of these adjustments.

|                                             | Previously Nonmajor -<br>Building Inspection<br>Fund | Nonmajor<br>Governmental Funds |
|---------------------------------------------|------------------------------------------------------|--------------------------------|
| Fund Balances, Beginning of Year - Original | \$ -                                                 | \$ 16,860,957                  |
| Change within Reporting Statements          | 3,569,946                                            | (3,569,946)                    |
| Fund Balances, Beginning of Year - Adjusted | <u>\$ 3,569,946</u>                                  | <u>\$ 13,291,011</u>           |



## **REQUIRED SUPPLEMENTARY INFORMATION**

The following supplementary 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, 2024**

|                                 | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance</u> |
|---------------------------------|----------------------------|-------------------------|-------------------|-----------------|
| <b>Revenues</b>                 |                            |                         |                   |                 |
| Taxes:                          |                            |                         |                   |                 |
| Ad Valorem                      | \$ 10,215,062              | \$ 10,215,062           | \$ 10,358,693     | \$ 143,631      |
| Local Option Gas Tax            | 256,665                    | 256,665                 | 281,433           | 24,768          |
| Utility Taxes                   | 2,018,730                  | 2,018,730               | 2,111,482         | 92,752          |
| Communication Service Tax       | 550,971                    | 550,971                 | 583,649           | 32,678          |
| Local Business Tax              | 30,000                     | 30,000                  | 28,703            | (1,297)         |
| Total Taxes                     | <u>13,071,428</u>          | <u>13,071,428</u>       | <u>13,363,960</u> | <u>292,532</u>  |
| Permits and Fees:               |                            |                         |                   |                 |
| Franchise Fees:                 |                            |                         |                   |                 |
| Electric                        | 813,713                    | 813,713                 | 865,746           | 52,033          |
| Gas                             | 65,000                     | 65,000                  | 81,337            | 16,337          |
| Solid Waste                     | 240,116                    | 240,116                 | 259,763           | 19,647          |
| Other                           | 8,000                      | 8,000                   | 6,667             | (1,333)         |
| Street Lights                   | 20,051                     | 20,051                  | -                 | (20,051)        |
| Other Permits                   | 295,000                    | 295,000                 | 323,267           | 28,267          |
| Total Permits and Fees          | <u>1,441,880</u>           | <u>1,441,880</u>        | <u>1,536,780</u>  | <u>94,900</u>   |
| Intergovernmental Revenue:      |                            |                         |                   |                 |
| Federal Grants                  | 1,060,000                  | 1,153,025               | 669,403           | (483,622)       |
| State Grants                    | 150,000                    | 154,045                 | 342,477           | 188,432         |
| State Revenue Sharing           | 2,185,616                  | 2,185,616               | 2,416,982         | 231,366         |
| Local Shared Revenues           | 589,171                    | 589,171                 | 626,384           | 37,213          |
| Total Intergovernmental Revenue | <u>3,984,787</u>           | <u>4,081,857</u>        | <u>4,055,246</u>  | <u>(26,611)</u> |
| Charges for Services:           |                            |                         |                   |                 |
| General Government              | 248,000                    | 248,000                 | 283,308           | 35,308          |
| Public Safety                   | 231,000                    | 231,000                 | 352,101           | 121,101         |
| Culture/Recreation              | 1,045,167                  | 1,045,167               | 944,964           | (100,203)       |
| Total Charges for Services      | <u>1,524,167</u>           | <u>1,524,167</u>        | <u>1,580,373</u>  | <u>56,206</u>   |
| Fines and Forfeitures:          |                            |                         |                   |                 |
| Judgements and Fines            | 23,024                     | 19,520                  | 21,619            | 2,099           |
| Library Fines                   | 12,000                     | 12,000                  | 22,776            | 10,776          |
| Code Enforcement Fines          | 10,000                     | 10,000                  | 108,481           | 98,481          |
| Total Fines and Forfeitures     | <u>45,024</u>              | <u>41,520</u>           | <u>152,876</u>    | <u>111,356</u>  |
| Miscellaneous Revenue:          |                            |                         |                   |                 |
| Miscellaneous                   | 37,967                     | 37,967                  | 59,937            | 21,970          |
| Investment Earnings             | -                          | -                       | 505,402           | 505,402         |
| Lease Revenue                   | 86,500                     | 86,500                  | 88,335            | 1,835           |
| Sale of Surplus Property        | -                          | -                       | 57,855            | 57,855          |
| Contributions                   | 128,000                    | 128,000                 | 42,928            | (85,072)        |
| Other Revenues                  | 316,000                    | 316,000                 | 98,568            | (217,432)       |
| Total Miscellaneous Revenue     | <u>568,467</u>             | <u>568,467</u>          | <u>853,025</u>    | <u>284,558</u>  |
| Interfund Charges               | <u>3,503,851</u>           | <u>3,503,851</u>        | <u>3,503,844</u>  | <u>(7)</u>      |
| <b>Total Revenues</b>           | <u>24,139,604</u>          | <u>24,233,170</u>       | <u>25,046,104</u> | <u>812,934</u>  |

**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, 2024**  
*(Continued)*

|                                                 | Original<br>Budget | Final<br>Budget | Actual    | Variance   |
|-------------------------------------------------|--------------------|-----------------|-----------|------------|
| <b>Expenditures</b>                             |                    |                 |           |            |
| General Government:                             |                    |                 |           |            |
| Legislative:                                    |                    |                 |           |            |
| Personal Services                               | \$ 74,100          | \$ 74,100       | \$ 77,790 | \$ (3,690) |
| Operating Expenses                              | 26,498             | 26,498          | 24,174    | 2,324      |
| Total Legislative                               | 100,598            | 100,598         | 101,964   | (1,366)    |
| Executive:                                      |                    |                 |           |            |
| Personal Services                               | 566,300            | 566,300         | 623,192   | (56,892)   |
| Operating Expenses                              | 123,325            | 123,325         | 114,864   | 8,461      |
| Total Executive                                 | 689,625            | 689,625         | 738,056   | (48,431)   |
| Finance and Administrative:                     |                    |                 |           |            |
| Personal Services                               | 1,999,200          | 1,989,200       | 1,799,640 | 189,560    |
| Operating Expenses                              | 525,617            | 535,617         | 547,669   | (12,052)   |
| Total Finance and Administrative                | 2,524,817          | 2,524,817       | 2,347,309 | 177,508    |
| Legal Counsel:                                  |                    |                 |           |            |
| Operating Expenses                              | 243,250            | 243,250         | 623,078   | (379,828)  |
| Total Legal Counsel                             | 243,250            | 243,250         | 623,078   | (379,828)  |
| Information Technology:                         |                    |                 |           |            |
| Personal Services                               | 539,187            | 539,187         | 455,552   | 83,635     |
| Operating Expenses                              | 1,102,160          | 1,102,160       | 892,309   | 209,851    |
| Total Information Technology                    | 1,641,347          | 1,641,347       | 1,347,861 | 293,486    |
| Planning, Development and Building Maintenance: |                    |                 |           |            |
| Personal Services                               | 1,026,700          | 1,026,700       | 821,568   | 205,132    |
| Operating Expenses                              | 1,032,288          | 976,420         | 677,769   | 298,651    |
| Total Planning, Development and Building        | 2,058,988          | 2,003,120       | 1,499,337 | 503,783    |
| Other General Government:                       |                    |                 |           |            |
| Personal Services                               | 1,007,989          | 1,011,493       | 902,604   | 108,889    |
| Operating Expenses                              | 469,558            | 469,558         | 424,863   | 44,695     |
| Grants and Aid                                  | 66,850             | 66,850          | 29,000    | 37,850     |
| Capital Outlay                                  | 892,677            | 888,575         | 1,088,381 | (199,806)  |
| Contingency                                     | 500,713            | 497,209         | -         | 497,209    |
| Total Other General Government                  | 2,937,787          | 2,933,685       | 2,444,848 | 488,837    |
| Total General Government                        | 10,196,412         | 10,136,442      | 9,102,453 | 1,033,989  |
| Public Safety:                                  |                    |                 |           |            |
| Law Enforcement:                                |                    |                 |           |            |
| Personal Services                               | 5,196,600          | 5,196,600       | 5,001,366 | 195,234    |
| Operating Expenses                              | 1,239,841          | 1,283,841       | 1,011,523 | 272,318    |
| Total Law Enforcement                           | 6,436,441          | 6,480,441       | 6,012,889 | 467,552    |
| Fire Control:                                   |                    |                 |           |            |
| Personal Services                               | 3,269,700          | 3,269,700       | 3,537,959 | (268,259)  |
| Operating Expenses                              | 461,554            | 461,554         | 437,970   | 23,584     |
| Total Fire Control                              | 3,731,254          | 3,731,254       | 3,975,929 | (244,675)  |
| Total Public Safety                             | 10,167,695         | 10,211,695      | 9,988,818 | 222,877    |

**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, 2024**  
**(Concluded)**

|                                                                     | Original<br>Budget  | Final<br>Budget     | Actual               | Variance             |
|---------------------------------------------------------------------|---------------------|---------------------|----------------------|----------------------|
| <b>Expenditures (Concluded)</b>                                     |                     |                     |                      |                      |
| Transportation:                                                     |                     |                     |                      |                      |
| Roads and Streets:                                                  |                     |                     |                      |                      |
| Personal Services                                                   | \$ 1,080,400        | \$ 1,080,400        | \$ 1,021,431         | \$ 58,969            |
| Operating Expenses                                                  | 903,659             | 903,659             | 753,668              | 149,991              |
| Total Transportation                                                | 1,984,059           | 1,984,059           | 1,775,099            | 208,960              |
| Culture and Recreation:                                             |                     |                     |                      |                      |
| Leisure Services Admin and Facility Care:                           |                     |                     |                      |                      |
| Personal Services                                                   | 625,900             | 625,900             | 627,249              | (1,349)              |
| Operating Expenses                                                  | 90,712              | 90,712              | 80,542               | 10,170               |
| Total Leisure Services Admin and Facility Care                      | 716,612             | 716,612             | 707,791              | 8,821                |
| Parks and Recreation:                                               |                     |                     |                      |                      |
| Personal Services                                                   | 1,491,900           | 1,491,900           | 1,670,710            | (178,810)            |
| Operating Expenses                                                  | 1,577,010           | 1,478,374           | 1,589,797            | (111,423)            |
| Total Parks and Recreation                                          | 3,068,910           | 2,970,274           | 3,260,507            | (290,233)            |
| Library and Historical Venues:                                      |                     |                     |                      |                      |
| Personal Services                                                   | 808,200             | 808,200             | 786,516              | 21,684               |
| Operating Expenses                                                  | 198,989             | 194,486             | 165,269              | 29,217               |
| Total Library and Historical Venues                                 | 1,007,189           | 1,002,686           | 951,785              | 50,901               |
| Total Culture and Recreation                                        | 4,792,711           | 4,689,572           | 4,920,083            | (230,511)            |
| Debt Service:                                                       |                     |                     |                      |                      |
| Principal Expense                                                   | -                   | -                   | 221,815              | (221,815)            |
| Interest Expense                                                    | -                   | -                   | 4,779                | (4,779)              |
| Total Debt Service                                                  | -                   | -                   | 226,594              | (226,594)            |
| <b>(Total Expenditures)</b>                                         | <b>(27,140,877)</b> | <b>(27,021,768)</b> | <b>(26,013,047)</b>  | <b>1,008,721</b>     |
| <b>Excess (Deficiency) of Revenue<br/>Over (Under) Expenditures</b> | <b>(3,001,273)</b>  | <b>(2,788,598)</b>  | <b>(966,943)</b>     | <b>1,821,655</b>     |
| <b>Other Financing Sources (Uses)</b>                               |                     |                     |                      |                      |
| Transfers in:                                                       |                     |                     |                      |                      |
| Electric                                                            | 1,330,500           | 1,330,500           | 1,330,500            | -                    |
| Water and Wastewater                                                | 2,699,950           | 2,699,950           | 2,699,952            | 2                    |
| Stormwater                                                          | 163,800             | 163,800             | 163,800              | -                    |
| Fire Assessment                                                     | 809,535             | 809,535             | 809,533              | (2)                  |
| Other Funds                                                         | 715,144             | 718,648             | 200,000              | (518,648)            |
| Issuance of Debt                                                    | -                   | -                   | 63,546               | 63,546               |
| Transfers (out):                                                    |                     |                     |                      |                      |
| Capital Projects Fund                                               | (4,275,932)         | (2,886,598)         | (1,332,651)          | 1,553,947            |
| CRA Funds                                                           | (1,477,903)         | (1,477,903)         | (1,470,900)          | 7,003                |
| Warehouse and Vehicle Fund                                          | (98,723)            | (98,723)            | (97,728)             | 995                  |
| Debt Service Fund                                                   | (319,409)           | (319,409)           | (319,404)            | 5                    |
| <b>Total Other Financing Sources (Uses)</b>                         | <b>(453,038)</b>    | <b>939,800</b>      | <b>2,046,648</b>     | <b>1,106,848</b>     |
| <b>Net Change in Fund Balances</b>                                  | <b>(3,454,311)</b>  | <b>(1,848,798)</b>  | <b>1,079,705</b>     | <b>2,928,503</b>     |
| <b>Fund Balance, Beginning of Year</b>                              | <b>3,454,311</b>    | <b>1,848,798</b>    | <b>10,768,822</b>    | <b>8,920,024</b>     |
| <b>Fund Balance, End of Year</b>                                    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 11,848,527</b> | <b>\$ 11,848,527</b> |

**CITY OF MOUNT DORA, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**MAJOR FUND - FIRE ASSESSMENT FEES FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                             | <b>Budgeted Amounts</b> |                    | <b>Actual</b>        | <b>Variance With</b> |
|---------------------------------------------|-------------------------|--------------------|----------------------|----------------------|
|                                             | <b>Original</b>         | <b>Final</b>       | <b>Amounts</b>       | <b>Final Budget</b>  |
|                                             |                         |                    |                      | <b>Positive</b>      |
|                                             |                         |                    |                      | <b>(Negative)</b>    |
| <b>Revenues</b>                             |                         |                    |                      |                      |
| Permits, Fees, and Special Assessments      | \$ 2,054,593            | \$ 2,054,593       | \$ 2,018,245         | \$ (36,348)          |
| Miscellaneous                               | -                       | -                  | 747,201              | 747,201              |
| <b>Total Revenues</b>                       | <u>2,054,593</u>        | <u>2,054,593</u>   | <u>2,765,446</u>     | <u>710,853</u>       |
| <b>Expenditures</b>                         |                         |                    |                      |                      |
| Public Safety:                              |                         |                    |                      |                      |
| Operating Expenses                          | 10,500                  | 10,500             | 9,768                | 732                  |
| Administrative Expenditures                 | 57,895                  | 57,895             | 57,900               | (5)                  |
| Capital Outlay                              | 269,164                 | 229,750            | 223,452              | 6,298                |
| Total Public Safety                         | <u>337,559</u>          | <u>298,145</u>     | <u>291,120</u>       | <u>7,025</u>         |
| Debt Service:                               |                         |                    |                      |                      |
| Interest and Other Debt Service Costs       | 450                     | 450                | 517                  | (67)                 |
| Total Debt Service                          | <u>450</u>              | <u>450</u>         | <u>517</u>           | <u>(67)</u>          |
| <b>(Total Expenditures)</b>                 | <u>(338,009)</u>        | <u>(298,595)</u>   | <u>(291,637)</u>     | <u>6,958</u>         |
| <b>Excess (Deficiency) of Revenue</b>       |                         |                    |                      |                      |
| <b>Over (Under) Expenditures</b>            | <u>1,716,584</u>        | <u>1,755,998</u>   | <u>2,473,809</u>     | <u>717,811</u>       |
| <b>Other Financing Sources (Uses)</b>       |                         |                    |                      |                      |
| Transfers                                   | (2,255,998)             | (2,255,998)        | (2,102,486)          | 153,512              |
| <b>Total Other Financing Sources (Uses)</b> | <u>(2,255,998)</u>      | <u>(2,255,998)</u> | <u>(2,102,486)</u>   | <u>153,512</u>       |
| <b>Net Change in Fund Balance</b>           | (539,414)               | (500,000)          | 371,323              | 871,323              |
| <b>Fund Balance, Beginning of Year</b>      | <u>539,414</u>          | <u>500,000</u>     | <u>14,261,996</u>    | <u>13,761,996</u>    |
| <b>Fund Balance, End of Year</b>            | <u>\$ -</u>             | <u>\$ -</u>        | <u>\$ 14,633,319</u> | <u>\$ 14,633,319</u> |

**CITY OF MOUNT DORA, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**MAJOR FUND - BUILDING INSPECTION FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                             | <b>Budgeted Amounts</b> |                    | <b>Actual</b>       | <b>Variance With</b> |
|---------------------------------------------|-------------------------|--------------------|---------------------|----------------------|
|                                             | <b>Original</b>         | <b>Final</b>       | <b>Amounts</b>      | <b>Final Budget</b>  |
|                                             |                         |                    |                     | <b>Positive</b>      |
|                                             |                         |                    |                     | <b>(Negative)</b>    |
| <b>Revenues</b>                             |                         |                    |                     |                      |
| Permits, Fees, and Special Assessments      | \$ 1,200,000            | \$ 1,200,000       | \$ 2,127,866        | \$ 927,866           |
| Charges for Service                         | 114,545                 | 157,020            | 192,292             | 35,272               |
| Miscellaneous                               | -                       | 86,336             | 107,698             | 21,362               |
| <b>Total Revenues</b>                       | <b>1,314,545</b>        | <b>1,443,356</b>   | <b>2,427,856</b>    | <b>984,500</b>       |
| <b>Expenditures</b>                         |                         |                    |                     |                      |
| Public Safety:                              |                         |                    |                     |                      |
| Operating Expenses                          | 1,685,913               | 1,591,500          | 1,421,532           | 169,968              |
| Administrative Expenditures                 | 366,464                 | 366,464            | 366,468             | (4)                  |
| Capital Outlay                              | -                       | 1,984,872          | 2,058,024           | (73,152)             |
| Total Public Safety                         | 2,052,377               | 3,942,836          | 3,846,024           | 96,812               |
| Debt Service:                               |                         |                    |                     |                      |
| Principal                                   | -                       | -                  | 934                 | (934)                |
| Interest and Other Debt Service Costs       | -                       | -                  | 4                   | (4)                  |
| Total Debt Service                          | -                       | -                  | 938                 | (938)                |
| <b>(Total Expenditures)</b>                 | <b>(2,052,377)</b>      | <b>(3,942,836)</b> | <b>(3,846,962)</b>  | <b>95,874</b>        |
| <b>Excess (Deficiency) of Revenue</b>       |                         |                    |                     |                      |
| <b>Over (Under) Expenditures</b>            | <b>(737,832)</b>        | <b>(2,499,480)</b> | <b>(1,419,106)</b>  | <b>1,080,374</b>     |
| <b>Other Financing Sources (Uses)</b>       |                         |                    |                     |                      |
| Transfers (out)                             | (1,725,000)             | (609,541)          | (49,999)            | 559,542              |
| <b>Total Other Financing Sources (Uses)</b> | <b>(1,725,000)</b>      | <b>(609,541)</b>   | <b>(49,999)</b>     | <b>559,542</b>       |
| <b>Net Change in Fund Balance</b>           | <b>(2,462,832)</b>      | <b>(3,109,021)</b> | <b>(1,469,105)</b>  | <b>1,639,916</b>     |
| <b>Fund Balances, Beginning</b>             |                         |                    |                     |                      |
| <b>of Year - Original</b>                   | <b>-</b>                | <b>-</b>           | <b>-</b>            | <b>-</b>             |
| <b>Adjustment</b>                           | <b>2,462,832</b>        | <b>3,109,021</b>   | <b>3,569,946</b>    | <b>460,925</b>       |
| <b>Fund Balances, Beginning</b>             |                         |                    |                     |                      |
| <b>of Year - Adjusted</b>                   | <b>2,462,832</b>        | <b>3,109,021</b>   | <b>3,569,946</b>    | <b>460,925</b>       |
| <b>Fund Balance, End of Year</b>            | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ 2,100,841</b> | <b>\$ 2,100,841</b>  |

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

| Description                          | September 30,<br>2024 | September 30,<br>2023 | September 30,<br>2022 | September 30,<br>2021 | September 30,<br>2020 | September 30,<br>2019 | September 30,<br>2018 | September 30,<br>2017 | September 30,<br>2016 | September 30,<br>2015 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Actuarially Determined Contribution  | \$ 223,792            | \$ 231,764            | \$ 358,667            | \$ 426,611            | \$ 392,269            | \$ 388,792            | \$ 179,015            | \$ 179,917            | \$ 222,679            | \$ 278,366            |
| Contributions in Relation to the     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Actuarially Determined Contributions | 223,792               | 231,764               | 358,667               | 426,611               | 392,269               | 388,792               | 179,015               | 179,917               | 420,000               | 461,400               |
| Contribution Deficiency (Excess)     | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ (197,321)</u>   | <u>\$ (183,034)</u>   |
| Covered Payroll**                    | \$ 100,686            | \$ 133,796            | \$ 147,109            | \$ 258,950            | \$ 329,202            | \$ 290,770            | \$ 393,039            | \$ 551,807            | \$ 621,681            | \$ 708,855            |
| Contributions as a Percentage of     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Covered Payroll                      | 222.27%               | 173.22%               | 243.81%               | 164.75%               | 119.16%               | 133.71%               | 45.55%                | 32.61%                | 67.56%                | 65.09%                |

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

**Notes to Schedule**

Valuation Date: October 1, 2022

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         | Frozen Initial Liability (FIL)                                                                                                                                                                                            |
| Amortization Method           | Level Dollar Amortization Closed                                                                                                                                                                                          |
| Remaining Amortization Method | 7 years                                                                                                                                                                                                                   |
| Asset Valuation Method        | 5-Year Smoothed Market                                                                                                                                                                                                    |
| Inflation                     | 2.50%                                                                                                                                                                                                                     |
| Salary Increases              | 6.00%, Including Inflation                                                                                                                                                                                                |
| Investment Rate Return        | 6.375%                                                                                                                                                                                                                    |
| Retirement Age                | Experience-Based Table Rates                                                                                                                                                                                              |
| Mortality                     | PUB-2010 Headcount Weighted General Below Median Employee Mortality Tables (for pre-retirement mortality) and the PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Tables (for post-retirement) |
|                               | Tables use ages set back one year for males. And future improvements in mortality projected to all future years after 2010 using scale MP-2018.                                                                           |
|                               | These are the same rates used for Regular Class members of the Florida Retirement System (FRS) in their July 1, 2021 FRS Valuation, as mandated by Chapter 112.63, Florida Statutes.                                      |

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

| Description                          | September 30,<br>2024 | September 30,<br>2023 | September 30,<br>2022 | September 30,<br>2021 | September 30,<br>2020 | September 30,<br>2019 | September 30,<br>2018 | September 30,<br>2017 | September 30,<br>2016 | September 30,<br>2015 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Actuarially Determined Contribution  | \$ 548,679            | \$ 458,378            | \$ 499,806            | \$ 447,310            | \$ 401,421            | \$ 488,869            | \$ 445,505            | \$ 537,920            | \$ 507,461            | \$ 485,936            |
| Contributions in Relation to the     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Actuarially Determined Contributions | 591,553               | 502,362               | 518,228               | 464,120               | 474,011               | 488,869               | 445,505               | 553,589               | 513,275               | 496,613               |
| Contribution Deficiency (Excess)     | <u>\$ (42,874)</u>    | <u>\$ (43,984)</u>    | <u>\$ (18,422)</u>    | <u>\$ (16,810)</u>    | <u>\$ (72,590)</u>    | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ (15,669)</u>    | <u>\$ (5,814)</u>     | <u>\$ (10,677)</u>    |
| Covered Payroll**                    | \$ 3,056,706          | \$ 2,640,424          | \$ 3,104,384          | \$ 2,958,397          | \$ 2,854,927          | \$ 2,456,000          | \$ 2,213,166          | \$ 2,341,391          | \$ 2,094,675          | \$ 2,060,571          |
| Contributions as a Percentage of     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Covered Payroll                      | 19.35%                | 19.03%                | 16.69%                | 15.69%                | 16.60%                | 19.91%                | 20.13%                | 23.64%                | 24.50%                | 24.10%                |

\*\*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, 2022

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              | 6.0%-12.5%, Including Inflation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Retirement Age                | Experienced-based table of rates that are specific to the type of eligibility condition.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Investment Rate Return        | 7.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Mortality                     | PUB-2010 Headcount Weighted General Below Median Employee Mortality Tables (for pre-retirement mortality) and the PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Tables (for post-retirement)<br>Tables use ages set back one year for males. And future improvements in mortality projected to all future years after 2010 using scale MP-2018.<br>These are the same rates used for Special Risk Class members of the Florida Retirement System (FRS) in their July 1, 2020 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,<br>2024 | September 30,<br>2023 | September 30,<br>2022 | September 30,<br>2021 | September 30,<br>2020 | September 30,<br>2019 | September 30,<br>2018 | September 30,<br>2017 | September 30,<br>2016 | September 30,<br>2015 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Actuarially Determined Contribution  | \$ 497,632            | \$ 456,900            | \$ 446,251            | \$ 508,281            | \$ 404,285            | \$ 321,188            | \$ 310,543            | \$ 347,595            | \$ 309,802            | \$ 286,576            |
| Contributions in Relation to the     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Actuarially Determined Contributions | 550,896               | 504,790               | 487,909               | 508,281               | 483,301               | 411,355               | 318,244               | 347,595               | 309,802               | 290,937               |
| Contribution Deficiency (Excess)     | <u>\$ (53,264)</u>    | <u>\$ (47,890)</u>    | <u>\$ (41,658)</u>    | <u>\$ -</u>           | <u>\$ (79,016)</u>    | <u>\$ (90,167)</u>    | <u>\$ (7,701)</u>     | <u>\$ -</u>           | <u>\$ -</u>           | <u>\$ (4,361)</u>     |
| Covered Payroll**                    | \$ 2,159,861          | \$ 2,099,724          | \$ 1,919,361          | \$ 2,109,926          | \$ 2,292,103          | \$ 2,108,742          | \$ 1,522,271          | \$ 1,384,549          | \$ 1,265,986          | \$ 1,265,986          |
| Contributions as a Percentage of     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Covered Payroll                      | 25.51%                | 24.04%                | 25.42%                | 24.09%                | 21.09%                | 19.51%                | 20.91%                | 25.11%                | 24.47%                | 22.98%                |

\*\*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, 2022

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                     | PUB-2010 Headcount Weighted General Below Median Employee Mortality Tables (for pre-retirement mortality) and the PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Tables (for post-retirement)<br>Tables use ages set back one year for males. And future improvements in mortality projected to all future years after 2010 using scale MP-2018.<br>These are the same rates used for Special Risk Class members of the Florida Retirement System (FRS) in their July 1, 2020 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,<br>2024 | September 30,<br>2023 | September 30,<br>2022 | September 30,<br>2021 | September 30,<br>2020 | September 30,<br>2019 | September 30,<br>2018 | September 30,<br>2017 | September 30,<br>2016 | September 30,<br>2015 |
|-------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>General Employees' Retirement Plan</b> |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Annual Money-Weighted Rate of Return      |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net of Investment Expense                 | 16.83%                | 7.75%                 | -10.62%               | 14.75%                | 7.39%                 | 6.92%                 | 9.21%                 | 9.98%                 | 8.30%                 | 0.40%                 |
| <b>Police Officers' Retirement Plan</b>   |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Annual Money-Weighted Rate of Return      |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net of Investment Expense                 | 20.72%                | 10.74%                | -12.79%               | 22.58%                | 2.88%                 | 1.84%                 | 7.13%                 | 12.67%                | 8.20%                 | 0.00%                 |
| <b>Firefighters' Retirement Plan</b>      |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Annual Money-Weighted Rate of Return      |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net of Investment Expense                 | 19.83%                | 8.74%                 | -11.55%               | 20.32%                | 2.98%                 | 2.08%                 | 6.67%                 | 11.33%                | 7.50%                 | 0.70%                 |

**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,<br>2024 | September 30,<br>2023 | September 30,<br>2022 | September 30,<br>2021 | September 30,<br>2020 | September 30,<br>2019 | September 30,<br>2018 | September 30,<br>2017 | September 30,<br>2016 | September 30,<br>2015 |
|-----------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total Pension Liability</b>                                              |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Service Cost                                                                | \$ 27,365             | \$ 40,648             | \$ 37,546             | \$ 65,057             | \$ 70,866             | \$ 75,671             | \$ 105,529            | \$ 126,057            | \$ 141,576            | \$ 154,932            |
| Interest on the Total Pension Liability                                     | 1,118,170             | 1,160,510             | 1,196,573             | 1,223,999             | 1,234,270             | 1,243,111             | 1,299,228             | 1,268,701             | 1,263,567             | 1,243,451             |
| Difference Between Expected and Actual Experience                           | (455,938)             | (417,446)             | (469,994)             | (8,294)               | (126,589)             | (215,766)             | (168,144)             | (199,580)             | (205,694)             | 32,457                |
| Change in Assumptions                                                       | 197,370               | 205,470               | -                     | (329,026)             | -                     | -                     | 1,764,082             | 342,439               | -                     | -                     |
| Benefit Payments Including Refunds of Contributions                         | (1,251,367)           | (1,292,392)           | (1,316,247)           | (1,376,074)           | (1,285,438)           | (1,183,006)           | (1,155,170)           | (1,061,251)           | (1,166,005)           | (1,059,709)           |
| Refunds                                                                     | (785)                 | (35,440)              | -                     | -                     | -                     | -                     | -                     | (3,703)               | -                     | (72,839)              |
| <b>Net Change in Total Pension Liability</b>                                | <b>(365,185)</b>      | <b>(338,650)</b>      | <b>(552,122)</b>      | <b>(424,338)</b>      | <b>(106,891)</b>      | <b>(79,990)</b>       | <b>1,845,525</b>      | <b>472,663</b>        | <b>33,444</b>         | <b>298,292</b>        |
| <b>Total Pension Liability-Beginning</b>                                    | <b>18,138,625</b>     | <b>18,477,275</b>     | <b>19,029,397</b>     | <b>19,453,735</b>     | <b>19,560,626</b>     | <b>19,640,616</b>     | <b>17,795,091</b>     | <b>17,322,428</b>     | <b>17,288,984</b>     | <b>16,990,692</b>     |
| <b>Total Pension Liability-Ending (a)</b>                                   | <b>17,773,440</b>     | <b>18,138,625</b>     | <b>18,477,275</b>     | <b>19,029,397</b>     | <b>19,453,735</b>     | <b>19,560,626</b>     | <b>19,640,616</b>     | <b>17,795,091</b>     | <b>17,322,428</b>     | <b>17,288,984</b>     |
| <b>Plan Fiduciary Net Position</b>                                          |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Employer Contributions                                                      | 223,792               | 231,764               | 358,667               | 426,611               | 392,269               | 388,792               | 179,015               | 179,917               | 420,000               | 461,400               |
| Employee Contributions                                                      | 7,189                 | 9,553                 | 10,504                | 18,489                | 23,505                | 20,761                | 28,063                | 39,399                | 44,388                | 52,452                |
| Pension Plan Net Investment Income                                          | 2,658,021             | 1,226,415             | (1,930,546)           | 2,548,897             | 1,252,154             | 1,182,044             | 1,455,448             | 1,541,678             | 1,224,944             | 61,657                |
| Benefit Payments Including Refunds of Contributions                         | (1,251,367)           | (1,292,392)           | (1,316,247)           | (1,376,074)           | (1,285,438)           | (1,183,006)           | (1,155,170)           | (1,061,251)           | (1,166,005)           | (1,059,709)           |
| Refunds                                                                     | (785)                 | (35,440)              | -                     | -                     | -                     | -                     | -                     | (3,703)               | -                     | (72,839)              |
| Pension Plan Administrative Expense                                         | (39,460)              | (41,489)              | (29,136)              | (34,658)              | (31,513)              | (31,973)              | (35,161)              | (27,494)              | (29,551)              | (28,902)              |
| <b>Net Change in Plan Fiduciary Net Position</b>                            | <b>1,597,390</b>      | <b>98,411</b>         | <b>(2,906,758)</b>    | <b>1,583,265</b>      | <b>350,977</b>        | <b>376,618</b>        | <b>472,195</b>        | <b>668,546</b>        | <b>493,776</b>        | <b>(585,941)</b>      |
| <b>Plan Fiduciary Net Position-Beginning</b>                                | <b>16,194,254</b>     | <b>16,095,843</b>     | <b>19,002,601</b>     | <b>17,419,336</b>     | <b>17,068,359</b>     | <b>16,691,741</b>     | <b>16,219,546</b>     | <b>15,551,000</b>     | <b>15,057,224</b>     | <b>15,643,165</b>     |
| <b>Plan Fiduciary Net Position-Ending (b)</b>                               | <b>17,791,644</b>     | <b>16,194,254</b>     | <b>16,095,843</b>     | <b>19,002,601</b>     | <b>17,419,336</b>     | <b>17,068,359</b>     | <b>16,691,741</b>     | <b>16,219,546</b>     | <b>15,551,000</b>     | <b>15,057,224</b>     |
| <b>Net Pension Liability-Ending (a) – (b)</b>                               | <b>\$ (18,204)</b>    | <b>\$ 1,944,371</b>   | <b>\$ 2,381,432</b>   | <b>\$ 26,796</b>      | <b>\$ 2,034,399</b>   | <b>\$ 2,492,267</b>   | <b>\$ 2,948,875</b>   | <b>\$ 1,575,545</b>   | <b>\$ 1,771,428</b>   | <b>\$ 2,231,760</b>   |
| <b>Plan Fiduciary Net Position as Percentage of Total Pension Liability</b> | 100.10%               | 89.28%                | 87.11%                | 99.86%                | 89.54%                | 87.26%                | 84.99%                | 91.15%                | 89.77%                | 87.09%                |
| <b>Covered Payroll**</b>                                                    | \$ 100,686            | \$ 133,796            | \$ 147,109            | \$ 258,950            | \$ 329,202            | \$ 290,770            | \$ 393,039            | \$ 551,807            | \$ 621,681            | \$ 734,622            |
| <b>Net Pension Liability as a Percentage of Covered Payroll</b>             | -18.08%               | 1453.24%              | 1618.82%              | 10.35%                | 617.98%               | 857.13%               | 750.28%               | 285.52%               | 284.94%               | 303.80%               |

\*\* 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,<br>2024 | September 30,<br>2023 | September 30,<br>2022 | September 30,<br>2021 | September 30,<br>2020 | September 30,<br>2019 | September 30,<br>2018 | September 30,<br>2017 | September 30,<br>2016 | September 30,<br>2015 |
|-----------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total Pension Liability</b>                                              |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Service Cost                                                                | \$ 617,822            | \$ 658,084            | \$ 691,259            | \$ 700,596            | \$ 511,808            | \$ 479,889            | \$ 479,045            | \$ 462,042            | \$ 468,345            | \$ 432,550            |
| Interest on the Total Pension Liability                                     | 1,182,157             | 1,134,879             | 1,093,694             | 1,065,046             | 996,857               | 972,465               | 875,570               | 847,354               | 775,324               | 706,148               |
| Difference Between Expected and Actual Experience                           | (277,913)             | (302,829)             | (400,998)             | (380,139)             | (290,745)             | (714,056)             | 303,066               | (341,762)             | 106,264               | 124,722               |
| Change in Assumptions                                                       | -                     | -                     | 480,454               | 124,245               | -                     | -                     | 57,660                | (222,459)             | -                     | -                     |
| Benefit Payments                                                            | (750,473)             | (701,734)             | (561,863)             | (537,906)             | (418,482)             | (392,547)             | (373,957)             | (373,957)             | (374,611)             | (374,061)             |
| Refunds                                                                     | (52,951)              | (43,775)              | (100,872)             | (30,514)              | (8,137)               | (70,822)              | (11,188)              | (12,822)              | (5,063)               | -                     |
| <b>Net Change in Total Pension Liability</b>                                | <b>718,642</b>        | <b>744,625</b>        | <b>1,201,674</b>      | <b>941,328</b>        | <b>791,301</b>        | <b>274,929</b>        | <b>1,330,196</b>      | <b>358,396</b>        | <b>970,259</b>        | <b>889,359</b>        |
| <b>Total Pension Liability-Beginning</b>                                    | <b>16,671,848</b>     | <b>15,927,223</b>     | <b>14,725,549</b>     | <b>13,784,221</b>     | <b>12,992,920</b>     | <b>12,717,991</b>     | <b>11,387,795</b>     | <b>11,029,399</b>     | <b>10,059,140</b>     | <b>9,169,781</b>      |
| <b>Total Pension Liability-Ending (a)</b>                                   | <b>17,390,490</b>     | <b>16,671,848</b>     | <b>15,927,223</b>     | <b>14,725,549</b>     | <b>13,784,221</b>     | <b>12,992,920</b>     | <b>12,717,991</b>     | <b>11,387,795</b>     | <b>11,029,399</b>     | <b>10,059,140</b>     |
| <b>Plan Fiduciary Net Position</b>                                          |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Employer and State Contributions                                            | 591,553               | 502,362               | 518,228               | 464,120               | 474,011               | 488,869               | 445,505               | 553,589               | 513,275               | 496,613               |
| Employee Contributions                                                      | 230,782               | 199,352               | 234,381               | 223,359               | 215,547               | 185,428               | 167,094               | 176,775               | 158,148               | 152,488               |
| Pension Plan Net Investment Income                                          | 3,238,762             | 1,510,263             | (1,998,948)           | 2,942,372             | 379,343               | 251,858               | 805,949               | 1,225,804             | 694,832               | 2,492                 |
| Benefit Payments                                                            | (750,473)             | (701,734)             | (561,863)             | (537,906)             | (418,482)             | (392,547)             | (373,957)             | (373,957)             | (374,611)             | (374,061)             |
| Refunds                                                                     | (52,951)              | (43,775)              | (100,872)             | (30,514)              | (8,137)               | (70,822)              | (11,188)              | (12,822)              | (5,063)               | -                     |
| Pension Plan Administrative Expense                                         | (73,777)              | (23,233)              | (27,603)              | (40,351)              | (31,645)              | (26,642)              | (28,375)              | (29,350)              | (26,063)              | (20,253)              |
| <b>Net Change in Plan Fiduciary Net Position</b>                            | <b>3,183,896</b>      | <b>1,443,235</b>      | <b>(1,936,677)</b>    | <b>3,021,080</b>      | <b>610,637</b>        | <b>436,144</b>        | <b>1,005,028</b>      | <b>1,540,039</b>      | <b>960,518</b>        | <b>257,279</b>        |
| <b>Plan Fiduciary Net Position-Beginning</b>                                | <b>15,419,259</b>     | <b>13,976,024</b>     | <b>15,912,701</b>     | <b>12,891,621</b>     | <b>12,280,984</b>     | <b>11,844,840</b>     | <b>10,839,812</b>     | <b>9,299,773</b>      | <b>8,339,255</b>      | <b>8,081,976</b>      |
| <b>Plan Fiduciary Net Position-Ending (b)</b>                               | <b>18,603,155</b>     | <b>15,419,259</b>     | <b>13,976,024</b>     | <b>15,912,701</b>     | <b>12,891,621</b>     | <b>12,280,984</b>     | <b>11,844,840</b>     | <b>10,839,812</b>     | <b>9,299,773</b>      | <b>8,339,255</b>      |
| <b>Net Pension Liability-Ending (a) – (b)</b>                               | <b>\$ (1,212,665)</b> | <b>\$ 1,252,589</b>   | <b>\$ 1,951,199</b>   | <b>\$ (1,187,152)</b> | <b>\$ 892,600</b>     | <b>\$ 711,936</b>     | <b>\$ 873,151</b>     | <b>\$ 547,983</b>     | <b>\$ 1,729,626</b>   | <b>\$ 1,719,885</b>   |
| <b>Plan Fiduciary Net Position as Percentage of Total Pension Liability</b> | 106.97%               | 92.49%                | 87.75%                | 108.06%               | 93.52%                | 94.52%                | 93.13%                | 95.19%                | 84.32%                | 82.90%                |
| <b>Covered Payroll**</b>                                                    | <b>\$ 3,056,706</b>   | <b>\$ 2,640,424</b>   | <b>\$ 3,104,384</b>   | <b>\$ 2,958,397</b>   | <b>\$ 2,854,927</b>   | <b>\$ 2,456,000</b>   | <b>\$ 2,213,166</b>   | <b>\$ 2,341,391</b>   | <b>\$ 2,094,675</b>   | <b>\$ 2,019,709</b>   |
| <b>Net Pension Liability as a Percentage of Covered Payroll</b>             | -39.67%               | 47.44%                | 62.85%                | -40.13%               | 31.27%                | 28.99%                | 39.45%                | 23.40%                | 82.57%                | 85.16%                |

\*\* 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,<br>2024 | September 30,<br>2023 | September 30,<br>2022 | September 30,<br>2021 | September 30,<br>2020 | September 30,<br>2019 | September 30,<br>2018 | September 30,<br>2017 | September 30,<br>2016 | September 30,<br>2015 |
|-----------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total Pension Liability</b>                                              |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Service Cost                                                                | \$ 506,511            | \$ 464,942            | \$ 501,805            | \$ 544,129            | \$ 511,561            | \$ 360,520            | \$ 302,754            | \$ 311,801            | \$ 293,973            | \$ 270,159            |
| Interest on the Total Pension Liability                                     | 914,075               | 868,005               | 833,385               | 797,447               | 750,445               | 697,542               | 667,003               | 664,349               | 615,232               | 562,613               |
| Benefit Changes                                                             | -                     | -                     | -                     | -                     | (796)                 | -                     | -                     | -                     | -                     | -                     |
| Difference Between Expected and Actual Experience                           | 396,440               | (148,356)             | (237,798)             | (40,616)              | (85,966)              | (39,555)              | (84,950)              | (39,883)              | 46,598                | 78,871                |
| Change in Assumptions                                                       | -                     | -                     | -                     | (199,304)             | 329,854               | 289,003               | 183,005               | (166,032)             | 95,900                | 87,296                |
| Benefit Payments                                                            | (514,341)             | (521,518)             | (472,184)             | (424,942)             | (415,113)             | (373,010)             | (729,963)             | (393,514)             | (250,523)             | (252,370)             |
| Refunds                                                                     | (19,685)              | (80,493)              | (137,012)             | (137,019)             | (15,992)              | (12,170)              | (87,607)              | (14,393)              | -                     | (10,795)              |
| <b>Net Change in Total Pension Liability</b>                                | <b>1,283,000</b>      | <b>582,580</b>        | <b>567,496</b>        | <b>539,695</b>        | <b>1,073,993</b>      | <b>922,330</b>        | <b>250,242</b>        | <b>362,328</b>        | <b>801,180</b>        | <b>735,774</b>        |
| <b>Total Pension Liability-Beginning</b>                                    | <b>12,818,722</b>     | <b>12,236,142</b>     | <b>11,668,646</b>     | <b>11,128,951</b>     | <b>10,054,958</b>     | <b>9,132,628</b>      | <b>8,882,386</b>      | <b>8,520,058</b>      | <b>7,718,878</b>      | <b>6,983,104</b>      |
| <b>Total Pension Liability-Ending (a)</b>                                   | <b>14,101,722</b>     | <b>12,818,722</b>     | <b>12,236,142</b>     | <b>11,668,646</b>     | <b>11,128,951</b>     | <b>10,054,958</b>     | <b>9,132,628</b>      | <b>8,882,386</b>      | <b>8,520,058</b>      | <b>7,718,878</b>      |
| <b>Plan Fiduciary Net Position</b>                                          |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Employer and State Contributions                                            | 550,896               | 504,790               | 487,909               | 508,281               | 483,301               | 411,355               | 318,244               | 347,595               | 309,802               | 290,937               |
| Employee Contributions                                                      | 150,974               | 146,771               | 134,163               | 147,484               | 160,218               | 147,401               | 106,407               | 96,780                | 93,808                | 90,519                |
| Pension Plan Net Investment Income                                          | 2,252,611             | 914,281               | (1,290,353)           | 1,952,655             | 303,335               | 221,553               | 577,793               | 882,635               | 527,953               | 48,598                |
| Benefit Payments                                                            | (514,341)             | (521,518)             | (472,184)             | (424,942)             | (415,113)             | (373,010)             | (729,963)             | (393,514)             | (250,523)             | (252,370)             |
| Refunds                                                                     | (19,685)              | (80,493)              | (57,712)              | (137,019)             | (15,992)              | (12,170)              | (87,607)              | (14,393)              | -                     | (10,795)              |
| Pension Plan Administrative Expense                                         | (33,822)              | (33,170)              | (33,766)              | (32,903)              | (33,680)              | (34,714)              | (31,748)              | (26,570)              | (24,546)              | (19,902)              |
| <b>Net Change in Plan Fiduciary Net Position</b>                            | <b>2,386,633</b>      | <b>930,661</b>        | <b>(1,231,943)</b>    | <b>2,013,556</b>      | <b>482,069</b>        | <b>360,415</b>        | <b>153,126</b>        | <b>892,533</b>        | <b>656,494</b>        | <b>146,987</b>        |
| <b>Plan Fiduciary Net Position-Beginning</b>                                | <b>11,197,519</b>     | <b>10,266,858</b>     | <b>11,498,801</b>     | <b>9,485,245</b>      | <b>9,003,176</b>      | <b>8,642,761</b>      | <b>8,489,635</b>      | <b>7,597,102</b>      | <b>6,940,608</b>      | <b>6,793,621</b>      |
| <b>Plan Fiduciary Net Position-Ending (b)</b>                               | <b>13,584,152</b>     | <b>11,197,519</b>     | <b>10,266,858</b>     | <b>11,498,801</b>     | <b>9,485,245</b>      | <b>9,003,176</b>      | <b>8,642,761</b>      | <b>8,489,635</b>      | <b>7,597,102</b>      | <b>6,940,608</b>      |
| <b>Net Pension Liability-Ending (a) – (b)</b>                               | <b>\$ 517,570</b>     | <b>\$ 1,621,203</b>   | <b>\$ 1,969,284</b>   | <b>\$ 169,845</b>     | <b>\$ 1,643,706</b>   | <b>\$ 1,051,782</b>   | <b>\$ 489,867</b>     | <b>\$ 392,751</b>     | <b>\$ 922,956</b>     | <b>\$ 778,270</b>     |
| <b>Plan Fiduciary Net Position as Percentage of Total Pension Liability</b> | 96.33%                | 87.35%                | 83.91%                | 98.54%                | 85.23%                | 89.54%                | 94.64%                | 95.58%                | 89.17%                | 89.92%                |
| <b>Covered Payroll**</b>                                                    | <b>\$ 2,159,861</b>   | <b>\$ 2,099,724</b>   | <b>\$ 1,919,361</b>   | <b>\$ 2,109,926</b>   | <b>\$ 2,292,103</b>   | <b>\$ 2,108,742</b>   | <b>\$ 1,522,271</b>   | <b>\$ 1,384,549</b>   | <b>\$ 1,342,031</b>   | <b>\$ 1,294,979</b>   |
| <b>Net Pension Liability as a Percentage of Covered Payroll</b>             | 23.96%                | 77.21%                | 102.60%               | 8.05%                 | 71.71%                | 49.88%                | 32.18%                | 28.37%                | 68.77%                | 60.10%                |

\*\* 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**  
**LAST 10 FISCAL YEARS \***

|                                                                      | 2024                | 2023                | 2022                 | 2021                 | 2020                 | 2019                 |
|----------------------------------------------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total OPEB Liability</b>                                          |                     |                     |                      |                      |                      |                      |
| Service Cost                                                         | \$ 151,986          | \$ 406,390          | \$ 372,280           | \$ 167,058           | \$ 160,633           | \$ 256,327           |
| Interest on the Total OPEB Liability                                 | 306,233             | 277,585             | 292,775              | 574,538              | 610,746              | 657,078              |
| Difference Between Expected and Actual Experience                    | -                   | (475,741)           | -                    | -                    | -                    | (916,708)            |
| Changes of Assumptions and Other Inputs                              | (173,359)           | (5,192,826)         | 356,795              | (4,254,500)          | 1,300,318            | (2,701,658)          |
| Benefit Payments                                                     | (414,068)           | (538,517)           | (519,784)            | (665,278)            | (609,980)            | (669,839)            |
| <b>Net Change in Total OPEB Liability</b>                            | <b>(129,208)</b>    | <b>(5,523,109)</b>  | <b>502,066</b>       | <b>(4,178,182)</b>   | <b>1,461,717</b>     | <b>(3,374,800)</b>   |
| <b>Total OPEB Liability - Beginning</b>                              | <b>7,014,896</b>    | <b>12,538,005</b>   | <b>12,035,939</b>    | <b>16,214,121</b>    | <b>14,752,404</b>    | <b>18,127,204</b>    |
| <b>Total OPEB Liability - Ending</b>                                 | <b>\$ 6,885,688</b> | <b>\$ 7,014,896</b> | <b>\$ 12,538,005</b> | <b>\$ 12,035,939</b> | <b>\$ 16,214,121</b> | <b>\$ 14,752,404</b> |
| <br>Covered-Employee Payroll                                         | <br>\$ 12,095,513   | <br>\$ 10,428,482   | <br>\$ 11,794,816    | <br>\$ 10,429,297    | <br>\$ 12,588,540    | <br>\$ 11,883,310    |
| <br>Total OPEB Liability as a Percentage of Covered-Employee Payroll | <br>56.93%          | <br>67.27%          | <br>106.30%          | <br>115.41%          | <br>128.80%          | <br>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, 2019: | 3.58% |
| Fiscal Year Ending September 30, 2020: | 4.18% |
| Fiscal Year Ending September 30, 2021: | 3.64% |
| Fiscal Year Ending September 30, 2022: | 2.19% |
| Fiscal Year Ending September 30, 2023: | 4.40% |
| Fiscal Year Ending September 30, 2024: | 4.63% |

\* Presented years available - will eventually present 10-year trend information.

\*\* 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 SUPPLEMENTARY INFORMATION**

**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - MAJOR FUND**  
**OTHER CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                      | <u>Final<br/>Budget</u> | <u>Actual<br/>Amounts</u> | <u>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|----------------------------------------------------------------------|-------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                                                      |                         |                           |                                                                   |
| Intergovernmental                                                    | \$ -                    | \$ -                      | \$ -                                                              |
| <b>Total Revenues</b>                                                | <u>-</u>                | <u>-</u>                  | <u>-</u>                                                          |
| <b>Expenditures</b>                                                  |                         |                           |                                                                   |
| General Government:                                                  |                         |                           |                                                                   |
| Operating                                                            | 340,711                 | 154,826                   | 185,885                                                           |
| Capital Outlay                                                       | 24,108,777              | 3,734,727                 | 20,374,050                                                        |
| <b>(Total Expenditures)</b>                                          | <u>(24,449,488)</u>     | <u>(3,889,553)</u>        | <u>20,559,935</u>                                                 |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | (24,449,488)            | (3,889,553)               | 20,559,935                                                        |
| <b>Other Financing Sources (Uses)</b>                                |                         |                           |                                                                   |
| Operating Transfers in                                               | 24,449,488              | 3,889,554                 | (20,559,934)                                                      |
| <b>Net Change in Fund Balance</b>                                    | -                       | 1                         | 1                                                                 |
| <b>Fund Balances (Deficit), Beginning of Year</b>                    | <u>-</u>                | <u>(192,422)</u>          | <u>(192,422)</u>                                                  |
| <b>Fund Balances (Deficit), End of Year</b>                          | <u>\$ -</u>             | <u>\$ (192,421)</u>       | <u>\$ (192,421)</u>                                               |



**CITY OF MOUNT DORA, FLORIDA  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

|                                            | Special Revenue Funds               |                                              |                                              |                        |                                    |                   |                         |                      |
|--------------------------------------------|-------------------------------------|----------------------------------------------|----------------------------------------------|------------------------|------------------------------------|-------------------|-------------------------|----------------------|
|                                            | Law<br>Enforcement<br>Trust<br>Fund | Community<br>Redevelopment<br>Agency<br>Fund | Northeast<br>Redevelopment<br>Agency<br>Fund | Impact<br>Fees<br>Fund | Discretionary<br>Sales Tax<br>Fund | Cemetery<br>Fund  | Debt<br>Service<br>Fund | Totals               |
| <b>Assets</b>                              |                                     |                                              |                                              |                        |                                    |                   |                         |                      |
| Pooled Cash and Investments                | \$ 61,925                           | \$ 3,076,193                                 | \$ 2,597,467                                 | \$ 4,303,340           | \$ 5,681,031                       | \$ 352,424        | \$ 408,420              | \$ 16,480,800        |
| Due from Other Governments                 | -                                   | -                                            | -                                            | -                      | 125,649                            | -                 | -                       | 125,649              |
| Due from Other Funds                       | -                                   | 53,069                                       | -                                            | -                      | -                                  | -                 | -                       | 53,069               |
| Accrued Interest Receivable                | -                                   | 5                                            | 4                                            | 6                      | 9                                  | 1                 | 1                       | 26                   |
| <b>Total Assets</b>                        | <u>61,925</u>                       | <u>3,129,267</u>                             | <u>2,597,471</u>                             | <u>4,303,346</u>       | <u>5,806,689</u>                   | <u>352,425</u>    | <u>408,421</u>          | <u>16,659,544</u>    |
| <b>Liabilities and Fund Balances</b>       |                                     |                                              |                                              |                        |                                    |                   |                         |                      |
| <b>Liabilities</b>                         |                                     |                                              |                                              |                        |                                    |                   |                         |                      |
| Accounts Payable                           | -                                   | 3,838                                        | 142                                          | 1,520                  | -                                  | 2,296             | 316,355                 | 324,151              |
| Due to Other Funds                         | -                                   | -                                            | 53,069                                       | -                      | -                                  | -                 | -                       | 53,069               |
| Advances from Other Funds                  | -                                   | -                                            | -                                            | 270,360                | -                                  | -                 | -                       | 270,360              |
| <b>Total Liabilities</b>                   | <u>-</u>                            | <u>3,838</u>                                 | <u>53,211</u>                                | <u>271,880</u>         | <u>-</u>                           | <u>2,296</u>      | <u>316,355</u>          | <u>647,580</u>       |
| <b>Fund Balances</b>                       |                                     |                                              |                                              |                        |                                    |                   |                         |                      |
| Restricted for:                            |                                     |                                              |                                              |                        |                                    |                   |                         |                      |
| Capital Improvements                       | -                                   | -                                            | -                                            | 4,031,466              | 5,806,689                          | -                 | -                       | 9,838,155            |
| Community Redevelopment                    | -                                   | 3,125,429                                    | 2,544,260                                    | -                      | -                                  | -                 | -                       | 5,669,689            |
| Law Enforcement                            | 61,925                              | -                                            | -                                            | -                      | -                                  | -                 | -                       | 61,925               |
| Debt Service Funds                         | -                                   | -                                            | -                                            | -                      | -                                  | -                 | 92,066                  | 92,066               |
| Perpetual Care                             | -                                   | -                                            | -                                            | -                      | -                                  | 350,129           | -                       | 350,129              |
| <b>Total Fund Balances</b>                 | <u>61,925</u>                       | <u>3,125,429</u>                             | <u>2,544,260</u>                             | <u>4,031,466</u>       | <u>5,806,689</u>                   | <u>350,129</u>    | <u>92,066</u>           | <u>16,011,964</u>    |
| <b>Total Liabilities and Fund Balances</b> | <u>\$ 61,925</u>                    | <u>\$ 3,129,267</u>                          | <u>\$ 2,597,471</u>                          | <u>\$ 4,303,346</u>    | <u>\$ 5,806,689</u>                | <u>\$ 352,425</u> | <u>\$ 408,421</u>       | <u>\$ 16,659,544</u> |

**CITY OF MOUNT DORA, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                      | Special Revenue Funds                              |                                     |                                              |                                              |                        |                                    |                  |                         |               |
|--------------------------------------|----------------------------------------------------|-------------------------------------|----------------------------------------------|----------------------------------------------|------------------------|------------------------------------|------------------|-------------------------|---------------|
|                                      | <i>Now Major</i><br>Building<br>Inspection<br>Fund | Law<br>Enforcement<br>Trust<br>Fund | Community<br>Redevelopment<br>Agency<br>Fund | Northeast<br>Redevelopment<br>Agency<br>Fund | Impact<br>Fees<br>Fund | Discretionary<br>Sales Tax<br>Fund | Cemetery<br>Fund | Debt<br>Service<br>Fund | Totals        |
| <b>Revenues</b>                      |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| Taxes                                | \$ -                                               | \$ -                                | \$ -                                         | \$ -                                         | \$ -                   | \$ 2,105,860                       | \$ -             | \$ -                    | \$ 2,105,860  |
| Charges for Services                 | -                                                  | -                                   | -                                            | -                                            | -                      | -                                  | 115,663          | -                       | 115,663       |
| Intergovernmental                    | -                                                  | -                                   | 836,398                                      | 593,750                                      | -                      | -                                  | -                | -                       | 1,430,148     |
| Fines and Forfeitures                | -                                                  | 596                                 | -                                            | -                                            | -                      | -                                  | -                | -                       | 596           |
| Impact Fees                          | -                                                  | -                                   | -                                            | -                                            | 1,564,362              | -                                  | -                | -                       | 1,564,362     |
| Miscellaneous                        | -                                                  | 1,978                               | 117,543                                      | 88,422                                       | 135,283                | 161,836                            | 11,051           | 5,288                   | 521,401       |
| <b>Total Revenues</b>                | -                                                  | 2,574                               | 953,941                                      | 682,172                                      | 1,699,645              | 2,267,696                          | 126,714          | 5,288                   | 5,738,030     |
| <b>Expenditures</b>                  |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| General Government                   | -                                                  | -                                   | 699,071                                      | 405,886                                      | -                      | -                                  | -                | -                       | 1,104,957     |
| Public Safety                        | -                                                  | -                                   | -                                            | -                                            | 26,235                 | 267,765                            | -                | -                       | 294,000       |
| Culture and Recreation               | -                                                  | -                                   | -                                            | -                                            | 100,253                | -                                  | 88,612           | -                       | 188,865       |
| Debit Services:                      |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| Principal                            | -                                                  | -                                   | 362,000                                      | -                                            | -                      | 58,323                             | -                | 753,300                 | 1,173,623     |
| Interest                             | -                                                  | -                                   | 54,789                                       | -                                            | -                      | 5,610                              | -                | 812,605                 | 873,004       |
| <b>(Total Expenditures)</b>          | -                                                  | -                                   | (1,115,860)                                  | (405,886)                                    | (126,488)              | (331,698)                          | (88,612)         | (1,565,905)             | (3,634,449)   |
| <b>Excess (Deficiency) of</b>        |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>Revenues Over (Under)</b>         |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>Expenditures</b>                  | -                                                  | 2,574                               | (161,919)                                    | 276,286                                      | 1,573,157              | 1,935,998                          | 38,102           | (1,560,617)             | 2,103,581     |
| <b>Other Financing Sources</b>       |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>(Uses)</b>                        |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| Transfer in                          | -                                                  | -                                   | 860,254                                      | 610,646                                      | -                      | -                                  | -                | 1,565,868               | 3,036,768     |
| Transfer (out)                       | -                                                  | -                                   | (333,053)                                    | (451,662)                                    | (1,297,526)            | (332,155)                          | (5,000)          | -                       | (2,419,396)   |
| <b>Total Other Financing</b>         |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>Sources (Uses)</b>                | -                                                  | -                                   | 527,201                                      | 158,984                                      | (1,297,526)            | (332,155)                          | (5,000)          | 1,565,868               | 617,372       |
| <b>Net Change in Fund Balances</b>   | -                                                  | 2,574                               | 365,282                                      | 435,270                                      | 275,631                | 1,603,843                          | 33,102           | 5,251                   | 2,720,953     |
| <b>Fund Balances,</b>                |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>Beginning - Original</b>          | 3,569,946                                          | 59,351                              | 2,760,147                                    | 2,108,990                                    | 3,755,835              | 4,202,846                          | 317,027          | 86,815                  | 16,860,957    |
| <b>Change in Financial Reporting</b> |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>Entity (nonmajor to major)</b>    | (3,569,946)                                        | -                                   | -                                            | -                                            | -                      | -                                  | -                | -                       | (3,569,946)   |
| <b>Fund Balances,</b>                |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>Beginning - Adjusted</b>          | -                                                  | 59,351                              | 2,760,147                                    | 2,108,990                                    | 3,755,835              | 4,202,846                          | 317,027          | 86,815                  | 13,291,011    |
| <b>Fund Balances,</b>                |                                                    |                                     |                                              |                                              |                        |                                    |                  |                         |               |
| <b>End of Year</b>                   | \$ -                                               | \$ 61,925                           | \$ 3,125,429                                 | \$ 2,544,260                                 | \$ 4,031,466           | \$ 5,806,689                       | \$ 350,129       | \$ 92,066               | \$ 16,011,964 |

**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND**  
**LAW ENFORCEMENT FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                         | <b>Final<br/>Budget</b> | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|-----------------------------------------|-------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                         |                         |                           |                                                                   |
| Fines and Forfeitures                   | \$ 596                  | \$ 596                    | \$ -                                                              |
| Miscellaneous                           | 1,462                   | 1,978                     | 516                                                               |
| <b>Total Revenues</b>                   | <u>2,058</u>            | <u>2,574</u>              | <u>516</u>                                                        |
| <b>Expenditures</b>                     |                         |                           |                                                                   |
| Public Safety:                          |                         |                           |                                                                   |
| Operating                               | -                       | -                         | -                                                                 |
| <b>(Total Expenditures)</b>             | <u>-</u>                | <u>-</u>                  | <u>-</u>                                                          |
| <b>Net Change in Fund Balance</b>       | 2,058                   | 2,574                     | 516                                                               |
| <b>Fund Balances, Beginning of Year</b> | <u>(2,058)</u>          | <u>59,351</u>             | <u>61,409</u>                                                     |
| <b>Fund Balances, End of Year</b>       | <u>\$ -</u>             | <u>\$ 61,925</u>          | <u>\$ 61,925</u>                                                  |

**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND**  
**COMMUNITY REDEVELOPMENT AGENCY FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                      | <b>Final<br/>Budget</b> | <b>Actual<br/>Amounts</b>  | <b>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-------------------------|----------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                                                      |                         |                            |                                                                   |
| Intergovernmental                                                    | \$ 862,998              | \$ 836,398                 | \$ (26,600)                                                       |
| Miscellaneous                                                        | -                       | 117,543                    | 117,543                                                           |
| <b>Total Revenues</b>                                                | <u>862,998</u>          | <u>953,941</u>             | <u>90,943</u>                                                     |
| <b>Expenditures</b>                                                  |                         |                            |                                                                   |
| General Government:                                                  |                         |                            |                                                                   |
| Operating                                                            | 577,620                 | 303,587                    | 274,033                                                           |
| Allocations                                                          | 395,483                 | 395,484                    | (1)                                                               |
| Debt Service:                                                        |                         |                            |                                                                   |
| Principal                                                            | 362,000                 | 362,000                    | -                                                                 |
| Interest                                                             | 54,739                  | 54,789                     | (50)                                                              |
| <b>(Total Expenditures)</b>                                          | <u>(1,389,842)</u>      | <u>(1,115,860)</u>         | <u>273,982</u>                                                    |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(526,844)</u>        | <u>(161,919)</u>           | <u>364,925</u>                                                    |
| <b>Other Financing Sources (Uses)</b>                                |                         |                            |                                                                   |
| Transfers in                                                         | 864,662                 | 860,254                    | (4,408)                                                           |
| Transfers (out)                                                      | (1,130,982)             | (333,053)                  | 797,929                                                           |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(266,320)</u>        | <u>527,201</u>             | <u>793,521</u>                                                    |
| <b>Net Change in Fund Balance</b>                                    | (793,164)               | 365,282                    | 1,158,446                                                         |
| <b>Fund Balances, Beginning of Year</b>                              | <u>793,164</u>          | <u>2,760,147</u>           | <u>1,966,983</u>                                                  |
| <b>Fund Balances, End of Year</b>                                    | <u><u>\$ -</u></u>      | <u><u>\$ 3,125,429</u></u> | <u><u>\$ 3,125,429</u></u>                                        |

**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND**  
**NORTHEAST REDEVELOPMENT AGENCY FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                      | <b>Final<br/>Budget</b> | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                                                      |                         |                           |                                                                   |
| Intergovernmental                                                    | \$ 573,646              | \$ 593,750                | \$ 20,104                                                         |
| Miscellaneous                                                        | -                       | 88,422                    | 88,422                                                            |
| <b>Total Revenues</b>                                                | <u>573,646</u>          | <u>682,172</u>            | <u>108,526</u>                                                    |
| <b>Expenditures</b>                                                  |                         |                           |                                                                   |
| General Government                                                   |                         |                           |                                                                   |
| Operating                                                            | 351,733                 | 120,449                   | 231,284                                                           |
| Allocations                                                          | 232,369                 | 232,368                   | 1                                                                 |
| Capital Outlay                                                       | -                       | 53,069                    | (53,069)                                                          |
| <b>(Total Expenditures)</b>                                          | <u>(584,102)</u>        | <u>(405,886)</u>          | <u>178,216</u>                                                    |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(10,456)</u>         | <u>276,286</u>            | <u>286,742</u>                                                    |
| <b>Other Financing Sources (Uses)</b>                                |                         |                           |                                                                   |
| Issuance of Debt                                                     | 13,000,000              | -                         | (13,000,000)                                                      |
| Transfers in                                                         | 613,823                 | 610,646                   | (3,177)                                                           |
| Transfers (out)                                                      | (13,480,000)            | (451,662)                 | 13,028,338                                                        |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>133,823</u>          | <u>158,984</u>            | <u>25,161</u>                                                     |
| <b>Net Change in Fund Balance</b>                                    | 123,367                 | 435,270                   | 311,903                                                           |
| <b>Fund Balances, Beginning of Year</b>                              | <u>(123,367)</u>        | <u>2,108,990</u>          | <u>2,232,357</u>                                                  |
| <b>Fund Balances, End of Year</b>                                    | <u>\$ -</u>             | <u>\$ 2,544,260</u>       | <u>\$ 2,544,260</u>                                               |

**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND**  
**IMPACT FEES FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                      | <b>Final<br/>Budget</b> | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                                                      |                         |                           |                                                                   |
| Impact Fees                                                          | \$ 1,467,430            | \$ 1,564,362              | \$ 96,932                                                         |
| Miscellaneous                                                        | 22,683                  | 135,283                   | 112,600                                                           |
| <b>Total Revenues</b>                                                | <u>1,490,113</u>        | <u>1,699,645</u>          | <u>209,532</u>                                                    |
| <b>Expenditures</b>                                                  |                         |                           |                                                                   |
| Public Safety:                                                       |                         |                           |                                                                   |
| Capital Outlay                                                       | 30,000                  | 26,235                    | 3,765                                                             |
| Culture and Recreation:                                              |                         |                           |                                                                   |
| Capital Outlay                                                       | 130,253                 | 100,253                   | 30,000                                                            |
| <b>(Total Expenditures)</b>                                          | <u>(160,253)</u>        | <u>(126,488)</u>          | <u>33,765</u>                                                     |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>1,329,860</u>        | <u>1,573,157</u>          | <u>243,297</u>                                                    |
| <b>Other Financing Sources (Uses)</b>                                |                         |                           |                                                                   |
| Transfers (out)                                                      | (2,378,604)             | (1,297,526)               | 1,081,078                                                         |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(2,378,604)</u>      | <u>(1,297,526)</u>        | <u>1,081,078</u>                                                  |
| <b>Net Change in Fund Balance</b>                                    | (1,048,744)             | 275,631                   | 1,324,375                                                         |
| <b>Fund Balances, Beginning of Year</b>                              | <u>1,048,744</u>        | <u>3,755,835</u>          | <u>2,707,091</u>                                                  |
| <b>Fund Balances, End of Year</b>                                    | <u>\$ -</u>             | <u>\$ 4,031,466</u>       | <u>\$ 4,031,466</u>                                               |

**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND**  
**DISCRETIONARY SALES TAX FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                      | <b>Final<br/>Budget</b> | <b>Actual<br/>Amounts</b>  | <b>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-------------------------|----------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                                                      |                         |                            |                                                                   |
| Taxes                                                                | \$ 2,123,765            | \$ 2,105,860               | \$ (17,905)                                                       |
| Miscellaneous                                                        | -                       | 161,836                    | 161,836                                                           |
| <b>Total Revenues</b>                                                | <u>2,123,765</u>        | <u>2,267,696</u>           | <u>143,931</u>                                                    |
| <b>Expenditures</b>                                                  |                         |                            |                                                                   |
| Public Safety:                                                       |                         |                            |                                                                   |
| Capital Outlay                                                       | 349,708                 | 267,765                    | 81,943                                                            |
| Debt Service:                                                        |                         |                            |                                                                   |
| Principal                                                            | 66,000                  | 58,323                     | 7,677                                                             |
| Interest                                                             | -                       | 5,610                      | (5,610)                                                           |
| <b>(Total Expenditures)</b>                                          | <u>(415,708)</u>        | <u>(331,698)</u>           | <u>84,010</u>                                                     |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>1,708,057</u>        | <u>1,935,998</u>           | <u>227,941</u>                                                    |
| <b>Other Financing Sources (Uses)</b>                                |                         |                            |                                                                   |
| Debt Proceeds                                                        | -                       | -                          | -                                                                 |
| Transfers (out)                                                      | (3,174,740)             | (332,155)                  | 2,842,585                                                         |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(3,174,740)</u>      | <u>(332,155)</u>           | <u>2,842,585</u>                                                  |
| <b>Net Change in Fund Balance</b>                                    | (1,466,683)             | 1,603,843                  | 3,070,526                                                         |
| <b>Fund Balances, Beginning of Year</b>                              | <u>1,466,683</u>        | <u>4,202,846</u>           | <u>2,736,163</u>                                                  |
| <b>Fund Balances, End of Year</b>                                    | <u><u>\$ -</u></u>      | <u><u>\$ 5,806,689</u></u> | <u><u>\$ 5,806,689</u></u>                                        |

**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND**  
**CEMETERY FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                      | <b>Final<br/>Budget</b> | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                                                      |                         |                           |                                                                   |
| Charges for Services                                                 | \$ 80,000               | \$ 115,663                | \$ 35,663                                                         |
| Miscellaneous                                                        | -                       | 11,051                    | 11,051                                                            |
| <b>Total Revenues</b>                                                | <u>80,000</u>           | <u>126,714</u>            | <u>46,714</u>                                                     |
| <b>Expenditures</b>                                                  |                         |                           |                                                                   |
| Culture and Recreation:                                              |                         |                           |                                                                   |
| Operating                                                            | 34,710                  | 78,271                    | (43,561)                                                          |
| Capital Outlay                                                       | 53,000                  | 10,341                    | 42,659                                                            |
| <b>(Total Expenditures)</b>                                          | <u>(87,710)</u>         | <u>(88,612)</u>           | <u>(902)</u>                                                      |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(7,710)</u>          | <u>38,102</u>             | <u>45,812</u>                                                     |
| <b>Other Financing Sources (Uses)</b>                                |                         |                           |                                                                   |
| Transfers (out)                                                      | (85,000)                | (5,000)                   | 80,000                                                            |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>(85,000)</u>         | <u>(5,000)</u>            | <u>80,000</u>                                                     |
| <b>Net Change in Fund Balance</b>                                    | (92,710)                | 33,102                    | 125,812                                                           |
| <b>Fund Balances, Beginning of Year</b>                              | <u>92,710</u>           | <u>317,027</u>            | <u>224,317</u>                                                    |
| <b>Fund Balances, End of Year</b>                                    | <u>\$ -</u>             | <u>\$ 350,129</u>         | <u>\$ 350,129</u>                                                 |



**CITY OF MOUNT DORA, FLORIDA**  
**BUDGET TO ACTUAL COMPARISON - NON-MAJOR FUND**  
**DEBT SERVICE FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                      | <b>Final<br/>Budget</b> | <b>Actual<br/>Amounts</b> | <b>Variance With<br/>Final Budget<br/>Positive<br/>(Negative)</b> |
|----------------------------------------------------------------------|-------------------------|---------------------------|-------------------------------------------------------------------|
| <b>Revenues</b>                                                      |                         |                           |                                                                   |
| Miscellaneous                                                        | \$ 500                  | \$ 5,288                  | \$ 4,788                                                          |
| <b>Total Revenues</b>                                                | <u>500</u>              | <u>5,288</u>              | <u>4,788</u>                                                      |
| <b>Expenditures</b>                                                  |                         |                           |                                                                   |
| Debt Service:                                                        |                         |                           |                                                                   |
| Principal                                                            | 753,300                 | 753,300                   | -                                                                 |
| Interest                                                             | 812,572                 | 812,605                   | (33)                                                              |
| Other Debt Service Costs                                             | 500                     | -                         | 500                                                               |
| <b>(Total Expenditures)</b>                                          | <u>(1,566,372)</u>      | <u>(1,565,905)</u>        | <u>467</u>                                                        |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(1,565,872)</u>      | <u>(1,560,617)</u>        | <u>5,255</u>                                                      |
| <b>Other Financing Sources (Uses)</b>                                |                         |                           |                                                                   |
| Transfers in                                                         | 1,565,872               | 1,565,868                 | (4)                                                               |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>1,565,872</u>        | <u>1,565,868</u>          | <u>(4)</u>                                                        |
| <b>Net Change in Fund Balance</b>                                    | -                       | 5,251                     | 5,251                                                             |
| <b>Fund Balances, Beginning of Year</b>                              | <u>-</u>                | <u>86,815</u>             | <u>86,815</u>                                                     |
| <b>Fund Balances, End of Year</b>                                    | <u>\$ -</u>             | <u>\$ 92,066</u>          | <u>\$ 92,066</u>                                                  |

## **INTERNAL SERVICE FUNDS COMBINING STATEMENTS**

**CITY OF MOUNT DORA, FLORIDA**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**SEPTEMBER 30, 2024**

|                                               | <b>Warehouse<br/>and Vehicle<br/>Replacement<br/>Fund</b> | <b>Self<br/>Insurance<br/>Fund</b> | <b>Total</b>                |
|-----------------------------------------------|-----------------------------------------------------------|------------------------------------|-----------------------------|
| <b>Assets</b>                                 |                                                           |                                    |                             |
| Current Assets:                               |                                                           |                                    |                             |
| Pooled Cash and Investments                   | \$ 3,831,511                                              | \$ 2,385,896                       | \$ 6,217,407                |
| Restricted Cash                               | 9,761,122                                                 | -                                  | 9,761,122                   |
| Accounts Receivable                           | -                                                         | 1,533                              | 1,533                       |
| Accrued Interest Receivable                   | 6                                                         | 2                                  | 8                           |
| Prepaid Items                                 | -                                                         | 4,385                              | 4,385                       |
| Total Current Assets                          | <u>13,592,639</u>                                         | <u>2,391,816</u>                   | <u>15,984,455</u>           |
| Capital Assets:                               |                                                           |                                    |                             |
| Construction in Progress                      | 12,442,111                                                | -                                  | 12,442,111                  |
| Right to Use Lease Buildings                  | -                                                         | 349,129                            | 349,129                     |
| Property, Plant and Equipment                 | 2,662,348                                                 | 38,331                             | 2,700,679                   |
| (Accumulated Depreciation and Amortization)   | <u>(2,357,126)</u>                                        | <u>(146,246)</u>                   | <u>(2,503,372)</u>          |
| Total Capital Assets - Cost Less Depreciation | <u>12,747,333</u>                                         | <u>241,214</u>                     | <u>12,988,547</u>           |
| <b>Total Assets</b>                           | <u><u>\$ 26,339,972</u></u>                               | <u><u>\$ 2,633,030</u></u>         | <u><u>\$ 28,973,002</u></u> |
| <b>Liabilities and Net Position</b>           |                                                           |                                    |                             |
| <b>Current Liabilities</b>                    |                                                           |                                    |                             |
| Accounts Payable and Accrued Liabilities      | \$ 2,109,001                                              | \$ 466,783                         | \$ 2,575,784                |
| Retainage Payable                             | 467,621                                                   | -                                  | 467,621                     |
| Leases Payable                                | -                                                         | 38,836                             | 38,836                      |
| Bonds Payable                                 | 260,000                                                   | -                                  | 260,000                     |
| <b>Total Current Liabilities</b>              | <u>2,836,622</u>                                          | <u>505,619</u>                     | <u>3,342,241</u>            |
| <b>Non-Current Liabilities</b>                |                                                           |                                    |                             |
| Leases Payable                                | -                                                         | 200,285                            | 200,285                     |
| Bonds Payable                                 | 10,621,547                                                | -                                  | 10,621,547                  |
| <b>Total Non-Current Liabilities</b>          | <u>10,621,547</u>                                         | <u>200,285</u>                     | <u>10,821,832</u>           |
| <b>Total Liabilities</b>                      | <u>13,458,169</u>                                         | <u>705,904</u>                     | <u>14,164,073</u>           |
| <b>Net Position</b>                           |                                                           |                                    |                             |
| Net Investment in Capital Assets              | \$ 7,251,318                                              | \$ 2,093                           | \$ 7,253,411                |
| Restricted for Debt Service                   | 400,000                                                   | -                                  | 400,000                     |
| Unrestricted                                  | 5,230,485                                                 | 1,925,033                          | 7,155,518                   |
| <b>Total Net Position</b>                     | <u>12,881,803</u>                                         | <u>1,927,126</u>                   | <u>14,808,929</u>           |
| <b>Total Liabilities and Net Position</b>     | <u><u>\$ 26,339,972</u></u>                               | <u><u>\$ 2,633,030</u></u>         | <u><u>\$ 28,973,002</u></u> |

**CITY OF MOUNT DORA, FLORIDA  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                     | <b>Warehouse<br/>and Vehicle<br/>Replacement<br/>Fund</b> | <b>Self<br/>Insurance<br/>Fund</b> | <b>Total</b>  |
|---------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------|---------------|
| <b>Operating Revenues</b>                                           |                                                           |                                    |               |
| Charges for Services                                                | \$ 257,628                                                | \$ 5,250,896                       | \$ 5,508,524  |
| <b>Operating Expenses</b>                                           |                                                           |                                    |               |
| Administration and General                                          | 467,906                                                   | 5,137,227                          | 5,605,133     |
| Depreciation and Amortization                                       | 228,793                                                   | 43,497                             | 272,290       |
| <b>Total Operating Expenses</b>                                     | 696,699                                                   | 5,180,724                          | 5,877,423     |
| <b>Operating Income (Loss)</b>                                      | (439,071)                                                 | 70,172                             | (368,899)     |
| <b>Non-Operating Revenues (Expenses)</b>                            |                                                           |                                    |               |
| Investment Earnings (Loss)                                          | 896,109                                                   | 48,410                             | 944,519       |
| Other Income or (Loss)                                              | (4,932)                                                   | -                                  | (4,932)       |
| Interest Expense                                                    | (434,312)                                                 | -                                  | (434,312)     |
| <b>Total Non-Operating Revenues (Expenses)</b>                      | 456,865                                                   | 48,410                             | 505,275       |
| <b>Income (Loss) Before Capital<br/>Contributions and Transfers</b> | 17,794                                                    | 118,582                            | 136,376       |
| <b>Capital Contributions and Transfers</b>                          |                                                           |                                    |               |
| Capital Contributions                                               | 6,229,880                                                 | -                                  | 6,229,880     |
| Transfers in                                                        | 695,028                                                   | -                                  | 695,028       |
| Transfers (out)                                                     | (200,000)                                                 | -                                  | (200,000)     |
| <b>Net Capital Contributions and Transfers</b>                      | 6,724,908                                                 | -                                  | 6,724,908     |
| <b>Change in Net Position</b>                                       | 6,742,702                                                 | 118,582                            | 6,861,284     |
| <b>Net Position, Beginning of Year</b>                              | 6,139,101                                                 | 1,808,544                          | 7,947,645     |
| <b>Net Position, End of Year</b>                                    | \$ 12,881,803                                             | \$ 1,927,126                       | \$ 14,808,929 |

**CITY OF MOUNT DORA, FLORIDA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

|                                                                                                                    | Warehouse<br>and Vehicle<br>Replacement<br>Fund | Self<br>Insurance<br>Fund | Total                |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------|----------------------|
| <b>Cash Flows from Operating Activities</b>                                                                        |                                                 |                           |                      |
| Cash Received from Customers, Including Cash                                                                       | \$ 257,628                                      | \$ 5,286,670              | \$ 5,544,298         |
| Cash Paid to Suppliers                                                                                             | (469,106)                                       | (5,228,336)               | (5,697,442)          |
| <b>Total Cash Provided by (Used in) Operating Activities</b>                                                       | <u>(211,478)</u>                                | <u>58,334</u>             | <u>(153,144)</u>     |
| <b>Cash Flows from Non-Capital Financing Activities</b>                                                            |                                                 |                           |                      |
| Transfers in                                                                                                       | 695,028                                         | -                         | 695,028              |
| Transfers (out)                                                                                                    | (200,000)                                       | -                         | (200,000)            |
| <b>Total Cash Provided by Non-Capital Financing Activities</b>                                                     | <u>495,028</u>                                  | <u>-</u>                  | <u>495,028</u>       |
| <b>Cash Flows from Capital and Related Financing Activities</b>                                                    |                                                 |                           |                      |
| Acquisition and construction of capital assets                                                                     | (8,945,477)                                     | -                         | (8,945,477)          |
| Principal Paid                                                                                                     | (261,168)                                       | (44,413)                  | (305,581)            |
| Interest Paid                                                                                                      | (434,312)                                       | -                         | (434,312)            |
| <b>Net Cash (Used in) Capital and Related<br/>Financing Activities</b>                                             | <u>(9,640,957)</u>                              | <u>(44,413)</u>           | <u>(9,685,370)</u>   |
| <b>Cash Flows from Investing Activities</b>                                                                        |                                                 |                           |                      |
| Investment Earnings (Loss)                                                                                         | 896,123                                         | 48,409                    | 944,532              |
| <b>Total Cash Flows from Investing Activities</b>                                                                  | <u>896,123</u>                                  | <u>48,409</u>             | <u>944,532</u>       |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>                                                        | (8,461,284)                                     | 62,330                    | (8,398,954)          |
| <b>Cash and Cash Equivalents, Beginning of Year</b>                                                                | 22,053,917                                      | 2,323,566                 | 24,377,483           |
| <b>Cash and Cash Equivalents, End of Year</b>                                                                      | <u>\$ 13,592,633</u>                            | <u>\$ 2,385,896</u>       | <u>\$ 15,978,529</u> |
| <b><u>Shown in the Financial Statements as</u></b>                                                                 |                                                 |                           |                      |
| Pooled Cash and Investments                                                                                        | 3,831,511                                       | 2,385,896                 | 6,217,407            |
| Restricted Cash                                                                                                    | 9,761,122                                       | -                         | 9,761,122            |
| <b>Total Cash and Cash Equivalents</b>                                                                             | <u>\$ 13,592,633</u>                            | <u>\$ 2,385,896</u>       | <u>\$ 15,978,529</u> |
| <b><u>Reconciliation of Operating Income (Loss) to Net Cash<br/>Provided by (Used in) Operating Activities</u></b> |                                                 |                           |                      |
| Operating Income (Loss)                                                                                            | \$ (439,071)                                    | \$ 70,172                 | \$ (368,899)         |
| Adjustments to Reconcile Operating Income<br>(Loss) to Net Cash Provided by (Used in)<br>Operating Activities:     |                                                 |                           |                      |
| Depreciation and Amortization                                                                                      | 228,793                                         | 43,497                    | 272,290              |
| Changes in Assets Decrease (Increase) and<br>Liabilities Increase (Decrease):                                      |                                                 |                           |                      |
| Prepaid Expenses                                                                                                   | -                                               | (525)                     | (525)                |
| Accounts Receivable                                                                                                | -                                               | 35,774                    | 35,774               |
| Accounts Payable                                                                                                   | (1,200)                                         | (90,584)                  | (91,784)             |
| Total Adjustments                                                                                                  | 227,593                                         | (11,838)                  | 215,755              |
| <b>Net Cash Provided by (Used in) Operating Activities</b>                                                         | <u>\$ (211,478)</u>                             | <u>\$ 58,334</u>          | <u>\$ (153,144)</u>  |
| <b><u>Noncash Investing, Capital and Financing Activities</u></b>                                                  |                                                 |                           |                      |
| SBITA and leases entered into                                                                                      | \$ -                                            | \$ 213,762                | \$ 213,762           |
| Unpaid capital asset acquisition amounts in<br>retainage and accounts payables                                     | 2,576,622                                       | -                         | 2,576,622            |

**STATISTICAL SECTION  
(UNAUDITED)**

**CITY OF MOUNT DORA, FLORIDA  
STATISTICAL SECTION  
SEPTEMBER 30, 2024**

This part of the City of Mount Dora, Florida's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

**Financial Trends**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time

**Revenue Capacity**

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax

**Debt Capacity**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future

**Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place

**Operating Information**

These schedules 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

**Sources:** Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant years.

**CITY OF MOUNT DORA**  
**NET POSITION BY COMPONENT**

Table A - 1  
(accrual basis of accounting)  
Last Ten Fiscal Years

|                                             | Fiscal Year    |                |                |                |                |
|---------------------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                             | 2024           | 2023           | 2022           | 2021           | 2020           |
| Governmental Activities                     |                |                |                |                |                |
| Net investment in capital assets            | \$ 48,443,058  | \$ 41,179,460  | \$ 39,136,604  | \$ 39,559,388  | \$ 36,679,848  |
| Restricted                                  | 21,527,771     | 19,489,970     | 15,842,236     | 14,687,023     | 10,219,447     |
| Unrestricted                                | 8,490,647      | 3,364,936      | (2,588,563)    | (8,244,155)    | (7,820,206)    |
| Total governmental activities net position  | 78,461,476     | 64,034,366     | 52,390,277     | 46,002,256     | 39,079,089     |
| Business-type activities                    |                |                |                |                |                |
| Net investment in capital assets            | 49,871,326     | 47,954,183     | 48,025,267     | 48,923,097     | 47,499,468     |
| Restricted                                  | 16,482,446     | 12,692,032     | 9,983,281      | 7,762,319      | 5,684,207      |
| Unrestricted                                | 26,976,482     | 18,336,535     | 14,288,076     | 10,625,465     | 11,091,842     |
| Total business-type activities net position | 93,330,254     | 78,982,750     | 72,296,624     | 67,310,881     | 64,275,517     |
| Primary government                          |                |                |                |                |                |
| Net investment in capital assets            | 98,314,384     | 89,133,643     | 87,161,871     | 88,482,485     | 84,179,316     |
| Restricted                                  | 38,010,217     | 32,182,002     | 25,825,517     | 22,449,342     | 15,903,654     |
| Unrestricted                                | 35,467,129     | 21,701,471     | 11,699,513     | 2,381,310      | 3,271,636      |
| Total primary government net position       | \$ 171,791,730 | \$ 143,017,116 | \$ 124,686,901 | \$ 113,313,137 | \$ 103,354,606 |

|                                             | Fiscal Year   |               |                |                     |               |
|---------------------------------------------|---------------|---------------|----------------|---------------------|---------------|
|                                             | 2019          | 2018          | 2017           | 2016 <sup>(1)</sup> | 2015          |
| Governmental Activities                     |               |               |                |                     |               |
| Net investment in capital assets            | \$ 38,203,305 | \$ 36,914,412 | \$ 38,265,015  | \$ 38,465,921       | \$ 39,571,544 |
| Restricted                                  | 9,095,455     | 9,116,325     | 7,126,140      | 5,238,368           | 3,241,613     |
| Unrestricted                                | (11,257,473)  | (11,995,733)  | 636,760        | 2,027,583           | 1,710,120     |
| Total governmental activities net position  | 36,041,287    | 34,035,004    | 46,027,915     | 45,731,872          | 44,523,277    |
| Business-type activities                    |               |               |                |                     |               |
| Net investment in capital assets            | 46,898,927    | 44,662,505    | 46,272,293     | 44,565,914          | 43,706,330    |
| Restricted                                  | 5,118,454     | 3,985,588     | 3,387,839      | 3,541,192           | 3,374,523     |
| Unrestricted                                | 10,960,143    | 9,372,725     | 10,435,533     | 6,419,413           | 4,784,058     |
| Total business-type activities net position | 62,977,524    | 58,020,818    | 60,095,665     | 54,526,519          | 51,864,911    |
| Primary government                          |               |               |                |                     |               |
| Net investment in capital assets            | 85,102,232    | 81,576,917    | 84,537,308     | 83,031,835          | 83,277,874    |
| Restricted                                  | 14,213,909    | 13,101,913    | 10,513,979     | 8,779,560           | 6,616,136     |
| Unrestricted                                | (297,330)     | (2,623,008)   | 11,072,293     | 8,446,996           | 6,494,178     |
| Total primary government net position       | \$ 99,018,811 | \$ 92,055,822 | \$ 106,123,580 | \$ 100,258,391      | \$ 96,388,188 |

<sup>(1)</sup> 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          |                      |                      |                      |                      |
|-------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                 | <u>2024</u>          | <u>2023</u>          | <u>2022</u>          | <u>2021</u>          | <u>2020</u>          |
| <b>Program Revenues</b>                         |                      |                      |                      |                      |                      |
| Governmental activities                         |                      |                      |                      |                      |                      |
| Charges for Services                            |                      |                      |                      |                      |                      |
| General government                              | \$ 1,233,902         | \$ 1,339,297         | \$ 1,139,870         | \$ 239,304           | \$ 372,507           |
| Public safety                                   | 5,044,870            | 4,831,426            | 4,482,664            | 5,043,231            | 3,062,087            |
| Transportation                                  | 60,501               | 78,510               | 129,442              | -                    | -                    |
| Culture and recreation                          | 1,332,933            | 1,454,296            | 1,384,732            | 578,062              | 442,088              |
| Operating Grants and Contributions              |                      |                      |                      |                      |                      |
| General government                              | 481                  | 1,653,256            | 243,926              | -                    | 29,916               |
| Public safety                                   | 31,524               | 16,632               | 36,535               | 835,159              | 1,846,575            |
| Transportation                                  | -                    | -                    | -                    | -                    | -                    |
| Culture and recreation                          | 221,207              | 120,548              | 55,976               | 140,950              | -                    |
| Capital Grants and Contributions                |                      |                      |                      |                      |                      |
| General government                              | 6,857,165            | 715,800              | 720,170              | -                    | -                    |
| Public safety                                   | 313,578              | 503,972              | 381,784              | -                    | 70,209               |
| Transportation                                  | -                    | -                    | -                    | -                    | -                    |
| Culture and recreation                          | 1,448,337            | 1,173,938            | 1,905,703            | 640,330              | 370,922              |
| Total governmental activities program revenues  | <u>\$ 16,544,498</u> | <u>\$ 11,887,675</u> | <u>\$ 10,480,802</u> | <u>\$ 7,477,036</u>  | <u>\$ 6,194,304</u>  |
| Business-type activities                        |                      |                      |                      |                      |                      |
| Charges for services                            |                      |                      |                      |                      |                      |
| Electric Utility                                | 9,978,217            | 9,941,605            | 13,123,561           | 9,355,489            | 9,472,881            |
| Water and Wastewater Utility                    | 17,990,873           | 15,266,845           | 14,060,046           | 12,760,625           | 11,600,336           |
| Sanitation                                      | 3,256,995            | 2,795,760            | 2,600,190            | 2,385,059            | 2,108,034            |
| Stormwater Utility                              | 2,840,781            | 2,193,140            | 1,448,846            | 1,294,888            | 1,097,604            |
| Cemetery                                        | -                    | -                    | -                    | -                    | 83,290               |
| Capital Grants and Contributions                |                      |                      |                      |                      |                      |
| Electric Utility                                | 2,879,187            | 803,525              | 374,220              | 636,404              | 128,402              |
| Water and Wastewater Utility                    | 3,988,122            | 2,770,519            | 3,195,707            | 3,430,044            | 1,581,149            |
| Stormwater Utility                              | 493,410              | -                    | 105,950              | 12,540               | -                    |
| Total business-type activities program revenues | <u>41,427,585</u>    | <u>33,771,394</u>    | <u>34,908,520</u>    | <u>29,875,049</u>    | <u>26,071,696</u>    |
| Total primary government program revenues       | <u>\$ 57,972,083</u> | <u>\$ 45,659,069</u> | <u>\$ 45,389,322</u> | <u>\$ 37,352,085</u> | <u>\$ 32,266,000</u> |

**CITY OF MOUNT DORA**  
**CHANGES IN NET POSITION**  
Table A - 2, Part 1B  
*(accrual basis of accounting)*  
Prior Five Fiscal Years\*

|                                                 | Fiscal Year                 |                             |                             |                             |                             |
|-------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                                                 | <u>2019</u>                 | <u>2018</u>                 | <u>2017</u>                 | <u>2016</u>                 | <u>2015</u>                 |
| <b>Program Revenues</b>                         |                             |                             |                             |                             |                             |
| Governmental activities                         |                             |                             |                             |                             |                             |
| Charges for Services                            |                             |                             |                             |                             |                             |
| General government                              | \$ 242,634                  | \$ 99,980                   | \$ 136,237                  | \$ 82,736                   | \$ 76,369                   |
| Public safety                                   | 3,340,793                   | 1,496,587                   | 1,877,663                   | 1,373,357                   | 854,158                     |
| Transportation                                  | -                           | -                           | -                           | -                           | -                           |
| Culture and recreation                          | 698,161                     | 331,235                     | 405,371                     | 300,502                     | 311,913                     |
| Operating Grants and Contributions              |                             |                             |                             |                             |                             |
| General government                              | 867,598                     | 123,769                     | 86,792                      | 20,896                      | 22,834                      |
| Public safety                                   | 412,254                     | -                           | -                           | -                           | -                           |
| Transportation                                  | -                           | 116,117                     | -                           | -                           | -                           |
| Culture and recreation                          | 121,958                     | 46,000                      | -                           | -                           | -                           |
| Capital Grants and Contributions                |                             |                             |                             |                             |                             |
| General government                              | -                           | -                           | -                           | -                           | -                           |
| Public safety                                   | 146,254                     | 116,439                     | 384,674                     | 174,909                     | 142,861                     |
| Transportation                                  | -                           | -                           | -                           | -                           | -                           |
| Culture and recreation                          | 672,883                     | 526,192                     | 553,569                     | 501,827                     | 300,763                     |
| Total governmental activities program revenues  | <u>\$ 6,502,535</u>         | <u>\$ 2,856,319</u>         | <u>\$ 3,444,306</u>         | <u>\$ 2,454,227</u>         | <u>\$ 1,708,898</u>         |
| Business-type activities                        |                             |                             |                             |                             |                             |
| Charges for services                            |                             |                             |                             |                             |                             |
| Electric utility                                | 9,940,283                   | 10,013,428                  | 9,382,512                   | 9,931,019                   | 11,224,288                  |
| Water and Wastewater utility                    | 11,024,880                  | 10,451,116                  | 10,351,583                  | 9,187,745                   | 8,645,543                   |
| Sanitation                                      | 2,008,061                   | 1,990,391                   | 1,972,182                   | 2,296,079                   | 2,268,030                   |
| Stormwater utility                              | 1,062,898                   | 1,024,745                   | 945,199                     | 943,421                     | 938,126                     |
| Cemetery                                        | 172,500                     | 62,345                      | 61,594                      | 69,282                      | 80,981                      |
| Capital Grants and Contributions                |                             |                             |                             |                             |                             |
| Electric utility                                | 171,406                     | -                           | -                           | -                           | -                           |
| Water and Wastewater utility                    | 2,578,807                   | 1,527,808                   | 2,932,137                   | 2,358,499                   | 1,148,195                   |
| Stormwater utility                              | 1,995,786                   | 20,789                      | -                           | -                           | 641,548                     |
| Total business-type activities program revenues | <u>28,954,621</u>           | <u>25,090,622</u>           | <u>25,645,207</u>           | <u>24,786,045</u>           | <u>24,946,711</u>           |
| Total primary government program revenues       | <u><u>\$ 35,457,156</u></u> | <u><u>\$ 27,946,941</u></u> | <u><u>\$ 29,089,513</u></u> | <u><u>\$ 27,240,272</u></u> | <u><u>\$ 26,655,609</u></u> |

**CITY OF MOUNT DORA**  
**CHANGES IN NET POSITION**  
Table A - 2, Part 2A  
*(accrual basis of accounting)*  
Last Five Fiscal Years

|                                                           | Fiscal Year   |               |               |              |              |
|-----------------------------------------------------------|---------------|---------------|---------------|--------------|--------------|
|                                                           | 2024          | 2023          | 2022          | 2021         | 2020         |
| <b>Expenses</b>                                           |               |               |               |              |              |
| Governmental Activities                                   |               |               |               |              |              |
| General Government                                        | \$ 7,152,872  | \$ 5,527,617  | \$ 4,781,648  | \$ 3,158,901 | \$ 2,499,513 |
| Public Safety                                             | 13,360,519    | 11,764,440    | 12,319,094    | 11,374,990   | 11,267,125   |
| Transportation                                            | 2,442,757     | 1,718,814     | 1,463,688     | 1,538,899    | 2,136,548    |
| Culture and Recreation                                    | 6,325,249     | 5,059,003     | 5,557,603     | 4,124,004    | 3,786,678    |
| Interest on long-term debt                                | 1,248,653     | 1,280,690     | 1,381,667     | 1,354,335    | 1,077,395    |
| Total governmental activities expenses                    | 30,530,050    | 25,350,564    | 25,503,700    | 21,551,129   | 20,767,259   |
| Business-type activities                                  |               |               |               |              |              |
| Electric                                                  | 8,832,366     | 8,519,908     | 11,617,269    | 9,405,814    | 10,049,088   |
| Water / Wastewater                                        | 11,667,760    | 10,865,230    | 10,321,467    | 9,822,105    | 9,256,439    |
| Sanitation                                                | 2,577,318     | 2,796,767     | 2,700,821     | 2,450,887    | 2,325,968    |
| Stormwater                                                | 775,772       | 1,066,863     | 1,372,237     | 1,583,060    | 1,339,586    |
| Cemetery                                                  | -             | -             | -             | -            | 130,408      |
| Total business-type activities expenses                   | 23,853,216    | 23,248,768    | 26,011,794    | 23,261,866   | 23,101,489   |
| Total primary government expenses                         | 54,383,266    | 48,599,332    | 51,515,494    | 44,812,995   | 43,868,748   |
| <b>Net (Expense)/Revenue</b>                              |               |               |               |              |              |
| Governmental activities                                   | (13,985,552)  | (13,462,889)  | (15,022,898)  | (14,074,093) | (14,572,955) |
| Business-type activities                                  | 17,574,369    | 10,522,626    | 8,896,726     | 6,613,183    | 2,970,207    |
| Total primary government net expense                      | 3,588,817     | (2,940,263)   | (6,126,172)   | (7,460,910)  | (11,602,748) |
| <b>General revenues and other changes in net position</b> |               |               |               |              |              |
| Governmental activities                                   |               |               |               |              |              |
| General revenues                                          |               |               |               |              |              |
| Property taxes                                            | 10,358,693    | 8,911,274     | 7,983,744     | 7,500,167    | 7,183,425    |
| Public service taxes                                      | 2,695,132     | 2,686,319     | 2,418,019     | 2,179,048    | 2,089,971    |
| Other taxes (1)                                           | -             | -             | -             | -            | -            |
| Discretionary Sales Surtax                                | 2,105,860     | 1,961,446     | 1,874,300     | 1,573,560    | 1,353,343    |
| Local Option Fuel Taxes                                   | 398,314       | 377,801       | 359,070       | 246,882      | 243,863      |
| Local Business Tax                                        | 28,373        | 44,302        | 28,483        | 25,038       | 33,339       |
| Franchise fees                                            | 1,213,514     | 1,234,843     | 1,028,524     | 953,035      | 798,545      |
| State and County shared rev. - unrestricted               | 3,847,130     | 3,546,137     | 3,171,654     | 3,326,200    | 2,988,766    |
| Investment earnings (losses)                              | 2,839,182     | 1,774,253     | 167,716       | 97,255       | 340,814      |
| Miscellaneous revenue                                     | 93,893        | 109,293       | 151,563       | 850,794      | 351,940      |
| Transfers                                                 | 4,832,571     | 4,461,310     | 4,227,846     | 3,953,355    | 2,226,751    |
| Total governmental activities                             | 28,412,662    | 25,106,978    | 21,410,919    | 20,705,334   | 17,610,757   |
| Business-type activities                                  |               |               |               |              |              |
| Interest earnings (losses)                                | 1,310,521     | 351,736       | (21,627)      | 88,186       | 289,323      |
| Miscellaneous revenue                                     | 295,185       | 273,074       | 338,490       | 287,350      | 265,214      |
| Transfers                                                 | (4,832,571)   | (4,461,310)   | (4,227,846)   | (3,953,355)  | (2,226,751)  |
| Total business-type activities                            | (3,226,865)   | (3,836,500)   | (3,910,983)   | (3,577,819)  | (1,672,214)  |
| Total primary government                                  | 25,185,797    | 21,270,478    | 17,499,936    | 17,127,515   | 15,938,543   |
| <b>Change in Net Position</b>                             |               |               |               |              |              |
| Governmental activities                                   | 14,427,110    | 11,644,089    | 6,388,021     | 6,631,241    | 3,037,802    |
| Business-type activities                                  | 14,347,504    | 6,686,126     | 4,985,743     | 3,035,364    | 1,297,993    |
| Total primary government: change in net position          | \$ 28,774,614 | \$ 18,330,215 | \$ 11,373,764 | \$ 9,666,605 | \$ 4,335,795 |

(1) Beginning in fiscal year 2019, other taxes were broken out to provide more detail

**CITY OF MOUNT DORA  
CHANGES IN NET POSITION**

Table A - 2, Part 2B  
(accrual basis of accounting)  
Prior Five Fiscal Years

|                                                           | Fiscal Year  |              |              |              |              |
|-----------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                                           | 2019         | 2018         | 2017         | 2016         | 2015         |
| <b>Expenses</b>                                           |              |              |              |              |              |
| Governmental Activities                                   |              |              |              |              |              |
| General Government                                        | \$ 4,624,635 | \$ 3,765,569 | \$ 4,378,473 | \$ 2,515,665 | \$ 2,487,548 |
| Public Safety                                             | 10,703,799   | 8,599,093    | 9,141,534    | 8,459,167    | 7,917,059    |
| Transportation                                            | 2,419,628    | 2,221,672    | 1,783,024    | 1,711,706    | 1,633,927    |
| Culture and Recreation                                    | 3,851,962    | 3,283,801    | 3,360,990    | 3,534,111    | 3,509,701    |
| Interest on long-term debt                                | 851,287      | 118,451      | 133,730      | 114,861      | 111,527      |
| Total governmental activities expenses                    | 22,451,311   | 17,988,586   | 18,797,751   | 16,335,510   | 15,659,762   |
| Business-type activities                                  |              |              |              |              |              |
| Electric                                                  | 9,082,979    | 9,082,774    | 8,783,558    | 8,790,242    | 8,839,187    |
| Water / Wastewater                                        | 9,521,722    | 8,048,315    | 7,008,509    | 6,915,678    | 6,961,483    |
| Sanitation                                                | 2,181,117    | 2,139,906    | 1,953,190    | 2,310,103    | 2,222,235    |
| Stormwater                                                | 1,109,290    | 1,349,877    | 835,402      | 813,456      | 807,683      |
| Cemetery                                                  | 135,975      | 123,700      | 145,160      | 141,672      | 144,538      |
| Total business-type activities expenses                   | 22,031,083   | 20,744,572   | 18,725,819   | 18,971,151   | 18,975,126   |
| Total primary government expenses                         | 44,482,394   | 38,733,158   | 37,523,570   | 35,306,661   | 34,634,888   |
| <b>Net (Expense)/Revenue</b>                              |              |              |              |              |              |
| Governmental activities                                   | (15,948,776) | (15,132,269) | (15,941,432) | (12,891,204) | (13,205,535) |
| Business-type activities                                  | 6,923,538    | 4,346,051    | 6,364,803    | 6,674,056    | 5,810,919    |
| Total primary government net expense                      | (9,025,238)  | (10,786,218) | (9,576,629)  | (6,217,148)  | (7,394,616)  |
| <b>General revenues and other changes in net position</b> |              |              |              |              |              |
| Governmental activities                                   |              |              |              |              |              |
| General revenues                                          |              |              |              |              |              |
| Property taxes                                            | 6,613,825    | 6,123,406    | 5,443,802    | 5,250,124    | 5,063,514    |
| Public service taxes                                      | 2,081,078    | 1,966,452    | 2,032,368    | 1,981,001    | 1,529,506    |
| Other taxes (1)                                           | -            | 1,657,236    | 1,559,177    | 1,521,904    | 1,918,442    |
| Discretionary Sales Surtax                                | 1,379,467    | -            | -            | -            | -            |
| Local Option Fuel Taxes                                   | 265,905      | -            | -            | -            | -            |
| Local Business Tax                                        | 24,138       | -            | -            | -            | -            |
| Franchise fees                                            | 778,203      | 750,159      | 714,320      | 721,220      | 702,324      |
| State and County shared rev. - unrestricted               | 2,937,416    | 2,620,194    | 2,437,309    | 2,355,149    | 2,192,121    |
| Investment income                                         | 707,449      | 99,318       | 111,107      | 98,226       | 85,295       |
| Miscellaneous revenue                                     | 315,278      | 599,589      | 211,955      | 1,449,531    | 316,194      |
| Transfers                                                 | 2,852,300    | 2,782,250    | 3,139,450    | 2,997,250    | 2,845,050    |
| Total governmental activities                             | 17,955,059   | 16,598,604   | 15,649,488   | 16,374,405   | 14,652,446   |
| Business-type activities                                  |              |              |              |              |              |
| Interest earnings                                         | 553,748      | 161,064      | 107,508      | 117,241      | 117,738      |
| Miscellaneous revenue                                     | 331,720      | 128,590      | 95,297       | 28,599       | 69,365       |
| Transfers                                                 | (2,852,300)  | (2,782,250)  | (3,139,450)  | (2,997,250)  | (2,845,050)  |
| Total business-type activities                            | (1,966,832)  | (2,492,596)  | (2,936,645)  | (2,851,410)  | (2,657,947)  |
| Total primary government                                  | 15,988,227   | 14,106,008   | 12,712,843   | 13,522,995   | 11,994,499   |
| <b>Change in Net Position</b>                             |              |              |              |              |              |
| Governmental activities                                   | 2,006,283    | 1,466,335    | (291,944)    | 3,483,201    | 701,582      |
| Business-type activities                                  | 4,956,706    | 1,853,455    | 3,428,158    | 3,822,646    | 3,313,637    |
| Total primary government: change in net position          | \$ 6,962,989 | \$ 3,319,790 | \$ 3,136,214 | \$ 7,305,847 | \$ 4,015,219 |

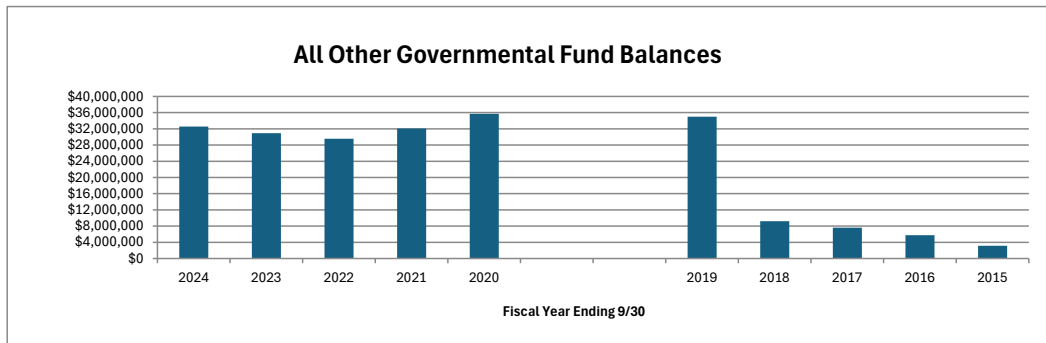
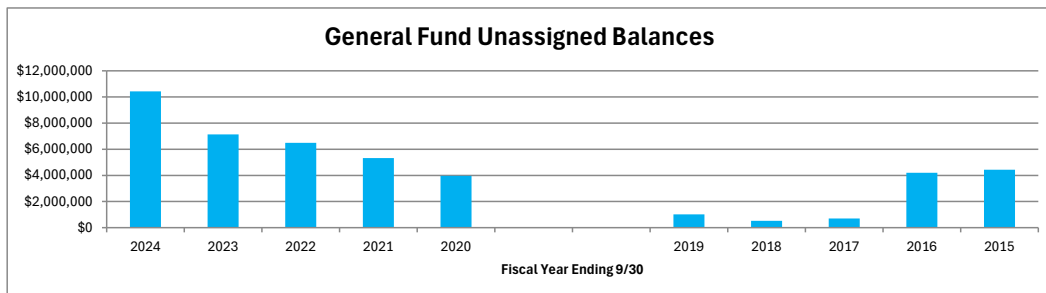
(1) Beginning in fiscal year 2019, other taxes were broken out to provide more detail

**CITY OF MOUNT DORA  
FUND BALANCES - GOVERNMENTAL FUNDS**

Table A - 3  
(modified accrual basis of accounting)  
Last Ten Fiscal Years

|                                                     | Fiscal Year   |               |               |               |               |
|-----------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
|                                                     | 2024          | 2023          | 2022          | 2021          | 2020          |
| General Fund                                        |               |               |               |               |               |
| Nonspendable - Inventory, Prepaids, and Receivables | \$ 305,106    | \$ 686,359    | \$ 958,728    | \$ 1,353,397  | \$ 1,219,206  |
| Assigned for Future Expenditures                    | 1,109,401     | 2,953,598     | 1,062,359     | 518,619       | 99,969        |
| Unassigned                                          | 10,434,020    | 7,128,865     | 6,487,762     | 5,317,920     | 3,965,872     |
| Total General Fund                                  | 11,848,527    | 10,768,822    | 8,508,849     | 7,189,936     | 5,285,047     |
| All Other Governmental Funds                        |               |               |               |               |               |
| Nonspendable- Inventory & Prepaids                  | 1,235         | -             | -             | -             | 2,104,610     |
| Restricted for                                      |               |               |               |               |               |
| Capital Improvements                                | 9,838,155     | 8,390,083     | 7,856,141     | 6,744,896     | 6,617,788     |
| Redevelopment                                       | 5,669,690     | 4,869,137     | 4,245,498     | 3,835,826     | 3,905,080     |
| Debt Service                                        | 92,066        | 86,815        | 84,529        | 4,422         | 6,135         |
| Building Inspections                                | 2,099,606     | 3,569,946     | 3,055,755     | 2,765,809     | 2,142,757     |
| Fire Protection                                     | 14,633,319    | 14,261,996    | 15,035,410    | 19,444,988    | 20,863,708    |
| Law Enforcement                                     | 61,925        | 59,351        | 21,220        | 37,618        | 29,293        |
| Special Events                                      | -             | -             | -             | -             | 55,115        |
| Perpetual Care                                      | 350,129       | 317,027       | 263,640       | 226,939       | -             |
| Assigned                                            |               |               |               |               |               |
| Subsequent Year's Budgets                           | -             | -             | -             | -             | -             |
| Debt Service                                        | -             | -             | -             | -             | -             |
| Unassigned                                          | (192,421)     | (623,824)     | (1,017,217)   | (992,818)     | -             |
| Total all other governmental funds                  | 32,553,704    | 30,930,531    | 29,544,976    | 32,067,680    | 35,724,486    |
| Total Fund Balances                                 | \$ 44,402,231 | \$ 41,699,353 | \$ 38,053,825 | \$ 39,257,616 | \$ 41,009,533 |

|                                    | Fiscal Year   |               |               |               |              |
|------------------------------------|---------------|---------------|---------------|---------------|--------------|
|                                    | 2019          | 2018          | 2017          | 2016          | 2015         |
| General Fund                       |               |               |               |               |              |
| Nonspendable- Inventory & Prepaids | \$ 2,206,182  | \$ 1,897,557  | \$ 1,730,112  | \$ 86,104     | \$ 14,960    |
| Assigned for Future Expenditures   | -             | 1,294,513     | 1,234,144     | -             | -            |
| Unassigned                         | 1,022,691     | 527,479       | 694,909       | 4,196,476     | 4,437,623    |
| Total General Fund                 | 3,228,873     | 3,719,549     | 3,659,165     | 4,282,580     | 4,452,583    |
| All Other Governmental Funds       |               |               |               |               |              |
| Nonspendable- Inventory & Prepaids | 7,897         | 7,897         | 39,544        | 7,498         | -            |
| Restricted for                     |               |               |               |               |              |
| Capital Improvements               | 6,962,279     | 3,791,261     | 3,296,847     | 3,629,598     | 1,873,510    |
| Redevelopment                      | 2,931,172     | 3,541,414     | -             | -             | -            |
| Debt Service                       | -             | -             | 540,888       | 621,764       | 578,253      |
| Building Inspections               | 2,213,935     | 1,757,858     | 1,654,917     | 969,462       | 774,021      |
| Fire Protection                    | 22,752,700    | -             | -             | -             | -            |
| Law Enforcement                    | 18,850        | 22,733        | 14,057        | 13,795        | 15,829       |
| Library Improvements               | 9,219         | 3,059         | -             | -             | -            |
| Assigned                           |               |               |               |               |              |
| Subsequent Year's Budgets          | -             | -             | 1,977,700     | 562,123       | 677,600      |
| Debt Service                       | -             | 99,860        | 97,526        | 95,067        | 102,573      |
| Unassigned                         | 103,023       | -             | (4,888)       | (148,216)     | (873,909)    |
| Total all other governmental funds | 34,999,075    | 9,224,082     | 7,616,591     | 5,751,091     | 3,147,877    |
| Total Fund Balances                | \$ 38,227,948 | \$ 12,943,631 | \$ 11,275,756 | \$ 10,033,671 | \$ 7,600,460 |



**CITY OF MOUNT DORA**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

Table A - 4  
*(modified accrual basis of accounting)*  
 Last Ten Fiscal Years

|                                                                          | Fiscal Year   |               |                |                |               |               |              |              |              |              |
|--------------------------------------------------------------------------|---------------|---------------|----------------|----------------|---------------|---------------|--------------|--------------|--------------|--------------|
|                                                                          | 2024          | 2023          | 2022           | 2021           | 2020          | 2019          | 2018         | 2017         | 2016         | 2015         |
| <b>Program Revenues</b>                                                  |               |               |                |                |               |               |              |              |              |              |
| Governmental Activities                                                  |               |               |                |                |               |               |              |              |              |              |
| Taxes                                                                    | \$ 15,469,820 | \$ 13,870,415 | \$ 12,558,420  | \$ 9,951,135   | \$ 10,903,941 | \$ 10,364,413 | \$ 9,746,944 | \$ 9,035,347 | \$ 8,753,029 | \$ 8,511,462 |
| Permits and Fees                                                         | 5,682,891     | 5,565,493     | 4,924,389      | 6,844,473      | 3,610,509     | 3,832,250     | 1,467,949    | 1,840,878    | 1,371,848    | 1,262,281    |
| Intergovernmental                                                        | 5,485,394     | 6,300,699     | 4,336,554      | 4,161,358      | 4,981,489     | 4,154,535     | 2,814,429    | 2,636,455    | 2,467,748    | 2,304,478    |
| Charges for service                                                      | 1,888,328     | 2,173,299     | 1,870,942      | 1,248,837      | 1,023,706     | 1,084,176     | 726,715      | 685,474      | 574,372      | 617,258      |
| Fines and forfeitures                                                    | 153,472       | 103,444       | 73,748         | 103,360        | 41,012        | 51,677        | 61,211       | 47,843       | 56,842       | 54,137       |
| Impact fees                                                              | 1,564,362     | 1,750,679     | 1,835,258      | 1,346,294      | 441,131       | 818,715       | 1,081,981    | 1,283,849    | 1,036,818    | 354,101      |
| Miscellaneous revenue                                                    | 2,229,325     | 1,435,559     | 453,405        | 469,327        | 663,554       | 1,171,735     | 505,874      | 424,497      | 396,024      | 695,961      |
| Interfund Charges                                                        | 3,503,844     | 3,863,068     | 4,047,051      | 4,894,366      | 4,815,019     | 2,936,392     | 2,852,492    | 2,364,750    | -            | -            |
| Total revenues                                                           | 35,977,436    | 35,062,656    | 30,099,767     | 29,019,150     | 26,480,361    | 24,413,893    | 19,257,595   | 18,319,093   | 14,656,681   | 13,799,678   |
| <b>Program Expenditures</b>                                              |               |               |                |                |               |               |              |              |              |              |
| Governmental activities                                                  |               |               |                |                |               |               |              |              |              |              |
| General government                                                       | 10,362,235    | 10,264,679    | 8,098,689      | 9,320,227      | 6,953,921     | 7,170,089     | 6,360,293    | 6,118,729    | 2,043,490    | 1,908,439    |
| Public safety                                                            | 14,419,962    | 10,960,976    | 11,087,543     | 10,591,588     | 10,684,813    | 9,907,681     | 8,613,452    | 8,118,344    | 8,005,980    | 7,663,558    |
| Transportation                                                           | 1,775,099     | 1,169,951     | 945,154        | 969,632        | 1,215,756     | 1,487,764     | 1,519,363    | 1,021,572    | 983,647      | 1,009,792    |
| Culture and recreation                                                   | 5,108,948     | 4,380,717     | 4,078,802      | 3,257,402      | 2,791,844     | 2,673,629     | 2,439,149    | 2,371,247    | 2,626,538    | 2,637,960    |
| Grants and aid                                                           | -             | -             | -              | -              | -             | -             | -            | 110,070      | 57,155       | 290,717      |
| Capital outlay                                                           | 3,734,727     | 6,177,984     | 6,360,930      | 5,003,183      | 2,345,892     | 3,227,823     | 2,374,164    | 2,596,066    | 842,649      | 2,944,798    |
| Debt service                                                             |               |               |                |                |               |               |              |              |              |              |
| Principal payments                                                       | 1,396,372     | 1,376,314     | 1,625,201      | 1,325,981      | 1,133,965     | 1,892,218     | 915,207      | 903,109      | 539,261      | 410,300      |
| Interest                                                                 | 877,787       | 907,138       | 1,014,695      | 1,008,343      | 1,138,112     | 559,809       | 118,451      | 133,730      | 122,000      | 121,233      |
| Other costs                                                              | 517           | 517           | 862            | -              | 8,931         | 319,043       | -            | -            | -            | -            |
| Total expenditures                                                       | 37,675,647    | 35,238,276    | 33,211,876     | 31,476,356     | 26,273,234    | 27,238,056    | 22,340,079   | 21,372,867   | 15,220,720   | 16,986,797   |
| <b>(Deficiency) Excess of Revenues<br/>    (under) over expenditures</b> | (1,698,211)   | (175,620)     | (3,112,109)    | (2,457,206)    | 207,127       | (2,824,163)   | (3,082,484)  | (3,053,774)  | (564,039)    | (3,187,119)  |
| <b>Other financing sources (uses)</b>                                    |               |               |                |                |               |               |              |              |              |              |
| Transfers in                                                             | 12,130,107    | 12,939,379    | 13,795,979     | 4,469,036      | 4,626,002     | 3,957,220     | 4,612,461    | 5,468,235    | 5,684,250    | 5,013,900    |
| Transfer out                                                             | (7,792,564)   | (9,172,869)   | (11,975,880)   | (4,233,547)    | (2,399,251)   | (1,104,920)   | (1,850,672)  | (2,328,785)  | (2,687,000)  | (2,168,850)  |
| Sale of Capital Assets                                                   | -             | -             | -              | -              | 29,462        | 65,089        | 151,455      | -            | -            | -            |
| Issuance of debt                                                         | -             | 54,638        | 88,219         | 469,800        | 728,407       | 25,191,091    | 1,837,115    | 1,156,409    | -            | 365,282      |
| SBITAs Agreements Entered Into                                           | 63,546        | -             | -              | -              | -             | -             | -            | -            | -            | -            |
| Payment to Refund Bond Escrow                                            | -             | -             | -              | -              | -             | -             | -            | -            | -            | -            |
| Total other financing sources (uses)                                     | 4,401,089     | 3,821,148     | 1,908,318      | 705,289        | 2,984,620     | 28,108,480    | 4,750,359    | 4,295,859    | 2,997,250    | 3,210,332    |
| Net change in fund balance                                               | \$ 2,702,878  | \$ 3,645,528  | \$ (1,203,791) | \$ (1,751,917) | \$ 3,191,747  | \$ 25,284,317 | \$ 1,667,875 | \$ 1,242,085 | \$ 2,433,211 | \$ 23,213    |
| Debt service as a percentage<br>of non-capital expenditures              | 7.4%          | 8.2%          | 9.8%           | 8.8%           | 9.5%          | 11.5%         | 5.2%         | 5.5%         | 4.6%         | 3.8%         |

**CITY OF MOUNT DORA**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
Table B - 1  
Last Ten Fiscal Years

| Fiscal<br>Fiscal Year<br>Ending<br>September 30 | Taxable Value for Operating Purposes of |                          |                                    | Gross<br>Taxable<br>Value | Final<br>Taxable<br>Value | Millage<br>Rate (3) |
|-------------------------------------------------|-----------------------------------------|--------------------------|------------------------------------|---------------------------|---------------------------|---------------------|
|                                                 | Real<br>Property (1)                    | Personal<br>Property (1) | Centrally Assessed<br>Property (2) |                           |                           |                     |
| 2024                                            | \$ 1,740,735,349                        | \$ 62,618,850            | \$ 698,739                         | \$ 1,804,052,938          | \$ 1,703,931,776          | 5.9603              |
| 2023                                            | 1,496,833,147                           | 54,702,130               | 1,376,557                          | 1,552,911,834             | 1,522,038,345             | 5.9603              |
| 2022*                                           | 1,336,069,099                           | 51,710,662               | 2,146,973                          | 1,389,926,734             | 1,356,569,077             | 5.9603              |
| 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             | 1,199,875,039             | 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             | 1,006,271,334             | 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              |

Source: Lake County Property Appraiser (Forms DR-420 and DR-422)

Notes: <sup>(1)</sup> 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.

<sup>(2)</sup> Centrally assessed property consists of railroad and telegraph systems which are assessed by the State of Florida.

<sup>(3)</sup> Millage rates are levied per \$1,000 of taxable value.

\* FY 2022 was updated based on 2023 Final Millage Rate and Comparison Sheet.

**CITY OF MOUNT DORA  
DIRECT AND OVERLAPPING PROPERTY TAX RATES**

Table B - 2  
(rate per \$1,000 of assessed value)  
Last Ten Fiscal Years

| Fiscal Year | Direct Rate <sup>(1)</sup>           | Overlapping Rates <sup>(2)</sup> |                                    |                                           |                                           |                             |                               |                     |                                    | Total   |
|-------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------------|-------------------------------------------|-----------------------------|-------------------------------|---------------------|------------------------------------|---------|
|             | 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 |         |
| 2024        | 5.9603                               | 5.0364                           | 0.0918                             | 3.2080                                    | 2.9980                                    | 0.2940                      | 0.4629                        | 0.1500              | 0.1793                             | 18.3807 |
| 2023        | 5.9603                               | 5.0364                           | 0.0918                             | 3.2080                                    | 2.9980                                    | 0.3083                      | 0.4629                        | 0.1500              | 0.1793                             | 18.3950 |
| 2022        | 5.9603                               | 5.0364                           | 0.0918                             | 3.2500                                    | 2.9980                                    | 0.3083                      | 0.4629                        | 0.5000              | 0.1974                             | 18.8051 |
| 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                                    | 0.4900                      | 0.4629                        | 0.9500              | 0.2414                             | 20.4107 |
| 2019        | 6.3000                               | 5.1180                           | 0.1324                             | 4.8550                                    | 1.5000                                    | 0.2554                      | 0.4629                        | 0.9800              | 0.2562                             | 19.8599 |
| 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        | 5.9970                               | 5.3856                           | 0.1600                             | 5.7460                                    | 1.5000                                    | 0.2554                      | 0.4629                        | 1.0000              | 0.3164                             | 20.8233 |

Source: Lake County Property Appraiser

Notes: <sup>(1)</sup> Direct rate is the rate levied by the City of Mount Dora City Council for operating purposes (i.e. the general fund millage).

<sup>(2)</sup> 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

| Taxpayer                                              | 2024                    |      |                                              | 2023*                   |      |                                              | Fiscal Year<br>2022     |      |                                              | 2021**                  |      |                                              | 2020                    |      |                                              |
|-------------------------------------------------------|-------------------------|------|----------------------------------------------|-------------------------|------|----------------------------------------------|-------------------------|------|----------------------------------------------|-------------------------|------|----------------------------------------------|-------------------------|------|----------------------------------------------|
|                                                       | Taxable Assessed        |      | Percent of Total City Taxable Assessed Value | Taxable Assessed        |      | Percent of Total City Taxable Assessed Value | Taxable Assessed        |      | Percent of Total City Taxable Assessed Value | Taxable Assessed        |      | Percent of Total City Taxable Assessed Value | Taxable Assessed        |      | Percent of Total City Taxable Assessed Value |
|                                                       | Value                   | Rank |                                              | Value                   | Rank |                                              | Value                   | Rank |                                              | Value                   | Rank |                                              | Value                   | Rank |                                              |
| Waterman Communities                                  | \$ 39,532,413           | 1    | 2.20%                                        | \$ 18,545,006           | 6    | 1.20%                                        | \$ 16,354,410           | 5    | 1.18%                                        | \$ 9,122,321            | 8    | 0.70%                                        | \$ 8,562,490            | 8    | 0.71%                                        |
| Magnolia Place Apartments Assoc. LLC                  | 28,352,740              | 2    | 1.58%                                        | 51,550,440              | 1    | 3.33%                                        | 25,496,426              | 1    | 1.84%                                        | 24,398,617              | 1    | 1.87%                                        | 20,932,829              | 1    | 1.74%                                        |
| Deancourt Mount Dora                                  | 23,907,270              | 3    | 1.33%                                        | 43,467,780              | 2    | 2.81%                                        | 19,758,088              | 2    | 1.42%                                        | 18,321,100              | 2    | 1.41%                                        | 14,009,151              | 3    | 1.17%                                        |
| Wetherbee Partners LLC                                | 15,520,399              | 4    | 0.86%                                        |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| HI-C Investments, Ltd.                                | 15,434,890              | 5    | 0.86%                                        | 28,063,440              | 3    | 1.81%                                        | 13,600,324              | 3    | 0.98%                                        | 12,048,362              | 4    | 0.92%                                        | 10,542,240              | 4    | 0.88%                                        |
| Main Street Leasing Co.                               | 14,642,877              | 6    | 0.81%                                        | 26,998,220              | 4    | 1.74%                                        | 12,559,070              | 4    | 0.91%                                        | 12,528,225              | 3    | 0.96%                                        | 11,706,582              | 2    | 0.98%                                        |
| Waterman Healthcare Care Systems, Inc.                | 13,543,854              | 7    | 0.75%                                        | 22,587,920              | 5    | 1.46%                                        | 20,266,158              | 6    | 1.46%                                        | 9,779,189               | 6    | 0.75%                                        | 9,657,608               | 5    | 0.80%                                        |
| Park Square Enterprises LLC                           | 9,388,243               | 8    | 0.52%                                        |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| Wal-Mart Stores East, Inc.                            | 9,346,362               | 9    | 0.52%                                        | 17,949,966              | 7    | 1.16%                                        | 9,858,781               | 7    | 0.71%                                        | 9,859,200               | 5    | 0.76%                                        | 9,321,630               | 6    | 0.78%                                        |
| Real Sub LLC                                          | 8,666,421               | 10   | 0.48%                                        | 16,322,342              | 8    | 1.05%                                        | 8,257,496               | 9    | 0.60%                                        | 8,274,874               | 9    | 0.64%                                        | 7,779,632               | 9    | 0.65%                                        |
| Ross TCSP DRE LLC                                     |                         |      |                                              | 16,196,340              | 9    | 1.05%                                        |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| Lowe's Home Centers, Inc.*                            |                         |      |                                              | 15,555,296              | 10   | 1.00%                                        | 7,297,969               | 10   | 0.53%                                        | 7,299,992               | 10   | 0.56%                                        | 6,947,743               | 10   | 0.58%                                        |
| Tri Cities LLC                                        |                         |      |                                              |                         |      |                                              | 8,676,841               | 8    | 0.63%                                        | 9,321,345               | 7    | 0.72%                                        |                         |      |                                              |
| Veranda Mt Dora, LLC                                  |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| Target Corp                                           |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| Pine Tree PME Loch Leven LLC                          |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| Spring Harbor, Ltd.                                   |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| Lake Care Systems, Inc.                               |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |                         |      |                                              |
| Total Taxable Assessed Value<br>Ten Largest Taxpayers | \$ 178,335,469          |      | 9.91%                                        | \$ 257,236,750          |      | 16.61%                                       | \$ 142,125,563          |      | 10.24%                                       | \$ 120,953,225          |      | 9.28%                                        | \$ 99,459,905           |      | 8.29%                                        |
| Total Taxable Assessed Value<br>All Other Taxpayers   | 1,621,572,938           |      | 90.09%                                       | 1,291,574,523           |      | 83.39%                                       | 1,245,558,894           |      | 89.76%                                       | 1,181,988,740           |      | 90.72%                                       | \$ 1,100,415,134        |      | 91.71%                                       |
| Total Taxable Assessed Value - All Taxpayers          | <u>\$ 1,799,908,407</u> |      | <u>100.00%</u>                               | <u>\$ 1,548,811,273</u> |      | <u>100.00%</u>                               | <u>\$ 1,387,684,457</u> |      | <u>100.00%</u>                               | <u>\$ 1,302,941,965</u> |      | <u>100.00%</u>                               | <u>\$ 1,199,875,039</u> |      | <u>100.00%</u>                               |

Source: Lake County Property Appraiser

\* Value for 2023 was updated to reflect more accurate information.

\*\* Percentages were updated to reflect more accurate information.

**CITY OF MOUNT DORA  
PRINCIPAL PROPERTY TAXPAYERS**

Table B - 3, Part 2  
Previous Five Fiscal Years

| Taxpayer                                           | Fiscal Year            |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |
|----------------------------------------------------|------------------------|------|----------------------------------------|------------------------|------|----------------------------------------|------------------------|------|----------------------------------------|------------------------|------|----------------------------------------|------------------------|------|----------------------------------------|
|                                                    | 2019**                 |      |                                        | 2018**                 |      |                                        | 2017**                 |      |                                        | 2016**                 |      |                                        | 2015**                 |      |                                        |
|                                                    | Taxable Assessed Value | Rank | Percent of Total City Taxable Assessed | Taxable Assessed Value | Rank | Percent of Total City Taxable Assessed | Taxable Assessed Value | Rank | Percent of Total City Taxable Assessed | Taxable Assessed Value | Rank | Percent of Total City Taxable Assessed | Taxable Assessed Value | Rank | Percent of Total City Taxable Assessed |
|                                                    |                        |      | Value                                  |                        |      | Value                                  |                        |      | Value                                  |                        |      | Value                                  |                        |      | Value                                  |
| Waterman Communities                               | \$ 7,971,916           | 6    | 0.73%                                  |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |
| Magnolia Place Apartments Assoc. LLC               | 19,122,715             | 1    | 1.76%                                  | \$ 18,349,808          | 1    | 1.82%                                  | \$ 17,347,031          | 1    | 1.84%                                  | \$ 16,176,809          | 1    | 1.79%                                  | \$ 15,270,799          | 1    | 1.75%                                  |
| Deancurt Mount Dora Wetherbee Partners LLC         |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |
| HI-C Investments, Ltd.                             | 10,107,079             | 2    | 0.93%                                  | 9,953,508              | 2    | 0.99%                                  | 8,834,978              | 2    | 0.94%                                  | 8,421,859              | 2    | 0.93%                                  | 7,853,270              | 4    | 0.90%                                  |
| Main Street Leasing Co.                            | 7,522,743              | 7    | 0.69%                                  | 7,032,357              | 6    | 0.70%                                  | 6,387,712              | 9    | 0.68%                                  | 5,882,905              | 10   | 0.65%                                  | 5,729,344              | 9    | 0.66%                                  |
| Waterman Healthcare Care Systems, Inc.             | 9,560,748              | 3    | 0.88%                                  | 7,553,233              | 5    | 0.75%                                  | 7,149,013              | 4    | 0.76%                                  | 7,415,557              | 4    | 0.82%                                  | 7,898,704              | 3    | 0.90%                                  |
| Park Square Enterprises LLC                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |
| Wal-Mart Stores East, Inc.                         | 8,772,358              | 5    | 0.81%                                  | 8,688,761              | 3    | 0.86%                                  | 8,411,587              | 3    | 0.89%                                  | 8,411,860              | 3    | 0.93%                                  | 8,412,634              | 2    | 0.96%                                  |
| Real Sub LLC                                       | 7,526,241              | 8    | 0.69%                                  |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |
| Ross TCSP DRE LLC                                  |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |
| Lowe's Home Centers, Inc.                          | 6,697,972              | 9    | 0.62%                                  | 6,730,888              | 7    | 0.67%                                  | 6,429,662              | 8    | 0.68%                                  | 6,462,577              | 6    | 0.71%                                  | 6,454,847              | 5    | 0.74%                                  |
| Tri Cities LLC                                     |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |                        |      |                                        |
| Veranda Mt Dora, LLC                               | 10,130,743             | 4    | 0.93%                                  | 8,169,099              | 4    | 0.81%                                  | 6,768,340              | 5    | 0.72%                                  | 6,399,439              | 7    | 0.71%                                  | 6,065,285              | 7    | 0.69%                                  |
| Target Corp                                        | 6,690,279              | 10   | 0.62%                                  | 6,716,418              | 8    | 0.67%                                  | 6,189,384              | 10   | 0.66%                                  | 6,215,522              | 8    | 0.69%                                  | 6,241,062              | 6    | 0.72%                                  |
| Pine Tree PME Loch Leven LLC                       |                        |      |                                        | 7,162,934              | 9    | 0.71%                                  |                        |      |                                        |                        |      |                                        | 5,708,553              | 10   | 0.65%                                  |
| Spring Harbor, Ltd.                                |                        |      |                                        | 6,480,792              | 10   | 0.64%                                  | 6,482,611              | 7    | 0.69%                                  | 6,156,978              | 9    | 0.68%                                  |                        |      |                                        |
| Lake Care Systems, Inc.                            |                        |      |                                        |                        |      |                                        | 6,736,402              | 6    | 0.72%                                  | 6,516,939              | 5    | 0.72%                                  | 5,825,282              | 8    | 0.67%                                  |
| Total Taxable Assessed Value Ten Largest Taxpayers | \$ 94,102,794          |      | 8.66%                                  | \$ 86,837,798          |      | 8.63%                                  | \$ 80,736,720          |      | 8.59%                                  | \$ 78,060,445          |      | 8.62%                                  | \$ 75,459,780          |      | 8.65%                                  |
| Total Taxable Assessed Value All Other Taxpayers   | \$ 992,897,827         |      | 91.34%                                 | \$ 919,433,536         |      | 91.37%                                 | \$ 859,549,207         |      | 91.41%                                 | \$ 827,951,569         |      | 91.38%                                 | \$ 797,376,187         |      | 91.35%                                 |
| Total Taxable Assessed Value - All Taxpayers       | \$ 1,087,000,621       |      | 100.00%                                | \$1,006,271,334        |      | 100.00%                                | \$ 940,285,927         |      | 100.00%                                | \$ 906,012,014         |      | 100.00%                                | \$ 872,835,967         |      | 100.00%                                |

Source: Lake County Property Appraiser

\*\* Percentages were updated to reflect more accurate information.

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**CITY OF MOUNT DORA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
Table B - 4  
Last Ten Fiscal Years

| Fiscal Year | Millage Rate <sup>(1)</sup> | Gross Taxable Value <sup>(2)</sup> | Taxes Levied for the Fiscal Year <sup>(1)</sup> | Collected within the Fiscal Year of the Levy |                    | Collections in Subsequent Years <sup>(2)</sup> | Total Collections to Date |                    |
|-------------|-----------------------------|------------------------------------|-------------------------------------------------|----------------------------------------------|--------------------|------------------------------------------------|---------------------------|--------------------|
|             |                             |                                    |                                                 | Amount <sup>(2)</sup>                        | Percentage of Levy |                                                | Amount                    | Percentage of Levy |
| 2024        | 5.9603                      | \$1,804,052,938                    | \$11,004,723                                    | \$10,358,693                                 | 94.13%             | \$ 335                                         | \$10,359,028              | 94.13%             |
| 2023        | 5.9603                      | 1,552,911,834                      | 9,472,762                                       | 8,911,274                                    | 94.07%             | 868                                            | 8,912,142                 | 94.08%             |
| 2022*       | 5.9603                      | 1,389,926,734                      | 8,617,546                                       | 7,983,744                                    | 92.65%             | 3,531                                          | 7,987,275                 | 92.69%             |
| 2021*       | 5.9603                      | 1,304,795,792                      | 8,089,734                                       | 7,498,745                                    | 92.69%             | 2,895                                          | 7,501,640                 | 92.73%             |
| 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                                          | 5,250,124                 | 96.47%             |
| 2015        | 5.9970                      | 873,310,598                        | 5,237,244                                       | 5,055,376                                    | 96.53%             | 8,137                                          | 5,063,514                 | 96.68%             |

Source: <sup>(1)</sup> Lake County Property Appraiser Form DR-403CC

<sup>(2)</sup> City of Mount Dora Finance Department

\* Some values may differ from prior report to reflect updated information.

**CITY OF MOUNT DORA**  
**PRINCIPAL ELECTRICAL CUSTOMERS**  
Table B - 5 - Part 1  
Last Five Fiscal Years

| Electric Customer                     | Fiscal Year       |      |                   |      |                   |                   |
|---------------------------------------|-------------------|------|-------------------|------|-------------------|-------------------|
|                                       | 2024              |      | 2023              |      | 2022              |                   |
|                                       | Kilowatt<br>Hours | Rank | Kilowatt<br>Hours | Rank | Kilowatt<br>Hours | Rank              |
| The City of Mount Dora                | 3,938,209         | 1    | 3,883,849         | 1    | 1,804,032         | 2                 |
| Mount Dora High School                | 2,580,984         | 2    | 2,572,584         | 2    | 2,426,424         | 1                 |
| Lakeside at Waterman Village          | 2,234,000         | 3    | 1,911,200         | 3    |                   |                   |
| Mount Dora Middle School              | 1,619,072         | 4    | 1,480,608         | 4    | 1,571,264         | 3                 |
| Bravo Supermarket                     | 1,333,360         | 5    | 1,262,040         | 6    | 1,238,760         | 7                 |
| Triangle Elementary School            | 1,289,856         | 6    | 1,423,924         | 5    | 1,436,072         | 4                 |
| City of Mount Dora - Pumps-Wells      | 1,079,800         | 7    | 1,056,900         | 7    |                   |                   |
| Hallmark Nameplate                    | 912,600           | 8    | 843,840           | 8    | 816,360           | 8                 |
| Mount Dora Christian Academy          | 827,952           | 9    | 763,720           | 9    | 1,354,464         | 5                 |
| Lakeside Inn Corporation              | 736,600           | 10   | 715,000           | 10   |                   |                   |
| Lakeside Corp of Mount Dora           |                   |      |                   |      | 1,251,000         | 6                 |
| Surgery Center of Mount Dora          |                   |      |                   |      | 610,360           | 9                 |
| Avante At Mount Dora                  |                   |      |                   |      | 609,240           | 10                |
| City of Mount Dora - Wastewater Plant |                   |      |                   |      |                   |                   |
| City of Mount Dora - Water Dept.      |                   |      |                   |      |                   |                   |
| Riley's Mobile Home Park              |                   |      |                   |      |                   |                   |
| City of Mount Dora - Police/Fire      |                   |      |                   |      |                   |                   |
| City of Mount Dora - Perc Ponds       |                   |      |                   |      |                   |                   |
| National Deaf Academy                 |                   |      |                   |      |                   |                   |
| Total                                 | <u>16,552,433</u> |      | <u>15,913,665</u> |      | <u>13,117,976</u> |                   |
|                                       |                   |      |                   |      | <u>8,190,248</u>  |                   |
|                                       |                   |      |                   |      |                   | <u>11,597,372</u> |

Source: City Utility Records

**CITY OF MOUNT DORA**  
**PRINCIPAL ELECTRICAL CUSTOMERS**  
Table B - 5 - Part 2  
Previous Five Fiscal Years

|                                       | Fiscal Year       |      |                   |      |                   |      |                   |      |                   |      |
|---------------------------------------|-------------------|------|-------------------|------|-------------------|------|-------------------|------|-------------------|------|
|                                       | 2019              |      | 2018              |      | 2017              |      | 2016              |      | 2015              |      |
| Electric Customer                     | Kilowatt<br>Hours | Rank | Kilowatt<br>Hours | Rank | Kilowatt<br>Hours | Rank | Kilowatt<br>Hours | Rank | Kilowatt<br>Hours | Rank |
| The City of Mount Dora                |                   |      |                   |      |                   |      |                   |      |                   |      |
| Mount Dora High School                | 2,361,204         | 1    | 2,411,540         | 1    | 2,375,992         | 2    | 2,272,204         | 1    | 2,188,392         | 1    |
| Lakeside at Waterman Village          |                   |      |                   |      |                   |      |                   |      |                   |      |
| Mount Dora Middle School              | 886,464           | 6    | 992,384           | 4    | 1,544,240         | 3    | 1,425,120         | 2    | 1,388,496         | 2    |
| Bravo Supermarket                     | 1,111,800         | 3    |                   |      |                   |      |                   |      |                   |      |
| Triangle Elementary School            | 1,358,224         | 2    | 1,332,696         | 2    | 1,193,360         | 4    | 1,190,900         | 3    | 1,119,789         | 3    |
| City of Mount Dora - Pumps-Wells      |                   |      |                   |      |                   |      |                   |      |                   |      |
| Hallmark Nameplate                    | 907,440           | 5    | 852,480           | 6    | 850,200           | 6    | 890,400           | 6    | 867,240           | 7    |
| Mount Dora Christian Academy          |                   |      | 1,038,888         | 3    | 6,299,800         | 1    | 1,035,160         | 4    | 1,042,920         | 5    |
| Lakeside Inn Corporation              |                   |      |                   |      |                   |      |                   |      |                   |      |
| Lakeside Corp of Mount Dora           | 716,000           | 7    | 740,600           | 7    | 752,800           | 8    | 755,600           | 9    | 753,200           | 10   |
| Surgery Center of Mount Dora          | 684,880           | 9    |                   |      |                   |      |                   |      |                   |      |
| Avante At Mount Dora                  | 625,480           | 10   | 713,120           | 8    | 709,720           | 9    | 790,480           | 7    |                   |      |
| City of Mount Dora - Wastewater Plant | 691,008           | 8    | 702,720           | 9    | 760,512           | 7    | 779,760           | 8    | 794,592           | 9    |
| City of Mount Dora - Water Dept.      | 1,059,700         | 4    | 984,500           | 5    | 921,900           | 5    | 951,000           | 5    | 891,100           | 6    |
| Riley's Mobile Home Park              |                   |      |                   |      |                   |      |                   |      |                   |      |
| City of Mount Dora - Police/Fire      |                   |      |                   |      | 615,480           | 10   |                   |      |                   |      |
| City of Mount Dora - Perc Ponds       |                   |      | 679,776           | 10   |                   |      | 741,648           | 10   | 830,496           | 8    |
| National Deaf Academy                 |                   |      |                   |      |                   |      |                   |      | 1,094,680         | 4    |
| Total                                 | <u>10,402,200</u> |      | <u>10,448,704</u> |      | <u>16,024,004</u> |      | <u>10,832,272</u> |      | <u>10,970,905</u> |      |

Source: City Utility Records

**CITY OF MOUNT DORA**  
**PRINCIPAL WATER CUSTOMERS**  
Table B - 6 - Part 1  
Last Five Fiscal Years

|                                       | Fiscal Year        |      |                   |      |                   |      |                    |      |                    |      |
|---------------------------------------|--------------------|------|-------------------|------|-------------------|------|--------------------|------|--------------------|------|
|                                       | 2024               |      | 2023              |      | 2022              |      | 2021               |      | 2020               |      |
| Water Customer                        | Gallons*           | Rank | Gallons*          | Rank | Gallons*          | Rank | Gallons*           | Rank | Gallons*           | Rank |
| Lakes of Mount Dora H.O.A.            | 27,247,000         | 1    |                   |      |                   |      | 115,804,000        | 1    | 95,834,000         | 1    |
| Waterman Communities Inc.             | 27,140,410         | 2    | 6,368,700         | 5    | 2,867,800         | 10   | 41,293,400         | 2    | 58,402,554         | 2    |
| Eudora Reserve, LLC                   | 22,801,700         | 3    | 5,530,000         | 6    |                   |      |                    |      |                    |      |
| SPT Dolphin Spring Harber LLC         | 17,555,100         | 4    | 20,603,900        | 1    | 17,687,200        | 1    |                    |      | 12,766,100         | 7    |
| Christian Home and Bible School       | 16,419,700         | 5    |                   |      |                   |      | 13,793,000         | 3    | 15,142,800         | 4    |
| Hammock Oaks                          | 14,339,300         | 6    | 13,457,700        | 2    | 12,535,600        | 2    | 13,044,000         | 4    | 13,838,000         | 5    |
| Car Wash Headquarter, Inc             | 12,219,600         | 7    |                   |      | 4,407,700         | 7    |                    |      |                    |      |
| Superior Landscaping & Lawn Service   | 11,696,400         | 8    |                   |      |                   |      |                    |      |                    |      |
| Lakeside At Waterman Village          | 10,694,600         | 9    |                   |      |                   |      |                    |      |                    |      |
| City of Mount Dora                    | 10,452,100         | 10   | 5,476,590         | 7    | 7,671,300         | 4    |                    |      | 7,565,670          | 9    |
| Southernaire MHC, Inc.                |                    |      | 8,688,000         | 3    | 9,289,000         | 3    | 5,955,900          | 9    |                    |      |
| DBA Veranda Way Apt/Deancurt Mount    |                    |      | 7,204,100         | 4    | 7,415,300         | 5    | 7,378,700          | 7    |                    |      |
| Mount Dora High School                |                    |      | 4,939,900         | 8    | 4,897,100         | 6    |                    |      | 7,565,670          | 10   |
| Avante At Mount Dora                  |                    |      | 4,581,780         | 9    |                   |      |                    |      |                    |      |
| Oakwood FL, LLC                       |                    |      | 4,524,200         | 10   |                   |      |                    |      |                    |      |
| Granite Hibiscus Estates, LLC         |                    |      |                   |      | 4,062,600         | 8    |                    |      |                    |      |
| Lake Dora Villas Management           |                    |      |                   |      | 2,877,100         | 9    |                    |      |                    |      |
| Sullivan Ranch H.O.A.                 |                    |      |                   |      |                   |      | 12,076,900         | 5    | 24,016,350         | 3    |
| Dora Landing HOA                      |                    |      |                   |      |                   |      | 8,457,900          | 6    |                    |      |
| Riley's Mobile Home Park              |                    |      |                   |      |                   |      | 6,658,600          | 8    |                    |      |
| Stoneybrook Hills HOA                 |                    |      |                   |      |                   |      | 5,035,100          | 10   |                    |      |
| Sullivan Ranch Neighbors              |                    |      |                   |      |                   |      |                    |      | 13,056,800         | 6    |
| JTD Land Company                      |                    |      |                   |      |                   |      |                    |      | 10,944,300         | 8    |
| City of Mount Dora Water Pumps/Wells  |                    |      |                   |      |                   |      |                    |      |                    |      |
| Spring Harbor, Ltd                    |                    |      |                   |      |                   |      |                    |      |                    |      |
| Wal-Mart, Inc.                        |                    |      |                   |      |                   |      |                    |      |                    |      |
| Rath Harper & Assoc. (Veranda Apart.) |                    |      |                   |      |                   |      |                    |      |                    |      |
| Mount Dora Commons                    |                    |      |                   |      |                   |      |                    |      |                    |      |
| GC Wen FL, LLC (Wendy's)              |                    |      |                   |      |                   |      |                    |      |                    |      |
| Kentucky Fried Chicken                |                    |      |                   |      |                   |      |                    |      |                    |      |
| Total - Gallons*                      | <u>170,565,910</u> |      | <u>81,374,870</u> |      | <u>73,710,700</u> |      | <u>229,497,500</u> |      | <u>259,132,244</u> |      |

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        |      |                    |      |                       |      |                       |      |                       |      |
|---------------------------------------|--------------------|------|--------------------|------|-----------------------|------|-----------------------|------|-----------------------|------|
|                                       | 2019               |      | 2018               |      | 2017                  |      | 2016                  |      | 2015                  |      |
| Water Customer                        | Gallons*           | Rank | Gallons*           | Rank | Hundred<br>Cubic Feet | Rank | Hundred<br>Cubic Feet | Rank | Hundred<br>Cubic Feet | Rank |
| Lakes of Mount Dora H.O.A.            | 82,912,000         | 1    | 97,968,000         | 1    | *                     | 2    | 49,250                | 2    | 40,320                | 2    |
| Waterman Communities Inc.             | 50,051,300         | 2    | 45,031,670         | 2    | *                     | 1    | 56,221                | 1    | 57,658                | 1    |
| Eudora Reserve, LLC                   |                    |      |                    |      |                       |      |                       |      |                       |      |
| SPT Dolphin Spring Harbor LLC         |                    |      |                    |      |                       |      |                       |      |                       |      |
| Christian Home & Bible School         | 12,607,700         | 4    | 12,162,200         | 6    |                       |      |                       |      |                       |      |
| Hammock Oaks                          | 12,060,700         | 5    | 12,812,900         | 5    | *                     | 6    | 15,451                | 6    | 15,203                | 6    |
| Car Wash Headquarter, Inc             |                    |      |                    |      |                       |      |                       |      |                       |      |
| Superior Landscaping & Lawn Service   |                    |      |                    |      |                       |      |                       |      |                       |      |
| Lakeside At Waterman Village          |                    |      |                    |      |                       |      |                       |      |                       |      |
| City of Mount Dora                    |                    |      |                    |      |                       |      |                       |      |                       |      |
| Southernaire MHC, Inc.                | 8,706,500          | 6    | 6,904,900          | 7    | *                     | 8    | 9,224                 | 8    | 10,196                | 7    |
| DBA Veranda Way Apt/Deancurt Mount    |                    |      |                    |      |                       |      |                       |      |                       |      |
| Mount Dora High School                | 8,621,720          | 7    | 6,753,920          | 8    | *                     | 9    | 8,491                 | 9    | 7,247                 | 10   |
| Avante At Mount Dora                  |                    |      |                    |      |                       |      |                       |      |                       |      |
| Oakwood FL, LLC                       |                    |      |                    |      |                       |      |                       |      |                       |      |
| Granite Hibiscus Estates, LLC         |                    |      |                    |      |                       |      |                       |      |                       |      |
| Lake Dora Villas Management           |                    |      |                    |      |                       |      |                       |      |                       |      |
| Sullivan Ranch H.O.A.                 | 30,487,570         | 3    | 15,476,990         | 3    | *                     | 3    | 31,616                | 3    | 21,356                | 4    |
| Dora Landing HOA                      |                    |      |                    |      |                       |      |                       |      |                       |      |
| Riley's Mobile Home Park              | 5,431,400          | 10   | 5,158,800          | 10   |                       |      |                       |      |                       |      |
| Stoneybrook Hills HOA                 |                    |      |                    |      |                       |      |                       |      |                       |      |
| Sullivan Ranch Neighbors              |                    |      |                    |      |                       |      |                       |      |                       |      |
| JTD Land Company                      |                    |      |                    |      |                       |      |                       |      |                       |      |
| City of Mount Dora Water Pumps/Wells  |                    |      |                    |      | *                     | 4    | 31,425                | 4    | 33,834                | 3    |
| Spring Harbor, Ltd                    |                    |      | 14,963,700         | 4    | *                     | 5    | 18,353                | 5    | 20,802                | 5    |
| Wal-Mart, Inc.                        |                    |      |                    |      | *                     | 7    | 11,524                | 7    |                       |      |
| Rath Harper & Assoc. (Veranda Apart.) |                    |      | 6,570,200          | 9    | *                     | 10   | 7,969                 | 10   | 8,058                 | 8    |
| Mount Dora Commons                    |                    |      |                    |      |                       |      |                       |      | 7,273                 | 9    |
| GC Wen FL, LLC (Wendy's)              | 5,884,300          | 8    |                    |      |                       |      |                       |      |                       |      |
| Kentucky Fried Chicken                | 5,670,500          | 9    |                    |      |                       |      |                       |      |                       |      |
| Total - Hundred Cubic Feet            | <u>222,433,690</u> |      | <u>223,803,280</u> |      | <u>-</u>              |      | <u>239,524</u>        |      | <u>221,947</u>        |      |

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**  
**RATIOS OF OUTSTANDING GENERAL DEBT BY TYPE**

Table C - 1  
 Last Ten Fiscal Years

| Fiscal Year | Governmental Activities                   |                                         |                                       |                    |                |                |                            |                                   |             |               | Business-Type Activities    |                |                                       |                            | Percent of Personal Income | Per Capita |
|-------------|-------------------------------------------|-----------------------------------------|---------------------------------------|--------------------|----------------|----------------|----------------------------|-----------------------------------|-------------|---------------|-----------------------------|----------------|---------------------------------------|----------------------------|----------------------------|------------|
|             | Fire Protection Assessment Rev. Bonds (1) | Capital Improvement Refunding Bonds (2) | Capital Improvement Revenue Bonds (3) | Financed Purchases | Leases Payable | SBITAs Payable | Tax Increment Revenue Note | Capital Improvement Revenue Notes | Other Notes | Subtotal      | Utility Revenue Bonds/Loans | Leases Payable | Capital Improvement Revenue Bonds (3) | Total Primary Government * |                            |            |
|             |                                           |                                         |                                       |                    |                |                |                            |                                   |             |               |                             |                |                                       |                            |                            |            |
| 2024        | \$ 18,831,796                             | \$ -                                    | \$ 10,881,547                         | \$ 244,914         | \$ 285,777     | \$ 69,534      | \$ 748,000                 | \$ 810,000                        |             | \$ 31,871,568 | \$ 14,516,134               | \$ 73,247      |                                       | \$ 46,460,949              | 4.59%                      | \$ 2,542   |
| 2023        | 19,335,759                                | 313,300                                 | 11,142,715                            | 303,237            | 159,158        | 144,805        | 925,000                    | 995,000                           |             | 33,318,974    | 15,952,033                  | 103,375        |                                       | 49,374,382                 | 5.29%                      | 2,767      |
| 2022        | 19,823,849                                | 620,600                                 | 11,396,870                            | 360,500            | 213,012        |                | 1,098,000                  | 1,175,000                         |             | 34,687,831    | 17,954,831                  | 99,018         |                                       | 52,741,680                 | 6.18%                      | 3,079      |
| 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      |

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).

\* Total for Fiscal Year 2023 & 2022 has been updated to reflect Leases Payable for Business-Type Activities

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, 2024

|                                              | <u>Debt<br/>Outstanding<sup>(1)</sup></u> | <u>Estimated<br/>Percentage<br/>Applicable<sup>(2)</sup></u> | <u>Estimated<br/>Share of<br/>Overlapping<br/>Debt</u> |
|----------------------------------------------|-------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------|
| <b>Taxing District</b>                       |                                           |                                                              |                                                        |
| Other Debt                                   |                                           |                                                              |                                                        |
| Lake County Board of<br>County Commissioners | \$ 4,895,000                              | 4.29%                                                        | \$ 210,198                                             |
| School District of Lake County               | 1,635,000                                 | 4.29%                                                        | <u>70,209</u>                                          |
| Subtotal - overlapping debt                  |                                           |                                                              | 280,407                                                |
| City direct debt <sup>(3)</sup>              |                                           |                                                              | <u>31,871,568</u>                                      |
| Total Direct and Overlapping Debt            |                                           |                                                              | <u><u>\$ 32,151,975</u></u>                            |

<sup>(1)</sup>General Obligation only

<sup>(2)</sup>The estimated percentage is based on the city's population to total county population.

<sup>(3)</sup>Total Governmental Activities Debt including leases.

Source: FY 2022-23 Lake County and FY 2022-23 Lake County School Board ACFR

**CITY OF MOUNT DORA**  
**PLEDGED REVENUE COVERAGE - UTILITY BONDS**

Table C - 3  
Utility (Water and Wastewater) Revenue Bonds  
Last Ten Fiscal Years

| Fiscal<br>Year | Operating<br>Revenue (1) | Direct                    | Net Available           | Debt Service |            | Coverage |
|----------------|--------------------------|---------------------------|-------------------------|--------------|------------|----------|
|                |                          | Operating<br>Expenses (2) | for Debt<br>Service (3) | Principal    | Interest   |          |
| 2024           | \$ 18,862,715            | \$ 8,729,468              | \$ 10,133,247           | \$ 1,435,899 | \$ 274,248 | 5.93     |
| 2023           | 15,514,596               | 7,932,512                 | 7,582,084               | 2,166,123    | 346,779    | 3.02     |
| 2022           | 14,003,228               | 7,269,073                 | 6,734,155               | 1,421,615    | 466,447    | 3.57     |
| 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     |

(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<br>Year | Fire<br>Assessments | Utility<br>Taxes | Telecommunication<br>Taxes | Investment<br>Earnings (3) | Available<br>for Debt<br>Service | Debt Service |            | Coverage |
|----------------|---------------------|------------------|----------------------------|----------------------------|----------------------------------|--------------|------------|----------|
|                |                     |                  |                            |                            |                                  | Principal    | Interest   |          |
| 2024           | \$ 2,018,245        | \$ 2,111,482     | \$ 583,649                 | \$ 505,402                 | \$ 5,218,779                     | \$ 753,300   | \$ 812,605 | 3.33     |
| 2023           | 1,964,006           | 2,155,549        | 530,770                    | 145,603                    | 4,795,928                        | 727,300      | 835,364    | 3.07     |
| 2022           | 1,912,753           | 1,917,239        | 500,780                    | 126,241                    | 4,457,013                        | 706,500      | 857,443    | 2.85     |
| 2021           | 2,007,713           | 1,680,986        | 498,062                    | 11,014                     | 4,197,775                        | 685,700      | 878,778    | 2.68     |
| 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     |

(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

| <b>Fiscal<br/>Year</b> | <b>Population (1)</b> | <b>Personal<br/>Income (2)</b> | <b>Per Capita<br/>Personal<br/>Income (3)</b> | <b>Personal<br/>Income<br/>Inc. (Dec.)</b> | <b>Unemployment<br/>Rate (4)</b> |
|------------------------|-----------------------|--------------------------------|-----------------------------------------------|--------------------------------------------|----------------------------------|
| 2024                   | 18,277                | \$ 1,012,308,199               | \$ 55,387                                     | 5.92%                                      | 3.8%                             |
| 2023                   | 17,843                | 933,028,313                    | 52,291                                        | 4.94%                                      | 3.3%                             |
| 2022                   | 17,129                | 853,555,199                    | 49,831                                        | 2.34%                                      | 2.8%                             |
| 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%                             |

(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 Economic Research

**CITY OF MOUNT DORA  
PRINCIPAL EMPLOYERS**

Table D - 2  
Latest Year and Ten Years Ago

| <b>2024</b>                            |                            |             |                                           |
|----------------------------------------|----------------------------|-------------|-------------------------------------------|
| <b>Employer</b>                        | <b>Number of Employees</b> | <b>Rank</b> | <b>Percent of Total County Employment</b> |
| Lake County Public Schools             | 5,846                      | 1           | 3.41%                                     |
| Publix Supermarkets                    | 3,021                      | 2           | 1.76%                                     |
| Advent Health Waterman (2)             | 2,413                      | 3           | 1.41%                                     |
| Lake County Government                 | 2,239                      | 4           | 1.31%                                     |
| Walmart Supercenter                    | 2,115                      | 5           | 1.23%                                     |
| Orlando Health South Lake Hospital (3) | 1,851                      | 6           | 1.08%                                     |
| UF Health Leesburg Hospital (2)        | 1,690                      | 7           | 0.99%                                     |
| The Kroger Co.                         | 1,020                      | 8           | 0.60%                                     |
| Lowes                                  | 1,019                      | 9           | 0.59%                                     |
| LifeStream Behavioral Center           | 699                        | 10          | 0.41%                                     |

| <b>2015</b>                            |                            |             |                                           |
|----------------------------------------|----------------------------|-------------|-------------------------------------------|
| <b>Employer</b>                        | <b>Number of Employees</b> | <b>Rank</b> | <b>Percent of Total County Employment</b> |
| Lake County Public Schools             | 5,435                      | 1           | 4.06%                                     |
| UF Health Leesburg Hospital (1)        | 1,826                      | 2           | 1.36%                                     |
| Lake County Government                 | 1,782                      | 3           | 1.33%                                     |
| Advent Health Waterman (2)             | 1,482                      | 4           | 1.11%                                     |
| Orlando Health South Lake Hospital (3) | 1,143                      | 5           | 0.85%                                     |
| Villages of Lake Sumter, Inc.          | 1,120                      | 6           | 0.84%                                     |
| Lake Port Square                       | 500                        | 7           | 0.37%                                     |
| LifeStream Behavioral Center           | 500                        | 7           | 0.37%                                     |
| Dura-Stress, Inc.                      | 425                        | 8           | 0.32%                                     |
| Hewitt Contracting Company             | 370                        | 9           | 0.28%                                     |
| Southeast Modular Manufacturing        | 325                        | 10          | 0.24%                                     |

(1) Previously named Leesburg Regional Medical Center

(2) Previously named Florida Hospital Waterman

(3) Previously named South Lake Hospital

Source: Lake County Annual Comprehensive Financial Report

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   |               |               |               |               |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|
|                               | 2024          | 2023          | 2022          | 2021          | 2020          |
| <b>General Government</b>     |               |               |               |               |               |
| Legislative                   | 7.00          | 7.00          | 0.00          | 0.00          | 0.00          |
| Administration                | 5.00          | 6.00          | 7.50          | 5.00          | 8.50          |
| Finance                       | 29.00         | 28.00         | 34.50         | 30.00         | 25.98         |
| Planning                      | 7.00          | 6.50          | 6.00          | 5.00          | 5.37          |
| Building Maintenance          | 6.00          | 6.00          | 7.00          | 6.00          | 6.50          |
| Facility Care                 | 6.00          | 5.00          | 5.50          | 6.00          | 5.70          |
| <b>Public Safety</b>          |               |               |               |               |               |
| Police                        | 58.50         | 52.50         | 57.00         | 55.00         | 55.25         |
| Police Communications         | 0.00          | 11.50         | 10.50         | 10.00         | 9.45          |
| Fire                          | 31.00         | 31.00         | 31.00         | 45.25         | 41.80         |
| Code                          | 2.00          | 1.00          | 0.00          | 0.00          | 0.00          |
| <b>Physical Environment</b>   |               |               |               |               |               |
| Electric                      | 12.00         | 12.00         | 12.00         | 12.00         | 12.92         |
| Water / Wastewater            | 33.00         | 31.50         | 31.50         | 29.50         | 34.51         |
| Sanitation                    | 0.00          | 1.75          | 1.75          | 1.75          | 1.28          |
| Stormwater                    | 0.00          | 4.50          | 7.00          | 7.00          | 5.51          |
| Cemetery                      | 0.00          | 0.00          | 0.00          | 0.00          | 1.88          |
| <b>Transportation</b>         |               |               |               |               |               |
| Roads and Streets             | 15.00         | 8.75          | 7.25          | 7.25          | 8.90          |
| Engineering                   | 0.00          | 0.00          | 0.00          | 1.00          | 1.13          |
| <b>Economic Development</b>   |               |               |               |               |               |
| Economic Development          | 1.00          | 1.00          | 2.00          | 2.00          | 2.00          |
| <b>Culture and Recreation</b> |               |               |               |               |               |
| Library Services              | 13.00         | 12.00         | 11.00         | 11.00         | 12.88         |
| Recreation                    | 18.50         | 8.00          | 12.00         | 12.50         | 9.75          |
| Parks Maintenance             | 11.50         | 11.50         | 13.50         | 7.50          | 7.00          |
| <b>Other</b>                  |               |               |               |               |               |
| CRA                           | 0.00          | 0.00          | 0.00          | 4.25          | 4.90          |
| NECRA                         | 0.00          | 0.00          | 0.00          | 2.25          | 2.10          |
| Protective Inspections        | 12.00         | 12.00         | 12.00         | 6.00          | 7.38          |
| <b>Total</b>                  | <u>267.50</u> | <u>257.50</u> | <u>269.00</u> | <u>266.25</u> | <u>270.69</u> |

Source: City Finance Department - Annual Budget 23-24

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

|                               | <b>Fiscal Year</b> |               |               |               |               |
|-------------------------------|--------------------|---------------|---------------|---------------|---------------|
|                               | <b>2019</b>        | <b>2018</b>   | <b>2017</b>   | <b>2016</b>   | <b>2015</b>   |
| <b>General Government</b>     |                    |               |               |               |               |
| Legislative                   | 0.00               | 0.00          | 0.00          | 0.00          | 0.00          |
| Administration                | 8.44               | 8.25          | 7.50          | 7.40          | 7.25          |
| Finance                       | 23.90              | 24.50         | 22.70         | 21.77         | 19.17         |
| Planning                      | 4.12               | 4.12          | 3.12          | 3.12          | 3.26          |
| Building Maintenance          | 6.00               | 12.40         | 11.40         | 9.10          | 9.10          |
| Facility Care                 | 5.70               | 8.15          | 0.00          | 0.00          | 0.00          |
| <b>Public Safety</b>          |                    |               |               |               |               |
| Police                        | 53.50              | 49.58         | 44.01         | 44.01         | 42.72         |
| Police Communications         | 9.45               | 9.40          | 8.88          | 8.88          | 8.87          |
| Fire                          | 40.80              | 28.80         | 26.40         | 25.40         | 25.25         |
| Code                          | 0.00               | 0.00          | 0.00          | 0.00          | 0.00          |
| <b>Physical Environment</b>   |                    |               |               |               |               |
| Electric                      | 12.22              | 11.73         | 11.03         | 11.35         | 11.30         |
| Water / Wastewater            | 33.51              | 30.17         | 30.17         | 29.15         | 31.10         |
| Sanitation                    | 1.38               | 1.23          | 1.23          | 1.25          | 1.20          |
| Stormwater                    | 6.08               | 3.53          | 3.53          | 3.15          | 3.15          |
| Cemetery                      | 2.25               | 2.35          | 1.85          | 1.85          | 1.85          |
| <b>Transportation</b>         |                    |               |               |               |               |
| Roads and Streets             | 9.23               | 8.10          | 8.15          | 8.18          | 8.00          |
| Engineering                   | 1.13               | 0.55          | 0.90          | 0.93          | 0.90          |
| <b>Economic Development</b>   |                    |               |               |               |               |
| Economic Development          | 1.00               | 0.00          | 0.00          | 0.00          | 0.00          |
| <b>Culture and Recreation</b> |                    |               |               |               |               |
| Library Services              | 13.00              | 10.92         | 9.92          | 9.84          | 9.84          |
| Recreation                    | 7.75               | 8.62          | 7.70          | 7.70          | 7.03          |
| Parks Maintenance             | 7.20               | 7.45          | 6.75          | 6.75          | 6.75          |
| <b>Other</b>                  |                    |               |               |               |               |
| CRA                           | 4.90               | 4.78          | 4.20          | 3.55          | 3.55          |
| NECRA                         | 2.10               | 2.10          | 1.95          | 1.95          | 1.95          |
| Protective Inspections        | 7.38               | 6.30          | 4.23          | 4.23          | 4.24          |
| Motorpool                     | 0.00               | 0.00          | 0.00          | 0.00          | 0.35          |
| <b>Total</b>                  | <b>261.04</b>      | <b>243.03</b> | <b>215.62</b> | <b>209.56</b> | <b>206.83</b> |

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 |             |             |             |             |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
|                                 | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> |
| <b>Schools *</b>                |             |             |             |             |             |
| Elementary                      | 2           | 2           | 2           | 2           | 2           |
| Junior/Senior High***           | 1           | 1           | 1           | 1           | 1           |
| <b>Fire</b>                     |             |             |             |             |             |
| Stations                        | 2           | 2           | 2           | 2           | 2           |
| Firefighters                    | 30          | 27          | 27          | 39          | 39          |
| Response Vehicles               | 4           | 4           | 4           | 4           | 4           |
| <b>Parks and Recreation</b>     |             |             |             |             |             |
| Park Acreage                    | 275         | 275         | 216         | 216         | 216         |
| Sports Fields & Courts Operated | 30          | 24          | 16          | 16          | 16          |
| City Facilities Operated        | 41          | 41          | 40          | 40          | 40          |
| <b>Police</b>                   |             |             |             |             |             |
| Stations                        | 1           | 1           | 1           | 1           | 1           |
| Officers **                     | 47          | 46          | 38          | 38          | 38          |
| Patrol Vehicles                 | 61*         | 46          | 38          | 38          | 38          |

|                                 | Fiscal year |             |             |             |             |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
|                                 | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| <b>Schools *</b>                |             |             |             |             |             |
| Elementary                      | 2           | 2           | 2           | 2           | 2           |
| Junior/Senior High              | 1           | 1           | 1           | 1           | 1           |
| <b>Fire</b>                     |             |             |             |             |             |
| Stations                        | 2           | 2           | 2           | 2           | 2           |
| Firefighters                    | 35          | 23          | 22          | 21          | 21          |
| Response Vehicles               | 4           | 4           | 4           | 4           | 4           |
| <b>Parks and Recreation</b>     |             |             |             |             |             |
| Park Acreage                    | 216         | 216         | 216         | 216         | 216         |
| Sports Fields & Courts Operated | 16          | 16          | 16          | 16          | 16          |
| City Facilities Operated        | 40          | 40          | 40          | 40          | 40          |
| <b>Police</b>                   |             |             |             |             |             |
| Stations                        | 1           | 1           | 1           | 1           | 1           |
| Officers **                     | 38          | 38          | 35          | 35          | 34          |
| Patrol Vehicles                 | 38          | 38          | 40          | 38          | 35          |

\* 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**

|                                                                                                                            |    | For Fiscal Years Ending September 30, |              |              |              |              |
|----------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------|--------------|--------------|--------------|--------------|
|                                                                                                                            |    | <u>2024</u>                           | <u>2023</u>  | <u>2022</u>  | <u>2021</u>  | <u>2020</u>  |
| <b>Water/Wastewater System</b>                                                                                             |    |                                       |              |              |              |              |
| Number of Water Accounts                                                                                                   |    | 11,033                                | 10,717       | 10,579       | 9,974        | 9,809        |
| Average Daily Consumption (in Gallons*)                                                                                    |    | 4,117,900                             | 3,448,333    | 3,289,391    | 2,892,727    | 2,581,842    |
|                                                                                                                            |    |                                       |              |              |              |              |
| Number of Wastewater Accounts                                                                                              |    | 8,561                                 | 8,242        | 8,119        | 7,512        | 7,358        |
| Average Daily Consumption (in Gallons*)                                                                                    |    | 1,840,000                             | 1,384,667    | 1,919,000    | 1,331,000    | 1,751,935    |
|                                                                                                                            |    |                                       |              |              |              |              |
| Number of Reclaimed Water Accounts                                                                                         |    | 2,924                                 | 2,603        | 2,493        | 2,015        | 1,898        |
| Average Daily Consumption (in Gallons*)                                                                                    |    | 2,106,033                             | 2,069,083    | 1,872,000    | 1,831,000    | 1,789,672    |
| *Water/Wastewater consumption measured in gallons starting FY17-18                                                         |    |                                       |              |              |              |              |
| <b>Electric</b>                                                                                                            |    |                                       |              |              |              |              |
| Energy Purchased (kWh)                                                                                                     |    | 102,197,579                           | 101,623,141  | 101,888,512  | 103,236,299  | 92,353,809   |
| Annual Peak Demand (kW)                                                                                                    |    | 24,594                                | 25,696       | 24,366       | 23,448       | 22,871       |
| Avg. Number of Accounts - Total                                                                                            |    | 6,173                                 | 6,143        | 6,103        | 5,980        | 5,906        |
| Energy Sales (kWh) - Total                                                                                                 |    | 9,797,683                             | 96,451,415   | 95,662,966   | 90,956,241   | 89,045,887   |
| Avg. Monthly Non-demand Consumption (kWh)                                                                                  |    | 1,299                                 | 1,247        | 1,182        | 1,172        | 1,095        |
| <b>Planning</b>                                                                                                            |    |                                       |              |              |              |              |
| Total Building permits issued                                                                                              |    | 1,909                                 | 1,880        | 1,995        | 1,825        | 1,653        |
| Total Value of Construction (Thousands)                                                                                    | \$ | 137,651                               | \$ 131,411   | \$ 104,991   | \$ 119,517   | \$ 45,422    |
| Number Planning Docket Items                                                                                               |    | 89                                    | 81           | 65           | 51           | 46           |
| Historic Preservation                                                                                                      |    |                                       |              |              |              |              |
| Number Historic properties reviewed*                                                                                       |    | 40                                    | 38           | 23           | 33           | 39           |
| Cost of Improvements made to**:                                                                                            |    |                                       |              |              |              |              |
| Historic Commercial Properties                                                                                             | \$ | 1,188,516                             | \$ 876,875   | \$ 418,833   | \$ 1,571,475 | \$ 2,138,736 |
| Historic Residential Properties                                                                                            | \$ | 1,625,650                             | \$ 1,861,933 | \$ 1,882,377 | \$ 2,517,343 | \$ 2,166,727 |
| *Number of Certificate of Appropriateness (COA) brought before the Historic Preservation Board.                            |    |                                       |              |              |              |              |
| **Cost of improvements associated with a Certificate of Appropriateness (COA) reviewed by the Historic Preservation Board. |    |                                       |              |              |              |              |
| <b>Police</b>                                                                                                              |    |                                       |              |              |              |              |
| Physical Arrests (Excl. DUI / DWI)                                                                                         |    | 862                                   | 487          | 387          | 533          | 601          |
| Warrant Arrests                                                                                                            |    | 81                                    | 22           | 34           | 151          | 101          |
| Filed with SAO*                                                                                                            |    | 14                                    | 574          | 318          | 734          | 763          |
| DUI / DWI Arrests                                                                                                          |    | 18                                    | 18           | 30           | 24           | 15           |
| Emergency Calls*                                                                                                           |    | N/A**                                 | N/A**        | 10,016       | 10,807       | 9,775        |
| Incident Reports                                                                                                           |    | 2,086                                 | 2,024        | 2,414        | 2,202        | 2,268        |
| Traffic Stops                                                                                                              |    | 5,007                                 | 2,942        | 4,413        | 3,831        | 4,316        |
| Traffic Tickets                                                                                                            |    | 2,593                                 | 1,572        | 1,322        | 931          | 933          |
| Accident (Crash) Reports                                                                                                   |    | 1,008                                 | 1,056        | 704          | 954          | 1,032        |
| *There is a drastic change in these number for FY 2019-20 due to a more accurate way of tracking.                          |    |                                       |              |              |              |              |
| ** The City of Mount Dora no longer has a dispatch unit. It was outsourced to Lake County, FL.                             |    |                                       |              |              |              |              |
| <b>Fire</b>                                                                                                                |    |                                       |              |              |              |              |
| Fire/Rescue Calls                                                                                                          |    | 5,001                                 | 5,244        | 6,128        | 5,496        | 3,651        |
| Total Number of Inspections                                                                                                |    | 1,110                                 | 810          | 757          | 782          | 1,563        |
| Total Number of Fire Calls                                                                                                 |    | 1,601                                 | 76           | 89           | 83           | 103          |
| <b>Parks and Recreation</b>                                                                                                |    |                                       |              |              |              |              |
| Recreation Programs                                                                                                        |    | 76                                    | 101          | 115          | 66           | 72           |
| Program Attendance                                                                                                         |    | 3,434                                 | 4,795        | 4,927        | 1,715        | 2,073        |
| Aquatic Programs                                                                                                           |    | 143                                   | 117          | 18           | 6            | 3            |
| Aquatic Program Attendance*                                                                                                |    | 7,133                                 | 5,845        | 5,718        | 4,229        | 89           |
| *Please note 2018 numbers may have changed drastically due to more accurate way of tracking participation.                 |    |                                       |              |              |              |              |
| <b>Library</b>                                                                                                             |    |                                       |              |              |              |              |
| Registered Borrowers                                                                                                       |    | 14,160                                | 12,822       | 11,960       | 11,469       | 11,979       |
| Volumes in Collection                                                                                                      |    | 78,032                                | 77,222       | 76,013       | 70,735       | 71,804       |
| Total Annual Circulation                                                                                                   |    | 285,997                               | 279,060      | 250,877      | 211,265      | 248,791      |
| Library Visits                                                                                                             |    | 183,095                               | 167,278      | 140,353      | 155,498      | 184,726      |

Information is from the City's internal information  
FY 2019-20 numbers are down in several areas due to COVID-19

**CITY OF MOUNT DORA**  
**OPERATING INDICATORS BY FUNCTION / PROGRAM**

|                                                                                                           | For Fiscal Years Ending September 30, |              |             |             |             |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------|--------------|-------------|-------------|-------------|
|                                                                                                           | <u>2019*</u>                          | <u>2018*</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| <b>Water/Wastewater System</b>                                                                            |                                       |              |             |             |             |
| Number of Water Accounts                                                                                  | 5,778                                 | 9,401        | 9,191       | 9,388       | 8,776       |
| Average Daily Consumption (in Hcf)                                                                        | 2,481,822                             | 2,292,418    | 3,085       | 3,244       | 3,144       |
| Number of Wastewater Accounts                                                                             | 7,189                                 | 6,869        | 6,652       | 6,831       | 6,304       |
| Average Daily Consumption (in Hcf)                                                                        | 1,695,537                             | 1,778,062    | 2,332       | 2,320       | 2,150       |
| Number of Reclaimed Water Accounts                                                                        | 1,776                                 | 1,638        | 1,562       | 1,437       | 1,336       |
| Average Daily Consumption (in Hcf)                                                                        | 1,606,730                             | 1,516,003    | 1,980       | 1,846       | 1,692       |
| *Water/Wastewater consumption measured in gallons starting FY17-18                                        |                                       |              |             |             |             |
| <b>Electric</b>                                                                                           |                                       |              |             |             |             |
| Energy Purchased (kWh)                                                                                    | 94,100,629                            | 92,214,603   | 89,968,777  | 94,373,633  | 92,269,405  |
| Annual Peak Demand (kW)                                                                                   | 23,016                                | 23,079       | 22,199      | 23,284      | 22,174      |
| Avg. Number of Accounts - Total                                                                           | 5,882                                 | 5,890        | 5,851       | 5,823       | 5,759       |
| Energy Sales (kWh) - Total                                                                                | 91,242,633                            | 88,640,204   | 86,948,531  | 90,205,112  | 87,912,404  |
| Avg. Monthly Non-demand Consumption (kWh)                                                                 | 1,158                                 | 1,015        | 1,026       | 1,140       | 3,102       |
| <b>Planning</b>                                                                                           |                                       |              |             |             |             |
| Total Building permits issued                                                                             | 1,452                                 | 1,522        | 1,230       | 1,262       | 1,147       |
| Total Value of Construction (Thousands)                                                                   | \$ 62,883                             | \$ 43,662    | \$ 69,665   | \$ 36,204   | \$ 33,960   |
| Number Planning Docket Items                                                                              | 44                                    | 60           | 37          | 22          | 24          |
| Historic Preservation                                                                                     |                                       |              |             |             |             |
| Number Historic properties reviewed                                                                       | 51                                    | 88           | 47          | 32          | 30          |
| Cost of Improvements made to:                                                                             |                                       |              |             |             |             |
| Historic Commercial Properties                                                                            | \$ 848,309                            | \$ 386,744   | \$ 181,227  | \$ 210,218  | \$ 192,110  |
| Historic Residential Properties                                                                           | \$ 1,123,147                          | \$ 623,758   | \$ 224,232  | \$ 162,100  | \$ 165,800  |
| <b>Police</b>                                                                                             |                                       |              |             |             |             |
| Physical Arrests (Excl. DUI / DWI)                                                                        | 631                                   | 297          | 645         | 622         | 510         |
| Warrant Arrests                                                                                           | 21                                    | 121          |             |             |             |
| Filed with SAO*                                                                                           | 90                                    | 52           |             |             |             |
| DUI / DWI Arrests                                                                                         | 16                                    | 18           | 22          | 43          | 17          |
| Emergency Calls*                                                                                          | 3,254                                 | 4,922        | 4,692       | 4,128       | 4,379       |
| Incident Reports                                                                                          | 2,136                                 | 2,413        | 2,832       | 2,692       | 2,466       |
| Traffic Stops                                                                                             | 9,610                                 | 9,298        | 9,649       | 8,713       | 8,700       |
| Traffic Tickets                                                                                           | 900                                   | 1,086        | 1,656       | 2,131       | 2,103       |
| Accident (Crash) Reports                                                                                  | 1,103                                 | 1,099        | 1,079       | 863         | 570         |
| *There is a drastic change in these number for FY 2019-20 due to a more accurate way of tracking.         |                                       |              |             |             |             |
| ** The City of Mount Dora no longer has a dispatch unit. It was outsourced to Lake County, FL.            |                                       |              |             |             |             |
| <b>Fire</b>                                                                                               |                                       |              |             |             |             |
| Fire/Rescue Calls                                                                                         | 5,306                                 | 4,648        | 7,381       | 3,492       | 3,489       |
| Total Number of Inspections                                                                               | 2,063                                 | 1,418        | 1,312       | 1,811       | 1,796       |
| Total Number of Building Fire Calls                                                                       | 102                                   | 79           | 96          | 20          | 12          |
| <b>Parks and recreation</b>                                                                               |                                       |              |             |             |             |
| Recreation Programs                                                                                       | 101                                   | 73           | 34          | 32          | 36          |
| Program Attendance                                                                                        | 4,306                                 | 4,306        | 17,877      | 17,556      | 16,109      |
| Aquatic Programs                                                                                          | 67                                    | 29           | 26          | 296         | 289         |
| Aquatic Program Attendance*                                                                               | 6,281                                 | 4,582        | 455         | 6,987       | 6,052       |
| *please note 2018 numbers may have changed drastically due to more accurate way of tracking participation |                                       |              |             |             |             |
| <b>Library</b>                                                                                            |                                       |              |             |             |             |
| Registered Borrowers                                                                                      | 12,571                                | 15,872       | 13,855      | 13,874      | 12,403      |
| Volumes in Collection                                                                                     | 72,436                                | 76,015       | 78,360      | 84,305      | 84,647      |
| Total Annual Circulation                                                                                  | 268,306                               | 223,593      | 199,856     | 227,095     | 235,598     |
| Library Visits                                                                                            | 315,256                               | 301,585      | 273,038     | 329,411     | 329,614     |

Information is from City internal information

## **COMPLIANCE SECTION**

## **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***

### **Independent Auditor's Report**

The Honorable Mayor and Members of the City Council  
City of 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 (*Government Auditing Standards*), 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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 30, 2025.

### **Report on 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 City'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Pursuant to provisions of Chapter 10.550, *Rules of the Auditor General*, we reported certain matters to management of the City in a separate management letter and Independent Accountant's Report dated April 30, 2025.

### ***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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Forvis Mazars, LLP**

**Orlando, Florida  
April 30, 2025**

## **Report on Compliance for The Major Federal Program and Report on Internal Control Over Compliance**

### **Independent Auditor's Report**

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

### **Report on Compliance for The Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the City of Mount Dora, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2024. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

#### ***Basis for Opinion on The Major Federal Program***

We conducted our audit of compliance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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, noncompliance with a type of compliance requirement of a federal program 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 noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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 "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Forvis Mazars, LLP**

**Orlando, Florida  
April 30, 2025**

**CITY OF MOUNT DORA, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2024**

| <b>Federal Grantor Pass-Through Grantor/Program or Cluster Title</b>                                                                                                              | <b>Pass-Through Entity<br/>Identifying Number</b> | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Provided<br/>to<br/>Subrecipients</b> | <b>Total<br/>Federal<br/>Expenditures</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------------------|------------------------------------------|-------------------------------------------|
| <b><u>Federal Awards</u></b>                                                                                                                                                      |                                                   |                                                      |                                          |                                           |
| <b>U.S. Department of Justice</b>                                                                                                                                                 |                                                   |                                                      |                                          |                                           |
| Direct:                                                                                                                                                                           |                                                   |                                                      |                                          |                                           |
| Bulletproof Vest Partnership Program                                                                                                                                              |                                                   | 16.607                                               | \$ -                                     | \$ 2,245                                  |
| Indirect:                                                                                                                                                                         |                                                   |                                                      |                                          |                                           |
| Passed through Florida Department of Law Enforcement<br>Edward Byrne Memorial Justice Assistance Grant Program                                                                    | 15PBJA-22-GG-00656-MUMU                           | 16.738                                               | -                                        | 5,290                                     |
| <b>Total U.S. Department of Justice</b>                                                                                                                                           |                                                   |                                                      | <b>-</b>                                 | <b>7,535</b>                              |
| <b>U.S. Department of Treasury</b>                                                                                                                                                |                                                   |                                                      |                                          |                                           |
| Indirect:                                                                                                                                                                         |                                                   |                                                      |                                          |                                           |
| Passed through Florida Division of Emergency Management<br>from State of Florida - Executive Office Of The Governor:<br>COVID19 Coronavirus State and Local Fiscal Recovery Funds | Y5223 (COVID-19)                                  | 21.027                                               | -                                        | 6,229,880                                 |
| <b>Total U.S. Department of Treasury</b>                                                                                                                                          |                                                   |                                                      | <b>-</b>                                 | <b>6,229,880</b>                          |
| <b>U.S. Department of Homeland Security</b>                                                                                                                                       |                                                   |                                                      |                                          |                                           |
| Indirect:                                                                                                                                                                         |                                                   |                                                      |                                          |                                           |
| Passed through Florida Division of Emergency Management                                                                                                                           |                                                   |                                                      |                                          |                                           |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                                                                                                           | F#1531                                            | 97.036                                               | -                                        | 258,854                                   |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                                                                                                           | F#233                                             | 97.036                                               | -                                        | 972                                       |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                                                                                                           | F#644                                             | 97.036                                               | -                                        | 29,145                                    |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                                                                                                           | F#585                                             | 97.036                                               | -                                        | 131,650                                   |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                                                                                                           | F# 1281                                           | 97.036                                               | -                                        | 20,288                                    |
| <b>Total U.S. Department of Homeland Security</b>                                                                                                                                 |                                                   |                                                      | <b>-</b>                                 | <b>440,909</b>                            |
| <b>Total Expenditures of Federal Awards</b>                                                                                                                                       |                                                   |                                                      | <b>\$ -</b>                              | <b>\$ 6,678,324</b>                       |

*The accompanying notes are an integral part of this schedule.*

### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of Mount Dora, Florida under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Mount Dora, Florida, it is not intended to and does not present the financial position, changes in net position/fund balance, or cash flows of the City of Mount Dora, Florida.

### **Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

### **Note 3. Indirect Cost Rate**

The City of Mount Dora, Florida has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

City of Mount Dora, Florida  
Schedule of Findings and Questioned Costs  
Year Ended September 30, 2024

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes      ☒ No

Significant deficiency(ies) identified? ☐ Yes      ☒ None reported

3. Noncompliance material to the financial statements noted? ☐ Yes      ☒ No

**Federal Awards**

4. Internal control over major federal programs:

Material weakness(es) identified? ☐ Yes      ☒ No

Significant deficiency(ies) identified? ☐ Yes      ☒ None reported

5. Type of auditor’s report issued on compliance for major federal program(s):

☒ Unmodified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes      ☒ No

7. Identification of major federal programs:

| <u>Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u>                    |
|-------------------------------------|--------------------------------------------------------------|
| 21.027                              | COVID-19 – Coronavirus State and Local Fiscal Recovery Funds |

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee? ☒ Yes      ☐ No

City of Mount Dora, Florida  
Schedule of Findings and Questioned Costs (Continued)  
Year Ended September 30, 2024

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**Section II – Financial Statement Findings**

| <b>Reference<br/>Number</b> | <b>Finding</b> |
|-----------------------------|----------------|
|-----------------------------|----------------|

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

| <b>Reference<br/>Number</b> | <b>Finding</b> |
|-----------------------------|----------------|
|-----------------------------|----------------|

No matters are reportable.

City of Mount Dora, Florida  
Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2024

---

| Reference<br>Number | Summary of Finding | Status |
|---------------------|--------------------|--------|
|---------------------|--------------------|--------|

---

No matters were reported over federal awards, in the prior year.

## Independent Accountant's Report

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

We have examined the City of Mount Dora, Florida's (the "City") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2024. 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 is in accordance with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 year ended September 30, 2024.

**Forvis Mazars, LLP**

**Orlando, Florida  
April 30, 2025**

## **Management Letter**

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

### **Report on the Financial Statements**

We have audited the basic financial statements of the City of Mount Dora, Florida (the “City”) as of and for the year ended September 30, 2024, and have issued our report thereon dated April 30, 2025.

### ***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 of Title 2 *U.S. Code of Federal Regulations, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); 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 Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor’s Report on Compliance for The Major Federal Program 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 April 30, 2025, 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 financial audit report. There were no findings or recommendations made in the preceding annual 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 the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.



### **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 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.

### **Property Assessed Clean Energy (PACE) Programs**

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, a PACE program authorized pursuant to section 163.081 or Section 163.082, Florida Statutes, operated within the City's geographical boundaries during the fiscal year under audit.

As required by Section 10.554(1)(i)6.b., *Rules of the Auditor General*, the following program administrator administered the PACE program within the geographical boundaries of the City during the fiscal year under audit:

- Florida Resiliency and Energy District ("FRED")

As required by Section 10.554(1)(i)6.c., *Rules of the Auditor General*, if a PACE program was operating within the geographical areas of the City, the full names and contact information of each PACE program administrator and third-party administrator within the geographical areas of the City are as follows:

- Florida Development Finance Corporation
  - Ryan Bartkus (Sr. Director) – 407-712-6353 – [rbartkus@fdcbonds.com](mailto:rbartkus@fdcbonds.com)
  - Ahisha Rodriguez (Programs Manager) – 407-712-6352 – [arodriguez@fdcbonds.com](mailto:arodriguez@fdcbonds.com)

### **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 Statutes. 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.

Specific information of the City of Mount Dora, Florida Community Redevelopment Agency (the "CRA"), a dependent special district of the City, that is required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, is reported in the CRA's management letter for the year ended September 30, 2024.

Specific information of the City of Mount Dora, Florida Northeast Community Redevelopment Agency (the "NECRA"), a dependent special district of the City, that is required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, is reported in the NECRA's management letter for the year ended September 30, 2024.

***Additional Matters***

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste or abuse, that have occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have 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.

***Forvis Mazars, LLP***

**Orlando, Florida  
April 30, 2025**



**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

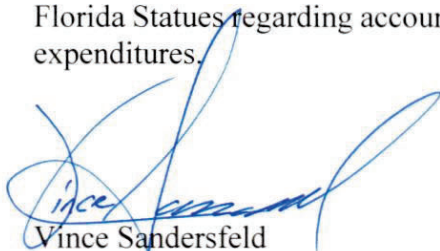
**Public Works Complex**  
1250 N. Highland St.  
Mount Dora, FL 32757  
352-735-7151  
Alt. Tel: 352-735-7105  
Fax: 352-735-1539  
Alt. Fax: 352-735-2892

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

**Website:**  
www.cityofmountdora.com

April 21, 2025

The City of Mount Dora, Florida has complied with Section 163.31801 of Florida Statutes regarding accounting and reporting of impact fee collections and expenditures.

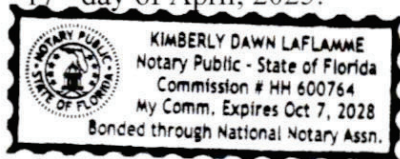
  
Vince Sandersfeld  
City Manager

  
Rita Meade  
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 Vince Sandersfeld 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 17<sup>th</sup> day of April, 2025:



(Seal/Stamp)  
(Commission Expiration Date)

  
Notary Public  
State of Florida at Large





CITY OF MOUNT DORA, FLORIDA  
**REQUIRED AUDITOR COMMUNICATIONS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Bill Blend, CPA, CFE – Managing Director

May 20, 2025 City Council Regular Session

# Required Communications to Governing Board

- We are required to disclose verbally to you:
  - Auditor Audit Responsibilities
  - Management Audit Responsibilities
  - Accounting Policies
  - Significant Difficulties (none)
  - Unusual Accounting Conventions (none)
  - Disagreements with Management (none)
  - Audit Adjustments (none)
  - Other Findings or Issues (none)

# Services and Deliverables

- Independent Auditor's Report (Page 1, PDF Page 17)
- Report on Internal Control over Financial Reporting and on Compliance (Page 143, PDF Page 159)
- Single Audit Reports (Page 145, PDF Page 161)
- Independent Accountant's Report (Page 153, PDF Page 169)
- Management Letter (Page 154, PDF Page 170)



# Financial Highlights



# City-Wide Analysis

|                                          | Governmental<br>Activities | Governmental<br>Activities | Business-type<br>Activities | Business-type<br>Activities |
|------------------------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|
|                                          | <u>2024</u>                | <u>2023</u>                | <u>2024</u>                 | <u>2023</u>                 |
| Total assets                             | \$130.2M                   | \$121.3M                   | \$118.4M                    | \$105.0M                    |
| Total deferred outflows of resources     | \$4.6M                     | \$6.6M                     | \$0.6M                      | \$0.8M                      |
| Total liabilities                        | \$50.1M                    | \$56.0M                    | \$24.5M                     | \$25.1M                     |
| Total deferred inflows of resources      | \$6.2M                     | \$8.0M                     | \$1.1M                      | \$1.7M                      |
| Total net position:                      |                            |                            |                             |                             |
| Net investment in capital assets         | \$48.5M                    | \$41.2M                    | \$49.9M                     | \$48.0M                     |
| Restricted                               | 21.5M                      | \$19.4M                    | 16.5M                       | \$12.7M                     |
| Unrestricted                             | 8.5M                       | \$3.3M                     | 27.0M                       | \$18.3M                     |
| Current ratio                            | 8.6                        | 14.1                       | 7.5                         | 6.7                         |
| Unrestricted NP as a % of Total Expenses | 27.8%                      | 13.3%                      | 113.1%                      | 78.9%                       |
| Change in net position                   | \$14.4M                    | \$11.6M                    | \$14.3M                     | \$6.7M                      |



# General Fund

|                                                              | 2024         | 2023        |
|--------------------------------------------------------------|--------------|-------------|
| Total assets                                                 | \$14.5M      | \$13.3M     |
| Total liabilities and Deferred Inflows                       | \$2.7M       | \$2.6M      |
| Fund balance:                                                |              |             |
| Nonspendable                                                 | \$ 0.3M      | \$ 0.7M     |
| Assigned                                                     | 1.1M         | 3.0M        |
| Unassigned                                                   | <u>10.4M</u> | <u>7.0M</u> |
| Total fund balance                                           | \$11.8M      | \$10.7M     |
| Unassigned FB as a % of total expenditures and Transfers Out | 35.7%        | 26.8%       |
| Net change in fund balance                                   | \$1.1M       | \$2.3M      |

# General Fund Budget

|                                      | Original<br>Budget | Final<br>Budget | Actual       | Positive<br>(Negative) |
|--------------------------------------|--------------------|-----------------|--------------|------------------------|
| Resources:                           |                    |                 |              |                        |
| Total revenues and transfers in      | \$29.9M            | \$30.0M         | \$ 30.3M     | 0.3M                   |
|                                      |                    |                 |              |                        |
| Total expenditures and transfers out | <u>33.3M</u>       | <u>31.8M</u>    | <u>29.2M</u> | <u>2.6M</u>            |
|                                      |                    |                 |              |                        |
| Net change in fund balance           | (\$3.4M)           | (\$1.8M)        | \$1.1M       | \$2.9M                 |

# Proprietary Funds

|                                        | Electric       | Water & Wastewater | Sanitation    | Stormwater     |
|----------------------------------------|----------------|--------------------|---------------|----------------|
| Total assets and deferred outflows     | \$23.2M        | \$84.3M            | \$0.8M        | \$10.7M        |
| Total liabilities and deferred inflows | 6.9M           | 18.3M              | 0.3M          | 0.1M           |
| Net position:                          |                |                    |               |                |
| Net investment in capital              | 6.8M           | 35.8M              | 0.0M          | 7.3M           |
| Restricted                             | 0.0M           | 16.5M              | 0.0M          | 0.0M           |
| Unrestricted                           | <u>9.5M</u>    | <u>13.7M</u>       | <u>0.5M</u>   | <u>3.3M</u>    |
| Total net position                     | <u>\$16.3M</u> | <u>\$66.0M</u>     | <u>\$0.5M</u> | <u>\$10.6M</u> |
| Total operating revenues               | \$10.0M        | \$18.0M            | \$3.3M        | \$2.8M         |
| Total operating expenses               | <u>8.8M</u>    | <u>11.4M</u>       | <u>2.6M</u>   | <u>0.8M</u>    |
| Operating income (loss)                | \$1.2M         | \$6.6M             | \$0.7         | \$2.0M         |

# Contact

## Forvis Mazars

### Bill Blend

Managing Director

P: 407.740.5400

Bill.Blend@us.forvismazars.com

The information set forth in this presentation contains the analysis and conclusions of the author(s) based upon his/her/their research and analysis of industry information and legal authorities. Such analysis and conclusions should not be deemed opinions or conclusions by Forvis Mazars or the author(s) as to any individual situation as situations are fact-specific. The reader should perform their own analysis and form their own conclusions regarding any specific situation. Further, the author(s)' conclusions may be revised without notice with or without changes in industry information and legal authorities.

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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Approval of Agreement Between the Mount Dora Christian Academy and the City of Mount Dora for a School Resource Officer Program

---

**Introduction:**

Implementing a School Resource Officer (SRO) program at the Mount Dora Christian Academy.

**Discussion:**

The Mount Dora Christian Academy has requested the City of Mount Dora provide a Mount Dora Police Department School Resource Officer (SRO), beginning August 6, 2025 through the last school day in May 2026. The Mount Dora Christian Academy has agreed to compensate an amount equivalent to the exact services rendered for that portion of the salary and benefits of the SRO. In following the model established by the Lake County School Board, the compensation will be invoiced to the Mount Dora Christian Academy by the Mount Dora Police Department in monthly installments, beginning the first day of September 2025 and continue each month until the end of the school year.

Implementing a School Resource Officer (SRO) program at the Mount Dora Christian Academy will provide several benefits to the school and to the students in the City of Mount Dora:

1. SROs will enhance the overall safety of the school environment by preventing and responding to potential threats, ensuring a safer environment for the students and staff.
2. By having a visible law enforcement presence, SROs can deter criminal activity, such as bullying, drug use, and violence, helping to create a positive school climate.
3. SROs will foster positive relationships between law enforcement and students, helping to build trust and improve communication. The trust developed between the SRO and the students will lead to a feeling of comfort when reporting concerns or seeking help.
4. SROs serve as a bridge between the school and the community, encouraging collaboration and fostering a sense of community responsibility and involvement.
5. SROs are trained to handle conflicts and can provide mediation services, helping to resolve disputes among students before they escalate into serious incidents.

6. SROs provide educational programs such as safety, drug prevention, and the legal system, equipping students with valuable knowledge and life skills.
7. In the event of a crisis, SROs are trained to respond quickly and effectively, providing immediate assistance and coordination with other emergency services.
8. SROs can act as a resource for students facing mental health challenges, connecting them with appropriate services and support within the school.

A School Resource Officer program can significantly contribute to a safe and supportive learning environment, promoting the well-being of the students, the staff, and the citizens of Mount Dora.

**Budget Impact:**

The Mount Dora Christian Academy will compensate an amount equivalent to the exact services rendered for that portion of the salary and benefits of the SRO. The annual salary and benefits of a typical Police Officer (Level 5) is approximately \$98,234. The compensation for an estimated 188 work days is approximately \$71,031.45.

**Strategic Impact:**

The strategic impact of a School Resource Officer based at the Mount Dora Christian Academy will be significant. The school will gain enhanced safety protocols, proactive prevention strategies, improved crisis management, community engagement opportunities, educational outreach, and added support for vulnerable students.

**Recommendation:**

City Council approval of the request for a School Resource Officer at the Mount Dora Christian Academy.

**Attachment(s):**

1. MDCA\_MountDora\_SRO Contract\_2025-26\_signed

Prepared by: Michael Gibson, Chief of Police  
Reviewed by: Michael Gibson, Chief of Police  
Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/12/2025  
Approved - 5/12/2025  
Approved - 5/13/2025  
Approved - 5/14/2025  
Approved - 5/14/2025  
Final Approval - 5/14/2025

**AGREEMENT BETWEEN THE MOUNT DORA CHRISTIAN ACADEMY,  
AND THE CITY OF MOUNT DORA, FOR  
SCHOOL RESOURCE OFFICER PROGRAM [2025 - 2026]**

This **AGREEMENT** is entered into by and between the **City of Mount Dora**, a Florida municipal corporation, hereinafter referred to as “LAW ENFORCEMENT AGENCY” and the **Christian Home & Bible School, Inc. d/b/a Mount Dora Christian Academy, a Florida not for profit corporation**, hereinafter referred to as “MDCA”.

**WITNESSETH:**

**WHEREAS**, the MDCA is seeking one (1) School Resource Officer (SRO) to interact with students during the regular class schedule and at extra-curricular school activities so as to provide additional security to students, school personnel, the school community, children’s home, and school property; and

**WHEREAS**, the LAW ENFORCEMENT AGENCY is willing to place one (1) **City of Mount Dora** Police Officer at **MDCA’s Mount Dora campus** for the purpose of carrying out this program.

**NOW, THEREFORE**, in and for consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree that the LAW ENFORCEMENT AGENCY will provide one (1) sworn **City of Mount Dora** Police Officer who is certified pursuant to Section 943.10(1) *Florida Statutes* to MDCA to act as SRO at MDCA’s Mount Dora campus located at 301 West 13<sup>th</sup> Avenue, Mount Dora, Florida, and the surrounding properties owned by MDCA or its affiliates (the “MDCA Campus”) under the terms and conditions of this Agreement.

1. Term of Agreement. The term of this Agreement shall be for the next school year, beginning the 6<sup>th</sup> day of August 2025 through the last day of school for students in May 2026. Upon MDCA’s request, LAW ENFORCEMENT AGENCY will make the SRO available before August 6<sup>th</sup> for preparation, training, and/or pre-school year planning purposes.

2. Compensation. The MDCA will pay the **City of Mount Dora** an amount equivalent to the exact services rendered for that portion of the salary and benefits of the SRO directly attributable to services performed provided pursuant to the terms of this Agreement. Such

compensation shall be invoiced to MDCA by the LAW ENFORCEMENT AGENCY in monthly installments following the services rendered for the month, commencing on the 1<sup>st</sup> day of September 2025 for services rendered beginning August 6, 2025 (or such earlier date as requested by MDCA) and continuing on the 1<sup>st</sup> day of each month thereafter until the term of the contract has expired. Invoices shall be paid by the MDCA within fifteen (15) days of receipt.

3. Scope. The LAW ENFORCEMENT AGENCY shall assign an SRO for MDCA's Campus. The SRO shall interact with students and provide security at MDCA Campus. In addition, the SRO shall have the duties and responsibilities listed in Exhibit "A" attached hereto.

4. Background Investigations. The LAW ENFORCEMENT AGENCY represents and warrants to MDCA that the LAW ENFORCEMENT AGENCY has read and is familiar with Sections 1012.32, 1012.465, 1012.467 and 1012.468, *Florida Statutes* regarding background investigations. The LAW ENFORCEMENT AGENCY covenants to comply with all requirements of the above-cited statutes and shall provide MDCA with proof of compliance upon request. The LAW ENFORCEMENT AGENCY agrees, to the extent permitted by law and only to the extent permitted by 768.28, *Florida Statutes*, to indemnify and hold harmless MDCA, its directors, board members, officers, agents and employees from any liability in the form of physical injury, death, or property damage resulting from the LAW ENFORCEMENT AGENCY's failure to comply with the requirements of this paragraph or Florida Statute Sections, 1012.32, 1012.465, 1012.467 and 1012.468, *Florida Statutes*. Any claim against the LAW ENFORCEMENT AGENCY by the MDCA under the preceding sentence shall not include punitive damages or any interest for the period before judgment. Additionally, the LAW ENFORCEMENT AGENCY shall not be liable pursuant to this indemnity to pay a claim or judgment by any one person which exceeds the sum of \$200,000 or any claim or judgment, or portions thereof, which, when totaled with all other claims or judgments paid by the LAW ENFORCEMENT AGENCY arising out of the incident or occurrence, exceeds the sum of \$300,000. Further, nothing in this paragraph shall be construed as an admission of liability on behalf of the LAW ENFORCEMENT AGENCY.

5. Assignment of Officers. The LAW ENFORCEMENT AGENCY shall determine which SRO will be assigned under this Agreement. The LAW ENFORCEMENT AGENCY shall provide a notice of the assigned SRO to MDCA. In the event that MDCA believes that the



particular SRO is not effectively performing his/her duties and responsibilities, MDCA shall contact the SRO's immediate supervisor in writing. If the situation is not resolved to the mutual satisfaction of the SRO's immediate supervisor and MDCA within ten (10) days, or if, during the same contract period, MDCA determines for a second time that the SRO is not effectively performing his/her duties and responsibilities, then MDCA shall provide written notification to the LAW ENFORCEMENT AGENCY who shall transfer the SRO or take other appropriate action within ten (10) business days. In the event MDCA considers the SRO's conduct to present a threat to the safety or well-being of the students or staff, MDCA will immediately notify the LAW ENFORCEMENT AGENCY. Upon receipt of such notification, the LAW ENFORCEMENT AGENCY shall take appropriate and necessary action.

6. Dismissal/Replacement/Absence. The LAW ENFORCEMENT AGENCY may dismiss or reassign SROs with or without cause. In the event of the resignation, dismissal, or reassignment of an SRO, or in the case of long-term absences by an SRO, the LAW ENFORCEMENT AGENCY shall provide a temporary replacement for the SRO as soon as practical.

7. Leaves/Coverage. The Chief of Police or another designated scheduling officer will approve vacations, sick leaves, and other leaves of absence for the SRO. The SRO will communicate approved vacation, sick leaves, trainings or any other leave that impacts SRO presence in schools with MDCA. LAW ENFORCEMENT AGENCY shall provide coverage of an SRO during any time in which the SRO will be off campus of the school to include, but not be limited to vacations, sick leaves, other leaves of absence, or due to other related assignments.

8. Hours of Assignment. The SROs will be stationed at MDCA's Campus for eighty (80) hours per two-week period, Monday through Friday, as assigned and scheduled by MDCA and as approved by the LAW ENFORCEMENT AGENCY.

9. Additional Hours of Assignment. Additional hours of assignment during a two-week period may be made with prior approval of the LAW ENFORCEMENT AGENCY, if requested by MDCA. If the additional hours worked requires additional compensation be paid to the SROs, the LAW ENFORCEMENT AGENCY will include this additional compensation on the next monthly invoice to be paid by the MDCA.

10. Off Campus Assignments. Upon the request of MDCA and with the prior approval of the LAW ENFORCEMENT AGENCY, an SRO's duties may occasionally include his/her assignment at school functions and activities that are held off campus.

11. Reassignment in Emergency Situations. Nothing in this Agreement shall prevent or interfere with the ability of the LAW ENFORCEMENT AGENCY to temporarily withdraw an assigned SRO from his/her post at MDCA's Campus to respond to emergency situations as determined in the sole judgment and discretion of the LAW ENFORCEMENT AGENCY.

12. Supervising Authority. During the term of this Agreement, the SRO assigned shall remain an employee of the LAW ENFORCEMENT AGENCY, under the authority of the chain of command of the LAW ENFORCEMENT AGENCY, and subject to all other rules and regulations of the LAW ENFORCEMENT AGENCY. The SRO will report to MDCA for assignment of duties and work schedules, including the extracurricular activities during the regular school day, for up to eighty (80) hours per two-week period. The SRO shall remain, at all times, an employee of the LAW ENFORCEMENT AGENCY. Workers Compensation coverage, as required by law, will be provided for the officer by the LAW ENFORCEMENT AGENCY.

13. Salary and Benefits. The LAW ENFORCEMENT AGENCY will provide the salary and benefits to each SRO assigned, including uniforms and equipment and any applicable overtime pay as agreed to above.

14. Vehicle. The LAW ENFORCEMENT AGENCY will provide vehicles for the SRO if or when determined necessary by the LAW ENFORCEMENT AGENCY.

15. Threats to School Safety.

A. Pursuant to Section 1006.13(4), *Florida Statutes*, any acts that pose a threat to school safety, whether committed by a student or adult, shall be reported to MDCA's VP of Finance and Operations, or his or her designee, who shall report the acts to the SRO.

B. If requested by MDCA, the SRO, or other appropriate law enforcement officers, shall assist in the investigation of the acts that pose a threat to school safety;

upon conclusion of the investigation, the SRO shall report the findings of the investigation to MDCA's Director of Security, and MDCA's VP of Finance & Operations to properly document the disposition of the incident. Additionally, MDCA's VP of Finance & Operations, or his or her designee, shall consult with SRO concerning appropriate delinquent acts and crimes.

16. Termination of Agreement. This Agreement may be terminated by either party upon thirty (30) days written notice. Notice shall be deemed given as of the date of deposit of such written NOTICE in the course of transmission in the United States Postal Service and addressed as follows:

|                            |                                                                                                                                                          |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| MDCA:                      | Mount Dora Christian Academy<br>Attn: Charles W Marcussen,<br>VP of Finance & Operations/CFO<br>301 West 13 <sup>th</sup> Avenue<br>Mount Dora, FL 32757 |
| LAW ENFORCEMENT<br>AGENCY: | Chief of Police<br>City of Mt. Dora Police Department<br>1300 N. Donnelly Street<br>Mount Dora, FL 32757                                                 |

Upon termination pursuant to this subsection, payment will be made by MDCA or reimbursement made by the LAW ENFORCEMENT AGENCY based on a pro rata charge for services for that portion of the school year covered by this Agreement prior to termination. Either party may change the addressee given above by providing written notice to the other party.

17. Entire Agreement. This Agreement embodies the entire agreement and understanding between the parties with respect to the subject matter hereto and supersedes all prior Agreements, representations and understandings either oral, written or otherwise relating thereto.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the respective dates under each signature.

**“MDCA”**

**CHRISTIAN HOME & BIBLE SCHOOL, INC.  
d/b/a MOUNT DORA CHRISTIAN ACADEMY,**

By:   
Charles Marcussen, VP of Finance &  
Operations/CFO

Date: March 28, 2025

Attest:  President  
Signature / Title

**“LAW ENFORCEMENT AGENCY”**

**CITY OF MOUNT DORA, FLORIDA**

By: \_\_\_\_\_  
James L. Homich, Mayor

Date: \_\_\_\_\_

Approved as to form:

Attest: \_\_\_\_\_  
Signature / Title

\_\_\_\_\_  
City of Mount Dora Attorney

## **EXHIBIT “A”**

In addition to the routine duties and responsibilities of the SRO, the SRO shall have the following specific duties and responsibilities:

1. The SRO shall at all times perform his/her duties in accordance with City of Mount Dora Police Department’s standard operating procedures.
2. The SRO shall serve as resource instructors providing programs in crime prevention that encourage students to become responsible citizens.
3. The SRO shall also assist the orderly flow of traffic on school grounds.
4. The SRO shall maintain all law enforcement powers, duties, and responsibilities inclusive of his/her position as City of Mount Dora Police Officers while assigned to the SRO program.
5. The SRO shall be responsible to his/her agency in all matters relating to employment; however, activities conducted by the SRO which are part of the regular school instruction program shall be under the direction of MDCA’s VP of Finance & Operations or his/her designee.
6. The SRO shall be at his/her school during normal school hours of operation and shall utilize the school’s computer-based visitor management system to sign in and out to verify attendance. During times that the SRO is unable to be on campus or need to leave campus, those times will be coordinated with MDCA’s VP of Finance & Operations or his/her designee and each SRO’s supervisor. The SRO supervisor will assure that MDCA has a replacement SRO on campus.
7. The SRO shall perform such duties as directed by his/her agency when school is not in session. The MDCA’s VP of Finance & Operations or his/her designee shall advise the Officer’s supervisor of the school’s calendar.
8. The SRO may contact students during school hours in conjunction with a criminal investigation so long as such contact does not interfere with or impede the orderly operation of the school or the rights of the individual students.
9. All student record information will be maintained in accordance with the provisions of Florida Statutes.
10. The SRO shall interface with students between class breaks, during lunch periods, before and after school and at school activities at which the SRO is in attendance. The SRO will not be assigned to a permanent school related duty post so as not to establish predictable patterns.
11. In the interest of maintaining a safe and orderly school environment, student and campus supervision is of critical importance. The SRO shall take a prominent role in supervision responsibilities, which shall be coordinated with and agreed to by the SRO and MDCA’s VP of

Finance & Operations, or his/her designee. While school is in session, the SRO shall be present on and around the school campus except as permitted in paragraph 6 of this Exhibit A.

12. The SRO shall serve as a referral resource for students, faculty, and parents to community agencies.

13. The SRO shall serve as a Law Enforcement resource to school administration.

14. The SRO shall be familiar and offer support with the plans and strategies for the prevention and control of dangerous situations at the school.

15. The SRO shall be familiar with and shall remain up to date with school safety legislation, specifically Rule 6A-1.0018, F.A.C. and all corresponding Florida Statutes. Accordingly, the SRO shall assist school administration with ensuring compliance with State legislation and best practices.

16. The SRO, or a designated officer of the LAW ENFORCEMENT AGENCY, shall serve as the mandated sworn law enforcement officer on the School-Based Threat Management Team (SBTMT); and accordingly will complete the required Florida Harm Prevention and Threat Management Model (Florida Model) training in accordance with State Board Rule 6A-1.0018, F.A.C. and §1006.07, Florida Statutes.

17. The SRO and responding LAW ENFORCEMENT AGENCY shall be present and shall actively participate in all active assailant drills, as per State Board Rule 6A-1.0018, F.A.C. [House Bill 1421 (2022)]. The presence of the SRO and each Officer shall be documented in the After Action Report submitted by school administration.

18. The SRO, in accordance with §394.463, Florida Statutes, shall take the lead with or assist District mental health personnel with initiating involuntary examinations for students and staff who meet criteria as defined in Statutes.

19. The SRO will coordinate / consult with the Florida Department of Children and Families (DCF) as necessary to provide necessary support for children and / or families in need.

20. The SRO shall coordinate activities with the school administration and the school guidance department in an effort to identify those students who exhibit indications of early delinquent behavior.

21. Upon MDCA's request, the SRO shall attend meetings of school faculty and requested administrative meetings during school hours on a regular basis.

22. The SRO shall not act as a school disciplinarian, as disciplining students is a school responsibility. However, MDCA's VP of Finance & Operations shall contact the SRO for any violations of the law, and the SRO shall determine whether law enforcement action is appropriate.

23. The SRO shall take law enforcement action as necessary and as permitted under Florida law and shall inform MDCA's VP of Finance & Operations of such action unless it would impede a criminal investigation, under such circumstances as practical. The SRO shall take appropriate law enforcement action against intruders and unwanted guests who may appear at the school and related school functions, to the extent that the SRO may do so under the authority of law. Whenever practical, the SRO shall advise MDCA's VP of Finance & Operations before requesting additional law enforcement assistance on campus.

24. The SRO shall be informed by school personnel of any situation occurring on school grounds that would appear to be a violation of the law of criminal nature.

25. The SRO shall maintain detailed accurate records of his/her activities, and provide a written daily report to the LAW ENFORCEMENT AGENCY who shall provide such information to MDCA.

26. The SRO and school administration shall work together to keep each other informed during the course of all criminal investigations as permitted by law and as practical. This provision shall not be interpreted so as to interfere with or impede the SRO's law enforcement duties, obligations, and/or powers.

27. The SRO shall work with school administration when determining whether an arrest should be made, or if there is an alternative solution to the incident which would still be in compliance with Florida law. The final decision on whether arrest is appropriate will lie with the attending SRO or other law enforcement officer on scene at the incident. This provision shall not be interpreted so as to interfere with or impede the SRO's law enforcement duties, obligations, or powers.

28. The SRO shall affect a physical arrest for felonies committed on school grounds, particularly those that are "Zero Tolerance", as permitted by law.

29. The SRO shall give assistance to other law enforcement officers and government agencies in matters regarding his/her school assignment, whenever necessary.

30. The parties shall comply with the provisions of the Family Educational Rights and Privacy Act ("FERPA").



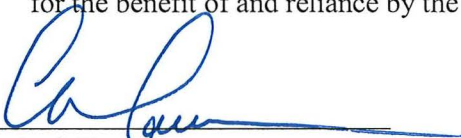


## HUMAN TRAFFICKING AFFIDAVIT

In compliance with § 787.06, *Florida Statutes*, this Affidavit must be completed by an officer or representative of a nongovernmental entity that is executing, renewing, or extending a contract with the City of Mount Dora, FL (the "Governmental Entity").

The undersigned, on behalf of the entity listed below (the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. I am over the age of 18 and I have personal knowledge of the matters set forth herein.
2. I am an officer or representative of the Nongovernmental Entity, and I am authorized to provide this Affidavit its behalf.
3. Neither the Nongovernmental Entity, nor any of its subsidiaries or affiliates, use coercion for labor or services, as those terms are defined in § 787.06, *Florida Statutes*, as may be amended from time to time.
4. If, at any time in the future, the Nongovernmental Entity does use coercion for labor or services, the Nongovernmental Entity will immediately notify the Governmental Entity and no contracts may be executed, renewed, or extended between the parties.
5. I have read the foregoing Affidavit and attest that the statements made herein are true and are made for the benefit of and reliance by the Governmental Entity.

  
Authorized Signature

Christian Home : Bible, Inc.  
dba Mount Dora Christian Academy  
Entity

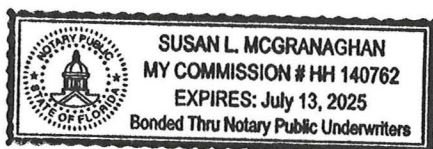
Charles W. Marcussen  
Printed Name

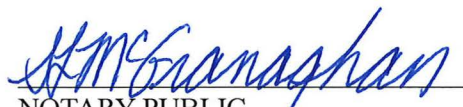
VP, Finance & Operations  
Title

STATE OF FLORIDA  
COUNTY OF Lake

The foregoing instrument was acknowledged and sworn before me by means of ☒ physical presence or ☐ online notarization of Charles Marcussen, as VP Finance of Mount Dora Christian Academy who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Nongovernmental Entity, and who is personally known to me or who produced \_\_\_\_\_ as identification, and who did/did not take an oath this 28 day of March, 2025.

(stamp)



  
NOTARY PUBLIC





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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Approval of Agreement Between the School Board of Lake County and the City of Mount Dora for the School Resource Officer Program

---

**Introduction:**

This is a request for Council to approve the Agreement Between the School Board of Lake County and the City of Mount Dora for the School Resource Officer Program.

**Discussion:**

The School Resource Officer (SRO) program at Mount Dora High School, Mount Dora Middle School and Triangle Elementary School provides many benefits to the schools and to the students in the City of Mount Dora:

1. SROs enhance the overall safety of the school environment by preventing and responding to potential threats, ensuring a safer environment for the students and staff.
2. By having a visible law enforcement presence, SROs will deter criminal activity, such as bullying, drug use and violence; helping to create a positive school climate.
3. SROs foster positive relationships between law enforcement and students, helping to build trust and improve communication. The trust developed between the SRO and the students will lead to a feeling of comfort when reporting concerns or seeking help.
4. SROs serve as a bridge between the school and the community, encouraging collaboration and fostering a sense of community responsibility and involvement.
5. SROs are trained to handle conflicts and can provide mediation services, helping to resolve disputes among students before they escalate into serious incidents.
6. SROs provide educational programs such as safety, drug prevention, and the legal system, equipping students with valuable knowledge and life skills.
7. In the event of a crisis, SROs are trained to respond quickly and effectively, providing immediate assistance and coordination with other emergency services.
8. SROs act as a resource for students facing mental health challenges, connecting them with appropriate services and support within the school.

The Mount Dora Police Department's School Resource Officer program significantly contributes to a safe and supportive learning environment, promoting the well-being of the students, staff, and the citizens of Mount Dora.

The State of Florida requires every public school to have at least one armed security officer on the campus. To satisfy state law, the Lake County School Board has entered into an agreement with the City of Mount Dora to provide School Resource Officers (SROs) at the public schools in the City. The presence of SROs provides a safe learning environment, supports students, and fosters a positive relationship between law enforcement and the community.

The Mount Dora Police Department is committed to providing a safe environment in the schools in the City of Mount Dora. The Mount Dora Police Department currently places School Resource Officers (SRO) at Mount Dora High School (2 SROs), Mount Dora Middle School (1 SRO) and Triangle Middle School (1 SRO). The Police Department subscribes to the National Association of School Resource Officers (NASRO) in determining the number of SROs assigned to a school. Generally, we assign one (1) SRO per 1,000 students; however, we also factor campus size (acreage and number of buildings), school location and the number of non-sworn safety team members on campus.

The Lake County School Board has agreed to compensate an amount equivalent to the exact services rendered for that portion of the salary and benefits of each SRO. The compensation is invoiced to the Lake County School Board by the Mount Dora Police Department in monthly installments, beginning on the first day of September 2025 and continue until the end of the school year.

**Budget Impact:**

The total cost of salary and benefits for four (4) school resource officers is \$413,141. The Lake County School Board has agreed to reimburse the City of Mount Dora for all time spent at the schools, estimated to be approximately \$298,733.

**Strategic Impact:**

The strategic impact of School Resource Officers based at Mount Dora High School, Mount Dora Middle School and Triangle Elementary School is significant. The schools will maintain enhanced safety protocols, proactive prevention strategies, crisis management capabilities, community engagement opportunities, educational outreach, and support for vulnerable students.

**Recommendation:**

City Council approval of the request for Agreement between the School Board of Lake County and the City of Mount Dora for the School Resource Officer Program.

**Attachment(s):**

1. Mount Dora PD SY25-26

Prepared by: Michael Gibson, Chief of Police

Reviewed by: Michael Gibson, Chief of Police

Approved - 5/12/2025

Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/12/2025  
Approved - 5/13/2025  
Approved - 5/14/2025  
Approved - 5/14/2025  
Final Approval - 5/14/2025

**AGREEMENT BETWEEN THE SCHOOL BOARD OF LAKE COUNTY, FLORIDA,  
AND THE CITY OF MOUNT DORA, FOR  
SCHOOL RESOURCE OFFICER PROGRAM [2025-2026]**

This **AGREEMENT** is entered into by and between the **City of Mount Dora**, a Florida municipal corporation, hereinafter referred to as “**LAW ENFORCEMENT AGENCY**” and the **School Board of Lake County, Florida**, a political subdivision of the State of Florida, hereinafter referred to as “**SCHOOL BOARD**”.

**WITNESSETH:**

**WHEREAS**, the **SCHOOL BOARD** is seeking four (4) School Resource Officers (SROs) to interact with students during the regular class schedule and at extra-curricular school activities so as to provide additional security to students, school personnel, the school community and school property; and

**WHEREAS**, the **LAW ENFORCEMENT AGENCY** is willing to place four (4) **City of Mount Dora** Police Officers at **Triangle Elementary (1), Mount Dora Middle (1), Mount Dora High (2)** for the purpose of carrying out this school program.

**NOW, THEREFORE**, in and for consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree that the **LAW ENFORCEMENT AGENCY** will provide four (4) sworn **City of Mount Dora** Police Officers who are certified pursuant to Section 943.10(1) *Florida Statutes* to the **SCHOOL BOARD** to act as SROs at the three (3) designated schools under the terms and conditions of this Agreement.

1. Term of Agreement. The term of this Agreement shall be for the next school year, beginning the 11<sup>th</sup> day of August 2025 through the last day of school for students in May 2026.

2. Compensation. The **SCHOOL BOARD** will pay the **City of Mount Dora** an amount equivalent to the exact services rendered for that portion of the salary and benefits of the SRO(s) directly attributable to services performed provided pursuant to the terms of this Agreement. Such compensation shall be invoiced to the **SCHOOL BOARD** by the **LAW ENFORCEMENT AGENCY** in monthly installments following the services rendered for the month, commencing on the 1<sup>st</sup> day of September 2025 for services rendered beginning August 11,

2025 and continuing on the 1<sup>st</sup> day of each month thereafter until the term of the contract has expired. Invoices shall be paid by the SCHOOL BOARD within fifteen (15) days of receipt. In the event that The Board of County Commissioners of Lake County, Florida, agrees to pay for any or all of the police officers assigned to the schools pursuant to this Agreement, then the LAW ENFORCEMENT AGENCY agrees that the SCHOOL BOARD may assign its obligation to pay under this section to The Board of County Commissioners of Lake County, Florida.

3. Scope. The LAW ENFORCEMENT AGENCY shall assign an SRO for three (3) designated schools. The SROs shall interact with students and provide security at the three (3) designated schools. In addition, the SROs shall have the duties and responsibilities listed in Exhibit “A” attached hereto.

4. Background Investigations. The LAW ENFORCEMENT AGENCY represents and warrants to the SCHOOL BOARD that the LAW ENFORCEMENT AGENCY has read and is familiar with Sections 1012.32, 1012.465, 1012.467 and 1012.468, *Florida Statutes* regarding background investigations. The LAW ENFORCEMENT AGENCY covenants to comply with all requirements of the above-cited statutes and shall provide SCHOOL BOARD with proof of compliance upon request. The LAW ENFORCEMENT AGENCY agrees, to the extent permitted by law and only to the extent permitted by 768.28, *Florida Statutes*, to indemnify and hold harmless the SCHOOL BOARD, it’s officers, agents and employees from any liability in the form of physical injury, death, or property damage resulting from the LAW ENFORCEMENT AGENCY’s failure to comply with the requirements of this paragraph or Florida Statute Sections, 1012.32, 1012.465, 1012.467 and 1012.468, *Florida Statutes*. Any claim against the LAW ENFORCEMENT AGENCY by the SCHOOL BOARD under the preceding sentence shall not include punitive damages or any interest for the period before judgment. Additionally, the LAW ENFORCEMENT AGENCY shall not be liable pursuant to this indemnity to pay a claim or judgment by any one person which exceeds the sum of \$200,000 or any claim or judgment, or portions thereof, which, when totaled with all other claims or judgments paid by the LAW ENFORCEMENT AGENCY arising out of the incident or occurrence, exceeds the sum of \$300,000. Further, nothing in this paragraph shall be construed as an admission of liability on behalf of the LAW ENFORCEMENT AGENCY.

5. Assignment of Officers. The LAW ENFORCEMENT AGENCY shall determine which SROs will be assigned under this Agreement and will also determine the particular school to which the SROs will be assigned to. The LAW ENFORCEMENT AGENCY shall provide a notice of the assigned SROs to the school principals of the three (3) designated schools. In the event that the principal of the school where the SRO is assigned believes that the particular SRO is not effectively performing his/her duties and responsibilities, the Principal shall notify the SCHOOL BOARD's Director of Safety and Security in writing. If the situation is not corrected within three (3) working days, the SCHOOL BOARD's Director of Safety and Security shall contact the SRO's immediate supervisor and the Superintendent in writing and provide a copy of said notice to each of them. If the situation is not resolved to the mutual satisfaction of the SRO's immediate supervisor the SCHOOL BOARD's Director of Safety and Security and the Superintendent within ten (10) days, or if, during the same contract period, the Principal determines for a second time that the SRO is not effectively performing his/her duties and responsibilities, then the Principal shall recommend to the SCHOOL BOARD's Director of Safety and Security and Superintendent that the SRO be removed from the program at his/her school, and shall state the reasons as well as the efforts to resolve the problems in writing. The Superintendent, or his/her designee, shall review the request and, if approved, shall provide written notification to the LAW ENFORCEMENT AGENCY who shall transfer the SRO or take other appropriate action within ten (10) business days. In the event the Principal considers the SRO's conduct to present a threat to the safety or well-being of the students or staff, the principal will immediately notify the SCHOOL BOARD's Director of Safety and Security, Superintendent, and the LAW ENFORCEMENT AGENCY. Upon receipt of such notification, the LAW ENFORCEMENT AGENCY shall take appropriate and necessary action.

6. Dismissal/Replacement/Absence. The LAW ENFORCEMENT AGENCY may dismiss or reassign SROs with or without cause. In the event of the resignation, dismissal, or reassignment of an SRO, or in the case of long-term absences by an SRO, the LAW ENFORCEMENT AGENCY shall provide a temporary replacement for the SRO as soon as practical.

7. Leaves/Coverage. The Chief of Police or another designated scheduling officer will approve vacations, sick leaves, and other leaves of absence for the SRO. The SRO will



communicate approved vacation, sick leaves, trainings or any other leave that impacts SRO presence in schools with the SCHOOL BOARD's Director of Safety and Security. LAW ENFORCEMENT AGENCY shall provide coverage of an SRO during any time in which the SRO will be off campus of the school to include, but not be limited to vacations, sick leaves, other leaves of absence, or due to other related assignments.

8. Hours of Assignment. The SROs will be stationed at the three (3) designated schools for eighty (80) hours per two-week period, Monday through Friday, as assigned and scheduled by the respective school Principal and as approved by the LAW ENFORCEMENT AGENCY.

9. Additional Hours of Assignment. Additional hours of assignment during a two-week period may be made with prior approval of the LAW ENFORCEMENT AGENCY, if requested by the respective school Principal. If the additional hours worked requires additional compensation be paid to the SROs, the LAW ENFORCEMENT AGENCY will include this additional compensation on the next monthly invoice to be paid by the SCHOOL BOARD.

10. Off Campus Assignments. Upon the request of the respective school Principal and with the prior approval of the LAW ENFORCEMENT AGENCY, an SRO's duties may occasionally include his/her assignment at school functions and activities that are held off campus.

11. Reassignment in Emergency Situations. Nothing in this Agreement shall prevent or interfere with the ability of the LAW ENFORCEMENT AGENCY to temporarily withdraw an assigned SRO from his/her post at the three (3) designated schools to respond to emergency situations as determined in the sole judgment and discretion of the LAW ENFORCEMENT AGENCY.

12. Supervising Authority. During the term of this Agreement, the SROs assigned shall remain employees of the LAW ENFORCEMENT AGENCY, under the authority of the chain of command of the LAW ENFORCEMENT AGENCY, and subject to all other rules and regulations of the LAW ENFORCEMENT AGENCY. The SROs will report to their respective school Principal for assignment of duties and work schedules, including the extracurricular activities during the regular school day, for up to eighty (80) hours for each officer per two-week period.

Each SRO shall remain, at all times, an employee of the LAW ENFORCEMENT AGENCY. Workers Compensation coverage, as required by law, will be provided for the officer by the LAW ENFORCEMENT AGENCY.

13. Salary and Benefits. The LAW ENFORCEMENT AGENCY will provide the salary and benefits to each SRO assigned, including uniforms and equipment and any applicable overtime pay as agreed to above.

14. Vehicle. The LAW ENFORCEMENT AGENCY will provide vehicles for SROs if or when determined necessary by the LAW ENFORCEMENT AGENCY.

15. Threats to School Safety.

A. Pursuant to Section 1006.13(4), *Florida Statutes*, any acts that pose a threat to school safety, whether committed by a student or adult, shall be reported to the School Principal, or his or her designee, who shall report the acts to the SRO and the SCHOOL BOARD's Director of Safety and Security or SCHOOL BOARD's District Threat Management Coordinator.

B. If requested by the School Principal, or his or her designee, the SRO, or other appropriate law enforcement officers, shall assist in the investigation of the acts that pose a threat to school safety; upon conclusion of the investigation, the SRO shall report the findings of the investigation to the SCHOOL BOARD's Director of Safety and Security, or SCHOOL BOARD's District Threat Management Coordinator to properly document the disposition of the incident. Additionally, the School Principal, or his or her designee, shall consult with SRO concerning appropriate delinquent acts and crimes.

16. Termination of Agreement. This Agreement may be terminated by either party upon thirty (30) days written notice. Notice shall be deemed given as of the date of deposit of such written NOTICE in the course of transmission in the United States Postal Service and addressed as follows:

SCHOOL BOARD:

Superintendent of Schools  
School Board of Lake County  
201 West Burleigh Boulevard  
Tavares, FL 32778

LAW ENFORCEMENT  
AGENCY:

Chief of Police  
City of Mt. Dora Police Department  
1300 N. Donnelly Street  
Mount Dora, FL 32757

Upon termination pursuant to this subsection, payment will be made by the SCHOOL BOARD or reimbursement made by the LAW ENFORCEMENT AGENCY based on a pro rata charge for services for that portion of the school year covered by this Agreement prior to termination.

17. Entire Agreement. This Agreement embodies the entire agreement and understanding between the parties with respect to the subject matter hereto and supersedes all prior Agreements, representations and understandings either oral, written or otherwise relating thereto.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the respective dates under each signature.

**“SCHOOL BOARD”**

**THE SCHOOL BOARD OF LAKE COUNTY,  
FLORIDA**

By: \_\_\_\_\_  
Tyler Brandenburg, Chairperson

Date: \_\_\_\_\_

Approved as to form:

Attest: \_\_\_\_\_  
Diane S. Kornegay, Superintendent

\_\_\_\_\_  
School Board Attorney

**“LAW ENFORCEMENT AGENCY”**

**CITY OF MOUNT DORA, FLORIDA**

By: \_\_\_\_\_  
James Homich, Mayor

Date: \_\_\_\_\_

Approved as to form:

Attest: \_\_\_\_\_  
Signature / Title

\_\_\_\_\_  
City of Mount Dora Attorney

## **EXHIBIT “A”**

In addition to the routine duties and responsibilities of the SROs, the SROs shall have the following specific duties and responsibilities:

1. Each SRO shall at all times perform his/her duties in accordance with City of Mount Dora Police Department’s standard operating procedures.
2. The SRO shall serve as resource instructors providing programs in crime prevention that encourage students to become responsible citizens.
3. The SRO shall also assist the orderly flow of traffic on school grounds.
4. Each SRO shall maintain all law enforcement powers, duties, and responsibilities inclusive of his/her position as City of Mount Dora Police Officers while assigned to the SRO program.
5. Each SRO shall be responsible to his/her agency in all matters relating to employment; however, activities conducted by the SRO which are part of the regular school instruction program shall be under the direction of the Principal or his/her designee.
6. Each SRO shall be at his/her school during normal school hours of operation and shall utilize the school’s computer-based visitor management system to sign in and out to verify attendance. During times that the SRO is unable to be on campus or need to leave campus, those times will be coordinated with the Principal or his/her designee and each SRO’s supervisor. The SRO supervisor will assure that the School has a replacement SRO on campus.
7. The SRO shall perform such duties as directed by his/her agency when school is not in session. The Principal or his/her designee shall advise the Officer’s supervisor of the school’s calendar.
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9. All student record information will be maintained in accordance with the provisions of Florida Statutes.
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14. The SRO shall be familiar and offer support with the plans and strategies for the prevention and control of dangerous situations at the school.

15. The SRO shall be familiar with and shall remain up to date with school safety legislation, specifically Rule 6A-1.0018, F.A.C. and all corresponding Florida Statutes. Accordingly, the SRO shall assist school administration with ensuring compliance with State legislation and District best practices.

16. The SRO, or a designated officer of the LAW ENFORCEMENT AGENCY, shall serve as the mandated sworn law enforcement officer on the School-Based Threat Management Team (SBTMT); and accordingly will complete the required Florida Harm Prevention and Threat Management Model (Florida Model) training in accordance with State Board Rule 6A-1.0018, F.A.C. and §1006.07, Florida Statutes.

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23. The SRO shall take law enforcement action as necessary and as permitted under Florida law and shall inform the school Principal of such action unless it would impede a criminal investigation, under such circumstances as practical. The SRO shall take appropriate law enforcement action against intruders and unwanted guests who may appear at the school and related school functions, to the extent that the SRO may do so under the authority of law. Whenever practical, the SRO shall advise the Principal before requesting additional law enforcement assistance on campus.

24. The SRO shall be informed by school personnel of any situation occurring on school grounds that would appear to be a violation of the law of criminal nature.

25. The SRO shall maintain detailed accurate records of his/her activities, and provide a written daily report to the LAW ENFORCEMENT AGENCY who shall provide such information to the Safety and Security Department of the SCHOOL BOARD.

26. The SRO and school administration shall work together to keep each other informed during the course of all criminal investigations as permitted by law and as practical. This provision shall not be interpreted so as to interfere with or impede the SRO's law enforcement duties, obligations, and/or powers.

27. The SRO shall work with school administration when determining whether an arrest should be made, or if there is an alternative solution to the incident which would still be in compliance with Florida law. The final decision on whether arrest is appropriate will lie with the attending SRO or other law enforcement officer on scene at the incident. This provision shall not be interpreted so as to interfere with or impede the SRO's law enforcement duties, obligations, or powers.

28. The SRO shall affect a physical arrest for felonies committed on school grounds, particularly those that are "Zero Tolerance", as permitted by law.

29. The SRO shall give assistance to other law enforcement officers and government agencies in matters regarding his/her school assignment, whenever necessary.

30. The parties shall comply with the provisions of the Family Educational Rights and Privacy Act ("FERPA").



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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Approval of Memorandum of Understanding Central Florida Internet Crimes Against Children Task Force

---

**Introduction:**

This is a request for Council to approve the Memorandum of Understanding for the Central Florida Internet Crimes Against Children Task Force.

**Discussion:**

Law enforcement's involvement in addressing internet crimes against children is an important component in protecting our vulnerable youth from exploitation and abuse. The purpose of this Internet Crimes Against Children (ICAC) Memorandum of Understanding is to formalize the working relationship between participating agencies who agree to work collaboratively to combat exploitation of children in the State of Florida and nationwide. ICAC provides an infrastructure of technical assistance, equipment, training, and other funding opportunities to meet their goals.

The Department of Justice, Office of Justice Programs, Office of Juvenile and Delinquency Prevention, has selected the Osceola County Sheriff's Office as the Task Force Lead Agency for the Central Florida Internet Crimes Against Children (ICAC) Task Force.

Law enforcement agencies frequently collaborate with each other in an effort to increase resources and create a force multiplier in their efforts. This collaboration enables a more comprehensive approach to combating online exploitation, especially to our youth.

The ICAC Task Force, through the partnership of affiliate agencies, will increase the investigative capabilities of law enforcement officers while conducting internet crimes against children.

**Budget Impact:**

No budgetary impact



**Strategic Impact:**

Increase the number of apprehensions of internet crimes against children and create a safer environment for our youth.

**Recommendation:**

The Mount Dora Police Department recommends approval of the Memorandum of Understanding with the Central Florida Internet Crimes Against Children Task Force.

**Attachment(s):**

1. ICAC MOU - Mount Dora Police Dept - Signed

Prepared by: Michael Gibson, Chief of Police  
Reviewed by: Michael Gibson, Chief of Police  
Matthew Dodson, Budget Officer  
Rita Meade, Finance Director  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 4/22/2025  
Approved - 5/5/2025  
Approved - 5/5/2025  
Approved - 5/14/2025  
Approved - 5/14/2025  
Final Approval - 5/14/2025

## **CENTRAL FLORIDA INTERNET CRIMES AGAINST CHILDREN TASK FORCE MEMORANDUM OF UNDERSTANDING**

### **I. PARTIES**

The Department of Justice, Office of Justice Programs, Office of Juvenile Justice and Delinquency Prevention, has selected the Osceola County Sheriff's Office as the Task Force Lead Agency for the Central Florida ICAC Task Force. The Osceola County Sheriff's Office utilizes this grant to administer and operate the Task Force enforcing laws regarding Internet Crimes Against Children (ICAC).

This Memorandum of Understanding (MOU) is entered between the Osceola County Sheriff's Office and the City of Mount Dora Police Department.

### **II. PURPOSE**

The purpose of this MOU is to formalize working relationships between participating agencies who agreed to work in a collaborative effort to combat technology-facilitated exploitation of children in the State of Florida and nationwide. The ICAC provides an infrastructure of technical assistance, equipment, training, and other funding opportunities to meet these goals. By signing this MOU, participants are agreeing to join the Central Florida ICAC Task Force for the purpose of promoting a coordinated effort investigating and prosecuting said crimes.

#### **A. GOALS AND OBJECTIVES**

The Central Florida ICAC Task Force aims to increase the awareness and response to technology-facilitated child exploitation.

The Central Florida ICAC Task Force, through partnership with affiliate agencies, looks to increase the investigative capabilities of law enforcement officers regarding ICAC investigations, continue with the apprehension of ICAC offenders, conduct proactive investigations, follow up on cyber tips and increase the number of ICAC cases being prosecuted.

### **III. RESPONSIBILITIES OF THE PARTNERING AFFILIATE AGENCY**

The actions and activities of the Central Florida ICAC Task Force will be governed by the Operational and Investigative Standards of the United States Department of Justice, Office of Juvenile and Delinquency Prevention. Affiliate agencies must understand and comply with the standards. These standards are proprietary to the Internet Crimes Against Children Task Force Program. A copy of the standards has been provided to each participating agency executing the agreement by the Osceola County Sheriff's Office.

While a part of the Central Florida ICAC Task Force, the undersigned agency agrees to perform the following actions.

#### **A. ATTENDANCE**

Attend regular meetings to include any quarterly affiliate meetings hosted by the Osceola County Sheriff's Office. Notice of Task Force meetings is provided through email.

#### **B. INVESTIGATIONS**

The cyber tip line is congressionally mandated as a reporting mechanism for crimes involving the sexual exploitation of children. Central Florida ICAC Task Force affiliate supervisors should be familiar with Case Management in the ICAC Operational and Investigative Standards. Central Florida ICAC Task Force supervisors are responsible for determining investigative priorities when assigning cyber tips to their respective detectives.

As the designated Central Florida Task Force lead agency, the Osceola County Sheriff's Office acts as a clearinghouse for cyber tips that occur in Central Florida and disseminate these tips to the appropriate agencies with jurisdiction.

Affiliates will investigate cyber tips and case referrals. After doing so, affiliates are to provide the Central Florida ICAC Task Force Commander with a final status of the assigned investigations. The final status update completed for each cyber tip or referral ensures assigned cases have been investigated.

#### **C. REPORTING**

Affiliate agencies must maintain a case log of ICAC related crimes, either through agency case management systems, or through one provided by ICAC. The chosen method must reflect both the investigative and prosecutorial process with timely accuracy. Central Florida ICAC Task Force affiliate supervisors are responsible for accuracy and timely reporting of their respective detectives.

All affiliates must submit their monthly activity to the Central Florida ICAC Task Force Commander by the 10<sup>th</sup> of each month using the ICAC Monthly Performance Measures Report or ICAC Monthly Data Report. The submitted data will be reviewed by the Central Florida ICAC Task Force Commander or designee for accuracy and completion monthly. If no data is submitted, the Central Florida ICAC Task Force Commander will follow-up with the affiliate agency and provide training or determine a reasoning as to why no data was submitted. If the affiliate agency fails to provide timely data on a repeated basis, the Central Florida ICAC Task Force Commander or designee will perform a desk audit of their actions. Non-compliance and continued lack of data submission by the affiliate agency will result in lack of funding and/or termination of this agreement by the Osceola County Sheriff's Office.

#### **D. MENTAL HEALTH SERVICES**

Affiliates should provide mental health services for any investigator or prosecutor involved in ICAC work. A particular frequency of preventative mental health screenings is not mandated; however, screenings are encouraged at an annual basis.

#### **E. Training**

Affiliate agencies who have personnel assigned to Central Florida ICAC Task Force and investigate technological facilitated crimes against children are required to complete the following self-paced virtual courses prior to investigating Cyber Tips:

- An ICAC Program Overview
- ICAC Standards
- Introduction to CyberTip Investigations
- Legal Consideration in ICAC Investigations

The supervisor of the affiliate agency is responsible to ensure employees have completed the courses and will notify the TF Commander upon completion.

#### **IV. RESTRICTIONS**

##### **A. CONFIDENTIAL INFORMATION**

Any confidential information pertaining to investigations of ICAC crimes will be held in the strictest confidence and will only be shared in manner consistent with protections afforded under federal or Florida law, and with the approval of the agency that authored the record or produced the information or as otherwise required by federal or Florida law.

##### **B. MEDIA RELATIONS**

Individual members affiliated with the ICAC program may not speak on behalf of the ICAC Program but may speak to members of the media about their own department's ICAC related activities.

Task Force members and agencies will coordinate press releases/announcements with all involved agencies pertaining to the specific investigation and any matters concerning ICAC operations shall not include information regarding confidential information.

##### **C. FUNDING/REIMBURSEMENT OF ACTIVITIES**

All ICAC funding of affiliate activities to include travel, lodging and tuition will be reimbursed upon successful conclusion of the activity.

ICAC computers, software and equipment purchased utilizing ICAC Grant funded monies shall be reserved for the exclusive use of agency designated ICAC personnel for ICAC investigations. All equipment, software and supplies shall remain under the ownership of the Osceola County Sheriff's Office. An inventory accountability audit shall be conducted at a minimum of every two (2) years to ensure proper policy is being followed regarding the possession, use, maintenance, operation, control, and disposal of all ICAC related equipment. Designated ICAC agencies shall be subject to on-site inventories if selected.

All funding is dependent upon the Osceola County Sheriff's Office remaining the Task Force Agency for the Central Florida ICAC Task Force and funding being available for reimbursement by the Department of Justice, Office of Juvenile Justice and Delinquency Prevention.

In the event an affiliate agency is found non-compliant with any section of this MOU, the Central Florida ICAC Task Force Commander or designee will assist the agency with gaining compliance. The Central Florida ICAC Task Force Commander or designee will then monitor the affiliate(s) agency for compliance and progress. Continued non-compliance by the affiliate agency will result in lack of funding and/or termination of this agreement by the Osceola County Sheriff's Office.

## **V. LIABILITY**

All affiliates acknowledge that the ICAC Task Force is a joint effort in which all agencies act as partners. The Osceola County Sheriff's Office ICAC Commander and/or Deputy Commander will act as a point of contact for supervisors and investigators from affiliate agencies.

Should any intended law enforcement activity conducted pursuant to this MOU conflict with any statute, regulation or agency policy, aforementioned statute, regulation or agency policy shall take precedence and ICAC shall be so notified.

This MOU is not intended and should not be construed to create any right or benefit, substantive or procedural, enforceable by law or otherwise by any third party against the parties, the United States, or the officers, employees, agents, or other associated personnel thereof.

Each Party engaging in any mutual cooperation and assistance pursuant to this Agreement agrees to assume responsibility for the acts, omissions, or conduct of such Party's own employees while engaged in rendering such and pursuant to this Agreement, subject to the provisions and limitations of section 768.28, Florida Statutes, where applicable. Neither Party waives any sovereign immunity protection provided by law.

## **VI. NOTICE AND CONTACT**

### **Osceola County Sheriff's Office Representatives**

Sergeant Kyle Glynn  
CFICAC Task Force Commander  
Osceola County Sheriff's Office  
2601 East Irlo Bronson Memorial Highway  
Kissimmee, Florida 34744  
Work Cell 407-655-5812  
[Kyle.Glynn@osceolasheriff.org](mailto:Kyle.Glynn@osceolasheriff.org)

Detective Desha Hernandez  
CFICAC Deputy Task Force Commander  
Osceola County Sheriff's Office  
2601 East Irlo Bronson Memorial Highway  
Kissimmee, Florida 34744  
Work Cell 407-785-0339  
[Desha.Hernandez@osceolasheriff.org](mailto:Desha.Hernandez@osceolasheriff.org)

## **VII. TERMS OF AGREEMENT**

The term of this MOU shall become effective based on the signature date and will automatically renew each year thereafter.

Any affiliate agency may withdraw or cancel participation in this Task Force without liability to any other party by providing written notice of intent to the Osceola County Sheriff's Office no less than 30 days prior to thereto. Upon written notice of intent to withdraw from the Task Force, all equipment, software, hardware and/or supplies purchased from the federal grant shall be returned to the Osceola County Sheriff's Office prior to the effective date of cancellation.

An agency's participation in the MOU may be terminated by and upon the Osceola County Sheriff's Office giving written notice to the other participating agencies or in the event the federal grant funding ceases.

This MOU may be modified upon the mutual written agreement of the parties.

#### VIII. SIGNATURES

Signed on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

#### **MOUNT DORA POLICE DEPARTMENT**

\_\_\_\_\_  
Mike Gibson, Chief of Police

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Jeananne Hand, City Clerk

APPROVED:

CITY OF MOUNT DORA, FLORIDA

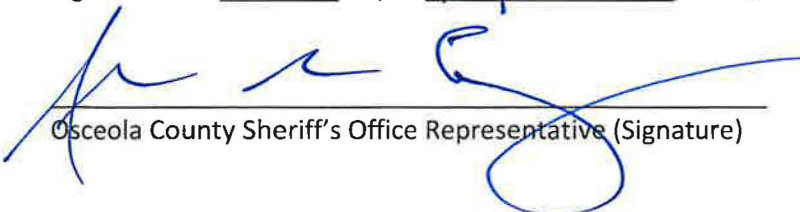
\_\_\_\_\_  
James Homich, Mayor

FOR USE AND RELIANCE ONLY BY  
THE CITY OF MOUNT DORA, FLORIDA.  
APPROVED AS TO FORM AND LEGALITY  
THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2025.

\_\_\_\_\_  
Patrick Brackins, City Attorney

#### **OSCEOLA COUNTY SHERIFF'S OFFICE**

Signed on the 10 day of April, 2025.

  
\_\_\_\_\_  
Osceola County Sheriff's Office Representative (Signature)





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

---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Approval to Apply for the Abandoned African-American Cemeteries Grant for the Historic Edgewood Cemetery in the Country Club Development

---

**Introduction:**

This is a request for Council to authorize staff to apply for the Abandoned African-American Cemetery grant offered by the Florida Dept. of State Division of Historical Resources for \$50,000.

**Discussion:**

The Country Club of Mount Dora was developed around the original site of the Edgewood Cemetery. The Edgewood Cemetery was established in 1931 and operated in its original location until 1959, when the Edgewood Cemetery relocated to Britt Road. Today, the cemetery on Britt Road is still in operation, but the original Edgewood Cemetery is overgrown and unmaintained with little knowledge of those buried in the cemetery nor the number of interments on site.

The Florida Department of State, Division of Historical Resources offers a grant, up to \$50,000, for the cemetery research and protection of Abandoned African-American Cemeteries (Attachment #1). Staff is seeking to apply for the grant to complete an existing assessment survey of the cemetery, to include ground penetrating radar, to determine the extent of the cemetery and the location of grave markers, interments, and any other remnants of the cemetery. This information is a vital step for future endeavors to protect and/or restore the cemetery.

The Country Club of Mount Dora Homeowners Association discussed the grant application at their April meeting and showed support for the application but will be seeking advice from its legal and insurance providers prior to providing property owner authorization to proceed with the grant (Attachment #2). Property owner authorization is required for the grant application and the project cannot proceed without it.

The Historic Edgewood Cemetery was designated as a local historic site by City Council in 2015. The Historic Preservation Board and Mount Dora Historical Society have both provided letters of support for the application which will be included in the grant application.

**Budget Impact:**

There is no required match for this grant since the City is a Certified Local Government (CLG) through the Florida Division of Historical Resources.

**Strategic Impact:**

Goal 6 of Strategic Initiative 2 is to "enhance public green and open spaces."

**Recommendation:**

Council approve the request to apply for the Abandoned African-American Cemetery grant offered by the Florida Dept. of State Division of Historical Resources for the Historic Edgewood Cemetery.

**Attachment(s):**

1. Attachment #1 -Solicitation Notice for Grant
2. Attachment #2 - CCMD Cemetery Grant Letter

Prepared by: Michele Janiszewski, Senior Planner  
Reviewed by: Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/12/2025  
Approved - 5/13/2025  
Approved - 5/14/2025  
Approved - 5/14/2025  
Final Approval - 5/14/2025



## Attachment #1

### **Abandoned African-American Cemeteries Grants Formal Solicitation for Applications April 1, 2025 – June 2, 2025 for Fiscal Year 2027**

The Florida Department of State is soliciting applications for Abandoned African-American Cemeteries Grants. Applications will be accepted **online** at [dosgrants.com](https://dosgrants.com). The application submission period **will open April 1, 2025, and close at 5:00 p.m. (Eastern) on June 2, 2025** (as June 1<sup>st</sup> is not a business day). Applications will only be accepted electronically and must be complete to be considered for evaluation.

#### **ABANDONED AFRICAN-AMERICAN CEMETERIES GRANT PROGRAM**

The purpose of the Abandoned African-American Cemeteries Grant Program is to provide funding to assist efforts to protect and preserve abandoned African-American cemeteries in the State of Florida. This program provides grants on a competitive basis. The program does not fund operational support for organizations.

Project types include:

- **Cemetery Research:** awarded to research institutions, colleges and universities, and qualified nonprofit organizations for the purpose of conducting genealogical and historical research necessary to identify and contact the relatives and descendants of persons buried in abandoned African-American cemeteries. Cemetery Research projects do not fund archaeological fieldwork or comprehensive field surveys of geographic areas whose goal is to locate and identify abandoned cemeteries.
- **Cemetery Protection:** awarded to local governments and qualified nonprofit organizations for the purposes of repairing, restoring, and maintaining abandoned African-American cemeteries. This includes: planning to guide the long term preservation of the Cemetery, including existing conditions assessments, architectural or engineering drawings and construction documents, and management plans; the restoration of historic funerary resources and the in-kind replacement of resources that cannot be repaired; the removal of vegetation that negatively impacts the historic resources; erosion control and fill for the purposes of leveling sunken graves; installation of appropriate security features including lighting, fencing, and cameras; installation of limited interpretive signage; and the marking of unmarked remains, all in a manner that is approved by the Division and consistent with the Secretary of the Interior's Standards for Historic Preservation. This does not include archaeological fieldwork, other than remote sensing techniques such as ground penetrating radar and magnetometry conducted and interpreted by a Professional Archaeologist with specialized training in these techniques to determine the boundaries of the cemetery or location of interments for planning purposes. A professional Bioarchaeologist shall be present to monitor all project activities that involve ground disturbance.

For questions about project types or the eligibility of a project or work item, please refer to the *Abandoned African-American Cemeteries Grant Guidelines* on [FLHeritage.com/grants](https://FLHeritage.com/grants).

#### **AWARD AMOUNT**

Maximum award amount is \$50,000.

There is no minimum request amount and no match requirement.

#### **ELIGIBILITY**

**Cemetery Eligibility:** The cemetery that is the subject of the proposed project must meet the following requirements.

- It shall not be a licensed cemetery under Chapter 497, *Florida Statutes*.
- It shall have a majority of interments occurring more than 50 years ago, with no recorded interment of human remains or cremated remains in the previous 10 years and no contracted future interment or other burial rights.
- Its presence shall have been previously reported, recorded, identified or documented through archival research, archaeological survey, accidental or intentional ground disturbance, oral history, Florida Master Site File form, or other means of documentation.
- It shall have a documented association with interments of persons of primarily African-American ancestry.

## Attachment #1

Applicant Eligibility: Pursuant to Section 267.21(2), *Florida Statutes*, the following types of Applicant Organizations are eligible to receive Abandoned African-American Cemeteries grants.

- For Cemetery Research projects (genealogical and historical research necessary to identify and contact relatives and descendants of persons buried in abandoned African-American cemeteries):
  - research institutions
  - colleges and universities
  - nonprofit organizations.
- For Cemetery Protection projects (repairing, restoring, and maintaining abandoned African-American cemeteries):
  - local governments
  - nonprofit organizations

For questions about project eligibility, please refer to the *Abandoned African-American Cemeteries Grant Guidelines*.

### **APPLICATION RESTRICTIONS**

An Applicant Organization may submit only one (1) Abandoned African-American Cemeteries Grant application under a single application deadline for a particular application cycle. County or city governments or universities may submit single applications from more than one division or department under a single application cycle provided that those divisions or departments are separate and distinct budgetary units, and provided that applications do not address the same cemetery.

### **APPLICATION REVIEW AND PROJECT SELECTION**

Eligible applications will be evaluated on a competitive basis by the Historic Cemeteries Program Advisory Council in a public meeting. The Council will review and score applications pursuant to criteria in the *Abandoned African-American Cemeteries Grant Guidelines*, and recommend to the Secretary of State those applications that should be forwarded to the 2026 Legislature for funding consideration in State Fiscal Year 2027.

The Council's recommendations to the Secretary of State will not result in any immediate grant award. The award and level of funding for each Abandoned African-American Cemeteries Grant Project will be subject to specific legislative appropriation.

### **RELEASE OF FUNDS**

**For projects receiving funding from the 2026 Legislature, funds will become available after July 1, 2026, which is the beginning of the 2026-2027 State Fiscal Year.** To receive grant funds, grantees will be required to sign a Grant Award Agreement containing specific administrative responsibilities. Any unexpended balance of grant funds will revert to the state at the end of the 12-month period, on June 30, 2027.

### **ADDITIONAL INFORMATION**

If you have any questions regarding proposed projects, eligibility, or the online application form, please call the Historic Preservation Grants Program, Division of Historical Resources, at 800.847.7278 or 850.245.6333 or email at [DHRgrants@dos.myflorida.com](mailto:DHRgrants@dos.myflorida.com).



May 1, 2025

Dear Michele,

The City of Mount Dora represented by Senior Planner, Michele Janiszewski, has informed the Country Club of Mount Dora Homeowners Association (“CCMD HOA”) of its interest in applying to the State of Florida for a grant under Florida’s Abandoned African American Cemeteries Grant Program relating to a cemetery located within the Planned Unit Development (PUD) of the CCMD HOA. The grant application is due on June 1, 2025.

**We understand that one of the requirements of the grant is that the applicant (the City) have written concurrence of the property owner (CCMD HOA) to proceed.**

Recognizing the short time frame between now and the deadline for applying for the grant, the CCMD HOA is willing to allow the City to proceed with the grant application with the understanding that it is the intention of the CCMD HOA to seek advice from its legal and insurance providers in a timely manner and further deliberate on the matter. Should the CCMD HOA Board conclude that proceeding further is not in the best interest of the community, such concurrence may be withdrawn.

During this interim period, we urge the City to remain in close contact with the CCMD HOA Board, which will remain available to discuss matters as they arise. For that purpose, our CCMD HOA Board contact person will be me, Rick Bridges, CCMD HOA Board President who can be reached at 954.648.1895 or [rbridges1701@comcast.net](mailto:rbridges1701@comcast.net)

With Kind Regards,

***Rick***

Rick Bridges, President  
Country Club of Mount Dora  
Homeowners Association

Rbridges1701@comcast.net

Cell: 954.648.1895

Home: 352.735.2753

Copy: Cal Rolfson, City of Mount Dora Council, District 2  
Jake Chamness, CCMD Community Association Manager  
Paul Blankenship, CCMD HOA 1<sup>st</sup> Vice-President  
Barbara Cowherd-Tietmeyer, CCMD HOA 2<sup>nd</sup> Vice-President  
Lori Terrell, CCMD HOA Treasurer  
Mari Jo Flanagan, CCMD HOA Secretary



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

---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Approval of Meeting Minutes

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**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:**

This item has no budget impact.

**Strategic Impact:**

Accurate approved minutes support all elements of the City's Strategic Plan as they provide a transparent public record of the City government's service to its community.

**Recommendation:**

City Council to approve Meeting Minutes.

**Attachment(s):**

1. .04.01.2025.City Council Regular Session Minutes\_DRAFT.
2. 04.15.2025.Northeast CRA Board Minutes\_DRAFT

Prepared by: Jeanann Hand, City Clerk  
Reviewed by:



**CITY OF MOUNT DORA, FLORIDA  
CITY COUNCIL REGULAR SESSION  
MEETING MINUTES**

April 1, 2025. 6:00 p.m.

Mount Dora City Hall

510 North Baker Street, Mount Dora, Florida 32757

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**CALL TO ORDER**

Having been duly advertised as required by law, Mayor James Homich called the Regular Session of City Council to order at 6:00 p.m. in the Mount Dora City Hall Council Chambers.

**MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE**

A moment of silence and the Pledge of Allegiance were led by Mayor Homich.

**ROLL CALL**

Members Present

James Homich, Mayor  
John Cataldo, Vice-Mayor  
Cal Rolfson, District 2  
Dennis Dawson, District 3  
Marc Crail, District 4  
Nate Walker, District 5  
Doug Bryant, At Large

Also Present

Vince Sandersfeld, City Manager  
Patrick Brackins, City Attorney Jeanann Hand, City Clerk

**PRESENTATIONS**

1. Proclamation Recognizing Earth Day 2025

Mayor Homich read the proclamation into the record.

2. Presentation Mount Dora Friends of the Environment Annual Awards

Marc Vaughn, president of the Mount Dora Friends of the Environment (FOE) and a member of the Tree Advisory Board spoke about the FOE's work with the City and distributed their annual awards. Mr. Vaughn spoke about Earth Day and the FOE event on April 12th. He spoke further about the FOE's work with the City.

3. Proclamation Recognizing Employee Appreciation Month

Mayor Homich read the proclamation into the record. Human Resources Director Alan Cline spoke about the City's employees and about the events the department had planned for Employee Appreciate Month.

**PUBLIC COMMENT**

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

**APPROVAL OF AGENDA**

***MOTION BY COUNCILMEMBER ROLFSON TO APPROVE THE AGENDA; VICE-MAYOR CATALDO SECONDED THE MOTION. MOTION APPROVED BY A***

***UNANIMOUS VOICE VOTE.***

**BOARD APPOINTMENTS**

***MOTION BY COUNCILMEMBER ROLFSON TO APPOINT SUSAN MYERS TO THE LIBRARY ADVISORY BOARD; COUNCILMEMBER WALKER SECONDED THE MOTION. MOTION PASSED WITH AN UNANIMOUS VOICE VOTE.***

**APPROVAL OF CONSENT AGENDA**

1. Request Approval of Interlocal Agreement Cost Share between Lake County and the City of Mount Dora Odor Control Complaint Source Identification
2. Request Approval of Meeting Minutes

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

**ACTION ITEMS**

1. Request Approval of Interlocal Agreement with Lake County, City of Mount Dora and Northeast CRA Pertaining to the Tax Increment Revenues for the Northeast Expansion Area 2025

CRA Manager Adam Sumner explained that under this agreement, the County and the City will each retain 25% of the Tax Increment Financing (TIF) in boundary, and that the County will retain 100% of the Municipal Service Taxing Unit (MSTU). Staff recommends approval.

Council spoke about proposed CRA legislation, and about Legislative Action Days. The expressed satisfaction that this item was moving forward.

Mr. Brackins explained that the interlocal will be sent to the County next week and presented to the Northeast CRA Board on April 15th.

Council spoke positively about the City's relationship with the County. Staff agreed that it will be strengthened. Council spoke about the processing of TIF payments.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

***MOTION BY COUNCILMEMBER WALKER TO APPROVE THE INTERLOCAL AGREEMENT WITH LAKE COUNTY, CITY OF MOUNT DORA AND NORTHEAST CRA PERTAINING TO THE TAX INCREMENT REVENUES FOR THE NORTHEAST EXPANSION AREA 2025; COUNCILMEMBER ROLFSON SECONDED THE MOTION. MOTION PASSED WITH A 7-0 ROLL CALL VOTE.***

***YES Dawson***

*Crail*  
*Homich*  
*Cataldo*  
*Bryant*  
*Walker*  
*Rolfson*

*NO None*

2. Request Approval of Task Authorizations with Faden Builders, Inc. for the 5th Avenue & Donnelly Street Information Kiosk

This item had been tabled at the March 18<sup>th</sup> meeting so that staff could discover pricing for rearrangement of the monitors on the kiosk. Economic Development Director Misty Sommer explained that the subcontract was not able to hold the original pricing due to possible price increases related to tariffs. Just an update. Council agreed that the electronic monitors would not face the street. It's possible the price could remain the same as the amount listed on the original task authorization, but the vendor wished to prepare the City for changes that might occur.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

***MOTION BY COUNCILMEMBER WALKER TO APPROVE THE TASK AUTHORIZATIONS WITH FADEN BUILDERS, INC. FOR THE 5TH AVENUE & DONNELLY STREET INFORMATION KIOSK; COUNCILMEMBER BRYANT SECONDED THE MOTION. MOTION PASSED WITH A UNANIMOUS VOICE VOTE.***

#### **PUBLIC HEARINGS-RESOLUTIONS/ORDINANCES**

1. Request Approval of First Reading of **Ordinance No. 2025-09**, Ordinance to Adopt the 'Mount Dora Small Bay Mini Warehouse' Planned Unit Development (PUD) Master Plan

Mr. Brackins read Ordinance No. 2025-09 by title only.

#### **ORDINANCE NO: 2025-09**

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE PLANNED UNIT DEVELOPMENT ESTABLISHED BY ORDINANCE 2022-14 PERTAINING TO PROPERTY GENERALLY LOCATED ON THE NORTH SIDE OF LINCOLN AVENUE AND WEST OF U.S. HIGHWAY 441; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; AMENDING AND REPLACING ORDINANCE 2022-14 FOR THE VEDDER HOLSTERS PLANNED UNIT DEVELOPMENT TERMS AND CONDITIONS; 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.

Senior Planner Michele Janiszewski spoke about the purpose of the ordinance. Staff recommends approval

Mayor Homich opened public comment. No one spoke. Mayor

Council discussed the requirements of the tree plan, the number of parking spaces, the parking needs of flex space, and the various intended uses of the property, including business incubator.

Austin Guenther of G3 Development spoke about the project.

Council discussed wastewater capacity reservations and the positive impact of this project on the community.

***MOTION BY COUNCILMEMBER ROLFSON TO APPROVE THE FIRST READING OF ORDINANCE NO. 2025-09 TO ADOPT THE 'MOUNT DORA SMALL BAY MINI WAREHOUSE' PLANNED UNIT DEVELOPMENT (PUD) MASTER PLAN; COUNCILMEMBER DAWSON SECONDED THE MOTION. MOTION PASSED WITH A 7-0 ROLL CALL VOTE.***

***YES***    ***Crail***  
          ***Dawson***  
          ***Bryant***  
          ***Rolfson***  
          ***Cataldo***  
          ***Homich***  
          ***Walker***  
***NO***    ***None***

2. Request Approval of First Reading of **Ordinance No. 2025-05** to Extend the Approvals of the Waterman Village master PUD Plan to Allow for the Construction of Phase 2

Mr. Brackins read Ordinance No. 2025-05 by title only.

**ORDINANCE NO: 2025-05**

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE PLANNED UNIT DEVELOPMENT ESTBALISHED BY ORDINANCE 2018- 08 PERTAINING TO PROPERTY GENERALLY LOCATED SOUTH OF U.S. HIGHWAY 441 AND EAST OF DONNELLY STREET; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; AMENDING AND REPLACING ORDINANCE 2018-08 FOR THE WATERMAN VILLAGE PLANNED UNIT DEVELOPMENT TERMS AND CONDITIONS; 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.

Ms. Janiszewski presented background information on the item. Staff recommended approval.



Council and staff discussed the Planning and Zoning Commission recommendations for the property, which included changes to planned plantings in the landscape buffer. The changes would not logistically work with the current plan, but plantings would not be out of character with the rest of the development. By law, developers have a right to the code that exists at the time of their application. The current proposal and ordinance concur with the current landscaping code.

Council and staff discussed the flexibility of Planned Unit Developments (PUDs). They discussed extensions for the Master Plan and code requirements under different conditions were that to happen. The developer objects to additional buffer space because it changes the building plan and footprint. The developer is amenable to extra plantings to remedy the situation if Council requests this. Council and the developer discussed accommodating the Planning Commission's recommendations as closely as possible without altering the footprint. Council discussed the recommendations of the Planning Commission not being mandates.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

***MOTION BY COUNCILMEMBER ROLFSON TO APPROVE THE FIRST READING OF ORDINANCE NO. 2025-05, INCORPORATING THE PLANNING AND ZONING RECOMMENDATION IF FEASIBLE, AND ADDING A SUBSECTION F TO SECTION 2 OF THE ORDINANCE "IF FEASIBLE, AT THE FINAL SITE PLAN APPROVAL PROCESS, THE APPLICANT SHALL CONSULT WITH THE CITY ON THE APPROPRIATENESS OF ADDITIONAL PLANTINGS; COUNCILMEMBER WALKER SECONDED THE MOTION. MOTION PASSED WITH A 7-0 ROLL CALL VOTE.***

***YES Homich  
Cataldo  
Bryant  
Rolfson  
Dawson  
Crail  
Walker  
NO None***

3. Request Final Reading and Adoption of **Ordinance No. 2025-06** Amending the Mount Dora Code of Ordinances General Provisions to add the Definition of "In Absentia"

Mr. Brackins read Ordinance No. 2025-06 by title only.

#### ORDINANCE NO. 2025-06

AN ORDINANCE OF THE CITY OF MOUNT DORA, FLORIDA AMENDING CHAPTER 1, GENERAL PROVISIONS, SECTION 1-2, DEFINITIONS AND RULES OF CONSTRUCTION, OF THE MOUNT DORA CODE OF ORDINANCES, TO PROVIDE A DEFINITION OF THE TERM "IN ABSENTIA"; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; 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.

Mr. Sandersfeld informed Council there had been no changes since the first reading.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

***MOTION BY COUNCILMEMBER WALKER TO ADOPT ORDINANCE NO. 2025-06, AMENDING THE MOUNT DORA CODE OF ORDINANCES GENERAL PROVISIONS TO ADD THE DEFINITION OF 'IN ABSENTIA;' VICE-MAYOR CATALDO SECONDED THE MOTION. MOTION PASSED WITH A 7-0 ROLL CALL VOTE.***

***YES   Homich  
Dawson  
Cataldo  
Walker  
Crail  
Rolfson  
Bryant  
NO   None***

4. Request Adoption of **Resolution No. 2025-07**, Establishing 308 E. 5th Avenue as a Historic Site and for it to be included on the Mount Dora Local Register of Historic Places

Mr. Brackins read Resolution 2025-07 by title only.

**RESOLUTION NO. 2025 - 07**

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, RELATED TO 308 E 5TH AVENUE; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR HISTORIC SITE DESIGNATION; 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.

Ms. Janiszewski spoke about the history of the site.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

Council discussed the anticipated completion date, which the City hopes to be at the end of the month. Council commented favorably on the staff report included with the item, which provided detailed background information about the site. It was noted that the structure historically had a white exterior. The painted structure will be grandfathered in

***MOTION BY COUNCILMEMBER CRAIL TO ADOPT RESOLUTION 2025-07,***

**ESTABLISHING 308 E. 5TH AVENUE AS A HISTORIC SITE AND INCLUDING IT ON THE MOUNT DORA LOCAL REGISTER OF HISTORIC PLACES; MAYOR HOMICH SECONDED THE MOTION. MOTION PASSED WITH A 7-0 ROLL CALL VOTE.**

**YES**    *Walker*  
          *Bryant*  
          *Rolfson*  
          *Crail*  
          *Dawson*  
          *Homich*  
          *Cataldo*  
**NO**     *None*

5. Request Adoption of **Resolution No. 2025-09**, Updating FY2025–2030 Strategic Plan

Mr. Brackins read Resolution No. 2025-09 by title only.

**RESOLUTION NO. 2025-09**

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, ADOPTING THE MOUNT DORA STRATEGIC PLAN UPDATE (FISCAL YEARS 2025-2030); PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; 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.

Mr. Sandersfeld provided information on the item. Staff worked together to provide a vision plan to strengthen the City to continue its success.

Councilmember Crail spoke about the importance of park access to District 4, mentioning there is not a park in walking distance for residents of that district. Spoke about the importance of parks. Mayor Homich shared his views and agreed with Councilmember Crail about being proactive in establishing green spaces and parks. Council and staff discussed park definitions in relation to size and purpose. They discussed budgeting for parks and partnering with the County. They discussed current park locations and places where parks or park renovations are needed. Council and staff discussed revisions to the portion of the proposed strategic plan that mentions parks. They referenced the Parks and Recreation Master Plan. Mr. Shonk told Council the Parks and Recreation plan would be updated in the near future. Council and staff discussed revising this element.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

Council and staff discussed acquiring green space. Councilmember Walker remarked that stormwater should be included in this plan revision. Council and staff discussed the Public Safety element and considered the mention of program opportunities for the public.

Councilmember Bryant requested language to be added to Objective 4.4 regarding corridors and

major gateways. Better parking management should also be in the new document. Council agreed public health and safe streets should also be included.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

Council commented favorably on the materials the City presented for this item.

***MOTION BY COUNCILMEMBER ROLFSON TO TABLE THIS ITEM UNTIL A REVISED PLAN IS PRESENTED AT THE APRIL 15, 2025 MEETING; COUNCILMEMBER DAWSON SECONDED THE MOTION. MOTION PASSED WITH A UNANIMOUS VOICE VOTE.***

6. Request Adoption of **Resolution No. 2025-11**, Adding Friday, December 26, 2025 and Friday, January 2, 2026 to the City's Observed Holiday Schedule

Mr. Brackins read Resolution No. 2025-11 by title only.

#### RESOLUTION NO. 2025-11

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO DECEMBER 26, 2025 AND JANUARY 2, 2026 AS OFFICIAL PAID HOLIDAYS; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF DECEMBER 26, 2025 AND JANUARY 2, 2026 AS OFFICIAL PAID HOLIDAYS; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING AS SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS, PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Mr. Sandersfeld explained that the upcoming Christmas and New Year's Day fall on Thursdays, which leaves a gap in the holiday weekend with Friday (12/26/25 and 1/2/2026) being normal work days. The City requests to add these two holidays.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

***MOTION BY COUNCILMEMBER ROLFSON TO ADOPT RESOLUTION NO. 2025-11, ADDING FRIDAY, DECEMBER 26, 2025 AND FRIDAY, JANUARY 2, 2026 TO THE CITY'S OBSERVED HOLIDAY SCHEDULE; COUNCILMEMBER WALKER SECONDED THE MOTION. MOTION PASSED WITH A UNANIMOUS VOICE VOTE.***

7. Request Approval of **Resolution No. 2025-12**, Donating Fire Department Surplus
8. Mr. Brackins read Resolution No. 2025-12 by title only.

#### RESOLUTION NO. 2025-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOUNT DORA, FLORIDA APPROVING THE DISPOSAL OF SURPLUS ASSETS WITH NO COMMERCIAL VALUE VIA DONATION; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AUTHORITY TO THE CITY MANAGER FOR IMPLEMENTING ADMINISTRATIVE ACTIONS; PROVIDING FOR AUTHORITY TO THE MAYOR TO EXECUTE; PROVIDING FOR A SAVINGS PROVISION; AND PROVIDING FOR SCRIVENER'S ERRORS, CONFLICTS, SEVERABILITY, AND EFFECTIVE DATE.

Fire Chief Joseph Hightower spoke about the item. The resolution gives the Fire Department permission to donate Personal Protective Equipment, Self-Contained Breathing Apparatus and bottles, and Fire Hose Appliances to Lake Technical College Fire Program. All of the items are deemed non-serviceable to the Mount Dora Fire Department, but can be used in a training environment for students of the Fire Program. This is equipment that is no longer serviceable to the Fire Department and has no commercial value associated with the items.

Mayor Homich opened public comment. No one spoke. Mayor Homich closed public comment.

***MOTION BY COUNCILMEMBER ROLFSON TO ADOPT ORDINANCE NO. 2025-12, DONATING FIRE DEPARTMENT SURPLUS, COUNCILMEMBER DAWSON SECONDED THE MOTION. MOTION PASSED WITH A UNANIMOUS VOICE VOTE.***

***YES Homich  
Walker  
Crail  
Rolfson  
Dawson  
Bryant  
Cataldo  
NO None***

### **PRIORITY PROJECT UPDATES**

#### **1. Odor Issues**

Andrew Marsian told Council that Kimley-Horn (KMH) finished odor control plan and it has been submitted to FDEP. The City doesn't anticipate any comments or concerns. KMH made it evident that the City exceeded everything that was on the report and has met all other aspects of the consent order, will is expected to be lifted.

Mr. Sandersfeld report that the odor study is completing the first phase. There will be meetings with the county and stakeholders as more information becomes available.

The report will guide what the City's next steps will be. A code compliance case cannot be opened without the data. The City encouraged the community to continue to use the Smell My City app.

## 2. Parking Downtown Improvements

Staff is working on what was discussed at the last meeting. Adam Sumner is creating a draft scope for solicitation for the move toward paid parking. The work at the United Methodist Church parking lot will begin soon.

### **CITY MANAGER'S REPORT**

Mr. Sandersfeld spoke about an email from the County Manager related to the JPA the county is working on with several cities. All mayors are invited to participate in the planning and a meeting will take place in June. The City is near completion of a draft JPA for Council's consideration.

### **CITY ATTORNEY'S REPORT**

No report.

### **COMMUNICATIONS AND REPORTS**

Councilmember Crail spoke about the Fire Department accreditation and the support the City demonstrated. He spoke about the CRA expansion agreement. He mentioned the power of cooperation.

Councilmember Walker congratulated Chief Hightower and thanked the elected officials who went to Tallahassee. He expressed gratitude for employees.

Councilmember Bryant mentioned the closing of One Flight Up.

Councilmember Rolfson spoke about Legislative Action Days, and commended the mayor for speaking on HB 943. He congratulated employees in honor of Employee Appreciation Month.

Councilmember Dawson spoke about Legislative Action Days and also commended the mayor. In Tallahassee, Councilmember Dawson met with Senator Truenow and Representative Cobb and said they were productive meetings. He thanked George Marek and Mark DeCosta for stormwater workshop.

Vice-mayor Cataldo spoke about cut-through traffic.

Mayor Homich spoke about the League of Mayors events in Tallahassee, the future of CRAs, and the Public Works Facility grand opening.

### **ADJOURNMENT**

***MOTION BY COUNCILMEMBER WALKER TO ADJOURN; COUNCILMEMBER ROLFSON SECONDED THE MOTION. MOTION PASSED WITH A UNANIMOUS VOICE VOTE.***

There being no further business for discussion, the meeting adjourned at approximately 8:22 p.m.



**CITY OF MOUNT DORA, FLORIDA**  
**NORTHEAST CRA BOARD MINUTES**  
**April 15, 2025**  
**City Hall 510 N. Baker St.**  
**Mount Dora, FL 3275**

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**CALL TO ORDER**

Having been duly advertised as required by law, Chairperson James Homich called the Northeast CRA Board meeting to order at 6:00 p.m. in the Mount Dora City Hall Council Chambers.

**MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE**

A moment of silence and the Pledge of Allegiance were led by Chairperson Homich.

**ROLL CALL**

**Members Present**

James Homich, Chairperson  
John Cataldo, Vice-chair  
Cal Rolfson, District 2  
Dennis Dawson, District 3  
Marc Crail, District 4  
Nate Walker, District 5  
Doug Bryant, At Large

**Also Present**

Vince Sandersfeld, City Manager  
Patrick Brackins, City Attorney  
Jeanann Hand, City Clerk

**PUBLIC COMMENT**

Chairperson Homich opened public comment. No one spoke. Chairperson Homich closed public comment.

**ACTION ITEMS**

**1. Interlocal Agreement with Lake County, City of Mount Dora and Northeast CRA  
Pertaining to the Tax Increment Revenues for the Northeast Expansion Area 2025**

Mr. Sandersfeld told the Board that the City wishes to table this item due to the County rejecting the agreement at their last Board of County Commissioners meeting. The Board authorized the County Attorney to file suit, challenging the study's pronouncement of Slum and Blight. Mr. Brackins explained in further detail the status of the agreement and described the processes that would most likely take place moving forward.

Mr. Brackins and City staff met with the County Administrator and County Attorney the Friday following the Commission meeting. Present at the meeting were Mr. Brackins, Andrew Hand, Mr. Sandersfeld, and Planning Director Adam Sumner. This meeting meets the requirements for the conflict assessment meeting that must take place under Florida Statutes chapter 64, which will be the statute the County will invoke in their impending suit against the City in this matter.

Mr. Brackins further explained the timeline of the process as the County moves forward in its filing against the City. Any litigation filed must be stayed or abated while these procedures take

place. The entire process should conclude in about 75 days.

The City has taken all necessary steps to maintain a strong position in the face of litigation that the County will most likely initiate.

The Board and staff spoke about the City and the County's disagreement over the slum and blight pronouncement, staff's calculations to determine the cost effectiveness of litigation, in short and long terms.

***MOTION BY MR. ROLFSON TO TABLE THE ITEM; MR. CRAIL SECONDED THE MOTION. MOTION PASSED WITH A 7-0 ROLL CALL VOTE.***

Mr. Homich opened public comment. No one spoke. Mr. Homich closed public comment.

***YES    Cataldo  
         Crail  
         Dawson  
         Rolfson  
         Bryant  
         Homich  
         Walker  
NO    None***

**2. Request Approval of Agreement with Habitat for Humanity of Lake-Sumter Florida, Inc., Related to the Home Repair Grant Funding Program, and Approval for the Mayor to Execute on Behalf of the Northeast CRA**

Mr. Sumner provided information about the agreement. This is the fourth or fifth agreement of this kind to come before the Board over the past few years. Mr. Sumner described the two properties and the benefits of this grant, which have been demonstrated through the success of past projects. Mr. Sumner requested approval for a third property under this agreement. There are more projects slated to come before the Board with similar grants. Staff recommended approval. The addresses of the properties were clarified.

Mr. Homich opened public comment. No one spoke. Mr. Homich closed public comment.

***MOTION BY MR. CRAIL TO APPROVE THE AGREEMENT WITH HABITAT FOR HUMANITY OF LAKE-SUMTER FLORIDA, INC., RELATED TO THE HOME REPAIR GRANT FUNDING PROGRAM, AND APPROVAL FOR THE MAYOR TO EXECUTE ON BEHALF OF THE NORTHEAST CRA; MR. CATALDO SECONDED THE MOTION. MOTION PASSED WITH A 7-0 ROLL CALL VOTE.***

***YES    Crail  
         Walker  
         Homich  
         Rolfson  
         Bryant***



*Cataldo*  
*Dawson*  
*NO None*

**DISCUSSION ITEMS**

Mr. Dawson asked staff what could be done with 10 City-owned lots in the Northeast CRA. Mr. Sumner spoke about the possibility of Habitat for Humanity using those properties for affordable housing and the legal requirements for that process to move forward. He would bring it to the Northeast CRA Advisory Committee for approval.

**ADJOURNMENT**

***MOTION BY MR. ROLFSON TO ADJOURN; MR. WALKER SECONDED THE MOTION.  
MOTION PASSED WITH A UNANIMOUS VOICE VOTE.***

There being no further business for discussion, the meeting adjourned at approximately 6:22 p.m.

\_\_\_\_\_  
**JAMES HOMICH, CHAIRPERSON**  
**City of Mount Dora**  
**Northeast CRA**

\_\_\_\_\_  
**JEANANN HAND, CITY CLERK**  
**City of Mount Dora**



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

---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Approval of Grant Application to the Florida Department of Transportation (FDOT) District Five for the Public Transit Service Development Program funding

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**Introduction:**

This is a request for Council to approve a grant application to (FDOT) District Five for Public Transit Service Development Program funding.

**Discussion:**

The Florida Department of Transportation (FDOT) District Five is now accepting applications for Fiscal Year 2026/2027 Public Transit Service Development Program funding. This program, established by the Florida Legislature, provides funding for special transportation-related projects. Eligible applicants include public agencies that provide or implement public transit services, either directly or through contractual agreements.

Currently, Freebee operates two electric vehicle shuttles within a portion of the Community Redevelopment Agency (CRA) boundary (Attachment #1) on Fridays, Saturdays, and Sundays from 9:00 AM to 10:00 PM. The City plans to submit an application for Service Development Program funding to expand the Freebee service area (Attachment #2). Freebee is currently operating under a one-year pilot program that will conclude on September 30, 2025. At the discretion of City Council and the CRA Governing Board, the contract may be extended for up to two additional two-year terms.

Grant awardees can expect execution of the Public Transportation Grant Agreement (PTGA) after July 2026, with funding available in State Fiscal Year 2027.

**Budget Impact:**

The current contract with Freebee is included in the CRA budget under GL# 310-5555-580.63-01-CR2109, with an annual allocation of \$217,279.92.

If awarded, funding from the FDOT Public Transit Service Development Program could cover up to 50% of the cost increase associated with the expanded service area for a period of two to three years, subject to the terms of the grant. As of the agenda packet publication, Freebee is still in the process of finalizing the estimated cost for the expansion.

**Strategic Impact:**

Strategic Initiative 1: Promote Economic Development

Goal 2: Enhance alternative mobility transportation modes

- Develop and implement a mobility transportation plan to provide ideas to improve alternative modes and improvements throughout the City.

Strategic Initiative 3: Strengthen and Expand Mount Dora's Infrastructure

Goal 7: Develop new infrastructure to support sustainable growth management

Objective 7.3 Provide parking management strategies and increase parking space inventory in the downtown area.

Strategic Initiative 5: Invest in Fiscal and Human Resources

Goal 13: Identify and seek alternative funding sources.

Objective 13.1 - Pursue federal, state and local grants to fund City projects and studies.

**Recommendation:**

Council approve the grant application to (FDOT) District Five for Public Transit Service Development Program funding.

**Attachment(s):**

1. Attachment 1 Current (Freebee) Service Boundary Area
2. Attachment 2 Proposed Boundary Expansion Area

Prepared by: Misty Sommer, Director of Economic Development & Public Information

Reviewed by: Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/13/2025

Approved - 5/13/2025

Approved - 5/14/2025

Approved - 5/14/2025

Final Approval - 5/14/2025

## freebee

[illegible]

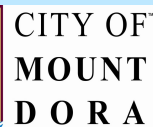
 - SERVICE AREA  
 - PARKING AREAS

[www.RideFreebee.com](http://www.RideFreebee.com)

## Proposed Freebee Expansion Area



## A Features



May 20, 2025 City Council Regular Session

*Lake County*

**Orange County**

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Prepared By: City of Mount Dora Planning and Development Dept 5/6/2025



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

---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request for Code Enforcement Fine Reduction for 2719 W. Old Highway 441  
Mount Dora

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**Introduction:**

This is a request for Council to reduce or waive a code enforcement fine to create a lien for the property located at 2719 W. Old Highway 441, owned by Moore Properties Corp.

**Discussion:**

Moore Properties Corp. is requesting the waiving or reduction of a code enforcement fine to create a lien at the property located at 2719 W. Old Highway 441. A letter from the owner's attorney, Joseph A. Kovecses, Jr., Esq., was written to the City Manager to respectfully request the City to waive or substantially reduce the accrued code enforcement fine. Attached documents include, the Attorney Letter; Incident Report; CUP Letter; Signage Letter; Emails with previous Code Inspector; Finding of Fact from October 2023, and Order Ratifying Non-Compliance dated December 14, 2023.

**Budget Impact:**

The fine stands at \$20,700.00 due to a Stop Work Order from the City's Building Department that was not brought into compliance until January 15, 2025. The amount would be added to the General Fund.

**Strategic Impact:**

Strategic Initiative 1: Promote Economic Development

**Recommendation:**

Council to reduce or waive a code enforcement fine to create a lien for the property located at 2719 W. Old Highway 441, owned by Moore Properties Corp.

**Attachment(s):**

1. Attachment 1 Request Letter Moore Properties Corp
2. Attachment 2 Email - Mt Dora Code Inspector Incident Details
3. Attachment 3 Condition Use Permit Verification Letter for Church Use
4. Attachment 4 Letter to Church Regarding Signage
5. Attachment 5 Emails - Tim Moss with Code Staff
6. Attachment 6 Finding of Fact & Order Imposing Fee
7. Attachment 7 Order Ratifying Non-Compliance

Prepared by: Catherine Hutcheson, CRA Administrative Coordinator

Reviewed by: Adam Sumner, Planning Director

Approved - 4/7/2025

Rita Meade, Finance Director

Approved - 4/7/2025

Matthew Dodson, Budget Officer

Approved - 4/16/2025

City Attorney, City Attorney

Approved - 5/14/2025

Jeanann Hand, City Clerk

Approved - 5/14/2025

Vince Sandersfeld, City Manager

Final Approval - 5/14/2025



JOSEPH A. KOVECSES, JR.

*Of Counsel*

joseph.kovecses@lowndes-law.com

215 North Eola Drive, Orlando, Florida 32801-2028

T: 407-418-6704 | F: 407-843-4444

MAIN NUMBER: 407-843-4600



March 28, 2025

**VIA EMAIL AND US MAIL**

Vince Sandersfeld  
City Manager, Mount Dora  
510 N. Baker St.  
Mount Dora, FL 32757

[sandersfeldv@ci.mount-dora.fl.us](mailto:sandersfeldv@ci.mount-dora.fl.us)

**Re: Request for Code Enforcement Fine Reduction  
Case No. 2023-0166  
Moore Properties Corporation Et. Al.  
2719 W. Old Hwy 441, Mount Dora, FL 32757**

Dear Mr. Sandersfeld:

My firm and I have the privilege of representing Moore Properties Corporation Et Al. ("MPC") in connection with the pending code enforcement lien on the property it owns at 2719 W. Old Hwy 441, Mount Dora, FL 32757 (Tax Parcel ID. No. 25-19-26-0525-000-00100) ("Property"). My purpose in writing this letter is to request a reduction of the approximately \$20,200 code enforcement fine that accrued on the Property from November 29, 2023, to January 16, 2025. The City imposed the \$50 daily fine in Code Enforcement Case No. 2023-0166 for the failure of the tenant to obtain a Change of Use Permit.

**Background**

In 2022, MPC leased the Property to the Golden Triangle Church of Christ ("Church").

On May 18, 2022, the City approved the Church's Conditional Use Permit ("CUP") application, Case No. CUP22-01. Marshall Bailey, a Trustee of the Church, was the applicant on the CUP. The Development Order approved "a church or like place of worship on the Property[.]" MPC acknowledges now, but did not fully understand at the time, that the letter dated May 24, 2022 forwarding the CUP Development Order to the Church noted that the approval "allows the applicant to procure the change in use permits for internal conversion of the tenant space for the proposed church use."





# ATTACHMENT #1

March 28, 2025

Page 2

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On July 20, 2023, the City sent a violation letter to MPC regarding the need to obtain permits for the Property. Initially, MPC thought the issue was only with an electrical sign that the Church installed without a permit. MPC notified the Church of the violation on July 28, 2023, and demanded the Church immediately cure the violation.

The City sent a formal Notice of Violation on August 22, 2023. The City sent a Notice of Hearing on September 21, 2023, which MPC received on September 26, 2023.

On September 26, 2023, MPC's property manager, Tim Moss, contacted the Church to discuss the violation. Jason McCreary, a preacher for the Church, indicated to Mr. Moss that the Church had paid the required permit fees in May 2022 and that he had personally gone to City Hall three times to try and resolve the issue. Preacher McCreary did not understand the difference between the CUP and the Change in Use Permit. Mr. Moss called the City that day to try and resolve the issue.

On September 27, 2023, Tannia Jett, Code Compliance Inspector for the City, sent an email to Mr. Moss memorializing their conversation from the previous day in which Ms. Jett explained that the Church also needed to secure a Change of Use Permit. Mr. Moss sent another email to the City acknowledging receipt of the notices, attaching three photographs indicating that the signage had been removed, and acknowledging the Change of Use Permit requirement.

The matter went to a hearing before the Code Enforcement Magistrate on October 30, 2023, who found the Property in violation of City Code Section 10-1 and FBC Section 105.1 regarding required building permits. The compliance deadline was set for November 29, 2023. Importantly, the Finding of Fact/Conclusion of Law/Order Imposing Fine ("Order"), does not specifically mention the requirement to obtain a Change in Use Permit. Instead, the description of the violation merely says, in relevant part, that an owner that "intends to . . . change the occupancy of a building . . . shall first make application to the building official and obtain the required permit." The compliance schedule within the Order similarly only requires "a) applying for and obtaining the appropriate building permit(s) or b) ceasing to use the structure on the Property for assemblies . . . ." It is at least understandable how the language used in the Order, and the lack of any direct reference to a Change of Use Permit, could have caused or allowed the misunderstanding and confusion regarding the CUP to continue.

The matter went back before the Code Enforcement Magistrate on December 14, 2023, for a compliance hearing, where the Property was found in violation and the \$50 daily fine in the Order was imposed.

# ATTACHMENT #1

March 28, 2025

Page 3

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The Church did not obtain the necessary Change of Use Permit. Instead, the Church ceased operations and vacated the property on December 31, 2024. MPC took possession of the Property on January 16, 2025. At that point, as MPC began leasing the Property to a new tenant, it became aware of the Church's failure to secure the necessary permit and the extent of the fine. The new tenant was working with the City to obtain all necessary permits.

MPC contacted the City by email on March 12, 2025, regarding the violation and fine. MPC noted that the violation issue appeared to have fallen between the cracks and explained that MPC believed the Church had already obtained the required permit to satisfy the violation. Paul James, the new Code Compliance Inspector assigned to the case, responded to MPC on March 13, 2025, with a detailed explanation of the violation case and current status. Mr. James explained that the fine accrued to the amount of \$20,200.

All notices and correspondence from the City were sent to MPC's corporate office at 17507 S Dupont Hwy, Harrington, DE 19952.

## Conclusion

The imposition and accrual of the fine is due to an inadvertent misunderstanding or miscommunication between MPC's corporate office, its property manager, and the Church. MPC immediately sent notice to the Church to cure the violation when it received the initial notice in July 2023. As soon as MPC received the Notice of Hearing in September 2023, its property manager contacted the Church and City to resolve the issue. Based on Preacher McCreary's response to the property manager about paying the required permit fees in May 2022 (when the CUP was approved), the Church was obviously confused about the difference between the Conditional Use Permit and a Change in Use Permit. Preacher McCreary told the property manager that he had gone to City Hall three times to try and resolve the issue. While the difference between the permits was communicated to the property manager by Ms. Jett in September 2023, that clarification was not communicated to (or understood by) either the Church or MPC. The misunderstanding was not resolved until the Mr. James provided CMP the detailed explanation on March 13, 2025.

Thus, the fine accrued through an honest misunderstanding of difference between the CUP and a Change of Use Permit and not any intentional action or decision by MPC to avoid the City's Code or the permit approval processes. The offending tenant is no longer operating out of the Property and the new tenant is working with the City to obtain all required permits.

# ATTACHMENT #1

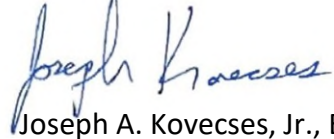
March 28, 2025

Page 4

---

MPC respectfully requests the City to waive or substantially reduce the accrued code enforcement fine.

Regards,

A handwritten signature in blue ink, appearing to read "Joseph Kovecses".

Joseph A. Kovecses, Jr., Esq.

## Enclosures

cc: James Paul, Code Compliance Inspector, [paulj@cityofmounddora.com](mailto:paulj@cityofmounddora.com)  
Ryan Johnson, [ryanj@americanfinancellc.com](mailto:ryanj@americanfinancellc.com)  
Frank Moore, [frankm@americanfinancellc.com](mailto:frankm@americanfinancellc.com)

## ATTACHMENT #2

### Ryan Johnson

---

**From:** Paul, James <paulj@ci.mount-dora.fl.us>  
**Sent:** Thursday, March 13, 2025 12:58 PM  
**To:** Ryan Johnson  
**Cc:** Sumner, Adam  
**Subject:** RE: Moore Properties Corporation Et Al - Case No. 2023-0166 - 2711 Old Highway 441

By Florida Statue, we are required to send notices to the address listed in the County Property Appraiser's database or the address listed in the Tax Collectors Office. We have forwarded all correspondence for this case to; MOORE PROPERTIES CORPORATION ET AL, 17507 S DUPONT HWY, HARRINGTON, DE 19952.

---

**From:** Ryan Johnson <ryanj@americanfinancellc.com>  
**Sent:** Thursday, March 13, 2025 12:43 PM  
**To:** Paul, James <paulj@ci.mount-dora.fl.us>  
**Cc:** Hernandez, Tarra <hernandezt@ci.mount-dora.fl.us>; Sumner, Adam <sumnera@ci.mount-dora.fl.us>  
**Subject:** RE: Moore Properties Corporation Et Al - Case No. 2023-0166 - 2711 Old Highway 441

**\*\* This message originated outside of the City of Mount Dora network. Please think before you click. \*\***

---

Thank you for the detailed email James. This is really helpful. Can I ask the address the certified letters were sent?

### Ryan A. Johnson

*Vice President & General Counsel*  
Office: (302) 213-1019  
Cell: (904) 707-7046

---

**From:** Paul, James <paulj@ci.mount-dora.fl.us>  
**Sent:** Thursday, March 13, 2025 12:33 PM  
**To:** Ryan Johnson <ryanj@americanfinancellc.com>  
**Cc:** Hernandez, Tarra <hernandezt@ci.mount-dora.fl.us>; Sumner, Adam <sumnera@ci.mount-dora.fl.us>  
**Subject:** RE: Moore Properties Corporation Et Al - Case No. 2023-0166 - 2711 Old Highway 441

Good Morning Mr. Johnson,

I am the Code Compliance Inspector who is now handling this case, which began almost two years ago within our Building Division for building code violations. The property owner allowed the tenant to begin to use the property as a Worship Center as indicated in a signed lease. The property was built out and previously used as a retail space and the change of use would require a review by the Building Official as required by the Florida Building Code, there was also an unpermitted sign installed. The Building Official posted the property with a Stop Work Order and sent two certified letters, which the USPS indicates were delivered before the case was forwarded to the Code Compliance Division.

The Code Compliance Manager sent a letter on July 20, 2023 and later a Notice of Violation was sent certified mail on August 22, 2023, and received on August 25, 2023. A Notice of Hearing was sent certified mail on September 21, 2023 and according to USPS received on September 26, 2023. On September 27, 2023 the City of Mount Dora Communications email address received an email from Tim Moss, American Finance, LLC indicating he was the Property Manager and had received the Notices. He also attached three photos, indicating

## ATTACHMENT #2

the signage had been removed as requested and understood the change of use permit was necessary for the Church of Christ tenant. There was no further communication with Mr. Moss.

There was a hearing before the City of Mount Dora Special Magistrate on October 30, 2023, which Moore Properties Corporation ET AL, was found to be in violation of the City Code. There was a Compliance Hearing held on December 14, 2023, before the Special Magistrate and it was determined the property was in violation on November 29, 2023, and a civil penalty of \$50.00 a day until the violation was cured was ratified. As you mentioned this is a daily fine, we were made aware by the new tenant to the space the Church of Christ has moved and a new tenant is working with the Building Division to permit their buildout of the space appropriately.

The Special Magistrate provided two conditions to the property owner to come into compliance; either obtain the appropriate building permits or cease the use of the property as an assembly use. The City of Mount Dora can prove the Property Owner took possession through our utility records, on January 16, 2025. As of that date there were 414 days the property was in violation from the ordered compliance date of November 29, 2023. We calculate the total fines accrued at \$20,200.00 for the 414 days at \$50.00 a day.

In accordance with our City Code of Ordinances, only our City Council is authorized to consider a reduction in the amount of fines imposed. You may request a reduction of fines by writing the City Manager, who will prepare a report and make a recommendation to the City Council during a regularly scheduled meeting.

I know this is a lengthy email but I hope it brings you up to date with the case.

Best regards,  
James

---

**From:** Ryan Johnson <[ryanj@americanfinancelc.com](mailto:ryanj@americanfinancelc.com)>

**Sent:** Wednesday, March 12, 2025 5:29 PM

**To:** Paul, James <[paulj@ci.mount-dora.fl.us](mailto:paulj@ci.mount-dora.fl.us)>; Hernandez, Tarra <[hernandezt@ci.mount-dora.fl.us](mailto:hernandezt@ci.mount-dora.fl.us)>

**Subject:** Moore Properties Corporation Et Al - Case No. 2023-0166 - 2711 Old Highway 441

**\*\* This message originated outside of the City of Mount Dora network. Please think before you click. \*\***

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Hello Ms. Hernandez and Mr. Paul –

I am writing you in regard to a lien balance owed by Moore Properties Corporation Et Al (“MPC”) and the property located at 2711 Old Highway 441, Mount Dora, Lake County, Florida [ Tax Parcel Identification #25-19-26-0525-000-00100] (“Property”). Based on my review, it appears that a fine was ordered sometime around December 14, 2023.

This issue appears to have fell between the cracks. I am aware that MPC had been in discussions about a permitting issue in the fall of 2023, but it was MPC’s understanding that its tenant, Golden Triangle Church of Christ, obtained a permit that satisfied the issue at hand. My understanding now is that the lien balance is the result of a daily penalty, but I am not certain, in an amount in excess of \$23,000. MPC is not aware of any correspondence that was received in regard to the lien and any hearings on the subject.

I would like to begin a conversation to resolve this matter for a reasonable amount. Is someone open tomorrow to discuss this issue?

Thank you in advance.

Sincerely,

**Ryan A. Johnson | Vice President & General Counsel**

**Moore Properties**

17507 S Dupont Hwy, Suite 1  
Harrington, DE 19952  
O: (302) 213-1019 C: (904) 707-7046

This email and any attachments thereto, is intended only for use by the addressee(s) and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified that any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me and permanently delete the original email, any copy of the email, and any printout thereof.

**Ryan A. Johnson | Vice President & General Counsel**



**American Finance**  
17507 S Dupont Hwy, Suite 1  
Harrington, DE 19952  
O: (302) 213-1019 C: (904) 707-7046  
E: [ryan@americanfinance.com](mailto:ryan@americanfinance.com)  
Website: [www.americanfinance.com](http://www.americanfinance.com)

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PUBLIC RECORDS NOTICE: Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. Per FLORIDA STATUTE SECTION 119.12: Public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. Per FLORIDA STATUTE SECTION 119.12: Public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. Per Florida Statute 119.12, if you wish to assert that you were denied access to inspect or copy a public record, you must provide a written notice to the city's custodian of records, identifying it as a public records request, at least five business days before filing a civil action. The notice period begins on the day the written notice is received by the custodian of public records, excluding Saturday, Sunday, and legal holidays, and runs until 5 business days have elapsed. The contact information for the agency's custodian of public records is posted in the agency's primary administrative building in which public records are routinely created, sent, received, maintained, and requested and on the agency's website.

PUBLIC RECORDS NOTICE: Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. Per FLORIDA STATUTE SECTION 119.12: Public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. Per Florida Statute 119.12, if you wish to assert that you were denied access to inspect or copy a public record, you must provide a written notice to the city's custodian of records, identifying it as a public records request, at least five business days before filing a civil action. The notice period begins on the day the written notice is received by the custodian of public records, excluding Saturday, Sunday, and legal holidays, and runs until 5 business days have elapsed. The contact information for the agency's custodian of public records is posted in the agency's primary administrative building in which public records are routinely created, sent, received, maintained, and requested and on the agency's website.

## **ATTACHMENT #2**

to inspect or copy a public record, you must provide a written notice to the city's custodian of records, identifying it as a public records request, at least five business days before filing a civil action. The notice period begins on the day the written notice of the request is received by the custodian of public records, excluding Saturday, Sunday, and legal holidays, and runs until 5 business days have elapsed. The contact information for the agency's custodian of public records is posted in the agency's primary administrative building in which public records are routinely created, sent, received, maintained, and requested and on the agency's website.

## ATTACHMENT #3



CITY OF  
MOUNT  
DORA

PLANNING AND DEVELOPMENT

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](http://www.cityofmountdora.com)

May 24, 2022

[Don.Bailey2@comcast.net](mailto:Don.Bailey2@comcast.net)

Golden Triangle Church of Christ, Inc.

**Attn.: Mr. Bailey**

4425 N. Hwy 19-A

Mount Dora, FL, 32757

**Re: PZC Verification (Approval)**

Golden Triangle Church of Christ, Inc.

2719 Old US Highway 441

Conditional Use Permit for proposed Church Use (Case No.: CUP22-01)

Signed and Recorded Development Order Issued on May 18, 2022

Dear Mr. Bailey:

Please allow this correspondence to serve as verification that the Planning and Zoning Commission approved of the Golden Triangle Church of Christ Inc.'s Conditional Use Permit (CUP). Attached is a copy of the signed and recorded Development Order for your records.

This action allows the applicant to procure the change in use permits for internal conversion of the tenant space for the proposed church use. Please reach out to John Abner, Deputy Building Official for the Change in Use permit.

If you have any comments or questions about the project status, please do not hesitate to contact my office at 352-735-7112.

Sincerely,

*Emily Ragusa*

Emily Ragusa

Associate Planner

Encl.

cc: Moore Properties Et AL Corporation [LoretteS@americanfinancelle.com](mailto:LoretteS@americanfinancelle.com)  
DRC Members



Return To:

Mr. Vince Sandersfeld  
Planning Director  
510 North Baker Street  
Mount Dora, Florida 32757

Tax Parcel Identification Number: 25-19-26-0525-000-00100 & 25-19-26-0525-000-00101

## ATTACHMENT #3

INSTRUMENT #2022072517

BOOK 5962 PG 1836 - 1837 2 PGS

DATE 5/24/2022 11:11:59 AM

GARY J. COONEY, CLERK OF THE CIRCUIT COURT  
AND COMPTROLLER, LAKE COUNTY, FLORIDA

RECORDING FEES \$18.50

### PLANNING AND ZONING COMMISSION OF THE CITY OF MOUNT DORA, FLORIDA

Marshall Bailey  
Golden Triangle Church of Christ, Inc.  
4425 N. Highway 19A  
Mount Dora, FL 32757  
Applicant

PROJECT ID: CUP22-01  
SITE ADDRESS: 2719 Old Highway 441  
Mount Dora, Florida 32735

Moore Properties, ET AL Corporation  
Attn: Frank R. Moore, Resisted Agent  
17507 S. Dupont Highway  
Harrington, DE 19952  
Owner

### DEVELOPMENT ORDER

The City of Mount Dora Planning and Zoning Commission, having reviewed the application for Conditional Use Permit and the record documentation presented by the parties, having considered the testimony, arguments and authorities presented by the parties and being otherwise fully advised in the premises, does hereby find and order the following with respect to, touching and concerning the real property located at 2719 Old Highway 441, Mount Dora, Florida, and as identified by Lake County Tax Parcel Identification Numbers 25-19-26-0525-000-00100 and 25-19-26-0525-000-00101 (Property).

### FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER

1. Moore Properties, ET AL Corporation, is the owner of the subject Property which has a C-3 zoning designation and is more particularly described as follows:

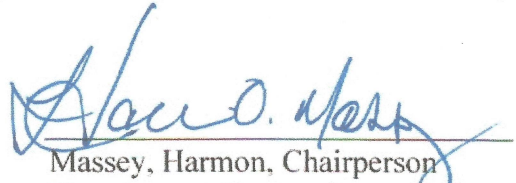
*Lot 1, Golden Triangle Shopping Center, according to the Plat thereof recorded in Plat Book 41, Page 17-18, Public Records of Lake County, Florida*

2. Marshall Bailey, Trustee of Church of Christ in the Golden Triangle, Inc., is the applicant who has submitted a Conditional Use application related to the Property on behalf of the Owner.
3. The application requested a Conditional Use Permit on the Property to allow for a church and associated uses.
4. The Owner was represented by Marshall Bailey, before the City of Mount Dora Planning and Zoning Commission.

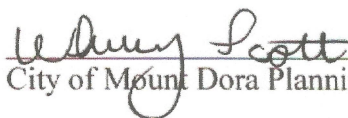
### ATTACHMENT #3

5. In accordance with the City of Mount Dora Land Development Code, Section 2.5.1(5), the Owner must prove by competent substantial evidence that:
  - (a) the proposed use is not detrimental to the area or inconsistent with development trends in the area;
  - (b) the proposed use will not have an unduly adverse effect on existing traffic patterns, movement or intensity;
  - (c) the Property has a Residential Medium Density designation on the City's Future Land Use Map and the proposed use is consistent with the City of Mount Dora Comprehensive Plan;
  - (d) the proposed use will not adversely affect the public interest.
6. Based on the competent substantial evidence provided by the Owner, through its Applicant representative, the Planning and Zoning Commission finds that each of the foregoing Land Development Code criterion were proven; therefore, the subject application for Conditional Use is **APPROVED with the following conditions:**
  - (a) Only one church and associated uses, or other like place of worship with similar operating hours, may be permitted on the Property; and
  - (b) The church may not occupy more than 3,000 square feet of commercial area within Lot 1, Golden Triangle Shopping Center, according to the Plat thereof recorded in Plat Book 41, Page 17-18, Public Records of Lake County, Florida.
7. This Conditional Use Permit for a church or like place of worship on the Property shall run with the land, so long as said use remains. In the event the Property ceases to be used as a church or like place of worship, this Conditional Use shall automatically terminate.

**ORDERED** by the City of Mount Dora Planning and Zoning Commission this 18th day of May, 2022.

  
Massey, Harmon, Chairperson  
Planning and Zoning Commission  
City of Mount Dora, Florida

ATTEST:

  
City of Mount Dora Planning and Development Clerk



## ATTACHMENT #4

17507 S. Dupont Hwy – Ste. 1  
Harrington, DE 19952  
Phone: (302) 213-1015

July 28, 2023

Dean Jean,

This letter is to inform you that the City of Mount Dora has sent a violation of the code of ordinances at your rental unit. It states that a building permit is required – this must be regarding any sign(s) put up at your unit. This must be resolved by Friday, August 18<sup>th</sup>, 2023. Please contact the city once this is completed so they can remove the violation. Any fines to Moore Properties regarding this matter must be reimbursed. I have tried to reach you via phone call, voicemail, and texting. Please call myself or Bob Roe, the Florida Property Manager (931-309-6367) with any concerns that we may be able to assist with.

Thank you,

Tim Moss  
Property Manager  
(302) 943-3082

## ATTACHMENT #5

**Ryan Johnson**

---

**From:** Jim DiFelice  
**Sent:** Tuesday, March 11, 2025 3:39 PM  
**To:** Frank Moore; Ryan Johnson  
**Subject:** FW: Change of Use Permit for Golden Triangle church of Christ

Notes below

---

**From:** Jim DiFelice  
**Sent:** Wednesday, January 24, 2024 9:39 AM  
**To:** Frank Moore <[frankm@americanfinancellc.com](mailto:frankm@americanfinancellc.com)>  
**Subject:** FW: Change of Use Permit for Golden Triangle church of Christ

fyi

---

**From:** Tim Moss <[TimM@americanfinancellc.com](mailto:TimM@americanfinancellc.com)>  
**Sent:** Wednesday, January 24, 2024 9:36 AM  
**To:** Jim DiFelice <[jimd@americanfinancellc.com](mailto:jimd@americanfinancellc.com)>  
**Subject:** FW: Change of Use Permit for Golden Triangle church of Christ

---

**From:** Tim Moss  
**Sent:** Thursday, September 28, 2023 9:51 AM  
**To:** 'Jason' <[canadapreacher@juno.com](mailto:canadapreacher@juno.com)>  
**Subject:** RE: Change of Use Permit for Golden Triangle church of Christ

Hi Jason – I think you reaching out to Tannia (info below) would be best at this point to confirm your change of use situation.

When I spoke o the phone with her we must have been discussing a different prior issue.

Let me know if I can help any further but she is our best go to person at this point.

Tim

---

---

From: Jett, Tannia <[jett@ci.mount-dora.fl.us](mailto:jett@ci.mount-dora.fl.us)>  
Sent: Wednesday, September 27, 2023 4:34 PM  
To: Tim Moss <[TimM@americanfinancellc.com](mailto:TimM@americanfinancellc.com)>  
Cc: Sommer, Misty <[Sommerm@ci.mount-dora.fl.us](mailto:Sommerm@ci.mount-dora.fl.us)>  
Subject: RE: Moore Properties Corporation Et Al

Per our conversation on Tuesday, September 26, 2023, I indicated that a permit needed be secured. You had expressed that it was for an electrical sign. However, in further researching the records the permit needed is for a change of use through the building department. It was formerly an assembly church and now the use is merchant. If you have any additional questions, please feel free to contact me.

## ATTACHMENT #5

<image002.png>

T. Jett  
Code Compliance Inspector  
T: (352) 735-7112 Ext. 1716  
M: (352) 901-1649  
E: [JettT@mountdora.gov](mailto:JettT@mountdora.gov)<<mailto:JettT@mountdora.gov>>  
[www.cityofmountdora.com](http://www.cityofmountdora.com)<<http://www.cityofmountdora.com/>>  
City of Mount Dora  
510 N Baker St  
Mount Dora, FL 32757

**From:** Jason <[canadapreacher@juno.com](mailto:canadapreacher@juno.com)>  
**Sent:** Tuesday, September 26, 2023 10:48 AM  
**To:** Tim Moss <[TimM@americanfinancellc.com](mailto:TimM@americanfinancellc.com)>  
**Subject:** re: Change of Use Permit for Golden Triangle church of Christ

Hi Tim, attached are the documents I think you need. We paid the \$1000 permit fee back in May of 2022. If you are looking for other paperwork, please let me know.

Again, I am sorry you're dealing with this - I personally have been to City Hall 3 times trying to find out what to do; I have emailed the people they told me to, with no responses, and I have called and left messages for the people they told me to call, with no responses.

Jason

Jason McCreary  
preacher  
church of Christ  
Mount Dora, Florida  
352-223-2018  
[www.goldentrianglechurch.com](http://www.goldentrianglechurch.com)

Return this Instrument to:  
City of Mount Dora, Office of City Manager  
510 North Baker Street  
Mount Dora, Florida 32757  
Tax Parcel Identification Number: 25-19-26-0525-000-00100  
Alt. Key Number: 3784547

## ATTACHMENT #6

INSTRUMENT #2023142377  
OR BK 6245 PG 1273 - 1275 (3 PGS)  
DATE: 11/21/2023 1:35:59 PM  
GARY J. COONEY, CLERK OF THE CIRCUIT COURT  
AND COMPTROLLER, LAKE COUNTY, FLORIDA  
RECORDING FEES \$27.00

### IN AND FOR THE CITY OF MOUNT DORA, LAKE COUNTY, FLORIDA

CITY OF MOUNT DORA,

Petitioner,

CASE NO: 2023-0166  
BUILDING DIVISION

v.

MOORE PROPERTIES CORPORATION ET AL.,

Respondent.

\_\_\_\_\_  
MOORE PROPERTIES CORPORATION ET AL.  
17507 S. DUPONT HWY  
HARRINGTON, DE 19952

\_\_\_\_ Respondent Present  
XX Respondent Not Present  
\_\_\_\_ Represented by Counsel or Other  
Name of Representative \_\_\_\_\_  
Written Authorization Received \_\_\_\_\_  
Relationship \_\_\_\_\_

### FINDING OF FACT/CONCLUSION OF LAW/ ORDER IMPOSING FINE

THIS CAUSE having come before the undersigned Magistrate for the City of Mount Dora on the 30<sup>th</sup> day of October, 2023, and said Magistrate having heard testimony, accepted evidence and being otherwise fully advised in the premises hereof finds as a matter of fact that the above named Respondent was properly noticed of the subject proceeding and is found to have violated of the following City of Mount Dora Code(s):

City of Mount Dora Code of Ordinances, Section 10-1, Florida Building Code Section 105.1 Required. Any owner or owner's authorized agent who intends to construct, enlarge, alter, repair, move, demolish or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert or replace any impact-resistant coverings, electrical, gas, mechanical or plumbing system, the installation of which is regulated by this code, or to cause any such work to be performed, shall first make application to the building official and obtain the required permit.

## ATTACHMENT #6

Said violation(s) involve that property located at 2711 Old Highway 441, Mount Dora, Lake County, Florida [Tax Parcel Identification #25-19-26-0525-000-00100; Alt. Key # 3784547] (Property).

Respondent is hereby ordered to bring the Property into compliance with the aforementioned City Code(s) by either a) applying for and obtaining the appropriate building permit(s) or b) ceasing to use the structure on the Property for assemblies and provide proof to the City no later than 8:00 a.m., on the 29<sup>th</sup> day of November, 2023. Failure to comply by the date specified herein will result in the assessment of a civil penalty in the amount of \$50.00, for each and every day thereafter that the violation remains.

RESPONDENT MUST CONTACT THE CODE ENFORCEMENT OFFICER LISTED BELOW TO ARRANGE A DATE AND TIME FOR INSPECTION IN ORDER TO VERIFY COMPLIANCE. COMPLIANCE MUST BE VERIFIED IN PERSON AND WILL NOT BE VERIFIED UNTIL RESPONDENT CONTACTS:

Tannia Jett, Code Compliance Officer  
510 N. Baker Street  
Mount Dora, Florida 32757  
Phone: (352) 735-7100 Ext. 1716

---

**A Compliance Hearing related to this matter is scheduled for:**

**10:00 a.m., on December 14, 2023, and shall be held to determine Respondent(s) compliance with this Order. This public hearing will be held at:**

**Mount Dora City Hall  
510 N. Baker Street  
Mount Dora, Florida 32757**

**It shall be the responsibility of the Respondent to provide an interpreter if translation is required for any City of Mount Dora Code Enforcement Magistrate proceeding.**

**If you are a person with a disability who needs any accommodation in order to participate in any City of Mount Dora Code Enforcement Magistrate proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact Merry Lovern (352-735-7100 ext. 1105 or [lovernmm@cityofmounddora.com](mailto:lovernmm@cityofmounddora.com)), at least seven (7) days before your scheduled appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than seven (7) days.**

**Any person wishing to appeal any decision made by the Magistrate with respect to any matter considered at such hearing will need a record of the proceeding, and for such purposes, 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.**



## ATTACHMENT #6

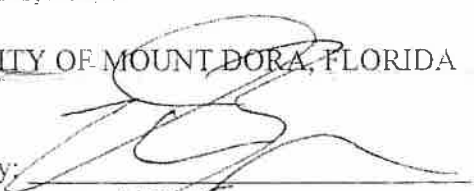
IF THE RESPONDENT DOES NOT COMPLY WITHIN THE TIME SPECIFIED ABOVE THE FINE WILL BEGIN TO ACCRUE AND A COPY OF THIS ORDER AND AN ORDER RATIFYING THE CONTINUED VIOLATION SHALL BE RECORDED IN THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA, AND ONCE RECORDED, SHALL CONSTITUTE A LIEN AGAINST THE PROPERTY UPON WHICH THE VIOLATION EXISTS AND UPON ANY OTHER REAL AND/OR PERSONAL PROPERTY, OWNED BY RESPONDENT, UNTIL SUCH TIME AS SAID LIEN IS SATISFIED OR EXPIRES PURSUANT TO FLORIDA LAW.

In order to fully satisfy any fine imposed in accordance with this Order, applicable recording fees will be charged.

ANY FUTURE VIOLATION, OF THE SAME CODE OR ORDINANCE AS SET FORTH HEREIN, BY THE ABOVE NAMED RESPONDENT REGARDLESS OF THE PROPERTY LOCATION IN THE CITY'S JURISDICTION AND WHICH OCCURS WITHIN A PERIOD OF 5 YEARS FROM THE DATE HEREOF MAY BE CHARGED AS A REPEAT VIOLATOR SUBJECT TO A PENALTY OF UP TO \$500.00 PER DAY PER VIOLATION.

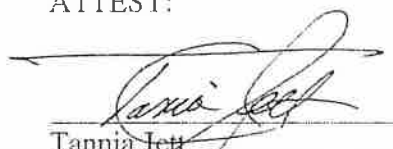
DONE AND ORDERED this 30<sup>th</sup> day of October, 2023.

CITY OF MOUNT DORA, FLORIDA

By: 

David R. Bear,  
Code Enforcement Magistrate

ATTEST:

  
Tannia Jett  
Code Compliance Officer

Copies To:  
Code Compliance Division  
Respondent Received Copy \_\_\_\_\_  
Respondent Mailed Copy XX

Page - 3 - of 3

CERTIFIED - I hereby certify this is a true and accurate copy of the document filed in this office. Office of the City Clerk of the City of Mount Dora, Florida.

Name & Title: Tannia Jett, City Clerk

Signature: Tannia Jett

Dated: 11/7/23



## ATTACHMENT #7

**Return this Instrument to:**

City of Mount Dora, Office of City Manager  
510 North Baker Street

Mount Dora, Florida 32757

Tax Parcel Identification Number: 25-19-26-0525-000-00100

Alt. Key Number: 3784547

### IN AND FOR THE CITY OF MOUNT DORA, LAKE COUNTY, FLORIDA

CITY OF MOUNT DORA,

Petitioner,

**CASE NO: 2023-0166**  
**BUILDING DIVISION**

v.

MOORE PROPERTIES CORPORATION ET AL.,

Respondent.

\_\_\_\_\_  
MOORE PROPERTIES CORPORATION ET AL.  
17507 S. DUPONT HWY  
HARRINGTON, DE 19952

**INSTRUMENT #2024007264**

**OR BK 6272 PG 2191 - 2192 (2 PGS)**

**DATE: 1/19/2024 4:08:14 PM**

**GARY J. COONEY, CLERK OF THE CIRCUIT COURT  
AND COMPTROLLER, LAKE COUNTY, FLORIDA  
RECORDING FEES \$18.50**

\_\_\_\_ Respondent Present  
☒ Respondent Not Present  
\_\_\_\_ Represented by Counsel or Other  
Name of Representative \_\_\_\_\_  
Written Authorization Received \_\_\_\_\_  
Relationship \_\_\_\_\_

### ORDER RATIFYING NON-COMPLIANCE

THIS CAUSE having come before, the undersigned Magistrate on the 14<sup>th</sup> day of December, 2023, and said Magistrate being fully advised in the premises hereof, finds as a matter of fact that Respondent remains in violation of its Finding of Fact/Conclusion of Law/Order Imposing Fine dated October 30, 2023, and all directives set forth therein are hereby ratified.

## ATTACHMENT #7

DONE AND ORDERED this 14<sup>th</sup> day of December, 2023.

CITY OF MOUNT DORA, FLORIDA

By:

David R. Bear,  
Code Enforcement Magistrate

ATTEST:

John Abner  
Deputy Building Official

Copies To:  
Code Compliance Division  
Respondent Received Copy \_\_\_\_\_  
Respondent Mailed Copy \_\_\_\_\_

CERTIFIED - I hereby certify this is a true and accurate copy of the document  
filed in this office. Office of the City Clerk of the City of Mount Dora, Florida

Name & Title: JEANANN HAND, CITY CLERK

Signature: Jeanann Hand

Date: 1/17/24



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

---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Adoption of **Resolution No. 2025-24**, Approving Aerial Fireworks Display at July 3, 2025 Freedom on the Waterfront Event

---

**Introduction:**

This is a request for City Council to approve Resolution No. 2025-24, securing approval for a Fireworks Display at the City's annual Freedom on the Waterfront Event, which celebrates Independence Day.

**Discussion:**

The event is scheduled for July 3rd, and the fireworks launch from Grantham Pointe begins at 9:15 p.m. The City has complied with all requirements and procedures for the fireworks display related to this event.

Section 50.250, City of Mount Dora Code of Ordinances, requires City Council approval of any fireworks launched in the City.

**Budget Impact:**

\$28,500.00 has been budgeted from GL account #001-1340-572.52-01, Special Events Operating Supplies, for the fireworks display at this event.

**Strategic Impact:**

The July 3rd fireworks display is a popular annual event that instills a strong sense of community while celebrating our nation's history. This item fulfills Objective 2.3.3, calling for support of Special Events.

**Recommendation:**

Council approve Resolution No. 2025-24, allowing for a fireworks display to celebrate Independence Day weekend.

**Attachment(s):**

1. Resolution 2025-24.Freedom on the Waterfront.FINAL

Prepared by: Kimberly LaFlamme, Deputy City Clerk  
Reviewed by: Kimberly LaFlamme, Deputy City Clerk  
carsonc carsonc, Special Events Manager  
Troy Shonk, Parks & Recreation Director  
Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/5/2025  
Approved - 5/7/2025  
Approved - 5/8/2025  
Approved - 5/12/2025  
Approved - 5/13/2025  
Approved - 5/14/2025  
Approved - 5/14/2025  
Final Approval - 5/14/2025

## **RESOLUTION NO. 2025-24**

**A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE 2025 FREEDOM ON THE WATERFRONT EVENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING AUTHORIZATION FOR FIREWORKS DISPLAY AND DOCK CLOSURE; PROVIDING FOR AUTHORITY TO THE CITY MANAGER FOR IMPLEMENTING 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 wishes to sponsor and host a fireworks display as part of the 2025 Freedom on the Waterfront event; and

**WHEREAS**, the City's 2025 Freedom on the Waterfront event is scheduled for Thursday, July 3, 2025; and

**WHEREAS**, the 2025 Freedom on the Waterfront event requires the closing of the Grantham Point and Simpson Cove Docks in order to launch fireworks beginning at 9:15 p.m.; and

**WHEREAS**, all of the details associated with the Freedom on the Waterfront event remain consistent from the prior years; and

**WHEREAS**, in accordance with Section 22.48, City of Mount Dora Code of Ordinances, the Fire Chief has approved the time, place and manner of the fireworks display; and

**WHEREAS**, Section 22-48, City of Mount Dora Code of Ordinances, requires City Council approval for fireworks displays to be conducted in 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 Fireworks Display and Dock Closure.** The City hereby authorizes the 2025 Freedom on the Waterfront fireworks display and closure of the Grantham Point and Simpson Cove Docks in order for the fireworks to be safely launched.

**SECTION 3. Implementing Administrative Actions.** The City Manager is hereby authorized and directed to take such actions as may 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 fireworks display and closure of the Grantham Point and Simpson Cove Docks, 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 which 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 May, 2025.**

---

**JAMES HOMICH**  
MAYOR of the City of Mount Dora, Florida

ATTEST:

---

JEANANN HAND  
CITY CLERK

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

---

Patrick Brackins, City Attorney



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

---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Adoption of **Resolution No. 2025-25**, Approving Aerial Fireworks Display at the July 26, 2025, Last Call Mount Dora Summer Concert Event

---

**Introduction:**

This is a request for City Council to approve the launch of a fireworks display at a concert event taking place at the Mount Dora waterfront on July 26, 2025

**Discussion:**

The City of Mount Dora recognizes the needs of our local public schools by producing the **Last Call Mount Dora** event, which raises awareness of the collection of school supplies for teachers to help students. This marks the fifth year that the City has offered this event with over 3,500 attendees. The local business community supported this initiative by collecting supplies in advance and encouraging people to attend the "end-of-summer" celebration.

The fifth annual occurrence of this event is scheduled for July 26, 2025 and requires the closing of the Fourth Avenue Docks. The event's hours are from 5:00 p.m. to 9:30 p.m., featuring live music, interactive activities and a six-minute fireworks display to cap the evening. This event encourages further economic development opportunities during a traditionally slow time of the year for business owners.

As a community-based event Century 21, Spouses with Houses Realty has contributed funds to pay for the fireworks. No cost to the City.

Section 50.250, the City of Mount Dora Code of Ordinances, requires City Council approval of any fireworks launched in the City. The City has complied with all requirements and procedures for the fireworks display related to this event.



**Budget Impact:**

The fireworks display cost for this event is fully sponsored by Century 21, Spouses with Houses Realty.

**Strategic Impact:**

GOAL 1: Economic Development

Objective 1.4. Promote tourism by Enhancing Mount Dora as a Destination. Advertise the trails, downtown Wi-Fi, waterfront, and other city amenities.

**Recommendation:**

Council adopt Resolution No. 2025-25

**Attachment(s):**

1. Resolution 2025-25.Last Call Summer Concert Fireworks

Prepared by: Kimberly LaFlamme, Deputy City Clerk  
Reviewed by: Kimberly LaFlamme, Deputy City Clerk  
carsonc carsonc, Special Events Manager  
Troy Shonk, Parks & Recreation Director  
Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager

Approved - 5/5/2025  
Approved - 5/7/2025  
Approved - 5/8/2025  
Approved - 5/8/2025  
Approved - 5/8/2025



City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/14/2025  
Approved - 5/14/2025  
Final Approval - 5/14/2025

## **RESOLUTION NO. 2025-25**

**A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE 2025 LAST CALL SUMMER CONCERT EVENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING AUTHORIZATION FOR FIREWORKS DISPLAY AND DOCK CLOSURE; PROVIDING FOR AUTHORITY TO THE CITY MANAGER FOR IMPLEMENTING 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 wishes to sponsor and host a fireworks display as part of the 2025 Last Call Summer Concert event; and

**WHEREAS**, the City's 2025 Last Call Summer Concert event is scheduled for Saturday, July 26, 2025; and

**WHEREAS**, the 2025 Last Call Summer Concert event requires the closing of the Fourth Avenue Docks in order to launch fireworks beginning at 9:15 p.m.; and

**WHEREAS**, in accordance with Section 22-48, City of Mount Dora Code of Ordinances, the Fire Chief has approved the time, place and manner of the fireworks display; and

**WHEREAS**, Section 22-48, City of Mount Dora Code of Ordinances, requires City Council approval for fireworks displays to be conducted in 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 Fireworks Display and Dock Closure.** The City hereby authorizes the 2025 Last Call Summer Concert fireworks display and closure of the Fourth Avenue Docks on July 26, 2025, in order for the fireworks to be safely launched.

**SECTION 3. Implementing Administrative Actions.** The City Manager is hereby authorized and directed to take such actions 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 Last Call Summer Concert Event fireworks display and closure of the Fourth Avenue Docks on July 26, 2025, 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 which 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 May, 2025.**

---

**JAMES HOMICH**

MAYOR of the City of Mount Dora, Florida

ATTEST:

---

JEANANN HAND  
CITY CLERK

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

---

Patrick Brackins  
City Attorney



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

---

**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Adoption of **Resolution No. 2025-26**, Approving New Employee Handbook

---

**Introduction:**

This is a request for Council to adopt Resolution No. 2025-26, approving the new employee handbook.

**Discussion:**

The City of Mount Dora Employee Handbook has not undergone a comprehensive update in several years. Over time, multiple resolutions and policy changes related to employee matters have been passed independently. This update consolidates all prior employee-related resolutions into a single, streamlined document, ensuring consistency and clarity for both employees and management.

Additionally, with the expiration of the City's General Collective Bargaining Agreement (CBA), key provisions previously governed by that agreement have been incorporated directly into the handbook. This ensures continued alignment with current practices and legal requirements, while providing employees with a single, comprehensive reference for workplace policies and procedures.

This resolution will formally adopt the updated handbook as the governing document for City personnel policies moving forward.

**Budget Impact:**

There is no significant budget impact associated with the adoption of the updated Employee Handbook. The City has already been operating under the budget assumptions aligned with the expired General CBA. While a small number of policy updates include minor increases to account for safety-related requirements—reflecting cost increases over time—these adjustments

are minimal and have been absorbed within existing departmental budgets. No additional funding is required.

**Strategic Impact:**

Adoption of the updated Employee Handbook directly supports the City’s strategic initiatives to attract and retain top talent. By consolidating and modernizing our personnel policies, we demonstrate a commitment to providing clear, transparent, and competitive workplace practices that meet the evolving needs of our workforce.

An up-to-date handbook also ensures continued compliance with applicable employment laws and regulations, reducing risk to the City and providing employees with a consistent and reliable resource for understanding their rights and responsibilities. This proactive approach enhances organizational efficiency, supports employee engagement, and positions the City as an employer of choice in a competitive labor market.

**Recommendation:**

Council to adopt Resolution No. 2025-26, approving the new employee handbook.

**Attachment(s):**

1. Resolution 2025-Draft Employee Policy (PAB and AOL) (1)
2. Exhibit A.City of Mount Dora EmployeePolicies exhibit a (1)
3. Exhibit B.City of Mount Dora Employee Policies\_FINAL\_04.28. (1)

Prepared by: Jeanann Hand, City Clerk

Reviewed by: Alan Cline, Director of Human Resources  
Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/1/2025

Approved - 5/1/2025

Approved - 5/2/2025

Approved - 5/14/2025

Approved - 5/14/2025

Final Approval - 5/14/2025

## RESOLUTION NO. 2025-DRAFT

**A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, REPEALING AND REPLACING THE EMPLOYMENT POLICY & PROCEDURE REFERENCE GUIDE IN ITS ENTIRETY; ADOPTING A NEW EMPLOYMENT POLICY & PROCEDURE REFERENCE GUIDE (2025); INCORPORATING REVISIONS TO REFLECT CURRENT EMPLOYMENT PRACTICES, APPLICABLE LAWS, AND THE EXPIRATION OF THE GENERAL COLLECTIVE BARGAINING AGREEMENT THEREIN; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; 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 Council of the City of Mount Dora previously adopted an **Employment Policy & Procedure Reference Guide** ("Employment Policy") in October 2014, as amended from time to time by subsequent resolution, to provide comprehensive policies and procedures governing City employees, which is attached hereto as **Exhibit "A"**; and

**WHEREAS**, portions of the existing Employment Policy are outdated and no longer align with current operational needs, best practices, and legal requirements; and

**WHEREAS**, a general employees collective bargaining agreement expired on September 30, 2024, and the City wishes to incorporate policies and provisions from that agreement, that are no longer in effect, into its Employment Policy and to provide further updates to the Employment Policy to ensure consistency and compliance with current employment laws and regulations; and

**WHEREAS**, the City has conducted a comprehensive review of its Employment Policy to modernize its provisions, improve clarity, and better support the City's workforce while maintaining fairness and compliance with applicable laws; and

**WHEREAS**, the City wishes to formally adopt a revised **Employment Policy & Procedure Reference Guide 2025** ("Employment Policy 2025"), which is attached hereto as **Exhibit "B,"** repealing, replacing and superseding all previous policies contained in the Employment Policy, which will ensure a clear and unified set of guidelines for all employees; and

**WHEREAS**, the City Council finds that adopting the Employment Policy 2025 is in the best interests of the City, its employees, and the community by promoting transparency, efficiency, and equitable employment practices.

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

**SECTION 1. Legislative Findings and Intent.** The City Council of the City of Mount Dora has complied with all requirements and procedures of Florida law in processing this Resolution and the above recitals are hereby adopted as the City Council's legislative findings and intent.

**SECTION 2. Adoption of the Employment Policy & Procedure Reference Guide (2025).** The City Council of the City of Mount Dora hereby repeals and replaces the Employment Policy, attached hereto as Exhibit "A," in its entirety. The City Council adopts the Employment Policy & Procedures Reference Guide (2025), attached hereto as Exhibit "B," which supersedes all prior versions of the Employment Policy, as amended from time to time, and any and all provisions of the expired collective bargaining agreement not expressly incorporated into the Employment Policy (2025). The new Employment Policy (2025), attached as Exhibit "B," constitutes the employment policies of the City of Mount Dora.

**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 Employment Policy, 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 May, 2025.

---

**JAMES HOMICH**  
**MAYOR of the City of Mount Dora, Florida**

ATTEST:

---

Jeanann Hand, City Clerk

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

---

Patrick Brackins, City Attorney



Resolution No. 2025-Draft  
**Exhibit A**  
Prior Employee Policy and Reference Guide

**Exhibit B**  
New Employee Policy and Reference Guide (2025)



# **Employment Policy & Procedure Reference Guide**

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*City of Mount Dora - October, 2014*

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*City of Mount Dora - October, 2014*

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*City of Mount Dora - October, 2014*

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## ***Introduction***

This reference guide is intended to help you become acquainted with the City of Mount Dora as your employer. It explains some of the City's philosophies and beliefs and describes, in general terms, some of our employment guidelines. We hope that it will serve as a useful reference document throughout your employment with us. Also, please understand that the information contained herein is not intended to be a contract (express or implied), nor is it intended to otherwise create any legally enforceable obligations on the part of the employer or its employees. Employment is at-will and may be terminated at any time. The compilation of information in this reference guide supersedes and replaces all previously distributed policies, practices, and guidelines in any other handbook.

If any provision of the policies and procedures described in this document are in conflict with an existing provision of any labor agreement between the City and a registered bargaining unit (labor union), the existing labor contract language will prevail.

Because the City is a growing and changing organization, it reserves full discretion to add, modify, or delete provisions herein, or the policies and procedures on which they may be based, at any time, without advanced notice. For this reason, we urge you to check with a member of the Human Resources Department to obtain current information regarding the status of any particular policy, procedure, or practice.

This document is the property of the City of Mount Dora, and it is intended for your personal use and reference as an employee of the City.

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## ***City History***

The City of Mount Dora was established in 1880, and was 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 and has the second highest elevation in the state. The town was then 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 12.8 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. Mount Dora is known by many as "The Festival City," hosting twelve major special events, which attract hundreds of thousands of visitors annually.

The City Charter provides for a Council/Manager form of government. Policy-making and legislative authority is vested in a City Council consisting of the Mayor, two Council Members elected at large, and four Council Members elected on a district basis. The elected officials are elected every two years on a staggered term and non-partisan basis. The City Council appoints the City Manager, who is responsible for appointing department heads and supervising daily operations. The staff consists of nine departments: Administration/Legal, Public Works, Police, Fire, Parks and Recreation, Library Services, Planning and Development, Finance, and Human Resources/Risk Management, each run by a professional from the appropriate field.

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## ***How To Use this Reference Manual***

This document is organized for your convenience in reviewing personnel/employment related policies and procedures. Policies and procedures have been grouped into these sections according to subject matter. Each Section may be located by using the table of contents. There is also an index for all subjects at the back of the handbook.

When supplements or updates to the handbook are issued to you, please review the information and insert the new pages into the handbook and discard the outdated information.

While this handbook may not necessarily offer an answer for every situation that arises, it should guide you in making day to day personnel decisions. Most importantly, the policies set forth in this document are not only guidelines but represent official City policies and practices which must be adhered to. Exceptions may be made only if specifically provided for in the policy. If any provision of the policies and procedures described in the handbook are in conflict with an existing provision of any labor agreement between the City and a registered bargaining unit (labor union), the existing labor contract language will prevail.

If you have any concerns that the policy provisions contained here in are inappropriate in a specific situation, please consult a representative of the Human Resources Department for further direction on obtaining approval for such exceptions.

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## ***Open Door Policy***

As your employer, it is our goal is to offer each and every individual the opportunity to earn his or her living under the most favorable conditions we can provide, and to foster and maintain an atmosphere of mutual cooperation and respect among the members of our City Team. This is what we strive for, but we also recognize that even under the most ideal circumstances, problems and differences of opinion are apt to arise. The primary purpose of this Policy is to foster an environment where complaints at every level are brought out into the open where they can be dealt with and resolved to the satisfaction of all concerned. For this reason we have adopted an “Open Door Policy” and we invite all employees to make use of it whenever the need arises.

A good rule of thumb to follow is simply to take questions and problems to your immediate supervisor whenever possible. He or she is most directly responsible for your success on the job, so communication should logically begin there. If this is not possible, or you do not feel comfortable discussing the problem with your supervisor, your supervisor’s immediate supervisor or members of the Human Resources Department are available to address your concerns. We want to do everything we can to help you solve any problems that you may encounter during your employment with the City.



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# SECTION 1

## GENERAL PROVISIONS

### 1.01 Purpose

- A. The purpose of these Personnel Policies is to provide a general guide for the personnel administration of the City of Mount Dora.
- B. It is the intent of these policies to assure fair treatment of all City employees in all aspects of personnel administration. These policies shall be carried out without regard to an employee's political affiliation, race, color, creed, national origin, religion, marital status, handicap, age or sex and with proper regard for an employee's privacy and rights as a citizen.
- C. All employees serve at the pleasure of the City and no employee shall have any vested rights in employment. Nothing in these Personnel Policies and Procedures is intended or implied to create a contract for employment for any specific period of time, and no representative or City entity, except the City Council, has the authority to enter into any such contract for employment for any specific period of time. It is the intent of the City to have a mutually beneficial relationship with each employee. Each employee should endeavor to improve performance and skills to enable the City to offer quality service to the public and provide opportunities for advancement of employees.

### 1.02 Administration

- A. The Human Resources Director shall be responsible for the administration and direction of the City's personnel program.
- B. Department heads will be responsible for the proper and effective administration of these personnel policies within their respective departments. Routine matters pertaining to enforcement may be delegated.

### 1.04 Amendments

- A. The Human Resources Director shall present to the City Council policies and procedures and changes as necessary for the administration of the personnel system.

- B. Amendments, changes or revisions of the personnel policies as approved by the City Council shall be posted on City bulletin boards and distributed to all City departments and employees.

#### 1.04 Department Policies

- A. Department operating policies and procedures serve as supplements to these policies. In the event of conflict in any section, the City personnel policies shall prevail.
- B. Department policies and procedures will be in writing and approved by the City Manager for conformance to the personnel policies.

#### 1.05 Labor Contracts

If any provisions of these personnel policies are in conflict with an existing provision of any labor agreement between the City and a registered bargaining unit (union), the labor contract will prevail.

#### 1.06 Management & Budget

Pursuant to the statutes and laws of the State of Florida which permit and require the expenditure of public funds for

public purposes, the City of Mount Dora believes it necessary and appropriate to provide assistance and guidance to

the officials, employees, and representatives of Mount Dora to aid in the determination of when public funds may be

spent for a public purpose.

To provide that assistance and guidance, these public purpose guidelines for the establishment of operating policies

and procedures and the appropriate expenditures of public funds. The City Council authorizes the City Manager to

establish administrative policies and procedures that are consistent with these guidelines and the adopted City policies which implement these guidelines.

Definition: A public purpose expenditure is one which relates to the purpose for which the City of Mount Dora exists and the duties and responsibilities of Mount Dora, its elected and appointed officials, employees and other representatives.

Please reference the Purchasing Policies Manual for more detail guidance for how to facilitate the procuring of goods or services for the City.

All Policies or parts of Policies in conflict with any of the provisions of this Policy are hereby repealed if dated prior to the approval date of this policy.

#### **PUBLIC PURPOSE GUIDELINES**

1. Training and development programs for Mount Dora employees serve a public purpose when those training and development programs are directly related to the performance of the employees' job-related duties and are directly related to the programs/services for which the City is responsible. Please reference the Travel and Development Policy of 2020.

2. Payment of employee work-related expenses, including travel, lodging and meal expenses, serves a public purpose when those expenses are necessarily incurred by Mount Dora employees in connection with their actual work assignments or official duties and those expenses are directly related to the performance of the governmental functions for which Mount Dora has responsibility.

3. Appropriate safety and health programs for Mount Dora employees serve a public purpose because they result in healthier and more productive employees and reduce certain costs to the City and the taxpayers of Mount Dora, including various costs associated with workers compensation and disability benefit claims, insurance premiums, and lost time from employee absences.

4. Public expenditures for appropriate Mount Dora employee and volunteer recognition programs serve a public purpose because formally recognizing employees and volunteers who make significant contributions and demonstrate their commitment during the performance of their duties result in higher morale and productivity among all Mount Dora employees and volunteers, and therefore help the City to fulfill its responsibilities efficiently and more cost effectively.

5. Public expenditures for food and refreshments associated with official Mount Dora functions serve a public purpose when the provision of food or refreshments is an integral part of an official Mount Dora function and the provision of food or refreshment is necessary to ensure meaningful participation by the participants. Ex. Annual Awards Banquet

6. Public expenditures for appropriate community and customer outreach and similar activities serve a public purpose when those expenditures are necessary for Mount Dora to ensure the efficient operation of its program

services, promote the availability and use of City resources, and promote coordinated, cooperative planning activities among and between the public and the private sectors. Ex. Public Outreach workshops

#### **SPECIFIC PROGRAMS AND EXPENDITURES**

Every City of Mount Dora expenditure must be valid based upon the public purpose for which it is purchased. The following items are deemed to meet the Council definition of public purpose expenditures.

#### **EMPLOYEE WELLNESS AND RECOGNITION PROGRAM**

The City Council recognizes the hard work and service performed by the employees of the City of Mount Dora through a formal wellness and recognition program. The City Council believes the benefits of attracting, retaining, and motivating employees through an employee wellness and recognition program supports healthy employees and employee job satisfaction, which in turn impacts productivity. The results are to have healthy employees and to provide excellent public and customer service to better serve the interests of the citizens of the community.

The employee wellness and recognition program is entirely dependent on receiving funding from year-to-year. The cost of the employee health and recognition program will be approved annually by the City Council and will include detailed expenses of the employee wellness and recognition event.

#### **RECOGNITION OF EMPLOYEES RETIRING FROM THE CITY**

The City recognizes the importance of acknowledging employees for their service to the City of Mount Dora. When an employee retires from, the City believes in the importance of recognizing them for their contributions they have made while at the City. As a result, the City may provide a cake or comparable food item and non-alcoholic beverages at a gathering to recognize their services to the City. Any additional food or activities will be employee paid.

In addition, employees retire in good standing may receive a recognition gift from the City with a value not more than \$200.

### **RECOGNITION OF COUNCIL, BOARD, AND AGENCY MEMBERS**

The City Council recognizes the importance of acknowledging Councilmembers, Board Members, and/or Agency Members for their service to the City of Mount Dora. Individuals who leave as a member of the City Council, Boards, or Planning Commission with a minimum of four (4) years of service may receive an acknowledgement of service at a value not to exceed \$75.

The City may also provide a cake or comparable food item and non-alcoholic beverage at a gathering to recognize a Council member, Board, or Agency member leaving service after (4) or more consecutive years of service.

### **RECOGNITION OF VOLUNTEERS/COMMUNITY SERVICE**

The City Council recognizes the importance of acknowledging Volunteers for their service to the City of Mount Dora. Individuals providing meritorious volunteer service to the City of Mount Dora with a minimum of four (4) consecutive years of service may receive an acknowledgement of service at a value not to exceed \$75.

### **MEETING REFRESHMENTS/MEALS**

The City Council recognizes that situations in which City business needs to be discussed can and do occur during meal hours (i.e. luncheon meetings or workshops, interview boards, elections, training, etc. that extend through the meal hours). In addition, there are public and employee meeting and events in which reasonable refreshments may add to the success of the meeting and/or event and create a more productive work force. The following items are deemed to meet the Council definition of public purpose expenditures in regards to food and meals.

1. Food and refreshments are allowed at non-routine City meetings and events that have a purpose of discussing City issues. These meetings would normally have a pre-planned agenda.
2. Food and refreshments are allowed at employee meetings and events that have a purpose of discussing City issues, part of an employee training, or part of an interview process. These meetings would also normally have a pre-planned agenda. This does not include routine staff meetings or standing committee meetings.

3. Food and refreshments are allowed when they are part of a breakfast/ lunch/dinner meeting for official city business when it is determined to be the most practical time to meet and are necessary to sustain the flow of the meeting. Usually these meals involve meeting with City Council Members, Committee/Commission members, or local business/fraternal organizations.
4. Food and beverages are allowed at an organizational-wide annual staff meeting used for developmental purposes or for an annual employee recognition initiative. (This does not include expenses related to birthdays, anniversaries, weddings, child births or any other event that does not have an organizational-wide purpose.)
5. Meals and refreshments are allowed where employees or volunteers are participating in a City-sponsored special event, participating in an outside event as an official representative of the City, or working additional hours and where the department head or administrator deems appropriate as recognition of efforts above those normally required. Because emergency personnel are often called to perform for extended periods of time and duties where refreshments are important to duty performance, emergency response personnel may be provided refreshments or food when it is deemed appropriate by the City Manager or department head to assure the delivery of quality emergency response service.
6. Reimbursement of meals related to travel is outlined in the City of Mount Dora Travel and Employee Development Policy.
7. The purchase of alcoholic beverages is strictly prohibited.

The cost of these refreshment/meals is included in the departments' training line-item budget and is approved annually by the City Council as part of the overall budget process. In addition, the Department Head and City Manager will have oversight on individual purchases to ensure compliance with the provisions of this policy.

#### **POLICE OFFICERS LEAVING SERVICE**

Police officers retiring from the City of Mount Dora with a minimum of 10 years of service to the City of Mount Dora have the option of receiving their fire arm instead of receiving an above-mentioned recognition gift. Upon retirement, the retiring officer must immediately change the registration from the City of Mount Dora to their personal name. Final approval for each officer who qualifies will fall to the police chief's discretion, and if an officer does not leave in good standing, they will not be allowed to retain their gun. Each retiree receiving these benefits must execute an agreement relieving the City of Mount Dora from any liability. Retirement must be under fully honorable circumstances having served the requisite number of years to be eligible to receive pension benefits from the City's Retirement Systems (Cannot be under investigation whereby the results could be termination, retiring in lieu of termination, or to avoid an investigation).

#### **MEMBERSHIP, DUES, AND DONATIONS**

The City Council has determined that the City will fund memberships and dues (individual or organization) in professional organizations and City social and community organizations when the purpose is to promote, advertise, improve or develop the City's resources and advantages and not for personal interest or gain. The cost of memberships/dues is included in the membership line-item in the Mount Dora Budget. These line-items are approved annually by the City Council as a part of the overall budget approval process. Donations received by the City must be for programs that serve our citizens and are deemed to meet the public purpose guidelines.

#### **PROHIBITED EXPENDITURES**

The items listed below are strictly prohibited

1. Alcoholic beverages
2. Employee functions or celebrations that are solely social in nature (e.g. birthdays, holiday luncheon, ice cream social).
3. Fundraisers for non-City related events
4. Participation in optional activities unless included as part of an overall conference registration fee (e.g. optional golf rounds, sporting events, concerts).



5. Employee-sponsored fundraising events (e.g., charitable giving campaign).

**ALLOWED EXPENDITURES**

The items listed below are allowed when purchased by the Human Resources Department

1. For funeral flower arrangements upon death of an employee, elected official, or one of their immediate family members other than Human Resources
2. Gift cards for an employee, volunteer, board member etc. by a department other than Human Resources

**CONCLUSION**

The City Manager has determined that the above expenditures are valid expenditures and serve a public purpose. The City Manager will have oversight on individual purchases to ensure compliance with the provisions of this policy. Any purchase related to employees, not specifically outlined in this policy is to receive authorization from the City Manager or designee prior to any purpose.

## SECTION 2

### DEFINITION OF TERMS

**Active Pay Status** - Authorized paid leaves, holiday or time worked.

**Anniversary Date** - The date on which an employee begins employment and the same date in following years. This also is the date from which vacations and sick leave are computed (this date changes only if an employee is in a non-pay status for one pay period or more; the anniversary date is then deferred by an equivalent amount).

**Applicant** - Individual who has completed and submitted an application for employment for an approved/advertised open position with the City.

**Appeal** -An application for review of a disciplinary action submitted or instituted by an employee.

**Appointment** - Offer and acceptance by a person of a position either on a regular or temporary basis.

**Class Title** - Title in the classification plan which describes the general nature of work of the position.

**Classification** - Grouping positions in classes.

**Classification Date** - Date an employee entered, transferred, or was promoted to the current position. This is the date from which length of service in classification is computed for determination of probationary periods, order of layoff and eligibility for performance increases.

**Compensation** - The standard rates of pay which have been established for the respective classes of work, as set forth in the compensation plan.

**Compensation Plan** - The official schedule of pay assigning rates of pay to each class title.

**Continuous Service** - Employment which is uninterrupted except for authorized leaves of absence, suspension or separation due to reduction in work force. Authorized paid leaves of absence are included as part of continuous service.

**Demotion** - Assignment of an employee from one class to another which has a lower maximum rate of pay.

**Dismissal** - Separation from City employment.

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**Exempt Status** - Employees in an executive, administrative or professional capacity are in an exempt status category under the Fair Labor Standards Act and are not eligible for overtime pay.

**Full-Time** - Position that requires an employee to work the full amount of hours scheduled for employees of the unit.

**Harassment** - Unwelcome or unwanted advances including sexual advances of whatever nature; requests for sexual favors; other verbal abuse or harassment; physical conduct of a sexual nature; creating a work environment that is intimidating, hostile, abusive or offensive.

**Immediate Family** - Immediate family shall be defined as: Employee's father, mother, spouse, father-in-law, mother-in-law, children, stepchildren, son-in-law, daughter-in-law, first cousin, aunt, uncle, sister, brother, brother-in-law, sister-in-law, grandparents, grandchildren, stepfather, stepmother, step or half brother and sister, legal guardian, or ward. (City Definition)

**Insubordination** - The unwillingness on the part of an employee to submit to the authority vested in supervisors, department heads, and the City Manager as outlined in the Personnel Policies.

**Layoff** - Reduction of the number of employees due to the lack of work, funds or other causes.

**Leave** - Approved type of absence from work as provided by these policies.

**May** - The word "May" shall be interpreted as permissive.

**Non-Exempt Employee** - Employees in this category are entitled to statutory overtime compensation in accordance with the Fair Labor Standards Act.

**Overtime** - Time worked in excess of the regularly scheduled work periods for all non-exempt employees in accordance with the Fair Labor Standards Act.

**Part-Time** - Position that requires the employee to work fewer hours than normally designated for others in the same classification.

**Pay Range** - Salary which is assigned to a classification title, expressed as a pay range number.

**Performance Evaluation** - A report relative to the job performance of employees made by the supervisor.

**Performance Pay Increase** - Increase established in the pay plan which may be granted to an employee based on job performance.

**Probationary Period** - Period of time provided to allow the department head an opportunity to evaluate an employee's performance and to decide whether or not the employee is to be retained.

**Promotion** - Assignment of an employee from one class to another which has a higher maximum rate of pay.

**Relative** - Father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister. (State Statute definition).

**Resignation** - Act of voluntarily withdrawing from City employment.

**Serious Medical Condition (Family Leave)** - An illness, injury or impairment, physical or mental condition that involves in-patient care in a hospital, hospice or residential medical care facility or requires continuing medical treatment.

**Shall/Will** - These terms are interpreted as being mandatory.

**Suspension** - Mandatory relief from duty.

**Temporary Employee** - An employee appointed to an approved budgeted position for a special project or other work of a temporary or transitory nature, who will not receive any benefits, vacation, holiday pay or sick leave pay.

**Trainee** - Employee undergoing a training period to learn the job duties or to attain education or certification.

**Transfer** - Action in which the employee moves from one budgeted position to another with no resulting title change, or if a title change does take place, there is no change in the pay range.

**Work Day** - Scheduled number of hours an employee is required to work per day.

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## SECTION 3

### STANDARDS OF CONDUCT

#### 3.01 General Policy

- A. The City of Mount Dora has established a system of personnel management based on merit principles to assist in providing superior service and maximum efficiency to the community.
- B. Employees are encouraged to develop skills and seek formal training that will enhance their personal development and add to the overall expertise of the organization.
- C. It is the policy of the City to expect compliance from employees with all personnel policies, state statutes and federal regulations in the performance of duties. An employee who violates any of the Personnel Policies shall be subject to disciplinary action.
- D. The City retains all management rights including but not limited to the following:
  - 1. To determine the organization of the City.
  - 2. To determine the purpose of each of its departments.
  - 3. To exercise control and discretion over the organization and efficiency of operations.
  - 4. To set standards for services to be offered to the public.
  - 5. To manage and direct the employees of the City and to determine the number of personnel to be employed.
  - 6. To hire, examine, classify, promote, train, transfer, assign, schedule and retain employees.
  - 7. To suspend, demote, discharge or take other disciplinary action against employees.
  - 8. To increase, reduce, change, modify or alter the composition and size of the work force, including the right to relieve employees from duties because of lack of work, lack of funds or other reasons.

9. To establish, change or modify the number, types and grades of positions or employees assigned to an organization, unit, department, division or project.
  10. To establish, change or modify duties, tasks, responsibilities or requirements within job descriptions in the interest of efficiency, economy, technological change or operating requirements.
  11. To require any employee based on articulated reasonable suspicion to have physical examinations which may include psychological, drug and controlled substance testing, etc.
- E. Employees shall have the right to form, join and participate in, or to refrain from forming, joining or participating in any employee organization of their own choosing in accordance with State law.

### 3.02 Equal Employment Opportunity

- A. It is the policy of the City of Mount Dora to provide equal employment opportunity for all applicants and employees. The City does not discriminate on the basis of sex, race, color, sexual orientation/gender identity, religion, national origin, age, disability, veteran/military status, pregnancy, genetic information, or marital status. This policy applies to all terms, conditions, and privileges of employment, including hiring, training, promotion, compensation, and benefits. The City also makes reasonable accommodations for disabled employees and the religious needs of employees. Employees may discuss the need for a religious accommodation or an accommodation for a disability with the Human Resources Department. The City will work with you to determine how to best accommodate your needs while also balancing its needs. If the accommodation is for a disability, the City may require that you provide certification from your healthcare provider of your disability and your need for accommodation.
- B. For purposes of this policy, impermissible harassment includes verbal, physical, and visual harassment; solicitation of sexual favors; unwelcome sexual advances; and creating or maintaining an intimidating or hostile work environment. Any employee who violates this policy is subject to discipline up to and including discharge.
- C. Any incident of discrimination or harassment, including work-related harassment by City personnel or any other person, should be reported to the employee's supervisor or the Human Resources Director who

will investigate the matter. In the case of City employees, if harassment is established, the offender will be disciplined, up to and including discharge.

It is the responsibility of every manager and employee to conscientiously follow this policy.

### 3.03 Discrimination

- A. The City shares a common belief that each employee should be able to work in an environment free of discrimination and any form of harassment based upon sex, race, color, sexual orientation/gender identity, religion, national origin, age, disability, veteran/military status, pregnancy, genetic information, or marital status.
- B. If an employee feels they are being discriminated against for any of the above or other reasons, it should be brought to the attention of their immediate supervisor, who will immediately investigate the situation and bring it to the attention of the Department Head and/or Human Resources Director.

**GINA Disclaimer**—The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers and other entities covered by GINA Title II from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law. To comply with this law, we are asking that you not provide any genetic information when responding to this request for medical information. “Genetic information” as defined by GINA, includes an individual’s family medical history, the results of an individual’s or family member’s genetic tests, the fact that an individual or an individual’s family member sought or received genetic services, and genetic information of a fetus carried by an individual’s family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

### 3.04 Harassment/Sexual Harassment

#### A. POLICY

The City is committed to providing a workplace free of sexual harassment as well as harassment based upon such factors as sex, race,



color, sexual orientation/gender identity, religion, national origin, age, disability, veteran/military status, pregnancy, genetic information, or marital status. The City strongly disapproves and will not tolerate harassment of employees by managers, supervisors, or co-workers. The City will also attempt to protect employees from harassment by non-employees in the workplace.

#### **B. DEFINITIONS**

Harassment includes verbal, physical, and visual conduct that creates an intimidating, offensive, or hostile working environment or that interferes with work performance. Some examples include racial slurs; ethnic jokes; posting of offensive statements, posters, or cartoons; or other similar conduct. Sexual harassment includes solicitation of sexual favors, unwelcome sexual advances, or other verbal, visual, or physical conduct of a sexual nature.

#### **C. PROVISIONS**

Every complaint of harassment that is reported to the Human Resources Director will be investigated thoroughly, promptly, and in a confidential manner. In addition, the City will not tolerate retaliation against any employee for making a complaint to the Human Resources Director or to any other member of management.

In the case of City employees, if harassment is established, the City will discipline the offender. Disciplinary action for a violation of this policy can range from verbal or written warnings up to and including immediate termination, depending upon the circumstances. With respect to acts of harassment by customers or vendors, corrective action will be taken after consultation with appropriate management personnel.

#### **D. RESPONSIBILITY**

##### **1. MANAGER**

- Foster a work climate that is free of harassment and discrimination.
- Support and communicate this policy within the work area.
- Report all alleged incidents of harassment or discrimination to the Human Resources Director.
- Cooperate in the investigation and resolution of harassment and discrimination cases.

3-4

- Take preventative measures in situations that have the potential of being construed as harassment or discrimination.

## **2. EMPLOYEE**

You should report any incident of harassment, including work-related harassment by any City employee or any other person, promptly to your supervisor or manager (or to any other member of management) and/or to the Human Resources Director, who is responsible for investigating the matter. Managers who receive complaints or who observe harassing conduct should inform the Human Resources Director immediately. The City emphasizes that you are not required to complain first to your supervisor if your supervisor is the individual who is harassing you.

### **3.05 Conflict of Interest**

- A. Employees who may be in a position to influence actions and decisions regarding the City's administration shall refrain from relationships which may adversely affect the exercise of their independent judgment in dealing with suppliers and members of the public.
- B. An outside personal economic relationship which affords present or future financial benefits to an employee, their family, or individuals with whom they have business or financial ties may be a conflict of interest requiring evaluation by the City Manager.
- C. An employee having an outside personal economic relationship under the conditions specified above shall file a sworn statement to this effect with the City.
- D. If the employee is in doubt as to whether a conflict of interest exists, it is that employee's responsibility to seek clarification from the City Manager.
- E. The City Manager shall determine whether a relationship could cause a potential conflict of interest.
- F. Employee acceptance of anything of value to the recipient, including loans, advances, gifts, gratuities, rewards, favors, entertainment or promise of future employment, etc., from a supplier, bidder or other party doing business with the City, is improper.

- G. It is improper for any employee to use their position with the City to obtain or attempt to obtain any special preferences, privileges or exemptions for themselves or for others.
- H. No employee shall disclose confidential information gained by reason of their official position, nor shall the employee use such information for personal gain or benefit.
- I. Employers are responsible for complying with all of the provisions stated in Section 112.313, Florida Statutes.

### 3.06 Political Activity

- A. Employees **MAY**:
  - 1. Register and vote as they choose.
  - 2. Assist in voter registration drives on off-duty time.
  - 3. Contribute money to organizations, associations, etc., or attend political fund-raising functions on off-duty time.
  - 4. Wear or display political badges on off-duty hours.
  - 5. Attend political rallies and meetings on off-duty time.
  - 6. Join a political club or party.
  - 7. Sign nominating petitions on off-duty time.
  - 8. Campaign for or against referenda questions, constitutional amendments, etc. on off-duty time.
  - 9. Become a candidate for an elective political office.
  - 10. The employee may use approved annual and/or personal leave or work after duty hours during a campaign for other than a City office.
  - 11. Any employee who wishes to accept or seek election to a City office shall resign from City employment upon formal declaration of candidacy.
  - 12. An employee wishing to qualify for any other elective office shall submit written notification to the City Manager who will determine, and so advise employee, whether a conflict of interest exists.

B. Employees **MAY NOT**:

1. Use official authority or influence for the purpose of interfering with an election or nomination for office, coercing or influencing another person's vote, or affecting the result thereof.
2. Directly or indirectly coerce, attempt to coerce, command or advise a State or local officer or employee to pay, lend or contribute anything of value to a party or candidate.
3. Interfere in any other way with the personal right of any officer or employee.
4. Campaign in uniform while wearing City insignia or while on duty.
5. Act in any manner which would lead the public to believe that their political activities constitute the position of the City or have been officially endorsed by the City.

### 3.07 Employment of Relatives

No City official, department head, or supervisor may appoint, employ, promote, advance or be influential in any way in the employment of any individual who is a relative, as defined on page 2-3 herein, of a City official, department head, or supervisor. Further, no relative of an employee may be hired by the City to fill a position which would cause the current employee to either have jurisdiction over or be subject to the jurisdiction of the relative.

### 3.08 Outside Employment

- A. Employees are discouraged but not restricted from engaging in other employment during their off-duty hours. However, City employment shall be considered the primary employment. No employee may engage in outside employment which would have an affect on or interfere with employment with the City.
- B. Any employee desiring to pursue outside employment shall request, in writing, approval from the department head.
- C. The department head may reject the request if it is deemed to affect or interfere with City employment. Any notice to engage in outside employment previously granted under these Policies may be canceled or terminated at any time by the City upon giving ten (10) working days written notice to the employee concerned.

- D. Employees sustaining injuries while engaged in outside employment are ineligible to receive benefits under City Worker's Compensation as a result of disability resulting from the outside employment.
- E. Equipment, facilities, vehicles or property of the City shall not be used by employees for outside employment or for any purposes other than the performance of City work.

### 3.09 Public Relations

- A. The City's employees shall at all times be courteous, friendly, and helpful to all persons seeking help or information.
- B. As information concerning subjects under discussion by the City Council is unreliable unless confirmed by the Mayor or designee, premature discussion of such subjects may cause misunderstanding and confusion.

Therefore, employees shall courteously decline to reveal or discuss subject matter yet to be confirmed, and should refer interested persons to the employee's department head, City Manager or the Mayor.

- C. No employee shall publish a news release or represent the position of the City to the news media unless authorized to do so by the Mayor or the Mayor's designee.

### 3.10 Solicitation and Distribution

- A. Employee contributions to charitable organizations are voluntary. Coercion of an employee to make contributions will not be permitted.
- B. Employees are prohibited from conducting or promoting private business for gain during duty hours or within any City building on City property.
- C. Employees are prohibited from soliciting any other City employee on behalf of any organization, including labor unions, labor organizations or employee organizations during the working hours of any employee who is involved in the solicitation. Employees are also prohibited from distributing literature in City work areas during the working hour of any employee who is involved in the distribution. (See Section 447.509, Florida Statutes.)

- D. Distribution of literature for City sanctioned programs is not restricted by this policy.

### 3.11 Employee Debts

An employee's financial transactions are the employee's personal affair. The City will not act as a collection agent. However, should complaints concerning an employee's failure to meet financial obligations result in interference with the employee's job performance or occasional loss of time and effort on the part of other City employees, the employee concerned shall be informed. Should the condition continue, the employee may be subject to disciplinary action.

### 3.12 Use of City Property

Employees shall not use City property – equipment, tools, machinery, vehicles, etc.—except in the performance of official duty. City property shall not be used by any employee for personal or off-duty purposes and shall not be removed or taken off City premises without written authorization; nor shall employees permit its use by an unauthorized person either on or off duty except as authorized by the City in writing. Exceptions are authorized only by written request to and approval from the City Manager.

### 3.13 Dress and Appearance

- A. Employees assigned duties dealing with the public should be properly groomed and wear neat attire that is appropriate for a professional business-like environment.
- B. Those employees furnished uniforms and shoes will be required to wear them correctly to conform with established health and safety rules.
- C. Determination of an employee's specific dress and appearance is a supervisory responsibility and will be treated as such. Any employee who appears for work inappropriately dressed may be required to return home to correct the situation and the period of absence will be treated as unpaid leave.

### 3.14 Personal Business

Conducting personal business while on official duty will not be authorized. If it is necessary for the employee to make telephone calls or meet with persons not employed by the City, the discussions should be held during breaks or meal period. Exceptions will be allowed only in case of emergency.

### 3.15 Acceptance of Gifts

Employees shall not solicit or accept, either directly or indirectly, any gratuity, regardless of value, including a gift, loan, reward, promise of future employment, or services that:

- A. Would cause a reasonably prudent person to be influenced in the discharge of official duties; or,
- B. Is based upon any understanding that the judgment of the employee in carrying out their employment responsibilities would be influenced thereby.

### 3.16 Acceptable Use of Internet

Internet services are provided by the City of Mount Dora to support open communications, exchange of information and the opportunity for collaborative government-related work. Although access to information and information technology is essential to the mission of government agencies, use of the Internet services is a revocable privilege. Conformance with acceptable use, as expressed in this policy statement, is required as a condition of this privilege. Internet services are to be used for governmental work exclusively.

#### A. General Guidelines

City employees have an obligation to learn about network etiquette (netiquette), customs and courtesies. Accepted procedures and guidelines should be followed when using Internet mail communications, participating in Internet mail discussion groups, using remote computer services, transferring files from other computers, or disseminating information to others on the Internet. City employees also have an obligation to be aware of computer security and privacy concerns and to guard against computer viruses.

B. Acceptable Uses

1. Communication and exchange for professional development, to maintain currency of training or education, or to discuss issues related to the City business.
2. Access to current news regarding emergency conditions, legal rulings, or other conditions affecting governmental decisions.
3. Newsgroups, Usenets and Listservs (electronic Discussion groups) are excellent resources for sharing information with other professionals. Use with restraint.

C. Unacceptable Uses

1. To download any software programs. Downloaded information shall be limited to messages, mail and data files. No software program files shall be downloaded without prior approval of MIS due to the threat of acquiring a virus or version mismatches on supported software, and to comply with standards in place. Contact MIS with downloading and software update needs.
2. To violate copyright laws, including the downloading or exchanging of pirated software, copying software to or from any computer, or downloading copyrighted material for unauthorized duplication.
3. To deliberately view certain sites on the Internet that is not appropriate for City use. This information shall not be knowingly accessed or downloaded. This material includes adult forums, pornography and game sections.
4. To vandalize, damage or disable the property of another person or organization.

D. Unauthorized commercial use or financial gain. Agreement and Consequences

The proper use of the Internet, including the educational and productivity value to be gained from the Internet, is the joint responsibility of the City of Mount Dora and its employees. Any violation of the policies above is against the City's policy and may constitute a violation of law. The consequences for any violation may include access privileges being revoked, disciplinary action according to the City's personnel policies and procedures, or appropriate legal action.

An employee's use of the Internet may be monitored by the City. There can be no anticipation that this use is private or protected. Employees



using the Internet must agree that the City has the right to review, audit, intercept, monitor and disclose all communications sent or received through City-provided access to the Internet.

### 3.17 Acceptable Use of Email

#### A. General Guidelines

The availability and use of the personal computer within the work environment has provided many opportunities for enhancement of productivity and effectiveness. But, these new technologies also entail the opportunity for rapid transfer and broad distribution of sensitive information that can have damaging effects on the City and the City's employees utilizing these electronic systems. Therefore, it is the policy of the City of Mount Dora that all employees abide by the guidelines set forth herein when using electronic messaging devices such as Email.

City employees are responsible for the information that he or she puts into the system. While the City of Mount Dora has the right to review and delete messages in the system, it is not possible for the City to be aware of all messages in the system at all times. As such, the City of Mount Dora disclaims any responsibility for unauthorized messages appearing in the electronic mail system. Views expressed on the electronic mail systems are not to be taken as the views of the City of Mount Dora unless approved by the City Manager or designees.

Accepted procedures and guidelines should be followed when using Email communications, participating in Email discussion groups, transferring files within Email from other computers, or disseminating information to others on the Internet via Email. City employees also have an obligation to be aware of computer security and privacy concerns and to guard against computer viruses within Email.

#### B. Acceptable Uses

1. A fast means of communication to include the transmission of information data, and messages related to the business of the City of Mount Dora.

1. Communication and exchange for current news regarding emergency conditions, legal rulings, or other conditions affecting governmental decisions. Newsgroups, Usenets and Listservs (electronic Discussion groups) are excellent resources for sharing information with other professionals. *Use with restraint.*

C. Unacceptable Uses

1. To download any software programs. Downloaded information shall be limited to messages, mail and data files. No software program files shall be downloaded without prior approval of MIS due to the threat of acquiring a virus or version mismatches on supported software, and to comply with standards in place. Contact MIS with downloading and software update needs.
2. To violate copyright laws, including the downloading or exchanging of pirated software, copying software to or from any computer, or downloading copyrighted material for unauthorized duplication.
3. To deliberately view certain sites on the Internet that contain information that is not appropriate for City use. This information shall not be knowingly accessed or downloaded. This material includes adult forums, pornography and game sections.
4. To vandalize, damage or disable the property of another person or organization.
5. Unauthorized commercial use or financial gain.
6. To participate in or distribute chain letters or Emails unrelated to the business of the City of Mount Dora.

D. Agreement and Consequences

The proper use of the electronic mail system is the joint responsibility of the City of Mount Dora and its employees. Any violation of the policies above is against the City's policy and may constitute a violation of law. The consequences for any violation may include access privileges being revoked, disciplinary action according to the City's personnel policies and procedures, or appropriate legal action.

The Email system is to be used for business purposes only. An employee's use of the electronic mail system may be monitored by the City. There can be no anticipation that this use is private or protected. Employees using the electronic mail system must agree that the City has the right to review, audit, intercept, monitor and disclose all communications sent or received through the electronic mail system.

It is the employee's responsibility to ensure the security of their Email and data files is maintained. Employees should not share their passwords with unauthorized individuals or otherwise breach the security of the electronic mail system.

Keep in mind a forwarded message may not necessarily be an exact duplicate of the original. A forwarding party can alter the original message.

Employees shall observe copyright restrictions of any documents sent through or stored on electronic mail.

***For further clarification regarding the use of City Internet and Email services, please consult the latest version of the City's IT Policy Manual.***

### 3.18 Policy Against Fraudulent Or Dishonest Acts

1. It is the policy of the City of Mount Dora that all Public Officials and employees shall adhere to the City's Standards of Conduct, the Code of Ethics for Public Officers and Employees as stated in Chapter 112, Part III, Florida Statutes, and this policy against fraudulent and other dishonest acts. It is the policy of the City of Mount Dora that Public Officials and employees shall demonstrate and be dedicated to high ideals of honor and integrity so as to merit the respect, trust and confidence of the citizens of the City. Every Public Official and employee is responsible for the detection and prevention of fraud, is appropriations, and other irregularities.
2. It is the intent of the City of Mount Dora to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conducting of investigations. This policy applies to any irregularity, or suspected irregularity involving City Public Officials and employees as well as consultants, vendors, contractors, and any other individual or business with a relationship to the City of Mount Dora. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the City.
3. The term fraud can be defined as, but is not limited to, any dishonest or fraudulent act to include: intentional material misstatement of the financial statements, forgery or alteration of any document, misappropriation of funds, supplies, etc., improper handling or reporting of money or financial transactions, profiting by self or

others as a result of inside knowledge, destruction or intentional disappearance of records, furniture, fixtures or equipment, accepting or seeking anything of material value from vendors or persons providing services or materials to the County for personal benefit, and/or any similar or related irregularity.

4. Opportunities for fraud may occur because of the following reasons: poor internal controls, management override of internal controls, collusion between employees and third parties, poor or non-existing ethical standards, lack of control over supervisors by managers, and type of organization. In those instances where internal controls need strengthening, the City's external auditor may be consulted for assistance on how to enhance those controls.
5. Managers at all levels of management are expected to set the appropriate tone by displaying the proper attitude toward complying with laws, rules, regulations, and policies.
6. Managers are responsible for establishing and maintaining proper internal controls to provide for the security and accountability of the resources entrusted to them.
7. Managers should be cognizant of the risks and exposures inherent in their areas of responsibility, and be alert for the symptoms of fraudulent or other dishonest acts.
8. All employees are encouraged to be alert for possible fraud and are required to promptly report any suspected fraud.
9. Reporting - Any employee who has knowledge or a reasonable suspicion that a fraudulent or other dishonest act has occurred, should report it through the chain of command (supervisor, manager, Department Director, Human Resource Director, or City Manager). Supervisors and managers at all levels of management who become aware of suspected fraudulent and dishonest activity are to respond in a consistent and appropriate manner and shall report the suspected activity to the next level in the chain of command to the fullest extent practicable. Should the suspected activity involve the "next level" in the chain of command, the Human Resource Director or City Manager is to be notified.
10. Investigation - The Human Resource Director has the primary responsibility for investigative actions of all suspected inappropriate activity as defined in this policy. If the investigation substantiates that a fraudulent act has occurred, the City Manager shall be

promptly notified. If the substantiated fraudulent act has criminal implications, the City Manager will promptly consult the appropriate law enforcement agency as necessary. All employees shall cooperate during any investigation. Care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

11. The City Manager will determine the appropriate action upon completion of the investigation, which may include disciplinary action.
12. The City makes every attempt to protect employees from retaliatory action due to reports of suspected fraud in accordance with section 112.3187, Florida Statutes (Whistle-blower Act). The Act protects an employee from retaliatory action by an organization against an employee who reports to an appropriate agency violation of law on the part of a public employer or independent contractor that creates a substantial and specific danger to the public's health, safety, or welfare. Additionally, the act protects employees reporting improper use of a government office, gross waste of funds, or any other abuse or neglect of duty on the part of an agency, public officer, or employee.

Approved by City Council: November 15, 2016

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*City of Mount Dora - October, 2014*

## SECTION 4

### EMPLOYMENT POLICY

#### 4.01 Policy

- A. The City's continued growth and success depend on the employment of talented and skilled individuals. When a position becomes open, a combination of internal and external resources is used to identify and recruit qualified people. It is the responsibility of each hiring manager, whether selecting internal or external candidates, to provide an equal opportunity for employment and promotion to all persons regardless of race, color, religion, age, sex, disability, ancestry, marital, parental or veteran status, national origin, sexual orientation, ex-offender status, prior psychiatric treatment, military status or source of income.
- B. The Human Resources Department is the primary resource to answer questions about the City's current employment policies and procedures. In addition, they provide managers with employment, recruiting, and screening assistance for all positions. To ensure that the City's hiring policies are uniformly followed, all candidates for open positions must be hired through the Human Resources Department.
- C. The following outline provides guidelines for the recruiting process, including internal and external search, interviewing, extending job offers, employee selection testing, re-employment, special employment situations and employment categories.

#### 4.02 Internal Search

In most cases, internal searches are conducted by considering qualified staff members within the hiring department head's own area and through internal job posting. Posted positions include full-time, part-time, exempt and non-exempt. While department heads may consider internal candidates for job openings, such candidates are not given preferential treatment in the recruiting process.

#### A. Guidelines

1. Consider and interview qualified staff members in your own department first. Should you require guidance through the interviewing process, contact the Human Resources Department for assistance.
2. If you do fill the open position from within your own department, obtain a Personnel Payroll Authorization form from the HR Department and initiate the respective status change.
3. If you do not fill the position from within your own department, contact an HR representative about the open position. Obtain a Personnel Requisition form from the HR Department and secure the required signatures for approval. Work with an HR Representative to write and submit job-posting information for all open positions. HR will then post the position in accordance with the City's posting policy. All vacancies will be posted on City bulletin boards.
4. Review the job description and position requirements for the open position. If the position is a new one, have it evaluated and classified by the Director of Human Resources.
5. Know your departments Affirmative Action goals and work with the HR Department to identify protected class candidates.
6. Familiarize yourself with the City's guidelines regarding the employment of minors, aliens, retirees and relatives.

#### B. Responsibility of HR Department

1. Review any outstanding Affirmative Action goals with the hiring department head.
2. Work with department heads to ensure that all qualified staff members in the hiring department are considered first for any open position.
3. Post position on City Intranet as well as all City Bulletin boards.



## 4.03 External Search

The City may use external sources for attracting job applicants, including:

- Employee referrals
- Job Fairs
- Search Firms
- Community Agencies
- Advertising
- College and School Recruiting
- Employment Agencies

The use of any external resource must be approved by and coordinated with the HR Department.

### A. Guidelines

1. Complete and forward a signed **Personnel Requisition form** to the HR Department.
2. Work with HR when deciding which external resource to use to fill your open position.
3. Refer all calls and unsolicited resumes from employment agencies, search firms or applicants to the HR Department.
4. The City accepts job applications and resumes only for jobs that are currently open and advertised.
5. The City may reject an application, which indicates the applicant does not possess one, or more of the requirements specified in the posting or job description.
6. The rejection of applications may be subject to but not limited to the following reasons:
  - Conviction of a felony or 1<sup>st</sup> degree misdemeanor directly related to the position sought.
  - False statements of any fact made within the application for employment.
  - Failing pre-employment physical and/or drug screen.

### B. Responsibility of HR Department

1. Work with department heads to select the appropriate alternative when an external search is necessary.
2. Ensure the most efficient use of external resources.
3. Verify application information and check references

#### C. Interviews

Candidate interviews enable the hiring department head to seek information about the applicant's skills and past work experience in order to select the most qualified applicant for the job. Department heads play a key role in reducing costly hiring errors. All interview questions **must be job-related**. No questions about age, race, religion, national origin, sexual orientation, marital, parental or veteran status, disability, or ancestry may be asked. In addition, all interviewers including managers, supervisors and department heads are expected to be familiar with and support the City's employment practices as well as State and Federal laws regarding equal employment opportunity. Should you require guidance through the interview process, contact the Human Resources Department for assistance.

#### D. Procedures

1. Prepare for the interview by carefully reviewing the job description for the open position and by planning your questions.
2. Ask all candidates for the position the same kinds of questions in similar order.
3. Ask only legal, job-related questions.
4. Employment with the City has no specified term or length. Avoid making promises about the job or opportunities for growth.
5. Compare interview results with an HR representative and other interviewers as soon as possible.
6. Contact the Director of HR promptly when a hiring decision has been reached and before a job offer has been made, so that compensation issues can be resolved and references can be checked.
7. In the event a City resident and non-resident are equally qualified for a particular vacant position, City residents shall receive first consideration in filling the respective vacancy.

#### E. Responsibility—Department Head

Follow the City's interview procedures during the hiring process.

#### F. Responsibility—HR Department

1. Advise and counsel managers on interviewing techniques when requested to do so.
2. Interview candidates as appropriate.
3. Assure that all external candidates fill out an employment application prior to interview.

4. Coordinate post-interview sessions with department heads so interview results are discussed in a timely manner.
5. Communicate Job Posting and external interview results to candidates promptly.
6. Verify application information and check references.

#### G. Employee Selection Tests

The City may administer employment tests for certain positions in order to ensure that candidates meet the specific criteria for the position. Employment tests used by the City must be job-related, approved in writing by the Director of Human Resources, and scored under standardized conditions. Hiring managers, supervisors and department heads may not utilize any employment tests other than those authorized by the Human Resources Department.

#### H. Responsibility—HR Department

1. Work with the hiring manager so that requests for employment tests conform to City policy.
2. Communicate test results promptly to both the candidate and the hiring manager.

#### I. Job Offers

1. Offers of employment should be reviewed and coordinated with the Human Resources Department and should only be made after a candidate's compensation level has been determined. Before final processing, the successful candidate will be given a conditional offer of employment and must pass a physical examination and drug screen. All offers of employment are contingent upon successful reference checks, drug screen and physical, as well as compliance with Immigration and Naturalization Service requirements.
2. Psychological examinations for some positions may also be required. Subsequent to passing the physical, drug screen and background check, the Director of Human Resources and/or the City Manager will issue a formal written offer letter.
3. The letter will state the terms of the offer and the start date. All candidate questions about the City's benefits should be referred to the Human Resources Department.

J. Guidelines

1. Work with the Human Resources Department to determine a candidate's compensation in advance of the formal job offer. Secure all appropriate approval signatures.
2. Refer questions about HR policies, including benefits information, to the HR Director or an HR representative.
3. Be advised that an individual may not commence employment with the City until a successful background check, physical, and drug screen has been completed.

K. Responsibility of HR Department

1. Work with the hiring manager to establish an appropriate compensation level.
2. Conduct a background check including 3 professional references.
3. Follow up all verbal job offers with a letter confirming the terms of the offer.
4. Send out no-interest letters to all applicants not selected.

Approved by City Council: March 19, 2002

# SECTION 5

## EMPLOYMENT PROCEDURES

### 5.01 Appointing Authority

The City Manager has the authority of appointment and removal of subordinate positions. Such authority may be delegated to a department head.

### 5.02 Position Control

All positions in the City are established and maintained through a personnel budget each fiscal year. The establishment of new or additional positions can be authorized by the City Council subject to adequate justification of need and availability of funds.

### 5.03 Types of Appointments

- A. **Regular** - Employees who work full time.
- B. **Seasonal** - Employees appointed in the same manner and subject to the same procedure as regular employees except that they will be laid off at the close of the season for which they were appointed.
- C. **Part-Time** - Employees who work fewer hours than the normally designated for others in the same classification.
- D. **Temporary** - Positions (whether part-time, full-time or hourly) that are anticipated to be of comparatively short or definitely limited duration, for special projects, grants or programs.
- E. **Trainee** - Employees who do not meet the minimum qualifications of the position.
- F. The length of training is at the discretion of the City.
- G. **Contract** - Individuals utilized by the City via a "Contract for Services" shall be classified as independent contractors and not as employees of the City.

## 5.04 Application Procedures

- A. When departments submit requests to fill vacancies, the requests shall include the title of the position and other pertinent information as may be needed to locate qualified applicants. Requests for personnel should be made reasonably far in advance of actual need when circumstances permit. The Human Resources department may be delegated the recruiting function as directed by the City Manager.
- B. Upon being notified of a vacancy, the Human Resources department shall prepare a Job Announcement and advertisement where appropriate, outlining the qualifications for the position. All vacancies will be circulated electronically and posted on City bulletin boards.
- C. Individuals shall be recruited from a geographic area as wide as is necessary to assure obtaining well-qualified candidates for the various types of positions. In cases where City residents and non-residents are equally qualified for a particular vacant position, City residents shall receive first consideration in filling vacancies.
- D. The department head concerned will determine the best qualified applicants who will be called in for an interview. Those involved in the interviewing process will include the department head and subordinates as appropriate. The City Manager or designee will give final approval of the candidate selected.
- E. When a vacancy has been filled, the remaining applications will remain active for six (6) months.
- F. Employment with the City shall be based on merit which includes consideration of qualifications such as ability, skill, experience, training and other merit factors. Examinations may be administered, when appropriate, to fairly measure the merit, fitness, aptitude, experience, and other relative characteristics of the applicant.
- G. As part of the pre-employment procedure, references provided by applicants or reference sources may be checked. All information solicited will be in accordance with State and Federal guidelines and laws.

## 5.05 Processing of Applications

The City accepts job applications only for positions which are currently open and advertised. The City will review and consider all applications for employment filed with the personnel office for the open position. The City

considers applicants for employment taking into consideration the requirements of the position to be filled, the applicant's qualifications and the interests of the City.

- B. The City may reject an application which indicates that the applicant does not possess one or more of the requirements as specified in the announcement.
- C. Applications may also be rejected for the following reasons:
  - 1. The applicant has been convicted of a felony, or of a first degree misdemeanor which directly relates to the position sought.
  - 2. The applicant has made false statements of any fact in the application.
  - 3. When other required qualifications or conditions are not met.

**NOTE:** Whether or not an applicant will be rejected under items 1 and 2 above will depend on the specific facts, including the nature of the offense, relevance to employment, the passage of time since the incident occurred, evidence of rehabilitation or other mitigating factors.

- D. Before final processing, the successful candidate will be given a conditional offer of employment and must:
  - 1. Pass a physical examination and a drug screen performed and evaluated by the City's designated physician. Psychological examinations for some positions may also be required.
  - 2. Be subject to a background investigation, if required by the position.
- E. After passing required examinations and drug screen, the final process requires the new hire to:
  - 1. Present a valid Social Security card.
  - 2. Present a valid Florida Driver's License, where required by the position, or other documents as may be required.
  - 3. Present proof of:
    - a. High School/GED Education, and/or higher education if required by the position.
    - b. Date of birth.
    - c. Citizenship or resident alien status.
    - d. Separation from the Armed Forces, if appropriate.
  - 4. Sign a Public Employee's Oath.

Any exception to this procedure must be approved by the City Manager.

## 5.06 Open Positions/Recruitment

Please refer to the policy on Employment as approved by Council on March 19, 2002, located at the end of Section 4.

## 5.07 Transfers

An employee may be transferred from a classification in one department to the same or equivalent classification in another department.

## 5.08 Promotions

An employee is promoted when selected for a higher level position with the City. City employees shall receive preference when applying for vacant positions.

## 5.09 Demotions

A demotion is the assignment of an employee from one class to another which has a lower maximum rate of pay. The City may demote an employee from one class to another which has a lower maximum rate of pay in the following instances:

- A. In lieu of lay-off when a position is to be abolished or an employee with prior rights returns to the position.
- B. In lieu of dismissal when an employee is not performing satisfactorily or when a Health examination conducted by the City's Occupational physician discloses that the employee is not physically qualified to perform the duties of the position.
- C. When an employee fails to perform satisfactorily during the probationary period following promotion.
- D. For disciplinary reasons.
- E. The City shall furnish the employee a written statement containing the reasons for the demotion.



## 5.10 Probationary Period

- A. The probationary or "working test" period is utilized to observe a new employee's work, to secure the most effective adjustment of a new employee to the position and to reject any employee whose performance does not meet the required work standards.
- B. The employment of a person shall not be deemed complete for a period of six (6) months, or one (1) year for Police Officers and Firefighters. An employee within the probationary period may be discharged by the City Manager or the head of the department for which the employee works, without cause. If the employee is not discharged before completion of the probationary period, the full-time employee shall be confirmed in the position and shall be a regular employee of the City. Regular employees, however, do not have a vested right in employment because of this.
- C. Where the completion of minimal educational requirements or other qualification are required upon the initial employment of an employee, the probationary period shall be extended until all of the educational requirements or other qualifications for the position have been met. If the employee is not fully performing at the end of the probationary period, the Department Head may request an extension of the probationary period for no longer than three months assuming that the employee is performing at a minimum of 75% efficiency in the job. A complete performance evaluation form must be completed and forwarded to the human resources department BEFORE the end of the normal probationary period with a request for extension.
- D. If an employee is promoted to a higher position, their promotion shall not be deemed regular until they have completed and served in such capacity for six months (twelve months for police officers and firefighters) following the date of the promotion. If an employee is found to be unqualified to perform the duties of the higher position, every effort will be made to return the employee to the position and status held immediately prior to the promotion. If the employee's former position is filled, the employee may be transferred to a vacant position with the same job classification, subject to the approval of the department head.
- E. If an employee is transferred laterally to another position and the employee has already obtained regular status in their prior job, the employee will be placed on probation for three months in the new position. If the employee is found to be unqualified to perform the duties of the new position, the employee will be returned to the prior position.

- G. During the probationary period, the employee's supervisor will notify the employee if performance is not satisfactory and test period requirements are not being met.
- H. If a newly hired probationary employee has been found to be unqualified to perform, or will not properly perform, the duties of the position, the employee shall be dismissed by the department head at the time of such determination. The department head must coordinate this action with the City Manager and furnish written notice that the employee does not have the right of administrative appeal.

## 5.11 Hours of Work

- A. The City Manager, in conjunction with Department Heads shall establish hours of work in accordance with the needs of the City and the public and/or other agreements reached through the collective bargaining process with a recognized union.
- B. Employees working on a shift basis will work the hours as determined by departmental policy.
- C. Lunch period will be scheduled at the discretion of the department head.
- D. A work break, not to exceed 15 minutes, may be allowed during the first half of the work shift and another during the second half. Work breaks must be utilized when scheduled and cannot be accumulated or used for late arrival or early departure from work.

## 5.12 Working Out of Classification

This applies to any employee who is required to work outside their classification for a total of ten (10) days or more in any thirty (30) day period. If the work outside their classification is in a higher range, the employee shall be paid the minimum of the higher range, or a five (5) percent increase, whichever is greater, for the time worked in the higher classification. To be eligible, the employee must perform all the required duties at a level deemed adequate by the immediate supervisor and the Department Head.

### 5.13 Attendance

- A. Employees are expected to report for duty at the scheduled time and each department head shall be responsible for the punctual attendance of all employees in the department. If an employee is unable to work for any reason, they must notify the department head, or designee, prior to the scheduled reporting time. Repeated or unjustified absenteeism or lateness is cause for disciplinary action.
- B. Unreported absence of three consecutive work days may be considered as an abandonment of the position and resignation of employment.

### 5.14 Performance Evaluations

The City utilizes a program for rating the work performance of employees. Rules and procedures for the performance evaluation system are contained in the appropriate Performance Evaluation format.

### 5.15 Employee Training

The City may establish and develop educational and training programs for employees. The purpose of such programs is to increase operational efficiency and to assist employees in preparing themselves for positions of increasing difficulty and responsibility.

### 5.16 Physical Examination/Testing Procedures

The City may require all employees to have an annual physical examination by a doctor of the City's choice. In addition, the City reserves the right to require any employee to take a drug and/or controlled substance test and/or psychological examination upon reasonable suspicion of possible substance abuse or in accordance with existing collective bargaining agreements and/or Florida Workers' Compensation Drug-Free Workplace Program.

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## SECTION 6

### OVERTIME/COMP TIME/ON-CALL & CALL BACK

#### 6.01 Policy

In order to meet the business needs of the City and its residents, the City may require employees to work overtime. When assigning overtime work, managers should try to accommodate personal schedules and preferences if and when possible. Overtime can be authorized or directed only when it is the most practical and economical way of meeting workloads or deadlines.

The City's Overtime Policy is based on the Fair Labor Standards Act (FLSA). Under this law, City employees are entitled to overtime pay based upon the number of hours worked in a workweek, unless their position is classified as overtime exempt.

City employees, who are non-exempt and members of the Police and Fire-fighter Bargaining units, are subject to all overtime, on-call, stand-by and callback provisions as stated within their respective contractual agreements with the City.

#### 6.02 Guidelines

Inform employee prior to hire when overtime is generally required in their area. If employees are aware of the City's Overtime Policy and procedures, fewer problems will arise.

Inform employees of their classification as exempt or non-exempt from overtime. If managers have any questions about an employee's classification, they should consult an HR representative.

Notify employees in advance that they are needed to work overtime. Give as much notice as possible and assign work fairly.

Managers should make sure that employees understand that their manager must authorize all overtime and further, that overtime is not voluntary and may be required by the manager.

### 6.03 Exempt/Non-Exempt Status

**Non-Exempt:** Employees whose duties entitle them to be fully **NON-EXEMPT** covered by the provisions of the FLSA.

**Exempt:** Staff members who can be classified as executive, administrative or professional because of experience, training, type of work, and who satisfy certain qualifications, are exempt from coverage under FLSA.

### 6.04 Overtime Rate

Full-time non-exempt employees working a regular five (5) day workweek totaling forty (40) hours will earn the following on a weekly basis:

- Regular (straight time) hourly pay for all time worked up to 40 hours.
- Time and one-half for all time worked in excess of 40 hours.

For purposes of computing overtime, the following shall apply:

- Sick leave, funeral/memorial leave, voting time, donating blood, therapy or treatment for job injury, court stand-by time, annual military leave, jury duty, vacation, wellness time-off, and any other absence from work while on pay status, will not count as time worked for overtime computation.
- Holiday and compensatory time (comp time) **will count** as time worked for purposes of computing overtime.

### 6.05 Variable Work Hours

Variable work hours are those which require a 5-day workweek totaling 40 hours per week and consist of daily shifts or schedules varying from the 8 hour standard on one or more workdays. For example, an employee who is assigned to a work schedule which consists of 9 hours the first day, 7 hours the second day, and 8 hours the third, fourth and fifth work days, is considered to be on a variable schedule. Employees assigned to be on a variable work schedule earn overtime for hours worked in excess of 40 hours per week.

### 6.06 Part-time Employees

Part-time non-exempt employees receive overtime pay (time and one-half) for all hours worked in excess of 40 hours per week.

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## 6.07 Holiday Work

Full-time non-exempt employees requested to work on a holiday which falls on a regularly scheduled work day (i.e., a Monday Holiday) will receive holiday pay, plus their regular day's pay at straight time, plus time and one-half for all hours worked in excess of 40 hours in that week. Part-time and/or temporary employees shall not be paid for observed holidays.

## 6.08 Non-Scheduled Work Days

- A. Full-time non-exempt employees required to work a non-scheduled workday will receive time and one-half for all hours worked in excess of 40 hours.
- B. Part-time non-exempt employees who work on a non-scheduled workday are paid at straight-time rate until the number of hours worked in any given week exceeds 40 hours.

## 6.09 Compensatory Time

- A. Compensatory time may be granted to non-exempt employees in lieu of paid overtime, and shall accrue at the same rate of pay (time and one-half).
- B. Any employee with accrued compensatory time may use the compensatory time within a reasonable time of their request to do so, provided the request will not unduly disrupt the operation of their respective department or the City.
- C. Payments for compensatory time will be made at the straight hourly rate earned by the employee at the time the employee is paid. Compensatory time shall be counted as hours worked for the purpose of computing overtime.
- D. Upon termination of employment, an employee will be paid for all accrued compensatory time at the employee's final rate of pay.
- E. An employee may accrue a maximum of 80 hours of compensatory time.
- F. Exempt employees shall not receive compensatory time; however, the City Manager, or designee, may authorize a leave of absence with pay for an exempt employee who has worked in excess of normally scheduled hours.

## 6.10 On-Call Time/Pay

- A. On-call time is defined as the period of time in which a non TIME/PAY exempt employee is required by their respective Department Head, or designee, to be readily accessible by telephone and/or pager, and not performing actual work, but in readiness to perform actual work when the need arises. An employee on-call must be able to respond to the City's needs within 30 minutes of being notified.
- B. Such on-call time, when the employee is not actually working, is not considered time worked and for that reason will not be factored into the computation for overtime. It will, however, be compensated at the rate of 2/10 of one hour (at straight time) for each hour of 7 day on-call duty to a maximum of 40 hours. Weekend on-call will be compensated at the same rate of 2/10 of one hour (at straight time) to a maximum of 15 hours.
- C. The act of carrying a pager or telephone does not by itself constitute on-call duty.

## 6.11 Call Back Pay

Employees who are non exempt under the Fair Labor Standards PAY Act and who are not on-call and therefore not receiving any type of on-call compensation, who are called back to work because of emergency recall or other urgent situations, shall receive a minimum of 2 hours pay at straight time or at the overtime rate if applicable, whichever is greater, in accordance with the overtime provision.

## 6.12 Emergency Event Response

In the event of a City-wide emergency or major disaster, it may become necessary for "essential" City employees to respond to the immediate needs of affected areas within the City and its communities.

Essential personnel will generally be defined as any employee who is required to report to their designated work location, to ensure the operation of essential functions during an emergency event or major disaster or, if/when it becomes necessary for the City to suspend normal business operations. There are some individuals who may be required to perform essential services remotely and those individuals will be identified in advance and notified by their supervisors, but in most cases essential personnel are



expected to be on-site. Additionally, essential personnel can include both exempt and non-exempt (hourly & salaried) employees. The City Manager and department Directors will determine which functions are essential, and how to staff those functions during an emergency or suspension of normal operations. Once the essential staffing plan for a department is determined, the department Director is responsible for communicating the information to all personnel in the respective department.

A. ESSENTIAL FUNCTIONS

The following is a list of identified functional areas that are considered essential. **Please note that this list is not intended to be all inclusive.** Additionally, on a case by case basis, staff members may be designated as essential by management based on the nature of the emergency and/or the availability of other personnel. If you have any question whether your position is deemed essential please contact your supervisor.

- Public Works
- Utility Services
- Police
- Fire
- Information Technology
- EOC Staffing

B. EMERGENCY EVENT RESPONSE PAY

When normal City operations are suspended due to an Emergency or major disaster event, City employees shall be paid as follows:

- All on –duty non-Essential personnel affected by a disruption of normal business hours (shutting down of City Offices) shall receive regular straight time for those hours.
- All on-duty Essential personnel shall receive regular straight time for disrupted hours as stated above. Additionally, on-duty Essential personnel will be paid at a rate of time and one half

for all hours worked during the Emergency Event.

- Any employee who was scheduled off; vacation, personal day, conference, sick day, bereavement, court duty etc., will not be eligible for Emergency Event Response Pay.

## 6.13 Responsibility

### A. Department Head

1. Follow the Overtime, On-call, and Call Back and Emergency Event Response Pay Policy guidelines to ensure that all paid time in your area is properly authorized and that notification procedures for requesting overtime are followed.
2. Verify, authorize and properly code all paid time on the time sheets for your employees.

### B. Human Resources

1. Answer questions related to overtime, compensatory and call back and Emergency Event pay from managers and employees.
2. Assist employees, managers and supervisors in resolving any overtime, compensatory time call back and Emergency Event Pay issues.

### C. Payroll

1. Assist employees, managers and supervisors in resolving any overtime, compensatory time or call back and Emergency Event pay issues.

As Approved by City Council: November 2. 2016.

## SECTION 7

### HOLIDAYS

#### 7.01 Days Observed

- A. The following and any other days which the City Council may declare are City holidays. They shall be granted with pay to all eligible employees scheduled to work on such days.

|                        |                             |
|------------------------|-----------------------------|
| New Year's Day         | January 1                   |
| Martin Luther King Day | Third Monday in January     |
| President's Day        | Third Monday in February    |
| Memorial Day           | in May                      |
| Independence Day       | July 4                      |
| Labor Day              | First Monday in September   |
| Veteran's Day          | November 11                 |
| Thanksgiving           | Fourth Thursday in November |
| Day after Thanksgiving | Fourth Friday in November   |
| Christmas Day          | December 25                 |

- B. When a holiday falls on a Saturday, the preceding Friday shall be observed as the official holiday for that year. When a holiday falls on a Sunday, the following Monday shall be observed as the official holiday.
- C. Employees in departments working on a shift basis will receive credit for the holiday on the actual date of the holiday.
- D. The City Manager will determine when any department or operation will be closed in observance of a holiday.

#### 7.02 Eligibility for Holiday Pay

- A. All full-time regular employees will receive 8 hours off with pay for each

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of the holidays earned (see 5.03 for work on holiday) or as indicated by an existing collective bargaining agreement.

- B. Part-time employees shall not be paid for observed holidays.
- C. An employee must be on "active pay status" (see definition) on the regularly scheduled working day immediately prior to a holiday and the regularly scheduled working day immediately following a holiday in order to qualify for the holiday time.

### 7.03 Holiday on Work Day

- A. Employees who work on the observed holiday shall be granted equal time off on another day elected by the employee with agreement by the City. If agreement cannot be reached, the Department Head will schedule time off.
- B. An employee who is scheduled to work on the day observed as a holiday and calls in sick will be charged with holiday time for that day and not sick leave.

### 7.04 Holiday on Leave Day

- A. Holidays which occur during annual leave shall be charged to holiday leave and not to annual leave.
- B. When a holiday falls within a period of leave of absence without pay, the employee shall not be paid for the holiday.

## SECTION 8

### ANNUAL LEAVE TIME—VACATION

#### 8.01 Purpose

In order to give employees a break from their work schedules and a chance to benefit from a change of venue, full-time and part-time employees earn paid vacations each year. The amount of vacation earned will be dependent on length of service.

#### 8.02 Vacation Year

The established vacation year runs from October 1<sup>st</sup> through September 30<sup>th</sup>.

#### 8.03 Eligibility and Rate of Earning

- A. **Regular full-time non-exempt employees** shall accrue vacation on a bi-weekly basis in accordance with the following schedule, or as indicated in an existing collective bargaining agreement.

|       |                     |
|-------|---------------------|
| 0-5   | 12 days (96 hours)  |
| 6-10  | 15 days (120 hours) |
| 11-19 | 18 days (144 hours) |
| 20+   | 20 days (160 hours) |

- B. **Regular full-time exempt** employees will upon completion of the applicable probationary period and within the first year of employment, be credited with twelve (12) days of accrued annual leave. After twelve (12) months of employment and annually thereafter, regular full-time exempt employees shall accrue additional leave commensurate with years of service and experience in same or similar capacity as the position for which they were hired, based on the above schedule. Prior experience and "City experience" will not accrue cumulatively.

- A. **Regular part-time non-exempt** employees who work a minimum of twenty (20) hours per week shall earn annual leave at the rate of one-half (1/2) normal accrual or as stipulated in a labor agreement.
- B. If an employees' leave extends beyond six (6) pay periods (twelve (12) weeks), the employee shall not accrue sick leave or annual leave credits until they have returned to work on their regular work schedule.

## 8.04 Procedures

- A. Annual leave may be charged in increments of no less than one (1) hour.
- B. Holidays which occur during the approved period selected by the employee for annual (vacation) leave shall be charged against holiday leave and not annual leave.
- C. Leave may be taken as it is earned on a monthly basis, except that new employees may not take vacation leave until after completion of their probationary period.
- D. Leave shall not accrue for a period in which the employee is in a no pay status.

## 8.05 Requests for Leave

- A. Annual leave may be taken only after approval by the department head. Supervisors will arrange vacation schedules and re-allocated duties on such a basis as to cause minimum interference with normal functions and operations of the department.
- B. Annual leave may be used only as earned.
- C. A Department Head's request for annual leave will be presented to the City Manager for approval.

## 8.06 Use

Annual leave may be granted for the following purposes:

- Vacation
- Absences for transacting personal business which cannot be conducted during off-duty hours.
- Religious holidays other than those designated as official holidays by the City.

- For uncovered portions of absences due to medical reasons once sick leave has been exhausted.
- Any scheduled absence from work not covered by other types of leave provisions established by these guidelines.

## 8.07 Accumulation of Annual Leave

Any earned leave accrued in excess of thirty (30) working days (240 hours) shall not be carried over to the next fiscal year. Upon reasonable notice, the City may require an employee to use any part of their excess accrued annual leave for vacation purposes. Employees shall not be paid for earned annual leave in lieu of taking such leave.

Effective October 1, 2009 and annually thereafter, any unused annual leave in excess of 240 hours will be forfeited without pay.

## 8.8 Payment Upon Separation

Employees who have satisfactorily completed the six (6) month probationary period (twelve (12) for Police Officers and Firefighters) shall be entitled to vacation pay in the amount of their unused earned vacation, unless the employee resigns without a proper two (2) week notice.

All earned Annual Leave of an employee who dies while in the service of the City shall be paid to the spouse or estate of said individual.

As Approved by City Council on August 7, 2007

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## SECTION 9

### SICK LEAVE

#### 9.01 Purpose

Sick leave is a benefit intended solely to compensate employees for time missed from work because of sickness; it is not a cash benefit to be paid out for other reasons.

#### 9.02 Eligibility and Rate of Earning

- A. **Regular full-time employees hired on or after January 1, 2008** and going forward will receive ten (10) sick days per year. Sick time accruals will not increase based on years of service. Unused sick days may, however, be carried over year to year and accrue as such.
- B. **All other regular full-time employees employed prior to January 1, 2008**, shall accrue sick leave on the following schedule, or as indicated in an existing collective bargaining agreement:

|       |                     |
|-------|---------------------|
| 0-10  | 10 days (80 hours)  |
| 11-15 | 13 days (104 hours) |
| 16-20 | 15 days (120 hours) |
| 20+   | 18 days (144 hours) |

- C. **Regular part-time employees** who work twenty (20) hours or more per week will earn sick leave at one-half (1/2) rate of normal accrual or as indicated in a labor agreement.

#### 9.03 Procedures

- A. Sick leave will not be granted in advance of accrual.
- B. Accrued sick leave may be taken during the employee's probationary period. However, in the event the employee resigns or is otherwise terminated before the end of the probationary period, any sick leave taken will be reimbursed to the City by deduction from the employee's final pay.

- C. If an employee's leave extends beyond six (6) pay periods (twelve (12) weeks), the employee shall not accrue sick leave or annual leave credits after this twelve (12) weeks period until returning to work on their regular work schedule.

## 9.04 Charging Leave

- A. Sick leave will be charged in one (1) hour minimum increments.
- B. Should a holiday occur during sick leave, the holiday shall be charged to holiday leave.

## 9.05 Request for Leave

- A. To receive compensation while absent on medical leave, the employee shall notify their department head, or designee, in accordance with department regulations. An employee in a unit operating on a 24 hour basis must notify the department within the time limit established by the department. This provision may be waived by the department head if the employee submits evidence that it was impossible to give such notification.
- B. The department head may request a physician's certificate to verify the illness of any employee on sick leave.

## 9.06 Use

- A. Sick leave may be granted for the following purposes:
  - 1. Personal injury (non job related), pregnancy or illness of the employee.
  - 2. Medical, dental, optical or chiropractic examination or treatment when it is not possible to arrange the appointment for off-duty hours.
  - 3. Exposure to contagious disease which would endanger others as determined by a physician.
  - 4. Illness of a member of the employee's immediate family which requires the personal care and attention of the employee.

## 9.07 Accrued Sick Leave

There is no limit on the amount of sick leave an employee may accrue.

## 9.08 Payment of Unused Sick Leave

- A. Upon retirement, termination because of disability, or death, fifty percent (50%) of accumulated sick leave will be used for computation of pay or credited toward early release.
- B. Employees who have satisfactorily completed the six (6) month probationary period, and voluntarily terminate with proper two (2) week notice for reason other than stated in A. above, will be paid twenty-five percent (25%) of their accumulated sick leave.
- C. If, as of 10/1/90, any employee covered by A. or B. had (720) hours sick leave accrued at that time shall be paid out on cap of (960) hours. All other employees' computation will be based on ninety (90) working days (720 hours) maximum.

As approved by City Council on August 7, 2007

## 9.09 Employee Sick Leave Donation

The purpose of the employee sick leave donation policy is to assist employees who are in need of additional sick leave time due to family emergency or personal crisis. The City has established a plan whereby employees are able to donate some of their accrued sick leave to another employee who has used all of their accrued sick and annual leave.

All regular full-time and part-time employees are eligible to participate.

- A. Definitions:
  - Eligible: Accrued sick leave time that is earned and available for use, following an employee's employment probationary period.
  - Donation: Accrued sick leave time of an employee given to the accrued sick leave balance of another employee.
  - Donor: The employee who is donating his or her sick leave time to another employee.
  - Recipient: The employee who is receiving a donation of sick leave time to add to their accrued sick leave balance.

- B. An employee can donate any amount of sick leave; however, such leave may only be donated to the accrued sick leave balance of the Recipient and not for the purpose of donating to the vacation balance of another employee.
- C. In order to be eligible for a sick time donation, the recipient must have utilized all of their own balances of leave time to include sick time, vacation time, comp time, PTO and any other administrative leave.
- D. A Recipient may not bank any more than eighty (80) hours of sick time, including their naturally accruing sick leave, except under exceptional circumstances as approved by the Human Resource Director.
- E. Under no circumstances will a donating employee receive remuneration in exchange for donated sick time.
- F. An employee who has submitted his or her resignation will not by any means be eligible to donate or receive leave time.
- G. Procedures:
  - 1. An employee in need of sick leave is required to complete the *Leave Donation Request Form* to attain prior approval from the Human Resources Department before any leave may be received.
    - a. The form must be submitted to a member of the Recipient's Management Team who will forward same to the Human Resources Department for the proper documenting of the employee's personnel file.
    - b. If an employee is unable to complete the form, a member of the employee's Management Team may complete the form on his or her behalf.
    - c. Once received and authorized, the Human Resources Department will make the change and forward a copy of the completed form to the Finance Department

2. An employee who wishes to donate time to a Recipient is required to complete the *Sick Leave Donation Form*. The employee donating leave time must have an accrued sick leave balance over eighty (80) hours in order to donate to another employee, and may not fall beneath eighty (80) hours in order to make the donation.
  - a. This form must be submitted to the Human Resources Department for the proper documenting of the employee's personnel file.
  - b. Once received and authorized, the Human Resources Department will make the change and forward a copy of the completed form to the Finance Department .
3. Upon the end of employment, donated time will be subject to the same pay out restrictions as accrued sick time.

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## SECTION 10

### FAMILY MEDICAL LEAVE

#### 10.01 Policy

In accordance with the **Family and Medical Leave Act of 1993**, the City of Mount Dora offers both family and medical leave to its employees.

#### 10.02 Purpose

The purpose of this policy is to provide employees with a general description of their rights under the Family and Medical Leave Act. If you have any questions, concerns, or disputes with this policy, you must contact a representative of the City's Human Resources Department.

#### 10.03 Eligibility

- A. Employees eligible for unpaid family and medical leave are those who:
  - 1. have a cumulative (not necessarily continuous) 12 months of prior service with the City within a period of 7 years,
  - 2. have worked at least 1,250 hours during the 12 months immediately preceding the date on which the family or medical leave would commence, and
  - 3. work at a location where at least 50 employees are employed (or where at least 50 employees are employed within a 75 mile radius).
- B. Separate periods of employment will be counted if the break in service exceeds 7 years due to National Guard or Reserve military service obligations or when there is a written agreement, including a collective bargaining agreement, stating the employer's intention to re-hire the employee after the service break.
- C. For eligibility purposes, an employee will be considered to have been employed for an entire week if the employee was on the payroll for only part of a week or if the employee is on leave during the week.

## 10.04 Types of Family & Medical Available

- A. **Leave to Care for or Bond with Child** - This is leave needed by the employee to care for or bond with the employee's child within 12 months of the birth or placement for adoption or foster care of the child.
- B. **Leave to Care for a Spouse, Child or Parent Who Has a Serious Health Condition** - This is leave needed by the employee to care for a spouse, child or parent who has a serious health condition (as defined below or by law, if the law changes after the effective date of this policy). A child, for the purposes of this policy, includes an individual who is either (1) under the age of 18 or (2) older but incapable of self-care because of a mental or physical disability. The child must also be related to the employee as a biological, adopted, foster, step-child, legal ward or a child of a person standing "in loco parentis." Persons who are "in loco parentis" include those with day-to-day responsibilities to care for and financially support a child or who had such responsibility for the employee when the employee was a child.
- C. **Leave for the Serious Health Condition of the Employee** - This is leave needed by the employee because of a serious health condition that makes the employee unable to perform the functions of the employee's position. A serious health condition is an illness, injury, impairment, or physical or mental condition that involves:
  - 1. inpatient care in a hospital, hospice or residential medical care facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care or a condition that requires continuing care by a licensed health care provider;
  - 2. continuing treatment by a health care provider for any period requiring an absence from work for more than 3 consecutive, full calendar days with the first visit to the health care provider within 7 days of the onset of the incapacity and a second visit within 30 days of the incapacity.
  - 3. a chronic serious health condition that continues over an extended period of time, which may cause episodic rather than a period of continuing period of incapacity (i.e., asthma, diabetes, epilepsy) and for chronic conditions requiring periodic health care visits for treatment, such visits must take place at least twice a year;
  - 4. a period of incapacity for a long-term or permanent condition for which treatment may not be effective (i.e., Alzheimer's Disease, severe strokes or the terminal stages of a disease);



5. any absence for multiple treatments by a health care provider for restorative surgery or any condition that would likely result in a period of incapacity of more than three calendar days if untreated (i.e., cancer (chemotherapy), severe arthritis (physical therapy), and kidney disease (dialysis));
  6. or any period of incapacity due to pregnancy or for prenatal care.
- D. Family and medical leave does not include routine physical, eye or dental examinations. In addition, the taking of over-the-counter medication such as aspirin, antihistamines or salves or bed rest, drinking fluids, exercise, and other similar activity which may be initiated without a visit to a health care provider is not by itself sufficient to constitute a regimen of continuing treatment to allow the employee to take leave under this policy. Therefore, unless complications arise, the following are not considered serious health conditions: the common cold, the flu, ear aches, upset stomach, minor ulcers, headaches other than migraine, and routine dental or orthodontia problems.
- E. An employee's on-the-job injury may also qualify as a serious health condition. In this instance, the City will designate the leave of absence due to an on-the-job injury as a medical leave. The leave of absence will begin to run from the beginning of the absence caused by the on-the-job injury and will run simultaneously with any workers' compensation benefits that also may be provided the employee. If previously elected as a voluntary benefit, employees may also qualify for Short-Term Disability benefits while on medical leave under this policy. Although an employee may receive Short-Term Disability benefits; the leave is still considered and counted as a medical leave under this policy.
- F. ***Qualifying Exigency Leave for Families of Members of Reservists, the National Guard, and Retired Members of the Regular Armed Forces*** - This is leave needed by the employee because of a qualifying military exigency related to active duty, or a call to active duty status, of the employee's spouse, child or parent. This leave is limited to family members of reservists; National Guard members called into federal service, and retired members of the regular armed forces. This leave does not apply to families of regular armed forces service members. Military exigencies that qualify for this leave include: (1) short-notice deployment; (2) military events and related activities; (3) non-routine childcare and school activities; (4) non-routine financial and legal arrangements; (5) related counseling; (6) rest and recuperation; (7) post-deployment activities; and (8) additional qualifying activities.

## 10.05 Duration of Leave

- A. **In General** - Except in cases of leave to care for a service member, eligible employees are entitled to a total of 12 weeks of family or medical leave in any twelve (12) month period. The twelve (12) month period shall be measured as [a fixed twelve (12) month period for all employees; twelve (12) months measured forward from the first date leave is used; or a rolling twelve (12) month period measured backward from date leave is used.
- B. **Leave to Care for Service member** - Eligible employees are entitled to a total of 26 weeks of leave in a single 12-month period. This 12-month period begins on the first day an eligible employee takes leave to care for a covered service member and ends 12 months after that date. This leave entitlement is applied on a per-covered-service member and per-injury basis except that no more than a total of 26 weeks of leave may be taken in a single 12-month period. Leave under this policy that has already been taken for other family or medical leave circumstances will be deducted from the total 26 weeks available.
- C. **Leave for Married Employees** - In cases where both husband and wife work for the City, and they want to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (not a parent in-law) with a serious health condition, the husband and wife may only take a combined total of 12 weeks of leave. Similarly, if both husband and wife work for the City, they will be eligible for a combined total of 26 weeks of leave to care for a covered injured or ill service member.
- D. **Leave Limitations for Birth or Placement for Adoption or Foster Care** - An employee's entitlement to leave for the birth or placement for adoption or foster care expires at the end of the 12-month period beginning on the date of the birth, placement, or adoption. Any such leave must be concluded within this 12-month period.
- E. **Intermittent Leave or Reduced Work Schedule Leave** - An employee may take family or medical leave in 12 consecutive weeks, may use the leave intermittently (take a day or less periodically when needed over the year), or, under certain circumstances, may use the leave to reduce the workweek or workday resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 workweeks or 26 workweeks to care for an injured or ill service member over a 12-month period of time.

- F. Intermittent leave can be taken in separate blocks of time but no less than one hour. If the employee takes less than one hour of leave and returns to work before the hour expires, the employee will be paid for the time he or she worked.
- G. The City may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, in instances of when leave for the employee or employee's family member is foreseeable and for planned medical treatment, including recovery from a serious health condition to care for a child or birth, or placement for adoption or foster care.
- H. For the birth, adoption or foster care of a child, the City and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced hour schedule. Leave for a birth, adoption or foster care of a child must be taken within one year of the birth or placement of the child.

#### 10.06 Use of Paid and Unpaid Leave

- A. An employee who is taking leave under this policy because of the employee's own serious health condition or the serious health condition of a family member must use any available paid vacation, personal or sick leave while on family or medical leave. Sick leave may run concurrently with family or medical leave if the reason for the leave is covered by the established sick leave policy. Once the employee's available paid time off benefits are exhausted, the remainder of the leave will be unpaid.
- B. Disability leave for the birth of the child and for an employee's serious health condition will be designated as family or medical leave and will run concurrently with leave under this policy. For example, if an employer provides 6 weeks of pregnancy disability leave, the 6 weeks will be designated as family or medical leave and counted toward the employee's 12-week entitlement. The employee may then be required to substitute accrued (or earned) paid leave as appropriate before being eligible for unpaid leave for what remains of the 12-week entitlement.
- C. An employee who is using military leave under this policy for a qualifying exigency must use any available paid vacation and personal leave while on family or medical leave. An employee using leave to care for a service member under this policy must also use any available paid vacation, personal leave or sick leave (as long as the reason for the absence

is covered by the City's sick leave policy while on family or medical leave. Once the employee's available paid time off benefits are exhausted, the remainder of the leave will be unpaid.

## 10.07 Request for and Approval of Leave

**Notice and Scheduling of Leave** - Employees must provide the City with at least 30 days notice of the need for family or medical leave whenever the need for the leave is foreseeable (such as when the leave is for an expected birth or placement for adoption or for planned medical treatment). When planning medical treatment, employees should consult with the Human Resources Department (352) 735-7106 and attempt to schedule the treatment so as to minimize the impact of the employee's absence on the operations of the City and their fellow employees. In cases where the need for leave cannot be anticipated thirty (30) days in advance, the employee must give notice of the need for leave as soon as practicable. Failure to give proper notice of the need for family or medical leave may result in delay of the commencement of leave.

## 10.08 Required Documentation and Notices

- A. **Certification for the Employee's Serious Health Condition** – The Company will require certification for the employee's serious health condition. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic redesignation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. Medical certification will be provided using the DOL **Certification of Health Care Provider for Employee's Serious Health Condition** (<http://www.dol.gov/esa/whd/forms/WH-380-E.pdf>).
- B. The City may directly contact the employee's health care provider for authentication or clarification purposes using a health care professional, an HR professional, leave administrator or management official. The City will not use the employee's direct supervisor for this contact. Before the City makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, the

City will obtain the employee's permission for clarification of individually identifiable health information.

- C. The City has the right to ask for a second opinion if it has reason to doubt the certification. The City will pay for the employee to get a certification from a second doctor, which the City will select. The City may deny leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, the City may require the opinion of a third doctor. The City and the employee will mutually select the third doctor, and the City will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under this policy pending the second and/or third opinion.
- D. **Certification for the Family Member's Serious Health Condition** - The City will require certification for the family member's serious health condition. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic re-designation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. Medical certification will be provided using the DOL Certification of Health Care Provider for Family Member's Serious Health Condition (<http://www.dol.gov/esa/whd/forms/WH-380-F.pdf>).
- E. The City may directly contact the health care provider for verification or authentication purposes using a health care professional, an HR professional, leave administrator or management official. The City will not use the employee's direct supervisor for this contact. Before the City makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, the City will obtain permission for clarification of individually identifiable health information.
- F. The City has the right to ask for a second opinion if it has reason to doubt the certification. The City will pay for the employee to get a certification from a second doctor, which the City will select. The City may deny family or medical leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion.

- G. **Certification of Qualifying Exigency Leave for Families of Members of Reservists, the National Guard, and Retired Members of the Regular Armed Forces** - The City will require certification of the qualifying exigency leave for families of members of reservists, the National Guard, and retired members of the regular armed forces. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic redesignation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. This certification will be provided using the DOL Certification of Qualifying Exigency for Military Family Leave (<http://www.dol.gov/esa/whd/forms/WH-384.pdf>).
- H. **Certification for Care of Serious Injury or Illness of Covered Service member Leave** - The City will require certification for the serious injury or illness of the covered service member. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the
- I. employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic redesignation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. This certification will be provided using the DOL Certification for Serious Injury or Illness of Covered Service member (<http://www.dol.gov/esa/whd/forms/WH-385.pdf>). The City will also accept invitational travel orders (ITOs) or invitational travel authorizations (ITAs) issued by the Department of Defense.
- J. **Recertification** - The City may request medical recertification for the serious health condition of the employee or the employee's family member service member no more frequently than every 30 days and only when circumstances have changed significantly, or if the employer receives information casting doubt on the reason given for the absence, or if the employee seeks an extension of his or her leave. Otherwise, the City may request recertification for the serious health condition of the employee or the employee's family member every 6 months in connection with a family or medical leave absence. The City may provide the employee's health care provider with the employee's attendance records and ask whether need for leave is consistent with the employee's serious health condition.

- K. With regard to leave based on the serious health condition of the employee or the employee's family member or service member, the City may request medical recertification of the condition every thirty (30) days, upon expiration of the minimum duration of the condition set forth in a previous certification, or when the employee requests an extension of leave, circumstances described in the original medical certification have changed significantly (such as the duration or nature of the illness or complications), or the City receives information that casts doubt on the continuing validity of the medical certification. The City may provide the employee's health care provider with a record of the employee's absence pattern and ask the health care provider if the serious health condition and the need for leave is consistent with such a pattern.
- L. **Procedure for Requesting Family or Medical Leave** - All employees requesting leave under this policy must provide verbal or written notice of the need for the leave to the HR Director. Within 5 business days after the employee has provided this notice, the HR Director will complete and provide the employee with the DOL Notice of Eligibility and Rights (<http://www.dol.gov/esa/whd/fmla/finalrule/WH381.pdf>).
- M. When the need for the leave is foreseeable, the employee must provide the employer with at least 30 days' notice. When an employee becomes aware of a need for leave less than 30 days in advance, the employee must provide notice of the need for the leave either the same day or the next business day the employee becomes aware for the need for leave. When the need for FMLA leave is not foreseeable, the employee must comply with the company's usual and customary notice and procedural requirements for requesting leave, absent unusual circumstances.
- N. Designation of FMLA Leave - Within 5 business days after the employee has submitted the appropriate certification form, the HR Director will complete and provide the employee with a written response to the employee's request for FMLA leave using the DOL Designation Notice (<http://www.dol.gov/esa/whd/forms/WH-382.pdf>). If the leave is qualifying, the City, if possible, will advise the employee of the amount of leave that will be designated as family or medical leave.
- O. The City will also advise the employee whether it will require a fitness-for-duty certification upon the employee's return to work if the leave is because of the employee's serious health condition.

- P. **Preliminary Designation of Leave** - Sometimes the City will know the reason for the leave, but will not be able to confirm that the leave qualifies as family or medical leave, or the City will have requested a *Certification of Health Care Provider* form or other certification that has not yet been received, or the City and employee are in the process of obtaining a second or third medical opinion. In these instances, the City may preliminarily designate the leave as qualifying family or medical leave. Upon receipt of the requisite information from the employee, or of a *Certification of Health Care Provider* form confirming the leave qualifies, the preliminary designation will become final. If the employee
- Q. fails to provide information necessary to confirm that an absence is eligible, fails to provide the completed *Certification of Health Care Provider* form or other certification in a timely manner, or if the documentation does not confirm the absences are eligible, the designation of the absence(s) as preliminarily eligible is automatically withdrawn, and the absences are considered unexcused and treated accordingly.
- R. **Intent to Return to Work from FMLA Leave** - On a basis that does not discriminate against employees on FMLA leave, the City may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

## 10.09 Benefit Participation While on Leave

- A. An employee on approved family or medical leave may continue group health insurance coverage during the leave by paying the employee's normal share of the cost of such coverage during the leave on or before the date when payroll deductions for such costs would normally be made. *Failure to pay the employee's share of the premium when due may result in elimination of coverage after thirty (30) days.*
- B. An employee who fails to return from family and medical leave may be required to reimburse the City for the City's cost of maintaining group health insurance coverage for the employee and/or the employee's dependents while on leave, unless the employee's failure to return to work is due to reasons beyond the employee's control, such as the continuation, recurrence or onset of a serious health condition of the employee or the employee's spouse, parent or child or, in the case of service member family leave, the next-of-kin family member of the employee.
- C. Benefits such as sick pay and vacation do not continue to accrue to employees who are out on leave.



## 10.10 Reinstatement Following Leave

- A. **Request for Reinstatement** - An employee desiring to return from family or medical leave, prior to the date the leave was due to expire, must give written notice to his or her supervisor of the desire to return to work preferably at least fourteen (14) days, but no later than two (2) working days, prior to the desired return date.
- B. An employee returning from family or medical leave for his or her own serious health condition must notify his/her supervisor of availability immediately upon being released to return to work by the employee's health care provider. Failure to do so within two (2) working days of release to work will subject an employee to disciplinary action. The employee must also provide the City with a certification from the health care provider confirming the employee's fitness to return to his or her normal duties (or any limitations if the employee's activities are limited) if requested by the Company or if the duration of the leave for the employee's own serious health condition exceeded two (2) or more working days. Failure to provide a requested fitness-for-duty certification may result in denial of reinstatement until this certification is provided.
- C. **Reinstatement** - An employee returning from family or medical leave will normally be reinstated to the position held by the employee at the time the leave commenced or to an equivalent position. However, an employee returning from family or medical leave will have no greater right to employment or reinstatement to a specific position than an employee who had been continuously employed. Employees who are considered to be "key" employees may not, under certain circumstances, be reinstated. Key employees will be given written notice that he or she qualified as a key employee at the time the employee requests leave.

## 10.11 Benefits at Reinstatement

Employees returning from family or medical leave will have their benefits reinstated to the same levels as they enjoyed at the time the leave commenced, except for any paid leave benefits used during the leave. Changes in benefits which took place during the leave at the employee's election due to annual enrollment or family status change or that would have occurred had the employee not taken the leave will also apply. An employee's pay rate will also be adjusted to reflect any unconditional or across-the-board pay changes during the period of the leave.

## 10.12 Taking More Than the Allowed Leave

- A. The City is not able to keep jobs open indefinitely. Employees who fail to return after exhausting their leave under this policy, and who have no other leave options available to them will be subject to discharge. An extension may be granted if the City determines that a leave extension is required to comply with other federal or state laws.
- B. If an employee fails to return to work at the end of an approved leave of absence, including any extension of the leave, the employee will be considered to have voluntarily terminated employment.

Any questions concerning the provisions of this leave policy or the forms associated with a leave under this policy should be directed to the Human Resources Department staff .

**Approved by City Council:** November, 1997

**Revised:** January, 2009

## SECTION 11

### MISCELLANEOUS LEAVE TIME

#### 11.01 Funeral/Memorial Leave

- A. Regular full-time employees may be granted leave upon approval of the department supervisor in the event of death in the immediate family to attend or make arrangements for the funeral or memorial. (See definition of immediate family, Section 2). These employees will be granted three (3) consecutive calendar days per year for this leave.
- B. The employee may be required to provide the supervisor with proof of death in the immediate family before compensation is approved.
- C. If additional time off is necessary to attend the funeral/memorial of a member of the immediate family, annual leave can be used.
- D. If the employee wishes to attend the funeral or memorial of someone outside the immediate family, annual leave or leave without pay may be granted.

#### 11.02 Court Leave

- A. Regular full-time employees attending court as a witness on behalf of a governmental agency or for jury duty during their normal working hours shall receive pay at their regular rate for the hours they attend court. This time shall be charged as leave with pay.
- B. All regular full time employees subpoenaed to attend court on behalf of the City are eligible for leave with pay. Those employees who become plaintiffs or defendants in personal litigation are not eligible for leave with pay. In such cases, annual leave or leave without pay may be granted.
- C. Employees who attend court for only a portion of a regularly scheduled work day are expected to report to their supervisor for work when excused or released by the court.
- D. Employees required to attend court as stated in A. above, who are on scheduled vacation may be allowed to take additional leave with pay for that court time.

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- E. All court attendance must be verified before an employee is compensated. Monies received from court appearances will be turned over to the City, except for travel pay. Police Officers attending court will be governed by the labor agreement.

### 11.03 Conference Leave

An employee may be granted leave up to five (5) working days with pay to attend professional and technical seminars, conferences, or other meetings which contribute to the effectiveness of the employee's service. All such leave will be subject to the availability of funds and approval of the City Manager.

### 11.04 Military Leave

- A. Employees who are members of the United States Armed Forces, including the National Guard, shall be granted paid leaves of absence of up to seventeen (17) days duration in any one calendar year. Thereafter employees shall be entitled to leave without pay.
- B. All full-time regular employees shall be eligible to return to work after serving in an actual period of war provided the employee:
  - 1. Receives an honorable discharge or is placed on reserve status.
  - 2. Has not voluntarily elected to remain in the active military service.
  - 3. Returns to work within ninety (90) days of discharge.
  - 4. Is physically and mentally able to perform the duties of the position.

If the same position is not available upon return, the employee shall be offered a comparable position.

- C. Upon leaving to serve, all accrued and unpaid leave shall be paid.
- D. Returning employees shall receive the same pay including any adjustments as they would have had, had they not been in active military service.

### 11.05 Examinations

A regular full-time employee may be granted leave with pay for the purpose of taking examinations that will upgrade the qualifications of the employee. The examination should be related to the employees present job and approval must be received from the City Manager.

#### 11.06 Leave Without Pay (Not covered by The Family & Medical Leave Act of 1993. See Section 8.08.)

- A. The decision to grant a leave without pay (leave of absence) will be at the discretion of the City Manager.
- B. The following provisions apply to leave without pay:
  - 1. An employee granted a leave of absence must keep the department informed of current activity and current address every three (3) months.
  - 2. An employee who obtains either part-time or full-time employment elsewhere while on an authorized leave of absence is required to notify the department in writing within three (3) days of accepting such employment.
  - 3. Failure to comply with all of the policy requirements will result in the employee being dropped from leave of absence status, in which case the employee must return to duty or be discharged.
  - 4. Any employee granted a leave of absence shall contact the department supervisor at least two (2) weeks prior to the expiration of the leave in order to facilitate the reinstatement process.
  - 5. Failure to return to work at the expiration of the leave shall be considered as a resignation.
  - 6. Sick leave, annual leave or holiday leave will not be earned by an employee for the time that the employee is on leave without pay.
- C. An authorized leave without pay shall not constitute a break in service, but the time will not be credited toward retirement.
- D. Employees wishing to continue their insurance coverage must pay both individual and family coverage while on leave without pay.

#### 11.07 Disability Leave (Accident Leave)

Employees of the City who are injured on the job who fall within the Worker's Compensation classification shall be paid in accordance with Section 10.03.

## 11.08 Voting Leave

During a primary or general election, an employee who is registered to vote whose hours of work do not allow sufficient time for voting shall be allowed the necessary time off with pay for this purpose. When the polls are open 2 hours before or 2 hours after the regularly scheduled work period, it will be considered sufficient time for voting.

## 11.09 Personal Days

### A. Purpose

Full-time employees receive two (2) paid Personal Days per fiscal year for emergency reasons, religious observance, family illness and/or any other personal business.

### B. Procedures

1. Employees who have met their probationary period of six (6) months or as indicated in an existing collective bargaining agreement are eligible for two (2) paid Personal Days each year beginning October 1<sup>st</sup> following the end of probation.
2. The scheduling of Personal Days is subject to the operating needs of the department. Employees are asked to give as much advance notice as possible when requesting a Personal Day.
3. Employees will record their Personal Days on their time sheets in accordance with established payroll procedure.
4. Personal Days will not accrue and as such will not carry over into another fiscal year. Personal Days are available to be used only in the year they are earned.
5. Employees in an "unpaid status" due to illness or extended leave will not be eligible for Personal Days until they have returned to a "paid status."
6. Employees who terminate their employment with the City for any reason are not paid for unused Personal Days.

C. Responsibility of Manager

Monitor the Personal Days of your staff and approve in advance requests for Personal Days.

D. Responsibility of Employee

Provide your manager/supervisor with as much advance notice as possible when requesting a Personal Day.

As approved by City Council on August 7, 2007

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## SECTION 12

### SEPARATIONS

#### 12.01 Types of Separations

Separations and/or termination from positions in the City services are designated as one of the following types:

- Resignation
- Retirement
- Disability
- Death
- Reduction in force (lay-off)
- Dismissal or discharge
- End of temporary assignment
- Abandonment of position
- Loss of job requirements

#### 12.02 Resignation

- A. An employee who voluntarily leaves the City service.
- B. An employee who has satisfactorily completed their probationary period and wishes to resign in good standing shall file with the City a written resignation, stating the date and reason for leaving. The notice must be given two (2) weeks prior to the date of resignation. Failure to comply with this provision may be cause of denying the employee re-employment, and the employee will forfeit their unused earned vacation leave.

#### 12.03 Abandonment of Position

- A. Unauthorized absence from work for a period of three (3) consecutive days may be considered a resignation and abandonment of position.
- B. Unauthorized absences of two (2) shifts from work for Fire person working on a 56 hour basis may be considered a resignation and abandonment of position.

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## 12.04 Retirement

Whenever an employee meets the conditions set forth in the Retirement Plan regulations, the employee may elect to retire and receive all benefits earned under the General Employees' Pension and Retirement System, the Police Officers' Pension and Retirement System, or the Firefighters' Pension and Retirement System, whichever Plan is applicable.

## 12.05 Health

- A. When an applicant is appointed to a position before the final report of a health examination is received, and the final report shows that the employee is not physically qualified to perform the duties of the position despite reasonable accommodations not creating an undue hardship on the City, the applicant will be separated.
- B. The City may request that an employee be examined by the City's designated physician. If disability of any kind is discovered which impairs the effectiveness of an employee in performing the work or makes continuance on the job a danger to the employee or others, the following action shall be taken:
  - 1. If the disability is correctable, the employee will be allowed a specific time to take steps to have the disability corrected. If the employee fails to take steps to have the disability corrected within the specified time, the employee shall be subject to dismissal.
  - 2. If, in the opinion of the examining physician, the disability cannot be corrected, the City Manager will attempt to place the employee in another position which can be performed satisfactorily. If that step cannot be accomplished successfully, the employee shall be separated either through retirement or dismissal.

## 12.06 Death

For record keeping purposes separation shall be effective as of the date of death. All compensation and benefits due to the employee as of the effective date of separation shall be paid to the beneficiary, surviving spouse, or the estate of the employee as determined by law.

## 12.07 Reduction in Force (Layoff)

Please refer to the revised Policy as approved by City Council on September 4, 2008, located in Section 13.

## 12.08 Dismissal or Discharge

- A. A discharge is the involuntary separation of an employee from the City. Employees discharged for disciplinary reasons will not be eligible for rehire and shall lose all seniority and reinstatement privileges.
- B. Reasons for dismissal or discharge may include, but shall not be limited to, the following:
  - 1. Failure to meet established standards of work, morality or ethics to an extent that the employee is unsuitable for employment with the City in the position in which the employee was serving.
  - 2. Theft, destruction, or gross neglect in the use of City property.
  - 3. Incompetency, inefficiency, or negligence in the performance of duty that does not respond to training.
  - 4. Gross or repeated insubordination.
  - 5. Conviction of a criminal offense.
  - 6. Being under the influence of intoxicating liquor, drugs, or barbiturates (not prescribed by a doctor) while on duty.
  - 7. Violation of general rules of personal conduct.
  - 8. Unauthorized and/or excessive absenteeism, absence, abuse of leave privileges or habitual excessive tardiness.
  - 9. Acceptance of any valuable consideration which was given with the expectation of influencing the employee in the performance of duties.
  - 10. Falsification of records or use of official position for personal advantage, including application, time sheets, purchase orders, etc.
  - 11. Commission of any offense described in these Personnel Policies and Procedures or departmental rules and regulations relating to disciplinary measures for which discharge is the penalty.
  - 12. Violation of Florida Statute 447.018 prohibiting public employee organizations from participating in a strike against a public employer.

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- C. Charges which form the basis for a dismissal of an employee shall be specific, and shall be documented by the supervisor and/or department head, to include dates and places of incidents, and submitted to the City Manager.
- D. The procedure for dismissal shall be as follows:
  - 1. The City Manager may dismiss an employee during the probationary period following original appointment with or without cause.
  - 2. Regular full-time employees who are to be dismissed shall be notified in writing by the City Manager of the specific causes for dismissal prior to dismissal.
- E. The City Manager or designee may suspend an employee for disciplinary reasons or pending court proceedings concerning actions that may result in dismissal.
  - 1. An employee may be suspended without pay for acts involving unsatisfactory performance or conduct prejudicial to the public interest.
  - 2. An employee may be suspended without pay indefinitely if the employee has been arrested for a felony or for a misdemeanor involving moral turpitude. The suspension shall be terminated by restoration to the position held or by dismissal upon the decision of the court. If the employee is restored to the City's service, full pay for the entire period of suspension will be paid, and eligibility for merit pay increase and accrual of leave credits shall not have been interrupted by the suspension.
  - 3. The employee shall receive written notice, stating the nature and reason for the action, the duration, and rights of appeal, if any. (See Section 15.05 - Appeals of Suspension)

## 12.09 Exit Interview

It is the desire of the City to determine why regular full time employees voluntarily leave the City's employ. An exit interview program may be established and administered to determine the causes of and possible solutions for turnover within the work force.

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## SECTION 13

### REDUCTION IN FORCE

#### 13.01 Policy

Reductions-in-force (RIF's), changes in job requirements or job eliminations may take place as a result of a redefinition of business objectives due to budgetary constraints and/or economic conditions.

It is the policy of the City of Mount Dora to conduct reductions in a manner that treats employees fairly and equitably and provides eligible employees with separation pay and placement support.

#### 13.02 Procedures

- A. Management is responsible for determining the positions to be terminated as a result of a RIF. These decisions will be made in accordance with established guidelines.
- B. The Director of Human Resources will work with the Director of Finance, City Manager and respective Department Heads to establish appropriate criteria for selecting positions that will be eliminated as the result of a RIF. The over-riding criteria will always be business necessity. Other criteria may include but not be limited to length of service in a particular position, length of service with the City, job performance rating, job knowledge and experience or transferable skills.
- C. In no instance will a regular full-time employee be RIF'ed while another employee in the same position is employed on a part-time, temporary or seasonal basis. Reserve Police Officers are excluded from this provision and may be employed during a RIF of regular Police Officers.
- D. All potential RIF's will be reviewed in advance by the City Manager, Director of Finance and Director of Human Resources.

#### 13.03 Labor Contracts

If any provisions of this policy are in conflict with an existing provision of

any labor agreement between the City and a registered bargaining unit (union), the labor contract will prevail.

### 13.04 Documentation

The RIF Selection Documentation form will be used to document the evaluation and selection of individuals to be terminated. Required approvals must be recorded on the selection form. The Human Resources Director is responsible for insuring that the Selection Documentation form is complete. Selection Documentation forms can be obtained from the Human Resources Director.

### 13.05 Approvals

The following approvals are required for RIF decisions:

- Respective Department Heads
- Director of Finance
- Director of Human Resources
- City Manager

### 13.06 RIF Notification

- A. Whenever possible, employees who are scheduled for inclusion in a RIF action will be notified at least two weeks prior to the RIF effective date. In some limited cases, employees may not be required to work beyond the date of RIF notification, and will instead receive two weeks pay in lieu of such notice. In no case will pay in lieu of notice exceed the maximum length of two weeks (ten business days).
- B. A member of the Human Resources Department will inform the Finance Department (Payroll) when a notified employee is being paid in lieu of notice, so that the individual's pay check or deposit information may be mailed directly to the home address.

### 13.07 Notification and Termination Dates

The date an employee is informed about the RIF action is considered the employee's Notification Date. The employee's official Termination Date

occurs at the end of the notification period, regardless of whether the employee is required to work through the notice period or not. The employee's Termination Date will also be the RIF effective date, except when the employee voluntarily terminates prior to the RIF effective date.

### 13.08 Separation Pay

Separation pay and benefits (including payment of accrued time) will be provided to eligible employees affected by a RIF as described in the Separation Pay Plan.

### 13.09 Internal Placement Support

The City's Human Resources Department will provide employees affected by a RIF with an opportunity to apply for internal positions as they become available. It is not the intent of this policy to offer RIF'ed employees any preferential treatment over other internal or external candidates. As with any job search, the primary responsibility of finding a job remains with the individual. In no instance, will any employee be guaranteed reassignment.

#### A. Internal Transfer

Employees selected for termination as a result of a RIF may be given consideration for available openings within their respective division or department(s), as practical.

#### B. Job Posting

Employees affected by a RIF will be eligible to use the City's job posting system for as long as they are receiving Separation Pay. They will receive consideration for job openings in accordance with their qualifications and performance requirements, i.e., in good standing. The six month (one year in the case of Police & Fire) time-in-job requirement will be waived in the event of a RIF.

#### C. Refusal of a Comparable Job Offer

Employees who decline a comparable job offer or who refuse to pursue comparable internal opportunities when such opportunities are available will not be eligible for separation pay. Exceptions will be considered on a case-by-case basis and will require approval by the Human Resources Director.

A comparable job is one which requires a reasonably similar background and skill sets as the current job and entails the following:

- a base pay within 10% of the employees current pay;
- similarly scheduled work hours; and
- a work location within reasonable proximity to the current job.

### 13.10 External Placement Support

The City may consider external placement support in situations involving large numbers of employees. External placement support may include providing group training on resume writing, interviewing skills or sourcing other employers.

### 13.11 Recall

Recall will be offered to RIF'ed employees provided they are physically and otherwise qualified to perform the duties of the job.

### 13.12 Exceptions

Employees terminated for reasons other than reduction-in-force, job elimination, changes in job requirements or technological advancements are not eligible for provisions of this policy. Specifically, they are not eligible for;

- the Separation Pay Plan
- Internal Placement Support
- External Placement Support

### 13.13 HR Responsibility

- A. Administer the RIF within established guidelines.
- B. Conduct exit interviews with employees, informing them of available benefits and services and the need to maintain contact during the period they receive Separation Pay.

This Policy supersedes all other Reduction in Force policies in place before it.

Approved by City Council: September 4, 2008

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# SECTION 14

## SAFETY

### 14.01 Accident Prevention

Department heads, supervisors and employees should recognize their responsibility for a successful safety program, and will participate in the development, implementation and improvement of this program. Supervisors must have a continuing concern with all possible safety and operational economies. Inadequate safety training, improper equipment handling and neglect can increase costs, cause accidents and reduce productivity.

### 14.02 Accident Reporting

- A. Employees will be advised by their supervisor of their responsibility to immediately report to their supervisor all injuries that occur on the job. If medical care is required, the supervisor must notify the personnel office prior to sending employee for treatment. Delay in reporting can cause complication of the injury or illness, may preclude coverage under the city's workers' compensation coverage, and will certainly delay settlement of any claim. Accidents, injuries or illnesses which are not reported as they occur may well be considered to be not job related when they are reported, thus making difficult or impossible the resolution of a claim under the workers' compensation coverage.
- B. A Supervisor's Accident Investigation Report Form must be submitted by the injured employee's supervisor within twenty-four (24) hours after the date of the accident or the report of the injury to the personnel office or the City Manager's designee. If the accident occurs over a holiday or weekend, the accident report should then be submitted within twenty-four (24) hours from the time the work period starts after the weekend or holiday. This applies to industrial accidents and first aid injuries, as well as to injuries resulting from vehicular accidents involving City vehicles/equipment. A vehicular accident report will be submitted by the police department to the personnel office. If any employee is injured, a Supervisor's Accident Investigation Report Form will also be required.

- C. In the case of City vehicular accidents, the appropriate law enforcement agency shall be notified immediately as well as the Human Resources Department.

### 14.03 Workers' Compensation

Disability Determination - Determination of the existence and service connection of a disability shall be made in accordance with Florida Workers' Compensation Law which provides that the employer is responsible for furnishing employees with such remedial treatment, care and attendance under the direction and supervision of a qualified physician, surgeon or other recognized practitioner. The City and/or their insurance carrier reserves the right under the provisions of this law to specify the physician, surgeon or recognized practitioner to handle any and all service connected disability cases. Disability determination shall be based on:

1. All facts in the service history of the case.
2. The findings of the medical examiner assigned by the Workers' Compensation carrier.
3. Such evidence as the employee, at their own expense, may submit of the service connection of their disability.
4. Other relevant evidence submitted to the medical examiner.
5. There shall be no presumption that any disability is service connected.

At any time, and from time to time, the City may request that a disabled employee be re-examined. The results of the re-examination shall be made available to the City.

### 14.04 Compensation During Disability

- A. An employee who sustains a work-related injury or illness, compensable under the Florida Workers' Compensation Law, will receive the benefits provided by the Law. Compensation for lost time is provided at this time as follows:

| <u>Term of Disability</u> | <u>Workers' Compensation</u> |
|---------------------------|------------------------------|
| 1 - 7 days                | None                         |
| 8 - 14 days               | Beginning with 8th day       |
| 21 or more days           | Beginning with 1st day       |
|                           | 14-2                         |

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The injured worker may be carried in full pay status for a period of up to seven (7) calendar days, including week-ends. This time will be deducted from accrued sick and/or annual leave time.

- B. In accordance with Florida Workers' Compensation regulations, if an injured employee is off work longer than seven (7) days, the worker will be paid 66-2/3% of their average weekly wage. This workers' compensation pay for lost time is not taxable. An employee may elect to use accrued sick and/or vacation leave for any portion of the lost time not covered under workers' compensation. This must be coordinated through the Human Resources and Payroll departments. In no case shall the employee's salary and workers' compensation benefits exceed the amount of regular salary payments.
- C. Any employee who exhausts accrued sick and annual leave and is not receiving a payroll check is responsible for all deductions for dependent medical, dental care, and dependent life insurance. These dependent insurance premiums are due and payable to the City no later than the 25th of the month preceding the monthly premium due date.
- D. If an employee's work-related injury extends beyond six (6) pay periods (twelve (12) weeks), the injured worker shall not accrue sick leave or annual leave credits should he/she go into a "No-pay" status. Upon returning to work (Active Status) sick time and vacation accruals will resume.
- E. The City reserves the right to require periodic medical examinations and reports from employees who are away from work due to compensative injuries under the Law.
- F. Employees who are injured on the job shall have those hours remaining in the pay period counted as "hours worked" for payroll purposes, but such hours will be paid only as provided above.

## 14.05 Safety Equipment

- A. The City provides proper and necessary safety equipment and devices for employees engaged in hazardous work. Such equipment and devices must be used. Failure by employees to obey safety regulations or to utilize provided equipment may result in disciplinary action and loss of Workers' Compensation benefits.

- B. If an employee is transferred or otherwise leaves the department which furnished the uniforms and/or safety equipment, the employee shall return all uniforms and safety equipment to that department.
- C. If an employee is required to wear safety shoes, the City shall reimburse the employee up to eighty dollars (\$80.00) for the initial pair of, or replacement of, required safety shoes, not to exceed one (1) pair every fiscal year. Old shoes must be returned to the City. Should an employee elect to repair their existing safety shoes in lieu of purchasing new ones, the City will provide 1/2 of the cost up to twenty-five dollars (\$25.00) for said repairs. Employees required to wear safety shoes may, at the supervisor's discretion, be suspended without pay if reporting to work not wearing safety shoes, or not wearing them during work hours, unless otherwise excused by the City. Repeated failure to wear safety shoes is grounds for further discipline up to and including discharge.
- D. If an employee is required to wear safety glasses and wears corrective external eyeglasses on a daily basis, the City shall reimburse the employee ½ of the cost, up to a maximum of seventy-five dollars (\$75.00) for the initial pair of, or replacement of, clear prescription inserts designed for exterior safety glasses, not to exceed one (1) pair of inserts every 24 months. In order to qualify for reimbursement, such clear prescription inserts shall comply with standards developed by the American National Standards Institute (ANSI) and be compatible with the exterior safety glasses that are stocked and issued by the City.”
- E. Unless approved by the City Manager or designee, employees shall not wear any apparel, including uniforms, safety shoes, safety glasses etc., while off duty other than while traveling to or from work, or use any City equipment or material while off duty. Violation shall be grounds for immediate dismissal.

## 14.06 Safety Committee

A Safety Committee, made up of at least one employee representative from City Hall, Planning & Development, Fire, Library, Police, Public Services will meet on a regularly scheduled basis, to discuss accident prevention, training and safety concerns. The City Safety Coordinator will be responsible for coordination of the meetings.

## 14.07 Employee Safety Awards

The City Manager may institute an Employee Safety Award Program. Safety awards may be made either to groups or to individuals and will normally be made in recognition of praiseworthy and outstanding safety performance.

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# SECTION 15

## DISCIPLINARY ACTION

### 15.01 Intent

- A. It is the intent of the City that effective supervision and employee relations will avoid most matters which necessitate disciplinary action.
- B. Each instance differs in many respects from other situations and the City retains the right to treat each occurrence on an individual basis, without creating a precedent for other cases which may arise in the future. The City Manager retains the right to suspend any disciplinary action which may be taken, as a result of good behavior for a specified term.
- C. The following guidelines are not to be construed as limitations upon the retained rights of the City. The policies provide recommended penalties to apply for specific offenses. This means that a more severe or less severe penalty may be issued than that which appears in these guidelines if it is justified.
- D. Disciplinary action is intended to correct improper conduct or deficiencies, not to punish an offending employee. Disciplinary action shall therefore only be severe enough to constitute an attempt to bring about correction. Discharge shall be resorted to when other efforts to bring about correction have failed, or when the severity of the offense warrants such measures.
- E. Depending upon the circumstances, acceptable disciplinary actions may include:
  - 1. Verbal Warning/Counseling
  - 2. Written Warning/Counseling
  - 3. Suspension
  - 4. Demotion
  - 5. Discharge
- F. Offenses requiring disciplinary action are divided into three (3) types to reflect degrees of severity. In each group and for each guideline, consideration will be given to the severity of the offense, the cost involved,

the time interval between violations, the length and quality of the employee's service, and the abilities of the employee. In each case where the penalty is modified from the recommended guideline, the reason for such modification will be noted in writing, subject to the approval of the City Manager.

- G. In all cases, the department supervisor and/or department head shall notify the employee in writing of the action taken, and a copy of such notice will be included in the employee's personnel file.
- H. In addition to the general types of offenses listed below, infractions of departmental rules and regulations will subject the employee to disciplinary action.

## 15.02 Types of Offenses

The three (3) groups of offenses and guides for recommended penalties are as follows:

### A. GROUP I OFFENSES

- FIRST OFFENSE - VERBAL WARNING
- SECOND OFFENSE - WRITTEN REPRIMAND AND/OR UP TO 5 DAYS SUSPENSION
- THIRD OFFENSE - UP TO DISCHARGE
  - 1. Operating, using, possessing tools, equipment or machines which the employee has not been assigned or performing other than assigned work.
  - 2. Quitting work, wasting time, loitering or leaving assigned work area during working hours without permission.
  - 3. Changing clothes during working hours without specific permission.
  - 4. Taking more than the specified time for meals or break period.
  - 5. Demonstrating productivity or work quality which is not up to required standards of performance.
  - 6. Disregarding job duties by loafing or neglecting work during working hours.



7. Reporting to work or working while unfit for duty, either medically, mentally or physically.
8. Posting or removing any material on official bulletin boards or City property without authorization.
9. Distributing written or printed material of any description on City premises unless authorized.
10. Showing discourtesy to persons with whom the employee comes in contact with while in the performance of duties.
11. Failing to report an accident or personal injury in which the employee was involved while on the job.
12. Engaging in horseplay, scuffling, wrestling, throwing things, malicious mischief, distracting the attention of others, cat-calls, demonstrations on the job or similar types of conduct.
13. Creating or contributing to unsafe and unsanitary conditions or poor housekeeping.
14. Failing to pay just debts, or failing to make reasonable provision for the future payment of such debts, thereby causing loss of time and productivity to the City or to City staff.
15. Failing to keep the department and the personnel office notified of proper address and telephone number (if any), and failing to notify the Human Resources department of any marital status change, name change, beneficiary designation change, or any tax withholding changes.
16. Receiving or making an excessive amount of personal phone calls while on working time.

B. GROUP II OFFENSES

- FIRST OFFENSE - WRITTEN REPRIMAND AND/OR UP TO 5 DAYS SUSPENSION
- SECOND OFFENSE - UP TO DISCHARGE
  1. Threatening, intimidating, coercing or interfering with fellow employees or supervisors at any time, including using abusive language.

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2. Failing to work overtime, special hours or special shifts after being scheduled according to overtime and standby duty policies.
3. Leaving assigned post at the end of the scheduled shift without being relieved by the supervisor or the relieving employee on the incoming shift, for those units operating on a 24-hour basis.
4. Neglecting to comply with requirements set forth in departmental rules and standards of conduct.
5. Engaging in gambling, lottery or any other game of chance at City work stations at any time.
6. Making or publishing false, vicious or malicious statements concerning any employee, supervisor, the City or its operations.
7. Being absent without permission or leave.
8. Provoking or instigating a fight or fighting on City property.
9. Violating rules or practices which affect the safety of City personnel, equipment, tools or property.
10. Failing to report a request for information or receipt of a subpoena from an attorney for a matter relating to City business.
11. Vending, soliciting or collecting contributions for any purpose whatsoever at any time on City premises, unless authorized.
12. Violating any or all of the steps outlined in the grievance procedure.
13. Knowingly harboring a serious communicable disease which may endanger other employees.
14. Violating personnel policies.
15. Habitually failing to punch one's own timecard, where applicable. "Habitually" is considered occurring three (3) times in any ninety (90) day period.
16. Habitually reporting late to work. "Habitually" is considered occurring three (3) times within a ninety (90) day period.
17. Chronically being absent from work. "Chronically" is considered three (3) times within a ninety (90) day period without good reason or proper certification.

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B. GROUP III OFFENSES

• FIRST OFFENSE - UP TO DISCHARGE

1. Wanton or willful neglect in performing assigned duties.
2. Making false claims or false statements in any internal investigation, inquiry or proceeding.
3. Deliberately misusing, destroying or damaging any City property or property of a City employee without proper authorization.
4. Receiving from any person, or participating in any fee, gift or other valuable thing in the course of work, when such fee, gift or other valuable thing is given in the hope or expectation of receiving a favor of better treatment than that accorded other persons.
5. Knowingly punching the timecard of another employee, having one's own timecard punched by another employee, or unauthorized altering of a timecard or time sheet, where applicable.
6. Falsifying, including willful omission, or altering personal or City records, including employment applications, accident records, work records, purchase orders, time sheets, or any other report, record or application.
7. Making false claims or misrepresentations in an attempt to obtain sickness or accident benefits or workers' compensation.
8. Insubordination by refusing to perform work assigned, or to comply with written or verbal instructions of a supervisor.
9. Unauthorized use, possession or display of firearms, explosives or weapons on City property, unless specifically authorized.
10. Theft or removal from City locations without proper authorization of any City property or property of any employee.
11. Sleeping during duty hours, unless authorized.
12. Being absent from duty for a period of 3 consecutive working days without proper authorization.
13. Failing to return from an authorized leave of absence.
14. Permitting another person to use an employee's identification card, using another person's card, or altering an identification card.

15. Incompetence or inefficiency in the performance of assigned duties.
16. Using alcohol and/or controlled substance or being under the influence of same on the City's premises and/or on working time. Possession or sale of alcohol or controlled substance on the City's premises and/or working time.
17. Being found guilty, pleading guilty, or nolo contendere (even where adjudication is withheld) to a felony, or misdemeanor involving moral turpitude. A "crime of moral turpitude" includes a criminal conviction or plea of nolo contendere, where the criminal act or conduct is contrary to justice, honesty, modesty, community morality, or good morals, generally. A crime of moral turpitude thus includes, but is not limited to, any crime, the commission of which, reflects adversely on a person's reputation, integrity or reliability to which otherwise brings, tends to bring, or may reasonably be expected to bring, discredit or disrepute upon that person or that person's employer.
18. Failure to notify the City that charges have been filed against the employee by a prosecuting official.
19. Using or attempting to use political influence or bribery to secure an advantage of any manner.
20. Concerted curtailment, restriction of production or interference with work in or about the City's work stations including but not limited to, instigating, leading or participating in any walkout, strike, sit-down, stand-in, slow-down, or refusal to return to work at the scheduled time for the scheduled shift.
21. Harassing another employee.
22. Abusing the use of sick leave.
23. Beginning or maintaining an outside personal or business economic relationship which affords present or future financial benefits to the employee and may be considered a conflict of interest, securing advantage of goods, services or influence due to the position of the employee with the City.

### 15.03 Warnings and Reprimand

- A. Whenever employee performance, attitude, work habits, or personal conduct at any time fall below a desirable level, supervisors shall inform employees promptly and specifically of such lapses and give counsel and assistance. If appropriate and justified, a reasonable period of time for improvement may be allowed before initiating disciplinary measures.
- B. In situations where a verbal warning has not resulted in the expected improvement, a written reprimand may be issued defining the nature of the infraction under the rules. The written reprimand will be sent to the employee and a copy shall be placed in the employee's personnel file. The employee's immediate supervisor usually initiates a written reprimand.

### 15.04 Suspension

A suspended employee shall be notified by the supervisor and/or department head at the time of suspension of the specific reason for the action, of the correction expected and of rights of appeal. Such notification shall be in writing, dated and hand-delivered to the employee or delivered by certified mail to the employee at the employee's last known address. A copy of the suspension shall be included in the employee's personnel file.

### 15.05 Appeals of Suspension

- A. The City Manager shall hear appeals in cases involving suspension of regular employees who have satisfactorily completed their probationary period.
- B. The appeal shall be made within ten (10) working days after delivery or mailing to the employee of the written notice, by filing a written request for a hearing with the City Manager.
- C. The City Manager shall set a time and a place for the hearing to be held at the earliest possible date. The City Manager shall notify the employee and the department head of the time and place scheduled for the hearing.

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- D. Hearings before the City Manager shall be conducted informally in accordance with procedures established by the City Manager and shall not be bound by formal rules of evidence.
- E. The decision of the City Manager shall be final subject to appeal rights of an existing collective bargaining agreement.
- F. Department Heads shall have the right to appeal their suspension to a public hearing before the City Council.

## 15.06 Dismissal

Employees dismissed for cause will receive notification in accordance with these Personnel Policies and Procedures.

## SECTION 16

### EMPLOYEE GRIEVANCE PROCEDURE

#### 16.01 Purpose

This grievance procedure is established to provide full opportunity to regular full-time employees (not covered by specific grievance provisions in a collective bargaining agreement) to bring to the attention of management complaints, grievances or situations that the employee feels need either adjustment or information. It is the intent and desire of the City to adjust complaints or grievances informally and both supervisors and employees are expected to make every effort to resolve problems as they arise. However, it is recognized that there will be grievances which will be resolved only after discussion and review. The submission of a grievance by an employee shall in no way adversely affect the employee or their employment with the City.

#### 16.02 Definition of a Grievance

- A. A grievance is a complaint, view or opinion pertaining to employment conditions, to relationships between employees and supervisors or to relationships with other employees.
- B. Only full-time regular employees are eligible to file grievances under this procedure.

#### 16.03 Procedure

- A. Step One: An aggrieved employee shall present the complaint to their immediate supervisor within seven (7) working days from the time of occurrence of the problem. The supervisor shall then attempt to resolve the problem and reply to the employee within ten (10) working days of receipt of the grievance.
- B. Step Two: If the employee feels the answer received is not satisfactory, the facts and circumstances of the problem shall be in writing and

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the written statement shall be submitted to the department head within seven (7) working days. Assistance will be provided, if requested, for those employees who have difficulty writing. The department head will investigate the grievance and notify the employee of the decision within ten (10) working days after receiving the grievance.

- C. Step Three: If the grievance is not resolved by the department head, the employee may submit the grievance in writing to the City Manager within seven (7) working days after receipt of the department head's decision or the date decision was due.

The City Manager will consider the grievance, weighing all pertinent information. The City Manager may appoint a committee to render advice on the particular grievance, if in the opinion of the City Manager, the committee could be of assistance.

An employee may request a meeting to be held to discuss the matter with the City Manager or they may mutually agree that no meeting be held. If either party elects a meeting, it shall take place within fifteen (15) working days after receipt of the request for the meeting. The City Manager will determine the meeting place, i.e. City Hall or some other location.

The City Manager will notify the employee and department head of the decision reached within fifteen (15) working days of receipt of grievance if no meeting is held, or within ten (10) working days after the conclusion of the meeting if a meeting is held.

The decision of the City Manager shall be final and the employee shall have no further right of administrative appeal.

- D. Step Four: If the grievance is of such a nature that the employee cannot approach the immediate supervisor or the Department Head, then a direct appointment may be made with the City Manager.

This particular step, known as an "Open Door Policy", shall not be abused. Effective management almost always functions best when the chain-of-command is followed, although it is recognized that certain mitigating circumstances may sometimes dictate otherwise.



## 16.04 General Provisions

- A. The time limits of this grievance procedure may be extended by management due to illness, vacations, business trips, emergencies, or other reasons. If an extension is required, the employee will be notified.
- B. Under this grievance procedure the employee and management have the opportunity to call witnesses at the Step Two and Step Three levels.
- C. Any grievance shall be considered settled at the completion of any step, unless it is appealed within the time limits set forth.
- D. It is the intent of these Rules that the majority of grievances will be settled in the first or second step.
- E. All grievances at their conclusion shall be forwarded to the City Manager for coordination, analysis, approval and retention.
- F. In some cases, steps in the grievance procedure may be waived at the discretion of the department head to allow more severe matters to progress more rapidly.
- G. Employees may grieve without fear of retribution.
- H. If, in the opinion of the City Manager, conditions warrant, the grieving employee may be given anonymity.
- I. The City Manager maintains the right to reject any grievance settlement and to impose any settlement the City Manager believes is fair and just.

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## SECTION 17

### OTHER EMPLOYEE BENEFITS AND RULES

#### 17.01 Insurance Benefits

Hospitalization and medical insurance are available for all regular full-time employees. The City and employee share the cost of coverage for individual and family medical coverage. Life insurance/AD&D in the amount of \$25,000 is also paid by the City for all City employees, while Dependent and Additional Life is also available at full cost to the employee. Dental and Vision coverage is also available at full cost to the employees and dependents. Details are available upon request from the Human Resources department.

#### 17.02 Defined Contribution Plan—General Employee

Following a mandatory six (6) month probationary period, General Employees will participate in the City's Defined Contribution plan. The City will contribute 6% of the employee's gross income and will match up to an additional 4 % based on the employee's contribution of 4 %. These plans are managed by the ICMA Retirement Corporation. Further information on these plans will be provided at orientation.

#### 17.03 Defined Benefit Plan—Police & Fire

The City provides a Defined Benefit pension plan for all qualified Police & Fire employees. Both Police & Fire Plans require a mandatory employee contribution. Specific details of the each plan are maintained by the respective Pension Boards.

#### 17.04 Tuition Reimbursement

##### A. Policy

Recognizing the critical link between individual performance and organizational productivity, the City of Mount Dora actively supports the professional development of its staff through career planning, on-the-job training and formal education.

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By offering a Tuition Reimbursement Program, the City provides financial support to qualified employees who wish to attend courses or participate in degree programs. Such courses should enhance the employee's current job responsibilities or support career development goals that meet the strategic needs of the City.

Whenever possible, employees should inform their managers of their intent to apply for tuition reimbursement by July 31st of the preceding year so that these costs can be included in the budgeting process.

**B. Eligibility**

All full-time City employees, (provided they have completed 1 year of service) are eligible for tuition reimbursement for courses or a degree program. Service requirements must have been completed prior to beginning the course and employees must have a current performance evaluation of satisfactory or better. Contract (Independent Contractors) employees and employees with "less than satisfactory" ratings are not eligible for tuition reimbursement benefits.

The purpose of the one-year waiting period is to ensure that employees have a solid performance record in their present job and to assist managers and supervisors in making sound decisions concerning an educational investment in an employee's career with the City.

Employees must earn a grade of "C+" or better (for approved course work) to be eligible for tuition reimbursement. A grade of "C+" will be reimbursed at 50%. A grade of "B+, B or B-" will be reimbursed at 80% and a grade of "A+, A, or A-" will be reimbursed at 90%. In the event of a Pass/Fail system, a "Pass" will be reimbursed at 50%. Lab fees (or books) for approved courses will be reimbursed at 50%.

**C. Maximum Course Load**

Employees should maintain a balance between job responsibilities and educational commitments. For this reason, the City may limit the number of courses an employee may take to two per semester. Employees should schedule courses to avoid conflict with their regularly scheduled working hours.

**D. Reimbursement Amount**

The maximum tuition reimbursement amount (including books and lab fees) for each participating employee is \$1,000.00 per fiscal year. Exceptions to this maximum will be at the discretion of the respective

manager and department head.

Tuition reimbursement for employees receiving veteran's educational benefits or other financial aid will be based on the difference between the tuition cost and the benefit or aid received.

Employees who utilize the Tuition Reimbursement Program will be expected to provide the City with a minimum of 6 months of continued employment following the successful completion of an accredited course of study. Enrollees in a 4-year degree program are expected to provide the City with a minimum of 18 months of service following the successful completion of that program.

Should an employee leave the City prior to completing their minimum service requirement in return for tuition reimbursement, the balance owed will be pro-rated and withheld from their final paycheck.

E. Procedures

Before registering for a course, the employee must complete a Tuition Reimbursement Application from the Human Resources Department and obtain the appropriate management approval and signatures.

Employees seeking reimbursement for courses taken, as a part of a degree program must submit a written statement, demonstrating how educational goals relate to specific career objectives within their respective department and/or the City. The respective manager and Director of the department should approve the written statement.

The approved copy of the Tuition Reimbursement Application and written statement (if applicable) should be forwarded to the Human Resources Department at the time of enrollment.

Employees must pay the school directly for the approved course(s). When courses are completed, employees should submit their final course grade(s) and receipt of tuition payment to their manager or the Director of their department.

The manager/director will then begin the process of reimbursement by reviewing the grade documentation and approving the reimbursement amount according to the grade received. All signed documentation should be submitted to the Human Resources Department for additional approval signatures and processing through Payroll. The approved tuition amount will be direct deposited into the employee's account. If the employee does not have direct deposit through payroll, he/she will receive a check for the approved tuition amount. A copy of the final

grade(s) and receipt of tuition payment should be forwarded to Human Resources for employee's personnel file and appropriate record keeping.

F. Responsibility

1. Manager

Assist your employees in focusing their educational plans in a realistic, job-related direction. Counsel employees in the selection of schools, individual courses and programs of study so that they match their present responsibilities and future career objectives.

Review and approve tuition reimbursement requests, giving consideration both to your employee's career goals and the strategic goals of the City.

Ensure that administrative requirements of the Tuition Reimbursement Program are fulfilled in a timely manner. Familiarize employees with the provisions of this policy.

2. Employee

Use good judgment in choosing courses that are directly related to your present job or planned career within the City.

Follow the tuition reimbursement procedures for application, approval, processing and repayment.

It is expected that employees who graduate from an accredited program and/or course of study will provide the City with a minimum of 6 -18 months of continued employment, (depending on course of study) following the successful completion (graduation) of that course or program.

G. Certification Fee, Professional Memberships

The City will pay for certification fees in a specialty area and/or professional and society memberships when certification or membership is required by state, management, or is deemed to be essential to effective job performance. Applications for Tuition Reimbursement may be obtained through the City's Human Resources department.

Approved by City Council: March 19, 2002

## 17.05 Vehicles

- A. Some employees, because of the nature of their work, may be issued and are responsible for a vehicle which may be driven to and from work and lunch, and to conduct official City business. Such vehicle shall not be used for personal pleasure or private business. The purpose of this policy is to enable the employee in question to respond to emergency conditions promptly.
- B. Abuse of this policy may result in a withdrawal of the vehicle and appropriate disciplinary action. The City Manager has sole discretion to suspend this policy at any time without notice.

## 17.06 Payroll Deductions

Federal Withholding and Social Security are deducted from pay checks in accordance with law. Any other deductions, including group insurances, retirement supplement, etc. are made as required and/or authorized by the employee. The City offers Direct Deposit of employee's paychecks. Details are available from the Human Resources department.

## 17.07 Unemployment Compensation

The City is registered with the State of Florida Bureau of Unemployment Compensation. Terminated employees who file a claim and are determined qualified under the Florida Unemployment Compensation Law may be eligible to receive unemployment compensation benefits. The City maintains the right to controvert any claim for unemployment compensation benefits at its discretion.

## 17.08 Tobacco Free Workplace

### A. Policy

In consideration of the health, safety, and comfort of all of our employees, smoking and/or use of tobacco products by City employees shall not be permitted anywhere in, around, or on the property of any City facility in which employees work or have access to, including any City rights of way and/or City vehicle(s) they may drive.

This policy has been introduced to ensure that the City fulfills its obligation to protect workers and visitors from the health risks caused by first and second hand smoke and to comply with the Florida Clean Indoor Air Act, Amended in 2003, which requires all enclosed, and local government workplaces and other public premises to be smoke free. It has also been introduced to promote employee wellness and reduce future medical claims costs related to the use of tobacco products. In addition, City employees are reminded that the use of tobacco products in front of the public while on duty is strictly prohibited.

The activity of "smoking or use of tobacco products" shall include but not be limited to the smoking or carrying of any kind of lighted pipe, cigar, cigarette, or the use of any other tobacco product, including chewing tobacco, snuff, "E" cigarettes, etc.

**B. Employee Responsibility**

The effectiveness of this policy shall depend largely on the understanding and willingness of all employees to abide by its provisions and to request others to do so.

Any City employee hired after 10-1-2014 is prohibited from using tobacco products whether on-duty or off-duty while employed by the City.

Employees hired prior to 10-1-2014 are prohibited from using tobacco products on City property and at any time while on duty. Because employees are paid during break periods, break periods unlike meal time shall be considered "on duty."

The rules regarding tobacco free workplace apply to everyone entering the City premises. This includes all employees, temporary workers, consultants, interns, volunteers, citizens, and visitors.

Every City employee will be required to sign a Tobacco/Nicotine Free affidavit. If you state you are a non-user of tobacco products and you are reported to be using them in violation of this policy, you will be required to have a urine cotinine test at the Employee Health and Wellness Center. Failure to comply with the order to take the test may be considered insubordination and disciplinary action may result up to and including termination.

If you have indicated you are a user of tobacco products and it is reported that you are using them while on duty or on city property in violation of the policy, you can be subject to investigation and disciplinary action up to and including termination.



C. Department Head Responsibility

Complaints of violation of the policy should be directed to the Department Head responsible for the particular work area or facility involved in the complaint. The Department Head shall be responsible for notifying the violator of the pertinent portions of this policy. Failure to comply with the policy after proper notification shall initiate the City's progressive discipline procedures.

D. Employee Responsibility

It shall be the responsibility of each employee to abide by the rules and regulations contained in this policy, and it shall be the responsibility of the affected Department Head to see that the policy is applied in an equitable manner and adhered to by all employees.

E. Employer Responsibility

As a responsible employer the City is committed to maintaining a healthy, safe and comfortable working environment for its employees. In this instance, the City will offer smoking and use of tobacco product cessation programs at a discount in conjunction with the City's Employee Health and Wellness Center.

Revised: April, 2014

Approved by City Council: May 6, 2014

## 17.09 Drug-Free Workplace Program

It is the purpose of this policy to establish and proclaim the City of Mount Dora's intent to maintain a 'DRUG FREE' workplace. In so doing, the City has adopted the Drug-Free Workplace Program in accordance with the requirements set forth in Florida Statutes Section 440.101 and 440.102, as well as in accordance with Rule 38F-9, established by the Florida Department of Labor and Employment Security, Division of Workers' Compensation. It is a condition of employment with the City of Mount Dora for an employee to refrain from reporting to work or working with the presence of drugs or alcohol in his body. In addition to possible disciplinary procedures and termination as a result of any violation of this Drug-Free Workplace Program, an employee injured in the course and scope of employment who refuses to submit to a test for drugs or alcohol, or is tested and has a positive confirmation of drug or alcohol use, may forfeit his/her eligibility for medical and indemnity benefits under the Workers' Compensation Act.

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*City of Mount Dora - October, 2014*

The City acknowledges the problem of substance abuse, including abuse of alcohol by our society. Furthermore, the City sees substance abuse as a serious threat to both employees its customers, and the general public. The City is addressing this problem by establishing a substance abuse policy to ensure all employees have a drug-free workplace.

Drug and alcohol addiction is a complex, yet treatable condition. For this reason, this program is targeted at alleviating the problem at the community level by involving and educating employees. Policies are designed not only to eradicate drug abuse in the workplace, but also to encourage drug users to seek and successfully complete rehabilitative treatment.

While the City understands that employees and applicants under a physician's care may be required to use prescription or over-the-counter drugs, abuse of prescribed or over-the-counter medications will be dealt with in the same manner as any other substance abuse. Because substance abuse and chemical dependencies are treatable conditions, employees seeking help for a drug or alcohol problem, whether voluntarily or through disciplinary action, will be treated the same as those employees with other conditions as far as eligibility for health benefits and sick and/or personal leave. Nothing in this policy, however, shall limit the City's right to enforce appropriate disciplinary measures for violation of policy, including, if necessary, termination; nor does this policy bind the City to payment for any care provided beyond the City's existing employee benefits.

With these basic objectives in mind, the City of Mount Dora has established the following policy:

A. Drug Use

Employees are absolutely prohibited from using, possessing, distributing, manufacturing, selling, attempting to sell or being under the influence of drugs while on or off the job. As used in this policy, improper drug use is the use of any drug which is not legally obtainable; which is legally obtainable, but

has not been legally obtained; or which is being used in a manner or for a purpose other than prescribed (for example, use of depressants and stimulants not prescribed for current personal treatment by an accredited physician). Some examples of drugs include:

- Marijuana
- Amphetamines
- Cannabinoids
- Cocaine

- Phencyclidine (PCP)
- Hallucinogens (LSD)
- Methaqualone
- Opiates
- Barbiturates
- Benzodiazepines
- Synthetic Narcotics or Designer Drugs

Employees who violate this policy will be subject to disciplinary action, up to and including possible termination.

B. Alcohol Use

Employees are absolutely prohibited from using, possessing, distributing, manufacturing, selling, attempting to sell, or being under the influence of alcohol while on duty, while on City property, or on any work site. "Alcohol" means ethyl alcohol (ethanol) and includes use of any beverage, mixture or preparation containing ethyl alcohol, including but not limited to, distilled spirits, wine, malt beverages and intoxicating liquors. With regard to alcohol, an employee may also be determined to be "under the influence of alcohol" for purposes of this policy if the employee has a blood level of .05 g/dl 1% or higher. Employees who violate this policy will be subject to discipline, including possible termination.

C. Use of Prescription and Non prescription Medication

1. Employees must notify their supervisor when using any medication that may limit their ability to perform their job. Such notification may be confidentially given. Verification of any and all medication may be required.
2. Where prescription medication is involved, verification may include the employee submitting a prescription copy of a physician's statement showing medication required and dates of use. Failure to report the use of medication or failure to verify the use of medication may result in discipline, including possible termination.

D. Arrest and Conviction for Drugs

1. It is a condition of employment with the City of Mount Dora that any employee convicted of any criminal drug violation occurring in the workplace or off-the-job must report such conviction to his supervisor within five (5) calendar days of such conviction. Further, a nolo

contendere or guilty plea for drug activity is also to be reported in the same manner.

2. In deciding what action to take, the supervisor, department head and City Manager will take into consideration the nature of the charges, the employee's present job assignment, the employee's record with the City and other factors relative to the impact of the employee's conviction, or nolo contendere or guilty plea upon the conduct of City business.

E. Duty to Report Employee Drug and Substance Abuse

Employees must immediately report violations of these policies by other employees. Any employee who, in good faith based on reasonable suspicion, reports an alleged violation of this policy, or any supervisor who investigates or takes action in good faith based on reasonable suspicion, shall not be harassed, retaliated against, or discriminated against in any way for making reports or participating in any investigation or action based thereon. To the greatest extent possible, the reporting of employee drug and substance abuse will be kept confidential.

F. Confidentiality

1. All information, interviews, reports, statement memoranda, and drug test results, written or otherwise, received by the City through a drug testing program will be kept confidential. Also, laboratories, employee assistance programs, drug and alcohol rehabilitation programs, and their personnel who receive or have access to information concerning drug test results shall keep all information confidential. Unless compelled by a hearing officer, court or professional or occupational licensing board, information regarding drug testing may be released only by the voluntary written consent of the person tested.
2. Nothing in this provision shall be construed to prohibit the City, an agent of the City, or laboratory conducting a drug test information when consulting legal counsel in connection with actions brought under or related to Rule 38F-9 or when information is relevant to a defense in a civil administrative matter.

G. Drug Test

1. The following is a list of all drugs for which the City will test the job applicant or employee:

|               |                     |
|---------------|---------------------|
| Alcohol       | Opiates             |
| Amphetamines  | Barbiturates        |
| Cannabinoids  | Benzodiazepines     |
| Cocaine       | Synthetic narcotics |
| Phencyclidine | Methadone and       |
| Methaqualone  | Propoxyphene        |

2. The following is a list of some over-the-counter and prescription drugs which could alter or affect the outcome of a drug test:
  - a. Alcohol - all liquid medications containing ethyl alcohol (ethanol) (the label will indicate alcohol content)
  - b. Amphetamines - Obetrol, Biphedamine, Desoxyxyn, Dexedrine and Didrex
  - c. Cannabinoids - Marinol (Dronabinol, THC)
  - d. Cocaine - Cocaine HCl topical solution (Roxanne)
  - e. Phencyclidine - not legal by prescription
  - f. Methaqualone - not legal by prescription
  - g. Opiates - Paregoric, Parepectolin, Donnagel PG, Morphine, Tylenol with Codeine, Emprim with Codeine, APAP with Codeine, Aspirin with Codeine, Robitussin AC, Guaiatuss AC, Novahistine DH, Novahistine DH, Novahistine Expectorant, Dlaudid (Hydromorphon), M-S Contin and Roxanol (morphine sulfate), Percocan, Vicodin
  - h. Barbiturates - Phenobarbital, Tuinal, Amytal, Nembutal, Seconal, Lotusate, Fiorinal, Fioricet, Esgic, Butisol, Mebaral, Butabarbital, Butabital, Phrenilian, Triad
  - f. Benzodiazepines - Ativan, Azene, Clonopin, Dalmane, Diazepam, Librium, Xanax, Serax, Tranxene, Valium, Verstran, Halcion, Paxipam, Restoril, Centrax
  - g. Methadone - Dolophine, Methadose
  - h. Propoxyphene - Darvocet, Darvon N, Dolene
- H. Job Applicant Drug Testing
  1. A job applicant who has applied for a position with the City of Mount Dora and has been offered employment conditional upon

successfully passing a drug test will undergo screening for the presence of drugs or alcohol. An applicant who refuses to take the test or whose test results are confirmed positive will be denied employment. Positive test results may be challenged by the applicant.

2. The job applicant has the right to consult the testing laboratory for technical information regarding prescription and non-prescription medication and the possible affect these drugs may have on the outcome of a drug test. If the job applicant is using prescription or non-prescription medications, which may affect the outcome of a drug test, the applicant must report the use of the medication to the individual administering the test before the test is taken.

#### I. Employee Drug Testing

The City will maintain drug testing practices to identify employees who are working under the influence of drugs or alcohol. It shall be a condition of continued employment for all employees to submit to the following drug tests:

1. Reasonable Suspicion, which may include, but is not necessarily limited to:
  - a. observable phenomena while at work, such as direct observation of drug use or the physical symptoms of being under the influence of drugs, such as drowsiness or sleepiness, slurred or incoherent speech, unusually aggressive behavior, severe mood swings, lack of coordination and the like;
  - b. abnormal conduct or erratic behavior or a significant otherwise unexplained deterioration in work performance;
  - c. a report of drug use, provided by a reliable and credible source;
  - d. evidence that an individual has tampered with a drug test during their employment with the City;
  - e. when there is information that an employee has caused, or contributed to, or has been involved in an accident while at work;
  - f. and when there is evidence an employee has used, possessed, sold, solicited, or transferred drugs while working or while on City property or while operating City vehicles, machinery or other equipment.

J. Confirmation of Drug Test Results

The City will not terminate, discipline, refuse to hire, discriminate against, or request or require rehabilitation of a job applicant or employee on the sole basis of a positive test result that has not been verified by a confirmation test. A confirmation test is a second analytical procedure run on a sample that was positive on the initial test. The confirmation test will be different in scientific principal from that of the initial test procedure.

K. Challenge of a Positive Drug Test Result

1. A job applicant or employee who receives a positive confirmed drug test result may contest the result to the City within five (5) working days after written notification of the positive test results. If the City finds the explanation unsatisfactory, the City shall within ten (10) working days of receipt of the challenge provide a written response to the job applicant or employee as why the explanation is unsatisfactory, along with the report of the positive results.
2. It is the responsibility of the job applicant or employee to notify the laboratory of a pending challenge of the positive test results and of the need to retain the test sample until the matter is settled.

L. Consequences of Confirmed Positive Test Results

1. If an employee tests positive, the department shall immediately place the employee on sick leave. If there is insufficient accrued sick leave or accrued vacation leave, the employee will be placed on leave of absence without pay.
2. An employee who has tested positive and who has been referred to the Employee Assistance Program or other appropriate treatment program and who refuses this referral shall be terminated for cause.
3. An employee who accepts treatment must understand the requirement to complete such program. Failure to do so will result in termination for cause.
4. An employee who completes treatment will be required to furnish proof of such completion to their Department Head and the City's Human Resources department. This proof will be reviewed by the City's designated competent medical authority as part of a fitness for duty medical examination prior to the employee being reinstated to work status.

5. Special risk employees may be terminated or disciplined for the first positive confirmed drug test result when illicit drugs, pursuant to Florida Statutes Section 893, are confirmed. No special risk employee shall be permitted to continue to work in a "safety-sensitive" position, but may be placed either in a "non-safety-sensitive" position or on sick leave while participating in a rehabilitative program.
6. The City will decide on a case-by-case basis whether to refer an employee to a treatment program in lieu of termination from employment. Nothing herein shall preclude the City from terminating the employment of an employee who is the subject of a confirmed positive test. Likewise, nothing herein guarantees any employee the right to be referred to a treatment program.

M. Voluntary Request for Treatment

1. An employee who seeks voluntary treatment for alcohol or drug related problems and has not been previously tested as positive may do so without consequence of disciplinary action assuming they have not been involved in any other aspect covered under I. above. Every degree of confidentiality shall be afforded in a case such as this.
2. An employee in this category shall be placed on sick leave. If there is insufficient accrued sick and/or vacation leave, the employee will be placed on leave of absence without pay. The duration of the leave shall be at the sole discretion of the City.
3. The employee must understand the treatment program must be completed and proof of such completion must be furnished to the Department Head and Human Resources department. This proof will be reviewed by the City's designated competent medical authority as part of a fitness for duty medical examination prior to the employee being reinstated to work status.



# SECTION 18

## POSITION CLASSIFICATION PLAN

### 18.01 Purpose

The position classification plan is a systematic arrangement and inventory of City positions. The plan groups the various positions into classes indicative of the range of duties, responsibilities and level of work performed. The class titles standardize the meaning, based upon the similarity of work and duties performed.

### 18.02 Uses

The classification plan is used to:

- A. Determine qualifications and prepare job announcements.
- B. Establish lines of promotion and career ladders.
- C. Assist in developing employee training programs.
- D. Provide uniform job terminology on records and documents.

### 18.03 Content

The classification plan consists of:

- A. A grouping of positions into classes on the basis of approximately equal difficulty and responsibility, which require the same general qualifications and which can be compensated within the same pay grade.
- B. A class title, indicative of the work of the class, which shall be used on all personnel, accounting, budget and related official records.
- C. Written class descriptions for each job classification containing the nature of work, relative responsibilities and illustrative duties found in the class. Also included are the knowledge, abilities and skills required for performance of the work and the minimum qualifications needed.

## 18.04 Administration and Maintenance

The City Manager, or designee, is charged with the maintenance of the classification plan so that it will reflect the duties performed by each employee and the class to which each position is allocated.

## 18.05 Allocation of Positions

Whenever a new position is established or duties of an existing position changes, the department head shall prepare a position description describing the duties of the position and send it to the Personnel department. The City Manager or designee shall have the position assigned to an existing class or establish a new class for the position.

## 18.06 Position Reviews

- A. The City Manager may assign responsibility for conducting position reviews. Such reviews may be initiated by written request from:
  - 1. The department head in whose department the position is located.
  - 2. The incumbent of the position, provided that the employee processes the request through the department head for review and comments.
- B. Position information will be gained through completion of a position classification questionnaire by the incumbent or by the supervisor of the position if the position is vacant.
- C. The department head will review and make recommendations for all proposed position changes and class descriptions.
- D. The employee in the position to be reviewed will be notified that the review is to be conducted.

## 18.07 Reclassification

- A. When the incumbent of a position is officially assigned more difficult and significant responsibilities and duties so that it appears that the position warrants reallocation to a higher pay grade, the City Manager shall authorize a study of the duties and responsibilities of the position.

- B. If it is determined that the position should be reallocated to a higher level class, the City may require the incumbent to undergo a prescribed test of fitness, depending on the conditions of the reclassification.
- C. Should any position be reclassified to a job classification with the same pay grade as that of the original classification, the incumbent shall receive a corresponding change in title.
- D. Should any position be reclassified to a job classification with a lower pay grade than that of the original classification, the incumbent employee shall be offered transfer to a vacancy in the original classification in the same or other department, if a vacancy exists.

## 18.08 Reclassification Procedure

Each request for a personnel action which could result in a position being reclassified, restructured or redefined will follow the below procedure.

- A. Individual employee will complete a Position Classification Questionnaire and forward to the immediate supervisor.
- B. Immediate supervisor will complete personnel request form and forward it to the Department Head for comment.
- C. Following completion, this form will be sent to the Personnel Department for evaluation and appropriate action. This action will be completed within twenty (20) working days.
- D. Recommendations and results of the evaluation by the City Manager, or designee, will be forwarded to the Department Head who will communicate the findings to the individual(s) concerned.

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*City of Mount Dora - October, 2014*

# SECTION 19

## PAY SCHEDULE

### 19.01 Purpose

The rate of pay schedule is directly related to the classification plan and provides the basis of compensation for employees of the City. The pay schedule is constructed to reflect the following:

- A. Relative difficulty and responsibility existing between the classes of work, reflecting equal pay for equal work.
- B. Prevailing rates of pay for similar types of work in the labor market from which employees are recruited.
- C. Financial policies of the City.

### 19.02 Use

The Pay Plan is used to reward employees for job performance, to develop incentives and to improve their quality of work.

### 19.03 Content

The rate of pay schedule includes pay ranges and the compensation attached to the ranges. Each class title in the classification plan is assigned a pay range.

### 19.04 Adoption and Amendment

After study, analysis and consultation, the Human Resources Director, with such assistance as required, shall prepare the pay schedule for the various classes of work. Amendments to the pay schedule shall be considered when changes of responsibilities of work or classes, availability of labor, prevailing rates of pay, the City's financial condition and policies, or other pertinent economic considerations warrant such action.

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*City of Mount Dora - October, 2014*

## 19.05 Appointment and Starting Rates

- A. The minimum pay established for a position is considered the normal starting rate for new employees.
- B. Appointments that are above the minimum salary may be authorized by the Human Resources Director if the applicant's training, experience or other qualifications are substantially above the minimum requirements for the approved position.

## 19.06 Performance Pay Increases

- A. Pay increases are not intended to be automatic, but are to be earned and based upon job performance.
- B. Employees will become eligible for consideration for a pay increase at one year intervals on the anniversary date of their last pay increase until the maximum is reached. In unusual circumstances, the City Council may approve an increase at less than one-year intervals to reward extraordinary performance.
- C. Approved pay increases will be effective at the beginning of the next pay period after the employee has been approved for an increase.

## 19.07 Promotion

- A. When an employee is promoted to a position with a higher maximum, the employee's new rate shall be at the minimum for the new pay range or at least 1.05 times the employee's rate of pay immediately prior to the promotion.
- B. Promotions shall establish a new classification anniversary date. Employees shall be eligible for consideration for an increase, based on job performance, six (6) months for general employees and one (1) year for police officers and firefighters, following the effective date of the promotion.

## 19.08 Demotion

- A. An employee may be demoted to a position of lower grade for any of the following reasons:
  - 1. When an employee would otherwise be laid off because the position is being abolished, because the position is being reclassified to a lower pay grade, due to lack of work or funds, or because of the return to work from authorized leave of another employee to such a position in accordance with the rules on leave.
  - 2. When an employee does not possess the necessary qualifications to render satisfactory service in the position currently held.
  - 3. When the performance demonstrates unsatisfactory performance during the probationary period following a promotion.
  - 4. When the employee voluntarily requests a demotion.
- B. The effect of demotion on pay shall be as follows:
  - 1. Demotion will not result in a pay increase.
  - 2. Pay will not exceed the maximum rate of the pay grade designated for the lower position.
  - 3. Pay will not be reduced if the employee's current pay falls within the new pay range.
  - 4. An employee who is demoted to a classification held immediately prior to being promoted will have the date in classification adjusted to reflect the time served in that classification. All other demotions will establish a new classification date.

## 19.09 Transfers

- A. All transfers shall be made only with the approval of the City Manager.
- B. Transfers shall be made as follows:
  - 1. An employee may be transferred to another department with the same job classification and such transfer will not change the employee's pay grade, rate, anniversary date or classification date.

2. General Employees will serve a six (6) months (one (1) year for police officers and firefighters) probationary period in the new department.
  3. If, after a fair trial, the transferred employee is found to be unqualified in the new position, the employee may return to the position left, with the approval of the department head, if a vacancy exists. If the former position is filled, every effort will be made to place the employee in a comparable position. If a vacancy does not exist, and if it is impossible to create a new position, the employee will be released.
- C. When an employee becomes physically incapacitated for the performance of duties, the City Manager may authorize a transfer to a position the same or a lower class which the employee has the ability to fill.

#### 19.10 Trainee

- A. In the event an applicant for any position does not meet the minimum qualifications, but is otherwise qualified for the position, the Human Resources Director may authorize appointment as a "Trainee". In such cases, the employee will be hired at a rate of up to 10% below the minimum salary, until the minimum qualifications have been satisfied.
- B. This category is used to train people on-the-job who have the potential to do the work, but lack some of the skills or experience needed.
- C. The usual time a person remains in a trainee category depends upon the skills or experience needed in individual cases.



## SECTION 20

### RECORDS AND REPORTS

#### 20.01 Responsibility

The Human Resources Director, or designee, is responsible for establishing and maintaining personnel records for all employees.

#### 20.02 Records

- A. All personnel records and all other records and materials relating to the administration of the Personnel Management System shall be considered the property of the City. The decision of the City Manager relating to the use, maintenance and disposition of such records and material, and as to whether or not any information contained therein may be disclosed, is in accordance with prevailing laws.
- B. Employees should be aware of the importance of keeping their personnel records current. This means notifying the Human Resources department of any change of address/ telephone number, change of beneficiary, number of dependents, marriage or any change not previously reported. This is the responsibility of the employee and failure to comply may result in the loss of employee benefits.
- C. The City should be informed of any special training courses completed by an employee. Copies of diplomas or certificates should be forwarded to become a permanent addition to the employee's personnel file.

#### 20.03 Records Retention and Disposition

The City will determine the time limit that any personnel, financial, departmental records shall be kept on file and the final disposition of such records shall be in accordance with applicable State statutes.

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## *Introduction*

This reference guide is intended to help staff become acquainted with the City of Mount Dora as your employer. It explains some of the City's philosophies and beliefs and describes, in general terms, some of our employment guidelines. We hope that it will serve as a useful reference document throughout your employment with us. The information contained herein is not intended to be a contract (express or implied), nor is it intended to otherwise create any legally enforceable obligations on the part of the employer or its employees. Employment is at-will and may be terminated at any time. The compilation of information in this reference guide supersedes and replaces all previously distributed policies, practices, and guidelines in any other handbook.

If any provision of the policies and procedures described in this document are in conflict with an existing provision of any labor agreement between the City and a registered bargaining unit (labor union), the existing labor contract language will prevail.

Because the City is a growing and changing organization, it reserves full discretion to add, modify, or delete provisions herein, or the policies and procedures on which they may be based, at any time, without advanced notice. For this reason, we urge you to check with a member of the Human Resources Department to obtain current information regarding the status of any particular policy, procedure, or practice.

This document is the property of the City of Mount Dora, and it is intended for your personal use and reference as an employee of the City.

## *City History*

The City of Mount Dora was established in 1880, and was 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 and has the second highest elevation in the state. The town was then 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 12.8 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. Mount Dora is known by many as "The Festival City," hosting twelve major special events, which attract hundreds of thousands of visitors annually.

The City Charter provides for a Council-Manager form of government. Policy-making and legislative authority is vested in a City Council consisting of the Mayor, and six Council Members. The elected officials are elected every four years on a staggered term and non-partisan basis. The City Council appoints the City Manager, who is responsible for appointing department heads and supervising daily operations. The staff consists of fourteen departments: Administration, Public Works, Electric, Utilities and Plants, Police, Fire, Parks and Recreation, Library Services, Planning and Development, Building, Economic Development & Public Information, Information Technology, Finance, and Human Resources/Risk Management, each run by a professional from the appropriate field.

## *How to Use this Reference Manual*

This document is organized for your convenience in reviewing personnel/employment related policies and procedures. Policies and procedures have been grouped into these sections according to subject matter. Each Section may be located by using the table of contents.

When supplements or updates to the handbook are issued to you, please review the information and insert the new pages into the handbook and discard the outdated information.

While this handbook may not necessarily offer an answer for every situation that arises, it should guide you in making day to day personnel decisions. Most importantly, the policies set forth in this document are not only guidelines but represent official City policies and practices which must be adhered to. Exceptions may be made only if specifically provided for in the policy. If any provision of the policies and procedures described in the handbook are in conflict with an existing provision of any labor agreement between the City and a registered bargaining unit (labor union), the existing labor contract language will prevail.

If you have any concerns that the policy provisions contained herein are inappropriate in a specific situation, please consult a representative of the Human Resources Department for further direction on obtaining approval for such exceptions.

## *Open Door Policy*

As your employer, it is our goal is to offer each and every individual the opportunity to earn his or her living under the most favorable conditions we can provide, and to foster and maintain an atmosphere of mutual cooperation and respect among the members of our City Team. This is what we strive for, but we also recognize that even under the most ideal circumstances, problems and differences of opinion are apt to arise. The primary purpose of this Policy is to foster an environment where complaints at every level are brought out into the open where they can be dealt with and resolved to the satisfaction of all concerned. For this reason we have adopted an “Open Door Policy” and we invite all employees to make use of it whenever the need arises.

A good rule of thumb to follow is simply to take questions and problems to your immediate supervisor whenever possible. He or she is most directly responsible for your success on the job, so communication should logically begin there. If this is not possible, or you do not feel comfortable discussing the problem with your supervisor, your supervisor’s immediate supervisor or members of the Human Resources Department are available to address your concerns. We want to do everything we can to help you solve any problems that you may encounter during your employment with the City.

# ***SECTION 1***

## ***GENERAL PROVISIONS***

### **1.01 Purpose**

- A. The purpose of these Personnel Policies is to provide a general guide for the personnel administration of the City of Mount Dora.
- B. It is the intent of these policies to assure fair treatment of all City employees in all aspects of personnel administration. These policies shall be carried out without regard to an employee's political affiliation, race, color, creed, national origin, religion, marital status, handicap, age or sex and with proper regard for an employee's privacy and rights as a citizen.
- C. All employees serve at the pleasure of the City and no employee shall have any vested rights in employment. Nothing in these Personnel Policies and Procedures is intended or implied to create a contract for employment for any specific period of time, and no representative or City entity, except the City Council, has the authority to enter into any such contract for employment for any specific period of time. It is the intent of the City to have a mutually beneficial relationship with each employee. Each employee should endeavor to improve performance and skills to enable the City to offer quality service to the public and provide opportunities for advancement of employees.

### **1.02 Administration**

- A. The Human Resources Director shall be responsible for the administration and direction of the City's personnel program.
- B. Department heads will be responsible for the proper and effective administration of these personnel policies within their respective departments. Routine matters pertaining to enforcement may be delegated.

### **1.03 Amendments**

- A. The Human Resources Director shall present to the City Council policies and procedures and changes as necessary for the administration of the personnel system.
- B. Amendments, changes or revisions of the personnel policies as approved by the City Council shall be posted on City bulletin boards and distributed to all City departments and employees.

### **1.04 Department Policies**

- A. Department operating policies and procedures serve as supplements to these policies. In the event of conflict in any section, the City personnel policies shall prevail.



- B. Department policies and procedures will be in writing and approved by the City Manager for conformance to the personnel policies.

## **1.05 Labor Contracts**

If any provisions of these personnel policies are in conflict with an existing provision of any labor agreement between the City and a registered bargaining unit (union), the labor contract will prevail.

## **1.06 Management & Budget**

Pursuant to the statutes and laws of the State of Florida which permit and require the expenditure of public funds for:

Public purposes, the City of Mount Dora believes it necessary and appropriate to provide assistance and guidance to:

The officials, employees, and representatives of Mount Dora to aid in the determination of when public funds may be spent for a public purpose.

To provide that assistance and guidance, these public purpose guidelines for the establishment of operating policies and procedures and the appropriate expenditures of public funds. The City Council authorizes the City Manager to establish administrative policies and procedures that are consistent with these guidelines and the adopted City policies which implement these guidelines.

Definition: A public purpose expenditure is one which relates to the purpose for which the City of Mount Dora exists and the duties and responsibilities of Mount Dora, its elected and appointed officials, employees and other representatives.

Please reference the Purchasing Policies Manual for more detail guidance for how to facilitate the procuring of goods or services for the City.

All Policies or parts of Policies in conflict with any of the provisions of this Policy are hereby repealed if dated prior to the approval date of this policy.

### **PUBLIC PURPOSE GUIDELINES**

1. Training and development programs for Mount Dora employees serve a public purpose when those training and development programs are directly related to the performance of the employees' job-related duties and are directly related to the programs/services for which the City is responsible. Please reference the Travel Policy of 2023 (Resolution No. 2023-48).
2. Payment of employee work-related expenses, including travel, lodging and meal expenses, serves a public purpose when those expenses are necessarily incurred by Mount Dora employees in

connection with their actual work assignments or official duties and those expenses are directly related to the performance of the governmental functions for which Mount Dora has responsibility.

3. Appropriate safety and health programs for Mount Dora employees serve a public purpose because they result in healthier and more productive employees and reduce certain costs to the City and the taxpayers of Mount Dora, including various costs associated with workers compensation and disability benefit claims, insurance premiums, and lost time from employee absences.
4. Public expenditures for appropriate Mount Dora employee and volunteer recognition programs serve a public purpose because formally recognizing employees and volunteers who make significant contributions and demonstrate their commitment during the performance of their duties result in higher morale and productivity among all Mount Dora employees and volunteers, and therefore help the City to fulfill its responsibilities efficiently and more cost effectively.
5. Public expenditures for food and refreshments associated with official Mount Dora functions serve a public purpose when the provision of food or refreshments is an integral part of an official Mount Dora function and the provision of food or refreshment is necessary to ensure meaningful participation by the participants. Ex. Annual Awards Banquet.
6. Public expenditures for appropriate community and customer outreach and similar activities serve a public purpose when those expenditures are necessary for Mount Dora to ensure the efficient operation of its program services, promote the availability and use of City resources, and promote coordinated, cooperative planning activities among and between the public and the private sectors. Ex. Public Outreach workshops.

### **SPECIFIC PROGRAMS AND EXPENDITURES**

Every City of Mount Dora expenditure must be valid based upon the public purpose for which it is purchased. The following items are deemed to meet the Council definition of public purpose expenditures.

### **EMPLOYEE WELLNESS AND RECOGNITION PROGRAM**

The City Council recognizes the hard work and service performed by the employees of the City of Mount Dora through a formal wellness and recognition program. The City Council believes the benefits of attracting, retaining, and motivating employees through an employee wellness and recognition program supports healthy employees and employee job satisfaction, which in turn impacts productivity. The results are to have healthy employees and to provide excellent public and customer service to better serve the interests of the citizens of the community.

The employee wellness and recognition program is entirely dependent on receiving funding from year-to-year. The cost of the employee health and recognition program will be approved annually by the City Council and will include detailed expenses of the employee wellness and recognition event.

**RECOGNITION OF EMPLOYEES RETIRING FROM THE CITY**

The City recognizes the importance of acknowledging employees for their service to the City of Mount Dora. When an employee retires from, the City believes in the importance of recognizing them for their contributions they have made while at the City. As a result, the City may provide a cake or comparable food item and non-alcoholic beverages at a gathering to recognize their services to the City. Any additional food or activities will be employee paid.

In addition, employees retire in good standing may receive a recognition gift from the City with a value not more than \$200.

**RECOGNITION OF COUNCIL, BOARD, AND AGENCY MEMBERS**

The City Council recognizes the importance of acknowledging Councilmembers, Board Members, and/or Agency Members for their service to the City of Mount Dora. Individuals who leave as a member of the City Council, Boards, or Planning Commission with a minimum of four (4) years of service may receive an acknowledgement of service at a value not to exceed \$75.

The City may also provide a cake or comparable food item and non- alcoholic beverage at a gathering to recognize a Council member, Board, or Agency member leaving service after (4) or more consecutive years of service.

**RECOGNITION OF VOLUNTEERS/COMMUNITY SERVICE**

The City Council recognizes the importance of acknowledging Volunteers for their service to the City of Mount Dora. Individuals providing meritorious volunteer service to the City of Mount Dora with a minimum of four (4) consecutive years of service may receive an acknowledgement of service at a value not to exceed \$75.

**MEETING REFRESHMENTS/MEALS**

The City Council recognizes that situations in which City business needs to be discussed can and do occur during meal hours (i.e. luncheon meetings or workshops, interview boards, elections, training, etc. that extend through the meal hours). In addition, there are public and employee meeting and events in which reasonable refreshments may add to the success of the meeting and/or event and create a more productive work force. The following items are deemed to meet the Council definition of public purpose expenditures in regards to food and meals.

1. Food and refreshments are allowed at non-routine City meetings and events that have a purpose of discussing City issues. These meetings would normally have a pre-planned agenda.
2. Food and refreshments are allowed at employee meetings and events that have a purpose of discussing City issues, part of an employee training, or part of an interview process. These meetings would also normally have a pre-planned agenda. This does not include routine staff meetings or standing committee meetings.

3. Food and refreshments are allowed when they are part of a breakfast/ lunch/dinner meeting for official city business when it is determined to be the most practical time to meet and are necessary to sustain the flow of the meeting. Usually these meals involve meeting with City Council Members, Committee/Commission members, or local business/fraternal organizations.
4. Food and beverages are allowed at an organizational-wide annual staff meeting used for developmental purposes or for an annual employee recognition initiative. (This does not include expenses related to birthdays, anniversaries, weddings, child births or any other event that does not have an organizational-wide purpose.)
5. Meals and refreshments are allowed where employees or volunteers are participating in a City-sponsored special event, participating in an outside event as an official representative of the City, or working additional hours and where the department head or administrator deems appropriate as recognition of efforts above those normally required. Because emergency personnel are often called to perform for extended periods of time and duties where refreshments are important to duty performance, emergency response personnel may be provided refreshments or food when it is deemed appropriate by the City Manager or department head to assure the delivery of quality emergency response service.
6. Reimbursement of meals related to travel is outlined in the City of Mount Dora Travel and Employee Development Policy.
7. The purchase of alcoholic beverages is strictly prohibited.

The cost of these refreshment/meals is included in the departments' training line-item budget and is approved annually by the City Council as part of the overall budget process. In addition, the Department Head and City Manager will have oversight on individual purchases to ensure compliance with the provisions of this policy.

### **POLICE OFFICERS LEAVING SERVICE**

Police officers retiring from the City of Mount Dora with a minimum of 10 years of service to the City of Mount Dora have the option of receiving their fire arm instead of receiving an above-mentioned recognition gift. Upon retirement, the retiring officer must immediately change the registration from the City of Mount Dora to their personal name. Final approval for each officer who qualifies will fall to the police chief's discretion, and if an officer does not leave in good standing, they will not be allowed to retain their gun. Each retiree receiving these benefits must execute an agreement relieving the City of Mount Dora from any liability. Retirement must be under fully honorable circumstances having served the requisite number of years to be eligible to receive pension benefits from the City's Retirement Systems (Cannot be under investigation whereby the results could be termination, retiring in lieu of termination, or to avoid an investigation).

**MEMBERSHIP, DUES, AND DONATIONS**

The City Council has determined that the City will fund memberships and dues (individual or organization) in professional organizations and City social and community organizations when the purpose is to promote, advertise, improve or develop the City's resources and advantages and not for personal interest or gain. The cost of memberships/dues is included in the membership line-item in the Mount Dora Budget. These line-items are approved annually by the City Council as a part of the overall budget approval process. Donations received by the City must be for programs that serve our citizens and are deemed to meet the public purpose guidelines.

**PROHIBITED EXPENDITURES**

The items listed below are strictly prohibited:

1. Alcoholic beverages.
2. Employee functions or celebrations that are solely social in nature (e.g. birthdays, holiday luncheon, and ice cream social).
3. Fundraisers for non-City related events.
4. Participation in optional activities unless included as part of an overall conference registration fee (e.g. optional golf rounds, sporting events, con- certs).
5. Employee-sponsored fundraising events (e.g., charitable giving campaign).

**ALLOWED EXPENDITURES**

The items listed below are allowed when purchased by the Human Resources Department

1. Upon gaining knowledge of an illness, surgery, hospitalization or passing and/or funeral of a City employee or an immediate family member of the City employee, or an elected official or their immediate family member; the respective department should notify the Human Resources department regarding the need for conveying condolences. The HR department staff shall send the appropriate acknowledgement.

For the purpose of this practice only, immediate family members shall be defined as: spouse, child, stepchild, mother, sister, brother, legal guardian or ward.

2. Gift cards for an employee, volunteer, board member etc.

**CONCLUSION**

The City Manager has determined that the above expenditures are valid expenditures and serve a public purpose. The City Manager will have oversight on individual purchases to ensure compliance with the

provisions of this policy. Any purchase related to employees, not specifically outlined in this policy is to receive authorization from the City Manager or designee prior to any purpose.

## ***SECTION 2***

### ***DEFINATIONS OF TERMS***

**Active Pay Status** - Authorized paid leaves, holiday or time worked.

**Anniversary Date** - The date on which an employee begins employment and the same date in following years. This also is the date from which vacations and sick leave are computed (this date changes only if an employee is in a non-pay status for one pay period or more; the anniversary date is then deferred by an equivalent amount).

**Applicant** - Individual who has completed and submitted an application for employment for an approved/advertised open position with the City.

**Appeal** - An application for review of a disciplinary action submitted or instituted by an employee.

**Appointment** - Offer and acceptance by a person of a position either on a regular or temporary basis.

**Class Title** - Title in the classification plan which describes the general nature of work of the position.

**Classification** - Grouping positions in classes.

**Classification Date** - Date an employee entered, transferred, or was promoted to the current position. This is the date from which length of service in classification is computed for determination of probationary periods, order of layoff and eligibility for performance increases.

**Compensation** - The standard rates of pay which have been established for the respective classes of work, as set forth in the compensation plan.

**Compensation Plan** - The official schedule of pay assigning rates of pay to each class title.

**Continuous Service** - Employment which is uninterrupted except for authorized leaves of absence, suspension or separation due to reduction in work force. Authorized paid leaves of absence are included as part of continuous service.

**Demotion** - Assignment of an employee from one class to another which has a lower maximum rate of pay.

**Dismissal** - Separation from City employment.

**Exempt Status** - Employees in an executive, administrative or professional capacity are in an exempt status category under the Fair Labor Standards Act and are not eligible for overtime pay.

**Full-Time** - Position that requires an employee to work the full amount of hours scheduled for employees of the unit.

**Harassment** - Unwelcome or unwanted advances including sexual advances of whatever nature; requests for sexual favors; other verbal abuse or harassment; physical conduct of a sexual nature; creating a work environment that is intimidating, hostile, abusive or offensive.

**Immediate Family** - Immediate family shall be defined as: Employee's father, mother, spouse, father-in-law, mother-in-law, children, stepchildren, son-in-law, daughter-in-law, nieces, nephews, aunt, uncle, sister, brother, brother-in-law, sister-in-law, grandparents, grandparents-in-law, grandchildren, stepfather, stepmother, step or half brother and sister, legal guardian, or ward. (City Definition)

**Insubordination** - The unwillingness on the part of an employee to submit to the authority vested in supervisors, department heads, and the City Manager as outlined in the Personnel Policies.

**Layoff** - Reduction of the number of employees due to the lack of work, funds or other causes.

**Leave** - Approved type of absence from work as provided by these policies.

**Mandated Licensure Federal and/or State** - Licenses that an employee is required to hold from the State of Florida in order to perform their jobs.

**May** - The word "May" shall be interpreted as permissive.

**Non-Exempt Employee** - Employees in this category are entitled to statutory overtime compensation in accordance with the Fair Labor Standards Act.

**Overtime** - Time worked in excess of the regularly scheduled work periods for all non-exempt employees in accordance with the Fair Labor Standards Act.

**Part-Time** - Position that requires the employee to work fewer hours than normally designated for others in the same classification.

**Pay Range** - Salary which is assigned to a classification title, expressed as a pay range number.

**Performance Evaluation** - A report relative to the job performance of employees made by the supervisor.

**Performance Pay Increase** - Increase established in the pay plan which may be granted to an employee based on job performance.

**Probationary Period** - Period of time provided to allow the department head an opportunity to evaluate an employee's performance and to decide whether or not the employee is to be retained.

**Promotion** - Assignment of an employee from one class to another which has a higher maximum rate of pay.

**Relative** - Father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, half-sister. (State Statute definition).

**Resignation** - Act of voluntarily withdrawing from City employment.

**Serious Medical Condition (Family Leave)** - An illness, injury or impairment, physical or mental condition that involves in-patient care in a hospital, hospice or residential medical care facility or requires continuing medical treatment.

**Shall/Will** - These terms are interpreted as being mandatory.

**Suspension** - Mandatory relief from duty.

**Temporary Employee** - An employee appointed to an approved budgeted position for a special project or other work of a temporary or transitory nature, who will not receive any benefits, vacation, holiday pay or sick leave pay.

**Trainee** - Employee undergoing a training period to learn the job duties or to attain education or certification.



**Transfer** - Action in which the employee moves from one budgeted position to another with no resulting title change, or if a title change does take place, there is no change in the pay range.

**Utility Skilled Certifications (annual courses)**: Involves extended class time and the passing of a certification test.

**Voluntary Licensure (Certification)**: Certification or Licensure that involves extended class time and the passing of a certification test. This must be related to your current job and must have prior supervisor approval.

**Work Day** - Scheduled number of hours an employee is required to work per day.

## ***Section 3***

### ***STANDARDS OF CONDUCT***

#### **3.01 General Policy**

- A. The City of Mount Dora has established a system of personnel management based on merit principles to assist in providing superior service and maximum efficiency to the community.
- B. Employees are encouraged to develop skills and seek formal training that will enhance their personal development and add to the overall expertise of the organization.
- C. It is the policy of the City to expect compliance from employees with all personnel policies, state statutes and federal regulations in the performance of duties. An employee who violates any of the Personnel Policies shall be subject to disciplinary action.
- D. The City retains all management rights including but not limited to the following:
  - 1. To determine the organization of the City.
  - 2. To determine the purpose of each of its departments
  - 3. To exercise control and discretion over the organization and efficiency of operations.
  - 4. To set standards for services to be offered to the public.
  - 5. To manage and direct the employees of the City and to determine the number of personnel to be employed.
  - 6. To hire, examine, classify, promote, train, transfer, assign, schedule and retain employees.
  - 7. To suspend, demote, discharge or take other disciplinary action against employees.
  - 8. To increase, reduce, change, modify or alter the composition and size of the work force, including the right to relieve employees from duties because of lack of work, lack of funds or other reasons.
  - 9. To establish, change or modify the number, types and grades of positions or employees assigned to an organization, unit, department, division or project.
  - 10. To establish, change or modify duties, tasks, responsibilities or requirements within job descriptions in the interest of efficiency, economy, technological change or operating requirements.
  - 11. To require any employee based on articulated reasonable suspicion to have physical examinations which may include psychological, drug and controlled substance testing, etc.
- E. Employees shall have the right to form, join and participate in, or to refrain from forming, joining or participating in any employee organization of their own choosing in accordance with State law.

### 3.02 Equal Employment Opportunity

- A. It is the policy of the City of Mount Dora to provide equal employment opportunity for all applicants and employees. The City does not discriminate on the basis of sex, race, color, sexual orientation/gender identity, religion, national origin, age, disability, veteran/military status, pregnancy, genetic information, or marital status. This policy applies to all terms, conditions, and privileges of employment, including hiring, training, promotion, compensation, and benefits. The City also makes reasonable accommodations for disabled employees and the religious needs of employees. Employees may discuss the need for a religious accommodation or an accommodation for a disability with the Human Resources Department. The City will work with you to determine how to best accommodate your needs while also balancing its needs. If the accommodation is for a disability, the City may require that you provide certification from your healthcare provider of your disability and your need for accommodation.
- B. For purposes of this policy, impermissible harassment includes verbal, physical, and visual harassment; solicitation of sexual favors; unwelcome sexual advances; and creating or maintaining an intimidating or hostile work environment. Any employee who violates this policy is subject to discipline up to and including discharge.
- C. Any incident of discrimination or harassment, including work-related harassment by City personnel or any other person, should be reported to the employee's supervisor or the Human Resources Director who will investigate the matter. In the case of City employees, if harassment is established, the offender will be disciplined, up to and including discharge.

It is the responsibility of every manager and employee to conscientiously follow this policy.

### 3.03 Discrimination

- A. The City shares a common belief that each employee should be able to work in an environment free of discrimination and any form of harassment based upon sex, race, color, sexual orientation/gender identity, religion, national origin, age, disability, veteran/military status, pregnancy, genetic information, or marital status.
- B. If an employee feels they are being discriminated against for any of the above or other reasons, it should be brought to the attention of their immediate supervisor, who will immediately investigate the situation and bring it to the attention of the Department Head and/or Human Resources Director.

**GINA Disclaimer**—The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers and other entities covered by GINA Title II from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law. To comply with this law, we are asking that you not provide any genetic information when responding to this request for medical information. "Genetic information" as defined by GINA, includes an individual's family medical history, the results of an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services, and genetic information of a fetus carried

by an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

### **3.04 Harassment/Sexual Harassment**

#### **A. Policy**

The City is committed to providing a workplace free of sexual harassment as well as harassment based upon such factors as sex, race, color, sexual orientation/gender identity, religion, national origin, age, disability, veteran/military status, pregnancy, genetic information, or marital status. The City strongly disapproves and will not tolerate harassment of employees by managers, supervisors, or co-workers. The City will also attempt to protect employees from harassment by non-employees in the workplace.

#### **B. Definitions**

Harassment includes verbal, physical, and visual conduct that creates an intimidating, offensive, or hostile working environment or that interferes with work performance. Some examples include racial slurs; ethnic jokes; posting of offensive statements, posters, or cartoons; or other similar conduct. Sexual harassment includes solicitation of sexual favors, unwelcome sexual advances, or other verbal, visual, or physical conduct of a sexual nature.

#### **C. PROVISIONS**

Every complaint of harassment that is reported to the Human Resources Director will be investigated thoroughly, promptly, and in a confidential manner. In addition, the City will not tolerate retaliation against any employee for making a complaint to the Human Resources Director or to any other member of management.

In the case of City employees, if harassment is established, the City will discipline the offender. Disciplinary action for a violation of this policy can range from verbal or written warnings up to and including immediate termination, depending upon the circumstances. With respect to acts of harassment by customers or vendors, corrective action will be taken after consultation with appropriate management personnel.

#### **D. RESPONSIBILITY**

##### **1. MANAGER**

- Foster a work climate that is free of harassment and discrimination.
- Support and communicate this policy within the work area.
- Report all alleged incidents of harassment or discrimination to the Human Resources Director.
- Cooperate in the investigation and resolution of harassment and discrimination cases.
- Take preventative measures in situations that have the potential of being construed as harassment or discrimination.

##### **2. EMPLOYEE**

You should report any incident of harassment, including work-related harassment by any City employee or any other person, promptly to your supervisor or manager (or to any other member of management) and/or to the Human Resources Director, who is responsible for investigating the matter. Managers who receive complaints or who observe harassing conduct should inform the Human Resources Director immediately. The City emphasizes that you are not required to complain first to your supervisor if your supervisor is the individual who is harassing you.

### **3.05 Conflict of Interest**

- A. Employees who may be in a position to influence actions and decisions regarding the City's administration shall refrain from relationships which may adversely affect the exercise of their independent judgment in dealing with suppliers and members of the public.
- B. An outside personal economic relationship which affords present or future financial benefits to an employee, their family, or individuals with whom they have business or financial ties may be a conflict of interest requiring evaluation by the City Manager.
- C. An employee having an outside personal economic relationship under the conditions specified above shall file a sworn statement to this effect with the City.
- D. If the employee is in doubt as to whether a conflict of interest exists, it is that employee's responsibility to seek clarification from the City Manager.
- E. The City Manager shall determine whether a relationship could cause a potential conflict of interest.
- F. Employee acceptance of anything of value to the recipient, including loans, advances, gifts, gratuities, rewards, favors, entertainment or promise of future employment, etc., from a supplier, bidder or other party doing business with the City, is improper.
- G. It is improper for any employee to use their position with the City to obtain or attempt to obtain any special preferences, privileges or exemptions for themselves or for others.
- H. No employee shall disclose confidential information gained by reason of their official position, nor shall the employee use such information for personal gain or benefit.
- I. Employers are responsible for complying with all of the provisions stated in Section 112.313, Florida Statutes

### **3.06 Political Activity**

- A. Employees **MAY**:
  - 1. Register and vote as they choose.
  - 2. Assist in voter registration drives on off-duty time.
  - 3. Contribute money to organizations, associations, etc., or attend political fund-raising functions on off-duty time.
  - 4. Wear or display political badges on off-duty hours.

5. Attend political rallies and meetings on off-duty time.
6. Join a political club or party.
7. Sign nominating petitions on off-duty time.
8. Campaign for or against referenda questions, constitutional amendments, etc. on off-duty time.
9. Become a candidate for an elective political office.
10. The employee may use approved annual and/or personal leave or work after duty hours during a campaign for other than a City office.
11. Any employee who wishes to accept or seek election to a City office shall resign from City employment upon formal declaration of candidacy.
12. An employee wishing to qualify for any other elective office shall submit written notification to the City Manager who will determine, and so advise employee, whether a conflict of interest exists.

**B. Employees MAY NOT:**

1. Use official authority or influence for the purpose of interfering with an election or nomination for office, coercing or influencing another person's vote, or affecting the result thereof.
2. Directly or indirectly coerce, attempt to coerce, command or advise a State or local officer or employee to pay, lend or contribute any- thing of value to a party or candidate.
3. Interfere in any other way with the personal right of any officer or employee.
4. Campaign in uniform while wearing City insignia or while on duty.
5. Act in any manner which would lead the public to believe that their political activities constitute the position of the City or have been officially endorsed by the City.

### **3.07 Employment of Relatives**

No City official, department head, or supervisor may appoint, employ, promote, advance or be influential in any way in the employment of any individual who is a relative, as defined in Section 2 of this document, of a City official, department head, or supervisor. Further, no relative of an employee may be hired by the City to fill a position which would cause the current employee to either have jurisdiction over or be subject to the jurisdiction of the relative.

### **3.08 Outside Employment**

- A. Employees are discouraged but not restricted from engaging in other employment during their off-duty hours. However, City employment shall be considered the primary employment. No employee may engage in outside employment which would have an affect on or interfere with employment with the City.
- B. Any employee desiring to pursue outside employment shall request, in writing, approval from the department head.
- C. The department head may reject the request if it is deemed to affect or interfere with City employment. Any notice to engage in outside employment previously granted under these Policies

may be canceled or terminated at any time by the City upon giving ten (10) working days written notice to the employee concerned.

- D. Employees sustaining injuries while engaged in outside employment are ineligible to receive benefits under City Worker's Compensation as a result of disability resulting from the outside employment.
- E. Equipment, facilities, vehicles or property of the City shall not be used by employees for outside employment or for any purposes other than the performance of City work.

### **3.09 Public Relations**

- A. The City's employees shall at all times be courteous, friendly, and helpful to all persons seeking help or information.
- B. As information concerning subjects under discussion by the City Council is unreliable unless confirmed by the Mayor or designee, premature discussion of such subjects may cause misunderstanding and confusion.

Therefore, employees shall courteously decline to reveal or discuss subject matter yet to be confirmed, and should refer interested persons to the employee's department head, City Manager or the Mayor.

- C. No employee shall publish a news release or represent the position of the City to the news media unless authorized to do so by the Mayor or the Mayor's designee.

### **3.10 Solicitation and Distribution**

- A. Employee contributions to charitable organizations are voluntary. Coercion of an employee to make contributions will not be permitted.
- B. Employees are prohibited from conducting or promoting private business for gain during duty hours or within any City building on City property.
- C. Employees are prohibited from soliciting any other City employee on behalf of any organization, including labor unions, labor organizations or employee organizations during the working hours of any employee who is involved in the solicitation. Employees are also prohibited from distributing literature in City work areas during the working hour of any employee who is involved in the distribution. (See Section 447.509, Florida Statutes.)
- D. Distribution of literature for City sanctioned programs is not restricted by this policy.

### **3.11 Employee Debts**

An employee's financial transactions are the employee's personal affair. The City will not act as a collection agent. However, should complaints concerning an employee's failure to meet financial obligations result in interference with the employee's job performance or occasional loss of time and effort on the part of other

City employees, the employee concerned shall be informed. Should the condition continue, the employee may be subject to disciplinary action.

### **3.12 Use of City Property**

Employees shall not use City property – equipment, tools, machinery, vehicles, etc.—except in the performance of official duty. City property shall not be used by any employee for personal or off-duty purposes and shall not be removed or taken off City premises without written authorization; nor shall employees permit its use by an unauthorized person either on or off duty except as authorized by the City in writing. Exceptions are authorized only by written request to and approval from the City Manager.

### **3.13 Dress and Appearance**

- A. Employee's assigned duties dealing with the public should be properly groomed and wear neat attire that is appropriate for a professional business-like environment.
- B. Those employees furnished uniforms and shoes will be required to wear them correctly to conform to established health and safety rules.
- C. Determination of an employee's specific dress and appearance is a supervisory responsibility and will be treated as such. Any employee who appears for work inappropriately dressed may be required to return home to correct the situation and the period of absence will be treated as unpaid leave.
- D. The City agrees to provide each full-time employee who is required to wear a uniform with an initial issue of 11 uniforms. Permanent part-time employees who are required to wear a uniform shall be issued a pro-rated number as determined necessary by the hiring department based on scheduled hours/days of work per week. The City shall determine the manner of procurement and style of uniforms to be worn. The employee will be issued a replacement for each uniform that becomes torn or tattered as the result of normal wear and tear.
- E. The City will provide employees with adequate rain gear. Rain gear that is worn, torn and/or tattered through normal wear and tear shall be replaced. Employees may use umbrellas as well as rain gear as appropriate to do the job classification.
- F. Employee will be required to wear safety vest from dusk to dawn, when applicable.

### **3.14 Personal Business**

Conducting personal business while on official duty will not be authorized. If it is necessary for the employee to make telephone calls or meet with persons not employed by the City, the discussions should be held during breaks or meal period. Exceptions will be allowed only in case of emergency.



### 3.15 Acceptance of Gifts

Employees shall not solicit or accept, either directly or indirectly, any gratuity, regardless of value, including a gift, loan, reward, promise of future employment, or services that:

- A. Would cause a reasonably prudent person to be influenced in the discharge of official duties; or,
- B. Is based upon any understanding that the judgment of the employee in carrying out their employment responsibilities would be influenced thereby.

### 3.16 Acceptable Use of Internet

Internet services are provided by the City of Mount Dora to support open communications, exchange of information and the opportunity for collaborative government-related work. Although access to information and information technology is essential to the mission of government agencies, use of the Internet services is a revocable privilege. Conformance with acceptable use, as expressed in this policy statement, is required as a condition of this privilege. Internet services are to be used for governmental work exclusively.

#### A. General Guidelines

City employees have an obligation to learn about network etiquette (netiquette), customs and courtesies. Accepted procedures and guidelines should be followed when using Internet mail communications, participating in Internet mail discussion groups, using remote computer services, transferring files from other computers, or disseminating information to others on the Internet. City employees also have an obligation to be aware of computer security and privacy concerns and to guard against computer viruses.

#### B. Acceptable Uses

1. Communication and exchange for professional development, to maintain currency of training or education, or to discuss issues related to the City business.
2. Access to current news regarding emergency conditions, legal rulings, or other conditions affecting governmental decisions.
3. Newsgroups, Usenets and Listservs (electronic Discussion groups) are excellent resources for sharing information with other professionals. Use with restraint.

#### C. Unacceptable Uses

1. To download any software programs. Downloaded information shall be limited to messages, mail and data files. No software program files shall be downloaded without prior approval of Information Technology due to the threat of acquiring a virus or version mismatches on supported software, and to comply with standards in place. Contact Information Technology with downloading and software update needs.
2. To violate copyright laws, including the downloading or exchanging of pirated software, copying software to or from any computer, or downloading copyrighted material for unauthorized duplication.

3. To deliberately view certain sites on the Internet that is not appropriate for City use. This information shall not be knowingly accessed or downloaded. This material includes adult forums, pornography and game sections.
4. To vandalize, damage or disable the property of another person or organization.

#### D. Unauthorized commercial use or financial gain. Agreement and Consequences

The proper use of the Internet, including the educational and productivity value to be gained from the Internet, is the joint responsibility of the City of Mount Dora and its employees. Any violation of the policies above is against the City's policy and may constitute a violation of law. The consequences for any violation may include access privileges being revoked, disciplinary action according to the City's personnel policies and procedures, or appropriate legal action.

An employee's use of the Internet may be monitored by the City. There can be no anticipation that this use is private or protected. Employees using the Internet must agree that the City has the right to review, audit, intercept, monitor and disclose all communications sent or received through City-provided access to the Internet.

### **3.17 Acceptable Use of Email**

#### A. General Guidelines

The availability and use of the personal computer within the work environment has provided many opportunities for enhancement of productivity and effectiveness. But, these new technologies also entail the opportunity for rapid transfer and broad distribution of sensitive information that can have damaging effects on the City and the City's employees utilizing these electronic systems. Therefore, it is the policy of the City of Mount Dora that all employees abide by the guidelines set forth herein when using electronic messaging devices such as Email.

City employees are responsible for the information that he or she puts into the system. While the City of Mount Dora has the right to review and delete messages in the system, it is not possible for the City to be aware of all messages in the system at all times. As such, the City of Mount Dora disclaims any responsibility for unauthorized messages appearing in the electronic mail system. Views expressed on the electronic mail systems are not to be taken as the views of the City of Mount Dora unless approved by the City Manager or designees.

Accepted procedures and guidelines should be followed when using Email communications, participating in Email discussion groups, transferring files within Email from other computers, or disseminating information to others on the Internet via Email. City employees also have an obligation to be aware of computer security and privacy concerns and to guard against computer viruses within Email.

#### B. Acceptable Uses

1. A fast means of communication to include the transmission of information data, and messages related to the business of the City of Mount Dora.
2. Communication and exchange for current news regarding emergency conditions, legal rulings, or other conditions affecting governmental decisions. Newsgroups, Usenets and Listservs (electronic Discussion groups) are excellent resources for sharing information with other professionals. *Use with restraint.*

#### C. Unacceptable Uses

1. To download any software programs. Downloaded information shall be limited to messages, mail and data files. No software program files shall be downloaded without prior approval of Information Technology due to the threat of acquiring a virus or version mismatches on supported software, and to comply with standards in place. Contact Information Technology with downloading and software update needs.
2. To violate copyright laws, including the downloading or exchanging of pirated software, copying software to or from any computer, or downloading copyrighted material for unauthorized duplication.
3. To deliberately view certain sites on the Internet that contain information that is not appropriate for City use. This information shall not be knowingly accessed or downloaded. This material includes adult forums, pornography and game sections.
4. To vandalize, damage or disable the property of another person or organization.
5. Unauthorized commercial use or financial gain.
6. Participate in or distribute chain letters or Emails unrelated to the business of the City of Mount Dora.

#### D. Agreement and Consequences

The proper use of the electronic mail system is the joint responsibility of the City of Mount Dora and its employees. Any violation of the policies above is against the City's policy and may constitute a violation of law. The consequences for any violation may include access privileges being revoked, disciplinary action according to the City's personnel policies and procedures, or appropriate legal action.

The Email system is to be used for business purposes only. An employee's use of the electronic mail system may be monitored by the City. There can be no anticipation that this use is private or protected. Employees using the electronic mail system must agree that the City has the right to

review, audit, intercept, and monitor and disclose all communications sent or received through the electronic mail system.

It is the employee's responsibility to ensure the security of their email and data files is maintained. Employees should not share their passwords with unauthorized individuals or otherwise breach the security of the electronic mail system.

Keep in mind a forwarded message may not necessarily be an exact duplicate of the original. A forwarding party can alter the original message.

Employees shall observe copyright restrictions of any documents sent through or stored on electronic mail.

***For further clarification regarding the use of City Internet and Email services, please consult the latest version of the City's IT Policy Manual.***

### **3.18 Policy Against Fraudulent or Dishonest Acts**

1. It is the policy of the City of Mount Dora that all Public Officials and employees shall adhere to the City's Standards of Conduct, the Code of Ethics for Public Officers and Employees as stated in Chapter 112, Part III, Florida Statutes, and this policy against fraudulent and other dishonest acts. It is the policy of the City of Mount Dora that Public Officials and employees shall demonstrate and be dedicated to high ideals of honor and integrity so as to merit the respect, trust and confidence of the citizens of the City. Every Public Official and employee is responsible for the detection and prevention of fraud, is appropriations, and other irregularities.
2. It is the intent of the City of Mount Dora to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conducting of investigations. This policy applies to any irregularity, or suspected irregularity involving City Public Officials and employees as well as consultants, vendors, contractors, and any other individual or business with a relationship to the City of Mount Dora. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the City.
3. The term fraud can be defined as, but is not limited to, any dishonest or fraudulent act to include: intentional material misstatement of the financial statements, forgery or alteration of any document, misappropriation of funds, supplies, etc., improper handling or reporting of money or financial transactions, profiting by self or others as a result of inside knowledge, destruction or intentional disappearance of records, furniture, fixtures or equipment, accepting or seeking anything of material value from vendors or persons providing services or materials to the County for personal benefit, and/or any similar or related irregularity.
4. Opportunities for fraud may occur because of the following reasons: poor internal controls, management override of internal controls, collusion between employees and third parties, poor or

non-existing ethical standards, lack of control over supervisors by managers, and type of organization. In those instances where internal controls need strengthening, the City's external auditor may be consulted for assistance on how to enhance those controls.

5. Managers at all levels of management are expected to set the appropriate tone by displaying the proper attitude toward complying with laws, rules, regulations, and policies.
6. Managers are responsible for establishing and maintaining proper internal controls to provide for the security and accountability of the resources entrusted to them.
7. Managers should be cognizant of the risks and exposures inherent in their areas of responsibility, and be alert for the symptoms of fraudulent or other dishonest acts.
8. All employees are encouraged to be alert for possible fraud and are required to promptly report any suspected fraud.
9. Reporting - Any employee who has knowledge or a reasonable suspicion that a fraudulent or other dishonest act has occurred, should report it through the chain of command (supervisor, manager, Department Director, Human Resource Director, or City Manager). Supervisors and managers at all levels of management who become aware of suspected fraudulent and dishonest activity are to respond in a consistent and appropriate manner and shall report the suspected activity to the next level in the chain of command to the fullest extent practicable. Should the suspected activity involve the "next level" in the chain of command, the Human Resource Director or City Manager is to be notified.
10. Investigation - The Human Resource Director has the primary responsibility for investigative actions of all suspected inappropriate activity as defined in this policy. If the investigation substantiates that a fraudulent act has occurred, the City Manager shall be promptly notified. If the substantiated fraudulent act has criminal implications, the City Manager will promptly consult the appropriate law enforcement agency as necessary. All employees shall cooperate during any investigation. Care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.
11. The City Manager will determine the appropriate action upon completion of the investigation, which may include disciplinary action.

12. The City makes every attempt to protect employees from retaliatory action due to reports of suspected fraud in accordance with section 112.3187, Florida Statutes (Whistle-blower's Act). The Act protects an employee from retaliatory action by an organization against an employee who reports to an appropriate agency violation of law on the part of a public employer or independent contractor that creates a substantial and specific danger to the public's health, safety, or welfare. Additionally, the act protects employees reporting improper use of a government office, gross waste of funds, or any other abuse or neglect of duty on the part of an agency, public officer, or employee.

## ***Section 4***

### ***EMPLOYMENT POLICY***

#### **4.01 Policy**

- A. The City's continued growth and success depend on the employment of talented and skilled individuals. When a position becomes open, a combination of internal and external resources is used to identify and recruit qualified people. It is the responsibility of each hiring manager, whether selecting internal or external candidates, to provide an equal opportunity for employment and promotion to all persons regardless of race, color, religion, age, sex, disability, ancestry, marital, parental or veteran status, national origin, sexual orientation, ex-offender status, prior psychiatric treatment, military status or source of income.
- B. The Human Resources Department is the primary resource to answer questions about the City's current employment policies and procedures. In addition, they provide managers with employment, recruiting, and screening assistance for all positions. To ensure that the City's hiring policies are uniformly followed, all candidates for open positions must be hired through the Human Resources Department.
- C. The following outline provides guidelines for the recruiting process, including internal and external search, interviewing, extending job offers, employee selection testing, re-employment, special employment situations and employment categories.

#### **4.02 Internal Search**

In most cases, internal searches are conducted by considering qualified staff members within the hiring department head's own area and through internal job posting. Posted positions include full-time, part-time, exempt and non-exempt. While department heads may consider internal candidates for job openings, such candidates are not given preferential treatment in the recruiting process.

- A. Guidelines
  - 1. Consider and interview qualified staff members in your own department first. Should you require guidance through the interviewing process, contact the Human Resources Department for assistance.
  - 2. If you do fill the open position from within your own department, obtain a Personnel Payroll Authorization form from the HR Department and initiate the respective status change.
  - 3. If you do not fill the position from within your own department, contact an HR representative about the open position. Obtain a Personnel Requisition form from the HR Department and secure the required signatures for approval. Work with an HR Representative to write and submit job-posting information for all open positions. HR will then post the position in accordance with the City's posting policy. All vacancies will be posted on City bulletin boards.
  - 4. Review the job description and position requirements for the open position.

If the position is a new one, have it evaluated and classified by the Director of Human Resources.

5. Know your departments Affirmative Action goals and work with the HR Department to identify protected class candidates.
6. Familiarize yourself with the City's guidelines regarding the employment of minors, aliens, retirees and relatives.

#### B. Responsibility of HR Department

1. Review any outstanding Affirmative Action goals with the hiring department head.
2. Work with department heads to ensure that all qualified staff members in the hiring department are considered first for any open position.
3. Post position on City Intranet as well as all City Bulletin boards.

### 4.03 External Search

The City may use external sources for attracting job applicants, including:

- Employee referrals
- Job Fairs
- Search Firms
- Community Agencies
- Advertising
- College and School Recruiting
- Employment Agencies

The use of any external resource must be approved by and coordinated with the HR Department.

#### A. Guidelines

1. Complete and forward a signed Personnel Requisition form to the HR Department.
2. Work with HR when deciding which external resource to use to fill your open position.
3. Refer all calls and unsolicited resumes from employment agencies, search firms or applicants to the HR Department.
4. The City accepts job applications and resumes only for jobs that are currently open and advertised.
5. The City may reject an application, which indicates the applicant does not possess one, or more of the requirements specified in the posting or job description.
6. The rejection of applications may be subject to but not limited to the following reasons:
  - Conviction of a felony or 1st degree misdemeanor directly related to the position sought.
  - False statements of any fact made within the application for employment.
  - Failing pre-employment physical and/or drug screen.



#### B. Responsibility of HR Department

1. Work with department heads to select the appropriate alternative when an external search is necessary.
2. Ensure the most efficient use of external resources.
3. Verify application information and check references.

#### C. Interviews

Candidate interviews enable the hiring department head to seek information about the applicant's skills and past work experience in order to select the most qualified applicant for the job. Department heads play a key role in reducing costly hiring errors. All interview questions must be job-related. No questions about age, race, religion, national origin, sexual orientation, marital, parental or veteran status, disability, or ancestry may be asked. In addition, all interviewers including managers, supervisors and department heads are expected to be familiar with and support the City's employment practices as well as State and Federal laws regarding equal employment opportunity. Should you require guidance through the interview process, contact the Human Resources Department for assistance.

#### D. Procedures

1. Prepare for the interview by carefully reviewing the job description for the open position and by planning your questions.
2. Ask all candidates for the position the same kinds of questions in similar order.
3. Ask only legal, job-related questions.
4. Employment with the City has no specified term or length. Avoid making promises about the job or opportunities for growth.
5. Compare interview results with an HR representative and other interviewers as soon as possible.
6. Contact the Director of HR promptly when a hiring decision has been reached and before a job offer has been made, so that compensation issues can be resolved and references can be checked.
7. In the event a City resident and non-resident are equally qualified for a particular vacant position, City residents shall receive first consideration in filling the respective vacancy.

#### E. Responsibility—Department Head

Follow the City's interview procedures during the hiring process.

#### F. Responsibility – HR Department

1. Advice and counsel managers on interviewing techniques when requested to do so.
2. Interview candidates as appropriate.
3. Assure that all external candidates fill out an employment application prior to interview.
4. Coordinate post-interview sessions with department heads so interview results are discussed in a timely manner.
5. Communicate Job Posting and external interview results to candidates promptly.
6. Verify application information and check references.

#### G. Employee Selection Tests

The City may administer employment tests for certain positions in order to ensure that candidates meet the specific criteria for the position. Employment tests used by the City must be job-related, approved in writing by the Director of Human Resources, and scored under standardized conditions. Hiring managers, supervisors and department heads may not utilize any employment tests other than those authorized by the Human Resources Department.

#### H. Responsibility—HR Department

1. Work with the hiring manager so that requests for employment tests conform to City policy.
2. Communicate test results promptly to both the candidate and the hiring manager.

#### I. Job Offers

1. Offers of employment should be reviewed and coordinated with the Human Resources Department and should only be made after a candidate's compensation level has been determined. Before final processing, the successful candidate will be given a conditional offer of employment and must pass a physical examination and drug screen. All offers of employment are contingent upon successful reference checks, drug screen and physical, as well as compliance with Immigration and Naturalization Service requirements.
2. Psychological examinations for some positions may also be required. Subsequent to passing the physical, drug screen and background check, the Director of Human Resources and/or the City Manager will issue a formal written offer letter.
3. The letter will state the terms of the offer and the start date. All candidate questions about the City's benefits should be referred to the Human Resources Department.

#### J. Guidelines

1. Work with the Human Resources Department to determine a candidate's compensation in advance of the formal job offer. Secure all appropriate approval signatures.
2. Refer questions about HR policies, including benefits information, to the HR Director or an HR representative.
3. Be advised that an individual may not commence employment with the City until a successful background check, physical, and drug screen has been completed.

#### K. Responsibility of HR Department

1. Work with the hiring manager to establish an appropriate compensation level.
2. Conduct a background check including 3 professional references.
3. Follow up all verbal job offers with a letter confirming the terms of the offer.
4. Send out no-interest letters to all applicants not selected.

## ***SECTION 5***

### ***EMPLOYMENT PROCEDURES***

#### **5.01 Appointing Authority**

The City Manager has the authority of appointment and removal of subordinate positions. Such authority may be delegated to a department head.

#### **5.02 Position Control**

All positions in the City are established and maintained through a personnel budget each fiscal year. The establishment of new or additional positions can be authorized by the City Council subject to adequate justification of need and availability of funds.

#### **5.03 Types of Appointment**

- A. **Regular** - Employees who work full time.
- B. **Seasonal** - Employees appointed in the same manner and subject to the same procedure as regular employees except that they will be laid off at the close of the season for which they were appointed.
- C. **Part-Time** - Employees who work fewer hours than the normally designated for others in the same classification.
- D. **Temporary** - Positions (whether part-time, full-time or hourly) that are anticipated to be of comparatively short or definitely limited duration, for special projects, grants or programs.
- E. **Trainee** - Employees who do not meet the minimum qualifications of the position.
- F. The length of training is at the discretion of the City.
- G. **Contract** - Individuals utilized by the City via a "Contract for Services" shall be classified as independent contractors and not as employees of the City.

#### **5.04 Application Process**

- A. When departments submit requests to fill vacancies, the requests shall include the title of the position and other pertinent information as may be needed to locate qualified applicants. Requests for personnel should be made reasonably far in advance of actual need when circumstances permit. The Human Resources department may be delegated the recruiting function as directed by the City Manager.
- B. Upon being notified of a vacancy, the Human Resources department shall prepare a Job Announcement and advertisement where appropriate, outlining the qualifications for the position. All vacancies will be circulated electronically and posted on City bulletin boards.
- C. Individuals shall be recruited from a geographic area as wide as is necessary to assure obtaining well-qualified candidates for the various types of positions. In cases where City residents and non-residents are equally qualified for a particular vacant position, City residents shall receive first consideration in filling vacancies.

- D. The department head concerned will determine the best qualified applicants who will be called in for an interview. Those involved in the interviewing process will include the department head and subordinates as appropriate. The City Manager or designee will give final approval of the candidate selected.
- E. When a vacancy has been filled, the remaining applications will remain active for six (6) months.
- F. Employment with the City shall be based on merit which includes consideration of qualifications such as ability, skill, experience, training and other merit factors. Examinations may be administered, when appropriate, to fairly measure the merit, fitness, aptitude, experience, and other relative characteristics of the applicant.
- G. As part of the pre-employment procedure, references provided by applicants or reference sources may be checked. All information solicited will be in accordance with State and Federal guidelines and laws.

### **5.05 Process of Applications**

The City accepts job applications only for positions which are currently open and advertised. The City will review and consider all applications for employment filed with the personnel office for the open position. The City considers applicants for employment taking into consideration the requirements of the position to be filled, the applicant's qualifications and the interests of the City.

- A. The City may reject an application which indicates that the applicant does not possess one or more of the requirements as specified in the announcement.
- B. Applications may also be rejected for the following reasons:
  - 1. The applicant has been convicted of a felony, or of a first degree misdemeanor which directly relates to the position sought.
  - 2. The applicant has made false statements of any fact in the application.
  - 3. When other required qualifications or conditions are not met.

**NOTE:** Whether or not an applicant will be rejected under items 1 and 2 above will depend on the specific facts, including the nature of the offense, relevance to employment, the passage of time since the incident occurred, evidence of rehabilitation or other mitigating factors.

- C. Before final processing, the successful candidate will be given a conditional offer of employment and must:
  - 1. Pass a physical examination and a drug screen performed and evaluated by the City's designated physician. Psychological examinations for some positions may also be required.
  - 2. Be subject to a background investigation, if required by the position.
- D. After passing required examinations and drug screen, the final process requires the new hire to:
  - 1. Present a valid Social Security card.
  - 2. Present a valid Florida Driver's License, where required by the position, or other documents as may be required.
  - 3. Present proof of:

- High School/GED Education, and/or higher education if required by the position.
  - Date of birth.
  - Citizenship or resident alien status.
  - Separation from the Armed Forces, if appropriate.
4. Sign a Public Employee's Oath.

Any exception to this procedure must be approved by the City Manager.

## **5.06 Open Positions/Recruitment**

Please refer to the policy on Employment as approved by Council on March 19, 2002, located at the end of Section 4.

## **5.07 Transfers**

An employee may be transferred from a classification in one department to the same or equivalent classification in another department. A probation period of three months will apply per section 5.10E without loss of pay, benefits or seniority.

## **5.08 Promotions**

An employee is promoted when selected for a higher level position with the City. City employees shall receive preference when applying for vacant positions.

## **5.09 Demotions**

A demotion is the assignment of an employee from one class to another which has a lower maximum rate of pay. The City may demote an employee from one class to another which has a lower maximum rate of pay in the following instances:

- A. In lieu of lay-off when a position is to be abolished or an employee with prior rights returns to the position.
- B. In lieu of dismissal when an employee is not performing satisfactorily or when a Health examination conducted by the City's Occupational physician discloses that the employee is not physically qualified to perform the duties of the position.
- C. When an employee fails to perform satisfactorily during the probationary period following promotion.
- D. For disciplinary reasons.
- E. The City shall furnish the employee a written statement containing the reasons for the demotion.

## **5.10 Probationary Period**

- A. The probationary or "working test" period is utilized to observe a new employee's work, to secure the most effective adjustment of a new employee to the position and to reject any employee whose performance does not meet the required work standards.
- B. The employment of a person shall not be deemed complete for a period of six (6) months, or one (1) year for Police Officers and Firefighters. An employee within the probationary period may be discharged by the City Manager or the head of the department for which the employee works,

without cause. If the employee is not discharged before completion of the probationary period, the full-time employee shall be confirmed in the position and shall be a regular employee of the City. Regular employees, however, do not have a vested right in employment because of this.

- C. Where the completion of minimal educational requirements or other qualification are required upon the initial employment of an employee, the probationary period shall be extended until all of the educational requirements or other qualifications for the position have been met. If the employee is not fully performing at the end of the probationary period, the Department Head may request an extension of the probationary period for no longer than three months assuming that the employee is performing at a minimum of 75% efficiency in the job. A complete performance evaluation form must be completed and forwarded to the human resources department BEFORE the end of the normal probationary period with a request for extension.
- D. If an employee is promoted to a higher position, their promotion shall not be deemed regular until they have completed and served in such capacity for six months (twelve months for police officers and firefighters) following the date of the promotion. If an employee is found to be unqualified to perform the duties of the higher position, every effort will be made to return the employee to the position and status held immediately prior to the promotion. If the employee's former position is filled, the employee may be transferred to a vacant position with the same job classification, subject to the approval of the department head.
- E. If an employee is transferred laterally to another position and the employee has already obtained regular status in their prior job, the employee will be placed on probation for three months in the new position. If the employee is found to be unqualified to perform the duties of the new position, the employee will be returned to the prior position.
- F. During the probationary period, the employee's supervisor will notify the employee if performance is not satisfactory and test period requirements are not being met.
- G. If a newly hired probationary employee has been found to be unqualified to perform, or will not properly perform, the duties of the position, the employee shall be dismissed by the department head at the time of such determination. The department head must coordinate this action with HR and the City Manager and furnish written notice that the employee does not have the right of administrative appeal.

## **5.11 Hours of Work**

- A. The City Manager, in conjunction with Department Heads shall establish hours of work in accordance with the needs of the City and the public and/or other agreements reached through the collective bargaining process with a recognized union.
- B. Employees working on a shift basis will work the hours as determined by departmental policy.

- C. Lunch period will be scheduled at the discretion of the department head.
- D. A work break, not to exceed 15 minutes, may be allowed during the first half of the work shift and another during the second half. Work breaks must be utilized when scheduled and cannot be accumulated or used for late arrival or early departure from work.
- E. Except as provided in this Agreement, or in operational emergencies, an employee will not be required to adjust his/her scheduled hours, shift, or days off, from those scheduled, with less than seventy-two (72 hours) hours advance notice.
- F. No employee shall be required to work more than sixteen (16) hours in any day, except in an emergency, with an eight (8) hour minimum break after sixteen (16) hours.

### **5.12 Working Out of Classification**

This applies to any employee who is required to work outside their classification for a total of ten (10) days or more in any thirty (30) day period. If the work outside their classification is in a higher range, the employee shall be paid the minimum of the higher range, or a five (5) percent increase, whichever is greater, for the time worked in the higher classification. To be eligible, the employee must perform all the required duties at a level deemed adequate by the immediate supervisor and the Department Head.

### **5.13 Attendance**

- A. Employees are expected to report for duty at the scheduled time and each department head shall be responsible for the punctual attendance of all employees in the department. If an employee is unable to work for any reason, they must notify the department head, or designee, prior to the scheduled reporting time. Repeated or unjustified absenteeism or lateness is cause for disciplinary action.
- B. Unreported absence of three consecutive work days may be considered as an abandonment of the position and resignation of employment.

### **5.14 Performance Appraisals**

The City utilizes a program for rating the work performance of employees. Rules and procedures for the performance evaluation system are contained in the appropriate Performance Evaluation format.

### **5.15 Employee Training**

The City may establish and develop educational and training programs for employees. The purpose of such programs is to increase operational efficiency and to assist employees in preparing themselves for positions of increasing difficulty and responsibility.

### **5.16 Physical Examinations/Testing Procedures**

The City may require all employees to have an annual physical examination by a doctor of the City's choice. In addition, the City reserves the right to require any employee to take a drug and/or controlled substance test and/or psychological examination upon reasonable suspicion of possible substance abuse or in accordance with existing collective bargaining agreements and/or Florida Workers' Compensation Drug-Free Workplace Program.



## ***SECTION 6***

### ***OVERTIME/COMP TIME/ON-CALL & CALL BACK***

#### **6.01 Policy**

In order to meet the business needs of the City and its residents, the City may require employees to work overtime. When assigning overtime work, managers should try to accommodate personal schedules and preferences if and when possible. Overtime can be authorized or directed only when it is the most practical and economical way of meeting workloads or deadlines.

The City's Overtime Policy is based on the Fair Labor Standards Act (FLSA). Under this law, City employees are entitled to overtime pay based upon the number of hours worked in a workweek, unless their position is classified as overtime exempt.

City employees, who are non-exempt and members of the Police and Firefighter Bargaining units, are subject to all overtime, on-call, stand-by and callback provisions as stated within their respective contractual agreements with the City.

#### **6.02 Guidelines**

Inform employee prior to hire when overtime is generally required in their area. If employees are aware of the City's Overtime Policy and procedures, fewer problems will arise.

Inform employees of their classification as exempt or non-exempt from overtime. If managers have any questions about an employee's classification, they should consult an HR representative.

Notify employees in advance that they are needed to work overtime. Give as much notice as possible and assign work fairly.

Managers should make sure that employees understand that their manager must authorize all overtime and further, that overtime is not voluntary and may be required by the manager.

#### **6.03 Exempt/Non-Exempt Status**

**Non-Exempt:** Employees whose duties entitle them to be fully **NON- EXEMPT** covered by the provisions of the FLSA.

**Exempt:** Staff members who can be classified as executive, administrative or professional because of experience, training, type of work, and who satisfy certain qualifications, are exempt from coverage under FLSA.

#### **6.04 Overtime Rate**

Full-time non-exempt employees working a regular five (5) day workweek totaling forty (40) hours will earn the following on a weekly basis:

- Regular (straight time) hourly pay for all time worked up to 40 hours.
- Time and one-half for all time worked in excess of 40 hours.

For purposes of computing overtime, the following shall apply:

- Sick leave, funeral/memorial leave, voting time, donating blood, therapy or treatment for job injury, court stand-by time, annual military leave, jury duty, vacation, wellness time-off, compensatory time and any other absence from work while on pay status, will not count as time worked for overtime computation.
- Holiday pay will not count as hours worked in the calculation of overtime unless one of the following conditions are met:
  1. The employee works the actual holiday. The employee will be paid regular pay and holiday pay and this will count as hours worked in the calculation of overtime.
  2. The employee does not work the holiday but is called back into work during the same period.

### **6.05 Variable Work Hours**

Variable work hours are those which require a 5-day workweek totaling 40 hours per week and consist of daily shifts or schedules varying from the 8 hour standard on one or more workdays. For example, an employee who is assigned to a work schedule which consists of 9 hours the first day, 7 hours the second day, and 8 hours the third, fourth and fifth work days, is considered to be on a variable schedule. Employees assigned to be on a variable work schedule earn overtime for hours worked in excess of 40 hours per week.

### **6.06 Part-Time Employees**

Part-time non-exempt employees receive overtime pay (time and one-half) for all hours worked in excess of 40 hours per week.

### **6.07 Holiday Work**

Full-time non-exempt employees requested to work on a holiday which falls on a regularly scheduled work day (i.e., a Monday Holiday) will receive holiday pay, plus their regular day's pay at straight time, plus time and one-half for all hours worked in excess of 40 hours in that week. Part-time and/or temporary employees shall not be paid for observed holidays.

### **6.08 Non-Scheduled Work Days**

- A. Full-time non-exempt employees required to work a non-scheduled workday will receive time and one-half for all hours worked in excess of 40 hours.
- B. Part-time non-exempt employees who work on a non-scheduled work-day are paid at straight-time rate until the number of hours worked in any given week exceeds 40 hours.

### **6.09 Compensatory Time**

- A. Compensatory time may be granted to non-exempt employees in lieu of paid overtime, and shall accrue at the same rate of pay (time and one-half).

- B. Any employee with accrued compensatory time may use the compensatory time within a reasonable time of their request to do so, provided the request will not unduly disrupt the operation of their respective department or the City.
- C. Payments for compensatory time will be made at the straight hourly rate earned by the employee at the time the employee is paid.
- D. Upon termination of employment, an employee will be paid for all accrued compensatory time at the employee's final rate of pay.
- E. An employee may accrue a maximum of 80 hours of compensatory time.
- F. Exempt employees shall not receive compensatory time; however, the City Manager, or designee, may authorize a leave of absence with pay for an exempt employee who has worked in excess of normally scheduled hours.
- G. Employees may request to be paid (cash out) 40 hours compensatory time, at any time, and all compensatory time must be cashed out by the last pay period of September.
- H. If an employee is promoted from a non-exempt to exempt position, they will receive payment for all their comp time upon promotion.

### **6.10 On-Call Time/Pay**

- A. On-call time is defined as the period of time in which a non-exempt employee is required by their respective Department Head, or designee, to be readily accessible by telephone and/or pager, and not performing actual work, but in readiness to perform actual work when the need arises. An employee on-call must be able to respond to the City's needs within 30 minutes of being notified.
- B. Such on-call time, when the employee is not actually working, is not considered time worked and for that reason will not be factored into the computation for overtime. It will, however, be compensated at the rate of 2/10 of one hour (at straight time) for each hour of 7 day on-call duty to a maximum of 40 hours. Weekend on-call will be compensated at the same rate of 2/10 of one hour (at straight time) to a maximum of 15 hours.
- C. The act of carrying a city communication device does not by itself constitute on-call duty.
- D. The Employee while on call will be allowed the use of a City Vehicle to be used for the purpose of expediting the employee's arrival to the jobsite. The Vehicle used should be appropriate for the job upon arrival at the job site.

## 6.11 Call Back Pay

Employees who are non-exempt under the Fair Labor Standards PAY Act and who are not on-call and therefore not receiving any type of on-call compensation, who are called back to work because of emergency recall or other urgent situations, shall receive a minimum of 2 hours pay at straight time or at the overtime rate if applicable, in accordance with the overtime provision.

Answering the phone and/or working on a computer from home (or other offsite location) does not entitle you to the call back minimum. If a non-exempt employee answers their phone and resolves a problem without having to return to work, they must document the start and end time of the call. The start time is when the employee received the call. The end time is defined as the time when the employee's actions are concluded, meaning that an employee who answers a call, hangs up, and/or logs into a computer to resolve a problem. The employee will record their end time as the point that they log out or have otherwise resolved the problem. The employee will be compensated in 15 minute blocks. Therefore, the 2 hour minimum does not apply.

Example: An employee who answers a call at 1:00 a.m., resolves the issue and is concluded by 1:20 a.m. will be paid for 30 minutes. If the employee received another call at 1:45 a.m., a new 15 minute block will begin. If they resolve the call by 1:55a.m. They will be paid for 15 minutes.

Employees are asked to exercise discretion and reasonableness in your utilization of the above. If you receive a call and are able to resolve the issue within a minute or so, you should not submit this time. This time must be documented in writing (via email if working on a computer or log book). Documented time must be submitted to your supervisor and the person who enters your payroll when you come in to work.

## 6.12 Delayed Start Time

There are situations when employees may be required to work irregular or extended hours in order to respond to emergencies, utility service disruptions, and/or other unanticipated events after hours.

- A. When it is not their regularly scheduled shift, Employees required to work within 8 hours of their regularly scheduled start, may delay the start of their regularly scheduled shift by an equivalent amount of time with a minimum 8-hour rest period before they begin their next shift.
- B. In the event that "irregular or extended hours" continue past the employee's regular start time, the employee may take the equivalent amount of time at the end of that days shift in accordance with section 3 of this article.
- C. Any delayed start time hours will be coordinated with the employee's immediate supervisor and there will be no loss of pay for the proportionate number of delayed hours taken.
- D. If the employee and supervisor agree that it will not compromise safety, the employee may report for his/her regular starting time

In the event of an emergency and it is mutually agreed that the employee report at his/her regular starting time without compromising safety due to working between the hours of 11:00pm and 7:00am, the Call Back Pay provision, section 25.11 under Article 25, Overtime, shall apply. Section 6.11 or 6.13

### **6.13 Certification Pay**

In accordance with the City's long standing practice regarding Certification Pay and, when budgetary conditions allow, the City will recognize the obtainment of state mandated and voluntary certifications as follows;

- Mandated licensure, Federal and/or State certification): \$1,500 added to base pay.
- Voluntary licensure (certification): \$500 added to base pay.
- Utility skilled certifications (annual courses): \$750 added to base pay.

See Section 2 of this document for definitions

### **6.14 Emergency Event Response**

In the event of a City-wide emergency or major disaster, it may become necessary for “essential” City employees to respond to the immediate needs of affected areas within the City and its communities.

Essential personnel will generally be defined as any employee who is required to report to their designated work location, to ensure the operation of essential functions during an emergency event or major disaster or, if/ when it becomes necessary for the City to suspend normal business operations. There are some individuals who may be required to perform essential services remotely and those individuals will be identified in advance and notified by their supervisors, but in most cases essential personnel are expected to be on-site. Additionally, essential personnel can include both exempt and non-exempt (hourly & salaried) employees. The City Manager and department Directors will determine which functions are essential, and how to staff those functions during an emergency or suspension of normal operations. Once the essential staffing plan for a department is determined, the department Director is responsible for communicating the information to all personnel in the respective department.

#### **A. Essential Functions**

The following is a list of identified functional areas that are considered essential. Please note that this list is not intended to be all inclusive. Additionally, on a case by case basis, staff members may be designated as essential by management based on the nature of the emergency and/or the availability of other personnel. If you have any question whether your position is deemed essential please contact your supervisor.

- Public Works
- Utility Services
- Police
- Fire
- Information Technology
- EOC Staffing

#### **B. Emergency Event Response Pay**

When normal City operations are suspended due to an Emergency or major disaster event, City employees shall be paid as follows:

- All on –duty non-Essential personnel affected by a disruption of normal business hours (shutting down of City Offices) shall receive regular straight time for those hours.

- All on-duty Essential personnel shall receive regular straight time for disrupted hours as stated above. Additionally, on-duty Essential personnel will be paid at a rate of time and one half for all hours worked during the Emergency Event.
- Any employee who was scheduled off; vacation, personal day, conference, sick day, bereavement, court duty etc., will not be eligible for Emergency Event Response Pay.

### **6.15 Responsibility**

#### **A. Department Head**

1. Follow the Overtime, On-call, and Call Back and Emergency Event Response Pay Policy guidelines to ensure that all paid time in your area is properly authorized and that notification procedures for requesting overtime are followed.
2. Verify, authorize and properly code all paid time on the time sheets for your employees.

#### **B. Human Resources**

1. Answer questions related to overtime, compensatory and call back and Emergency Event pay from managers and employees.
2. Assist employees, managers and supervisors in resolving any over- time, compensatory time call back and Emergency Event Pay issues.

#### **C. Payroll**

1. Assist employees, managers and supervisors in resolving any over- time, compensatory time or call back and Emergency Event pay issues.

## ***SECTION 7***

### ***HOLIDAYS***

#### **7.01 Days Observed**

- A. The following and any other days which the City Council may declare are City holidays. They shall be granted with pay to all eligible employees scheduled to work on such days.

|                        |                             |
|------------------------|-----------------------------|
| New Year's Day         | January 1                   |
| Martin Luther King Day | Third Monday in January     |
| President's Day        | Third Monday in February    |
| Memorial Day           | Last Monday in May          |
| Juneteenth             | June 19                     |
| Independence Day       | July 4                      |
| Labor Day              | First Monday in September   |
| Veteran's Day          | November 11                 |
| Thanksgiving           | Fourth Thursday in November |
| Day after Thanksgiving | Fourth Friday in November   |
| Christmas Day          | December 25                 |

- B. When a holiday falls on a Saturday, the preceding Friday shall be observed as the official holiday for that year. When a holiday falls on a Sunday, the following Monday shall be observed as the official holiday.
- C. Employees in departments working on a shift basis will receive credit for the holiday on the actual date of the holiday.
- D. The City Manager will determine when any department or operation will be closed in observance of a holiday.

#### **7.02 Eligibility for Holiday Pay**

- A. All full-time regular employees will receive 8 hours off with pay for each of the holidays earned (see 6.07 for work on holiday) or as indicated by an existing collective bargaining agreement.
- B. Part-time employees shall not be paid for observed holidays.
- C. An employee must be on "active pay status" (see definition) on the regularly scheduled working day immediately prior to a holiday and the regularly scheduled working day immediately following a holiday in order to qualify for the holiday time.

- D. Employees on approved vacation leave, jury duty, sick leave from duty, and on a regular pay status, will be paid the holiday.
- E. Part-time employees shall not be paid for observed holidays unless they are scheduled to work the observed or actual holiday. Then they will receive pay for hours worked plus the holiday pay for the number of hours worked. The holiday pay will count as hours worked in the calculation of overtime.
- F. Call Back Pay: If an employee is called back into work during the same period they receive holiday pay, the holiday pay will count as hours worked in the calculation of overtime.

### **7.03 Holiday on Work Day**

- A. Employees who are required to work on a designated holiday or the actual holiday shall receive their regular pay for all hours actually worked on the holiday plus holiday pay at the employee's regular rate of pay. The holiday pay received while working on the designated holiday will be counted as time worked for the purpose of calculating overtime.
- B. An employee who is scheduled to work on the day observed as a holiday and calls in sick will be charged with holiday time for that day and not sick leave.
- C. If an employee is scheduled to work on an actual holiday, they will receive holiday pay for the day they worked. They will not receive additional holiday pay for the observed holiday.

### **7.04 Holiday on Leave Day**

- A. Holidays which occur during annual leave shall be charged to holiday leave and not to annual leave.
- B. When a holiday falls within a period of leave of absence without pay, the employee shall not be paid for the holiday.



## ***SECTION 8***

### ***ANNUAL LEAVE TIME – VACATION***

#### **8.01 Purpose**

In order to give employees a break from their work schedules and a chance to benefit from a change of venue, full-time and part-time employees earn paid vacations each year. The amount of vacation earned will be dependent on length of service.

#### **8.02 Vacation Year**

The established vacation year runs from October 1st through September 30<sup>th</sup>.

#### **8.03 Eligibility and Rating of Earning**

- A. **Regular full-time non-exempt employees** shall accrue vacation on a bi-weekly basis in accordance with the following schedule, or as indicated in an existing collective bargaining agreement.

|       |                     |
|-------|---------------------|
| 0-5   | 12 days (96 hours)  |
| 6-10  | 15 days (120 hours) |
| 11-19 | 18 days (144) hours |
| 20+   | 20 days (160 hours) |

- B. **Regular full-time exempt employees** shall accrue vacation on a bi-weekly basis in accordance with the above schedule. The City Manager shall have the authority to grant a greater leave (not to exceed twenty (20) days per year) allocation commensurate with the years of service and experience in same or similar capacity as the position for which an employee was hired.
- A. **Regular part-time non-exempt employees** who work a minimum of twenty (20) hours per week shall earn annual leave at the rate of one-half (1/2) normal accrual or as stipulated in a labor agreement.
- B. If an employees' leave extends beyond six (6) pay periods (twelve (12) weeks), the employee shall not accrue sick leave or annual leave credits until they have returned to work on their regular work schedule.

#### **8.04 Procedures**

- A. Annual leave may be charged in increments of no less than (0.5) half an hour.
- B. Holidays which occur during the approved period selected by the employee for annual (vacation) leave shall be charged against holiday leave and not annual leave.

- C. Leave may be taken as it is earned on a monthly basis, except that new employees may not take vacation leave until after completion of their probationary period.
- D. Leave shall not accrue for a period in which the employee is in a no pay status.

### **8.05 Request for Leave**

- A. Annual leave may be taken only after approval by the department head. Supervisors will arrange vacation schedules and reallocated duties on such a basis as to cause minimum interference with normal functions and operations of the department.
- B. Annual leave may be used only as earned.
- C. A Department Head's request for annual leave will be presented to the City Manager for approval.

### **8.06 Use**

Annual leave may be granted for the following purposes:

- Vacation
- Absences for transacting personal business which cannot be conducted during off-duty hours.
- Religious holidays other than those designated as official holidays by the City.
- For uncovered portions of absences due to medical reasons once sick leave has been exhausted.
- Any scheduled absence from work not covered by other types of leave provisions established by these guidelines.

### **8.07 Accumulation of Annual Leave**

Any earned leave accrued in excess of thirty (30) working days (240 hours) shall not be carried over to the next fiscal year. Upon reasonable notice, the City may require an employee to use any part of their excess accrued annual leave for vacation purposes. If the excess cannot be used due to work demands dictated by the City, the excess may be paid out or carried over into the next year as determined by the City.

### **8.08 Payment upon Separation**

Employees who have satisfactorily completed the six (6) month probationary period (twelve (12) for Police Officers and Firefighters) shall be entitled to vacation pay in the amount of their unused earned vacation, unless the employee resigns without a proper two (2) week notice.

All earned Annual Leave of an employee who dies while in the service of the City shall be paid to the spouse or estate of said individual.

## ***SECTION 9***

### ***SICK LEAVE***

#### **9.01 Purpose**

Sick leave is a benefit intended solely to compensate employees for time missed from work because of sickness; it is not a cash benefit to be paid out for other reasons.

#### **9.02 Eligibility and Rate of Earning**

- A. **Regular full-time employees hired on or after January 1, 2008** and going forward will receive ten (10) sick days per year. Sick time accruals will not increase based on years of service. Unused sick days may, however, be carried over year to year and accrue as such.
- B. **All other regular full-time employees employed prior to January 1, 2008**, shall accrue sick leave on the following schedule, or as indicated in an existing collective bargaining agreement:

|       |                     |
|-------|---------------------|
| 0-10  | 10 days (80 hours)  |
| 11-15 | 13 days (104 hours) |
| 16-20 | 15 days (120 hours) |
| 20+   | 18 days (144 hours) |

- C. **Regular part-time employees** who work twenty (20) hours or more per week will earn sick leave at one-half (1/2) rate of normal accrual or as indicated in a labor agreement.

#### **9.03 Procedures**

- A. Sick leave will not be granted in advance of accrual.
- B. Accrued sick leave may be taken during the employee's probationary period.
- C. If an employee's leave extends beyond six (6) pay periods (twelve (12) weeks), the employee shall not accrue sick leave or annual leave credits after this twelve (12) weeks period until returning to work on their regular work schedule.

#### **9.04 Charging Leave**

- A. Sick leave will be charged in (0.5) half hour minimum increments.
- B. Should a holiday occur during sick leave, the holiday shall be charged to holiday leave.

### **9.05 Request for Leave**

- A. To receive compensation while absent on medical leave, the employee shall notify their department head, or designee, in accordance with department regulations. An employee in a unit operating on a 24 hour basis must notify the department within the time limit established by the department. This provision may be waived by the department head if the employee submits evidence that it was impossible to give such notification.
- B. After 3 (three) consecutive days the Department Director may request a physician's certificate to verify the illness of any employee on sick leave.

### **9.06 Use**

Sick leave may be granted for the following purposes:

- 1. Personal injury (non-job related), pregnancy or illness of the employee.
- 2. Medical, dental, optical or chiropractic examination or treatment when it is not possible to arrange the appointment for off-duty hours.
- 3. Exposure to contagious disease which would endanger others as determined by a physician.
- 4. Illness of a member of the employee's immediate family which requires the personal care and attention of the employee.

### **9.07 Accrued Sick Leave**

There is no limit on the amount of sick leave an employee may accrue.

### **9.08 Payment of Unused Sick Leave**

- A. Upon retirement, termination because of disability, or death, fifty percent (50%) of accumulated sick leave will be used for computation of pay or credited toward early release.
- B. Employees who have satisfactorily completed the six (6) month probationary period, and voluntarily terminate with proper two (2) week notice for reason other than stated in A. above, will be paid twenty-five percent (25%) of their accumulated sick leave.
- C. If, as of 10/1/90, any employee covered by A. or B. had (720) hours sick leave accrued at that time shall be paid out on cap of (960) hours. All other employees' computation will be based on ninety (90) working days (720 hours) maximum.

### **9.09 Employment Sick Leave Donation**

The purpose of the employee sick leave donation policy is to assist employees who are in need of additional sick leave time due to family emergency or personal crisis. The City has established a plan whereby employees are able to donate some of their accrued sick leave to another employee who has used all of their accrued sick and annual leave.

All regular full-time and part-time employees are eligible to participate.

## A. Definitions

- Eligible: Accrued sick leave time that is earned and available for use, following an employee's employment probationary period.
- Donation: Accrued sick leave time of an employee given to the accrued sick leave balance of another employee.
- Donor: The employee who is donating his or her sick leave time to another employee.
- Recipient: The employee who is receiving a donation of sick leave time to add to their accrued sick leave balance.

B. An employee can donate any amount of sick leave; however, such leave may only be donated to the accrued sick leave balance of the Recipient and not for the purpose of donating to the vacation balance of another employee.

C. In order to be eligible for a sick time donation, the recipient must have utilized all of their own balances of leave time to include sick time, vacation time, comp time, PTO and any other administrative leave.

D. A recipient may not bank any more than eighty (80) hours of sick time, including their naturally accruing sick leave, except under exceptional circumstances as approved by the Human Resource Director.

E. Under no circumstances will a donating employee receive remuneration in exchange for donated sick time.

F. An employee who has submitted his or her resignation will not by any means be eligible to donate or receive leave time.

## G. Procedures:

1. An employee in need of sick leave is required to complete the Leave Donation Request Form to attain prior approval from the Human Resources Department before any leave may be received.

A. The form must be submitted to a member of the Recipient's Management Team who will forward same to the Human Resources Department for the proper documenting of the employee's personnel file.

B. If an employee is unable to complete the form, a member of the employee's Management Team may complete the form on his or her behalf.

C. Once received and authorized, the Human Resources Department will make the change and forward a copy of the completed form to the Finance Department

2. An employee who wishes to donate time to a Recipient is required to complete the *Sick Leave Donation Form*. The employee donating leave time must have an accrued sick leave balance over eighty (80) hours in order to donate to another employee, and may not fall beneath eighty (80) hours in order to make the donation.

- A. This form must be submitted to the Human Resources Department for the proper documenting of the employee's personnel file.
  - B. Once received and authorized, the Human Resources Department will make the change and forward a copy of the completed form to the Finance Department.
- 3. Upon the end of employment, donated time will be subject to the same pay out restrictions as accrued sick time.

## ***SECTION 10***

### ***FAMILY MEDICAL LEAVE***

#### **10.01 Policy**

In accordance with the **Family and Medical Leave Act of 1993**, the City of Mount Dora offers both family and medical leave to its employees.

#### **10.02 Purpose**

The purpose of this policy is to provide employees with a general description of their rights under the Family and Medical Leave Act. If you have any questions, concerns, or disputes with this policy, you must contact a representative of the City's Human Resources Department.

#### **10.03 Eligibility**

- A. Employees eligible for unpaid family and medical leave are those who:
  - 1. Have a cumulative (not necessarily continuous) 12 months of prior service with the City within a period of 7 years,
  - 2. Have worked at least 1,250 hours during the 12 months immediately preceding the date on which the family or medical leave would commence, and
  - 3. Work at a location where at least 50 employees are employed (or where at least 50 employees are employed within a 75 mile radius).
- B. Separate periods of employment will be counted if the break in service exceeds 7 years due to National Guard or Reserve military service obligations or when there is a written agreement, including a collective bargaining agreement, stating the employer's intention to re-hire the employee after the service break.
- C. For eligibility purposes, an employee will be considered to have been employed for an entire week if the employee was on the payroll for only part of a week or if the employee is on leave during the week.

#### **10.04 Types of Family & Medical Available**

- A. ***Leave to Care for or Bond with Child*** - This is leave needed by the employee to care for or bond with the employee's child within 12 months of the birth or placement for adoption or foster care of the child.
- B. ***Leave to Care for a Spouse, Child or Parent Who Has a Serious Health Condition*** - This is leave needed by the employee to care for a spouse, child or parent who has a serious health condition (as

defined below or by law, if the law changes after the effective date of this policy). A child, for the purposes of this policy, includes an individual who is either (1) under the age of 18 or (2) older but incapable of self-care because of a mental or physical disability. The child must also be related to the employee as a biological, adopted, foster, step-child, legal ward or a child of a person standing “in loco parentis.” Persons who are “in loco parentis” include those with day-to-day responsibilities to care for and financially support a child or who had such responsibility for the employee when the employee was a child.

- C. **Leave for the Serious Health Condition of the Employee** - this is leave needed by the employee because of a serious health condition that makes the employee unable to perform the functions of the employee’s position. A serious health condition is an illness, injury, impairment, or physical or mental condition that involves:
1. Inpatient care in a hospital, hospice or residential medical care facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care or a condition that requires continuing care by a licensed health care provider;
  2. Continuing treatment by a health care provider for any period requiring an absence from work for more than 3 consecutive, full calendar days with the first visit to the health care provider within 7 days of the onset of the incapacity and a second visit within 30 days of the incapacity.
  3. A chronic serious health condition that continues over an extended period of time, which may cause episodic rather than a period of continuing period of incapacity (i.e., asthma, diabetes, epilepsy) and for chronic conditions requiring periodic health care visits for treatment, such visits must take place at least twice a year;
  4. A period of incapacity for a long-term or permanent condition for which treatment may not be effective (i.e., Alzheimer’s Disease, severe strokes or the terminal stages of a disease);
  5. Any absence for multiple treatments by a health care provider for restorative surgery or any condition that would likely result in a period of incapacity of more than three calendar days if untreated (i.e., cancer (chemotherapy), severe arthritis (physical therapy), and kidney disease (dialysis));
  6. Or any period of incapacity due to pregnancy or for prenatal care.
- D. Family and medical leave does not include routine physical, eye or dental examinations. In addition, the taking of over-the-counter medication such as aspirin, antihistamines or salves or bed rest, drinking fluids, exercise, and other similar activity which may be initiated without a visit to a health care provider is not by itself sufficient to constitute a regimen of continuing treatment to allow the employee to take leave under this policy. Therefore, unless complications arise, the following are not considered serious health conditions: the common cold, the flu, ear aches, upset stomach, minor ulcers, headaches other than migraine, and routine dental or orthodontia problems.



- E. An employee's on-the-job injury may also qualify as a serious health condition. In this instance, the City will designate the leave of absence due to an on-the-job injury as a medical leave. The leave of absence will begin to run from the beginning of the absence caused by the on-the-job injury and will run simultaneously with any workers' compensation benefits that also may be provided the employee. If previously elected as a voluntary benefit, employees may also qualify for Short-Term Disability benefits while on medical leave under this policy. Although an employee may receive Short-Term Disability benefits; the leave is still considered and counted as a medical leave under this policy.
- F. ***Qualifying Exigency Leave for Families of Members of Reservists, the National Guard, and Retired Members of the Regular Armed Forces*** - This is leave needed by the employee because of a qualifying military exigency related to active duty, or a call to active duty status, of the employee's spouse, child or parent. This leave is limited to family members of reservists; National Guard members called into federal service, and re-tired members of the regular armed forces. This leave does not apply to families of regular armed forces service members. Military exigencies that qualify for this leave include: (1) short-notice deployment; (2) military events and related activities; (3) non-routine childcare and school activities; (4) non-routine financial and legal arrangements; (5) related counseling; (6) rest and recuperation; (7) post-deployment activities; and (8) additional qualifying activities.

### 10.05 Duration of Leave

- A. **In General** - Except in cases of leave to care for a service member, eligible employees are entitled to a total of 12 weeks of family or medical leave in any twelve (12) month period. The twelve (12) month period shall be measured as [a fixed twelve (12) month period for all employees; twelve (12) months measured forward from the first date leave is used; or a rolling twelve (12) month period measured backward from date leave is used.
- B. **Leave to Care for Service member** - Eligible employees are entitled to total of 26 weeks of leave in a single 12-month period. This 12-month period begins on the first day an eligible employee takes leave to care for a covered service member and ends 12 months after that date. This leave entitlement is applied on a per-covered-service member and per-injury basis except that no more than a total of 26 weeks of leave may be taken in a single 12-month period. Leave under this policy that has already been taken for other family or medical leave circumstances will be deducted from the total 26 weeks available.
- C. **Leave for Married Employees** - In cases where both husband and wife work for the City, and they want to take leave for the birth of a child, adoption or placement of a child in foster care, or to care for a parent (not a parent in-law) with a serious health condition, the husband and wife may only take a combined total of 12 weeks of leave. Similarly, if both husband and wife work for the City, they will be eligible for a combined total of 26 weeks of leave to care for a covered injured or ill service member.
- D. **Leave Limitations for Birth or Placement for Adoption or Foster Care** - an employee's entitlement to leave for the birth or placement for adoption or foster care expires at the end of the 12-month period beginning on the date of the birth, placement, or adoption. Any such leave must be concluded within this 12-month period.

- E. **Intermittent Leave or Reduced Work Schedule Leave** - an employee may take family or medical leave in 12 consecutive weeks, may use the leave intermittently (take a day or less periodically when needed over the year), or, under certain circumstances, may use the leave to reduce the workweek or workday resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 workweeks or 26 work- weeks to care for an injured or ill service member over a 12-month period of time.
- F. Intermittent leave can be taken in separate blocks of time but no less than one hour. If the employee takes less than one hour of leave and returns to work before the hour expires, the employee will be paid for the time he or she worked.
- G. The City may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, in instances of when leave for the employee or employee's family member is foreseeable and for planned medical treatment, including recovery from a serious health condition to care for a child or birth, or placement for adoption or foster care.
- H. For the birth, adoption or foster care of a child, the City and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced hour schedule. Leave for a birth, adoption or foster care of a child must be taken within one year of the birth or placement of the child.

## **10.06 Use of Paid and Unpaid Leave**

- A. An employee who is taking leave under this policy because of the employee's own serious health condition or the serious health condition of a family member must use any available paid vacation, personal or sick leave while on family or medical leave. Sick leave may run concurrently with family or medical leave if the reason for the leave is covered by the established sick leave policy. Once the employee's available paid time off benefits are exhausted, the remainder of the leave will be unpaid.
- B. Disability leave for the birth of the child and for an employee's serious health condition will be designated as family or medical leave and will run concurrently with leave under this policy. For example, if an employer provides 6 weeks of pregnancy disability leave, the 6 weeks will be designated as family or medical leave and counted toward the employee's 12-week entitlement. The employee may then be required to substitute accrued (or earned) paid leave as appropriate before being eligible for unpaid leave for what remains of the 12-week entitlement.
- C. An employee who is using military leave under this policy for a qualifying exigency must use any available paid vacation and personal leave while on family or medical leave. An employee using leave to care for a service member under this policy must also use any available paid vacation, personal leave or sick leave (as long as the reason for the absence is covered by the City's sick leave policy while on family or medical leave. Once the employee's available paid time off benefits are exhausted, the remainder of the leave will be unpaid.

### 10.07 Request for and Approval of Leave

**Notice and Scheduling of Leave** - Employees must provide the City with at least 30 days' notice of the need for family or medical leave whenever the need for the leave is foreseeable (such as when the leave is for an expected birth or placement for adoption or for planned medical treatment). When planning medical treatment, employees should consult with the Human Resources Department (352) 735-7106 and attempt to schedule the treatment so as to minimize the impact of the employee's absence on the operations of the City and their fellow employees. In cases where the need for leave cannot be anticipated thirty (30) days in advance, the employee must give notice of the need for leave as soon as practicable. Failure to give proper notice of the need for family or medical leave may result in delay of the commencement of leave.

### 10.08 Required Documentation and Notices

- A. **Certification for the Employee's Serious Health Condition** – The Company will require certification for the employee's serious health condition. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic redesignation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. Medical certification will be provided using the DOL Certification of Health Care Provider for Employee's Serious Health Condition (<https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH-380-E.pdf>)
- B. The City may directly contact the employee's health care provider for authentication or clarification purposes using a health care professional, an HR professional, leave administrator or management official. The City will not use the employee's direct supervisor for this contact. Before the City makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, the City will obtain the employee's permission for clarification of individually identifiable health information.
- C. The City has the right to ask for a second opinion if it has reason to doubt the certification. The City will pay for the employee to get a certification from a second doctor, which the City will select. The City may deny leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, the City may require the opinion of a third doctor. The City and the employee will mutually select the third doctor, and the City will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under this policy pending the second and/or third opinion.
- D. **Certification for the Family Member's Serious Health Condition** - The City will require certification for the family member's serious health condition. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic re- designation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. Medical certification will be provided using the

DOL Certification of Health Care Provider for Family Member's Serious Health Condition (<http://https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH-380-F.pdf>).

- E. The City may directly contact the health care provider for verification or authentication purposes using a health care professional, an HR professional, leave administrator or management official. The City will not use the employee's direct supervisor for this contact. Before the City makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, the City will obtain permission for clarification of individually identifiable health information.
- F. The City has the right to ask for a second opinion if it has reason to doubt the certification. The City will pay for the employee to get a certification from a second doctor, which the City will select. The City may deny family or medical leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion.
- G. **Certification of Qualifying Exigency Leave for Families of Members of Reservists, the National Guard, and Retired Members of the Regular Armed Forces** - The City will require certification of the qualifying exigency leave for families of members of reservists, the National Guard, and retired members of the regular armed forces. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic redesignation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. This certification will be provided using the DOL Certification of Qualifying Exigency for Military Family Leave (<http://https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH-384.pdf>)
- H. **Certification for Care of Serious Injury or Illness of Covered Service member Leave** - The City will require certification for the serious injury or illness of the covered service member. The employee must respond to such a request within 15 calendar days of the request or as soon as reasonably possible under the circumstances to do so despite the employee's diligent, good faith efforts. Failure to provide certification may result in a denial of leave, denial of continuation of leave until the certification is provided, automatic redesignation of the leave as other than family or medical leave under this policy, or treatment of the absence as unexcused. This certification will be provided using the DOL Certification for Serious Injury or Illness of Covered Service member ([http https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH385V.pdf](http://https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH385V.pdf)) The City will also accept invitational travel orders (ITOs) or invitational travel authorizations (ITAs) issued by the Department of Defense.
- I. **Recertification** - The City may request medical recertification for the serious health condition of the employee or the employee's family member service member no more frequently than every 30 days and only when circumstances have changed significantly, or if the employer receives information casting doubt on the reason given for the absence, or if the employee seeks an extension of his or her leave. Otherwise, the City may request recertification for the serious health condition of the employee or the employee's family member every 6 months in connection with a family or medical leave absence. The City may provide the employee's health care provider with the

employee's attendance records and ask whether need for leave is consistent with the employee's serious health condition.

- J. With regard to leave based on the serious health condition of the employee or the employee's family member or service member, the City may request medical recertification of the condition every thirty (30) days, upon expiration of the minimum duration of the condition set forth in a previous certification, or when the employee requests an extension of leave, circumstances described in the original medical certification have changed significantly (such as the duration or nature of the illness or complications), or the City receives information that casts doubt on the continuing validity of the medical certification. The City may provide the employee's health care provider with a record of the employee's absence pattern and ask the health care provider if the serious health condition and the need for leave is consistent with such a pattern.
- K. **Procedure for Requesting Family or Medical Leave** - All employees requesting leave under this policy must provide verbal or written notice of the need for the leave to the HR Director. Within 5 business days after the employee has provided this notice, the HR Director will complete and provide the employee with the DOL Notice of Eligibility and Rights (<https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH-381.pdf>).
- L. When the need for the leave is foreseeable, the employee must provide the employer with at least 30 days' notice. When an employee becomes aware of a need for leave less than 30 days in advance, the employee must provide notice of the need for the leave either the same day or the next business day the employee becomes aware for the need for leave. When the need for FMLA leave is not foreseeable, the employee must comply with the company's usual and customary notice and procedural requirements for requesting leave, absent unusual circumstances.
- M. **Designation of FMLA Leave** - Within 5 business days after the employee has submitted the appropriate certification form, the HR Director will complete and provide the employee with a written response to the employee's request for FMLA leave using the DOL Designation Notice (<https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH-382.pdf>). If the leave is qualifying, the City, if possible, will advise the employee of the amount of leave that will be designated as family or medical leave.
- N. The City will also advise the employee whether it will require a fitness-for-duty certification upon the employee's return to work if the leave is because of the employee's serious health condition.
- O. **Preliminary Designation of Leave** - Sometimes the City will know the reason for the leave, but will not be able to confirm that the leave qualifies as family or medical leave, or the City will have requested a Certification of Health Care Provider form or other certification that has not yet been received, or the City and employee are in the process of obtaining a second or third medical opinion. In these instances, the City may preliminarily designate the leave as qualifying family or medical leave. Upon receipt of the requisite information from the employee, or of a Certification of Health Care Provider form confirming the leave qualifies, the preliminary designation will become final. If the employee fails to provide information necessary to confirm that an absence is eligible, fails to provide the completed Certification of Health Care Provider form or other certification in a timely manner, or if the documentation does not confirm the absences are eligible, the designation of the

absence(s) as preliminarily eligible is automatically withdrawn, and the absences are considered unexcused and treated accordingly.

- P. **Intent to Return to Work from FMLA Leave** - On a basis that does not discriminate against employees on FMLA leave, the City may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

### **10.09 Benefit Participation While on Leave**

- A. An employee on approved family or medical leave may continue group health insurance coverage during the leave by paying the employee's normal share of the cost of such coverage during the leave on or before the date when payroll deductions for such costs would normally be made. Failure to pay the employee's share of the premium when due may result in elimination of coverage after thirty (30) days.
- B. An employee who fails to return from family and medical leave may be required to reimburse the City for the City's cost of maintaining group health insurance coverage for the employee and/or the employee's dependents while on leave, unless the employee's failure to return to work is due to reasons beyond the employee's control, such as the continuation, recurrence or onset of a serious health condition of the employee or the employee's spouse, parent or child or, in the case of service member family leave, the next-of-kin family member of the employee.
- C. Benefits such as sick pay and vacation do not continue to accrue to employees who are out on leave.

### **10.10 Reinstatement Following Leave**

- A. **Request for Reinstatement** - An employee desiring to return from family or medical leave, prior to the date the leave was due to expire, must give written notice to his or her supervisor of the desire to return to work preferably at least fourteen (14) days, but no later than two (2) working days, prior to the desired return date.
- B. An employee returning from family or medical leave for his or her own serious health condition must notify his/her supervisor of availability immediately upon being released to return to work by the employee's health care provider. Failure to do so within two (2) working days of release to work will subject an employee to disciplinary action. The employee must also provide the City with a certification from the health care provider confirming the employee's fitness to return to his or her normal duties (or any limitations if the employee's activities are limited) if requested by the Company or if the duration of the leave for the employee's own serious health condition exceeded two (2) or more working days. Failure to provide a requested fitness-for-duty certification may result in denial of reinstatement until this certification is provided.
- C. **Reinstatement** - an employee returning from family or medical leave will normally be reinstated to the position held by the employee at the time the leave commenced or to an equivalent position. However, an employee returning from family or medical leave will have no greater right to employment or reinstatement to a specific position than an employee who had been continuously employed. Employees who are considered to be "key" employees may not, under certain

circumstances, be reinstated. Key employees will be given written notice that he or she qualified as a key employee at the time the employee requests leave.

### **10.11 Benefits at Reinstatement**

Employees returning from family or medical leave will have their benefits reinstated to the same levels as they enjoyed at the time the leave commenced, except for any paid leave benefits used during the leave. Changes in benefits which took place during the leave at the employee's election due to annual enrollment or family status change or that would have occurred had the employee not taken the leave will also apply. An employee's pay rate will also be adjusted to reflect any unconditional or across-the-board pay changes during the period of the leave.

### **10.12 Taking More than Allowed Leave**

- A. The City is not able to keep jobs open indefinitely. Employees who fail to return after exhausting their leave under this policy, and who have no other leave options available to them will be subject to discharge. An extension may be granted if the City determines that a leave extension is required to comply with other federal or state laws.
- B. If an employee fails to return to work at the end of an approved leave of absence, including any extension of the leave, the employee will be considered to have voluntarily terminated employment.

Any questions concerning the provisions of this leave policy or the forms associated with a leave under this policy should be directed to the Human Resources Department staff.

## ***SECTION 11***

### ***MISCELLANEOUS LEAVE TIME***

#### **11.01 Bereavement Leave**

- A. Regular full-time employees may be granted leave upon approval of the department supervisor in the event of death in the immediate family to attend or make arrangements for the funeral or memorial. (See definition of immediate family, Section 2). These employees will be granted three (3) consecutive calendar days per year for this leave.
- B. The employee may be required to provide the supervisor with proof of death in the immediate family before compensation is approved.
- C. If additional time off is necessary to attend the funeral/memorial of a member of the immediate family, annual leave can be used.
- D. If the employee wishes to attend the funeral or memorial of someone outside the immediate family, annual leave or leave without pay may be granted.

#### **11.02 Court & Jury Leave**

- A. Regular full-time employees attending court as a witness on behalf of a governmental agency or for jury duty during their normal working hours shall receive pay at their regular rate for the hours they attend court. This time shall be charged as leave with pay.
- B. All regular full time employees subpoenaed to attend court on behalf of the City are eligible for leave with pay. Those employees who become plaintiffs or defendants in personal litigation are not eligible for leave with pay. In such cases, annual leave or leave without pay may be granted.
- C. Employees who attend court for only a portion of a regularly scheduled work day are expected to report to their supervisor for work when excused or released by the court.
- D. Employees required to attend court as stated in A. above, who are on scheduled vacation may be allowed to take additional leave with pay for that court time.
- E. All court attendance must be verified before an employee is compensated. Monies received from court appearances will be turned over to the City, except for travel pay. Police Officers attending court will be governed by the labor agreement.
- F. As soon as an employee learns of selection for jury duty or court appearance, he/she must notify the appropriate supervisor so that arrangements may be made for his/her absence from work.



### **11.03 Conference Leave**

An employee may be granted leave up to five (5) working days with pay to attend professional and technical seminars, conferences, or other meetings which contribute to the effectiveness of the employee's service. All such leave will be subject to the availability of funds and approval of the City Manager.

### **11.04 Military Leave**

- A. Employees who are members of the United States Armed Forces, including the National Guard, shall be granted paid leaves of absence of up to seventeen (17) days duration in any one calendar year. Thereafter employees shall be entitled to leave without pay.
- B. All full-time regular employees shall be eligible to return to work after serving in an actual period of war provided the employee:
  - 1. Receives an honorable discharge or is placed on reserve status.
  - 2. Has not voluntarily elected to remain in the active military service.
  - 3. Returns to work within ninety (90) days of discharge.
  - 4. Is physically and mentally able to perform the duties of the position.

If the same position is not available upon return, the employee shall be offered a comparable position.

- C. Upon leaving to serve, all accrued and unpaid leave shall be paid.
- D. Returning employees shall receive the same pay including any adjustments as they would have had, had they not been in active military service.

### **11.05 Examinations**

A regular full-time employee may be granted leave with pay for the purpose of taking examinations that will upgrade the qualifications of the employee. The examination should be related to the employee's present job and approval must be received from the City Manager.

### **11.06 Leave without Pay (Not covered by the Family & Medical Leave Act of 1993.)**

- A. The decision to grant a leave without pay (leave of absence) will be at the discretion of the City Manager.
- B. The following provisions apply to leave without pay:
  - 1. An employee granted a leave of absence must keep the department informed of current activity and current address every three (3) months.

2. An employee who obtains either part-time or full-time employment elsewhere while on an authorized leave of absence is required to notify the department in writing within three (3) days of accepting such employment.
  3. Failure to comply with all of the policy requirements will result in the employee being dropped from leave of absence status, in which case the employee must return to duty or be discharged.
  4. Any employee granted a leave of absence shall contact the department supervisor at least two (2) weeks prior to the expiration of the leave in order to facilitate the reinstatement process.
  5. Failure to return to work at the expiration of the leave shall be considered as a resignation.
  6. Sick leave, annual leave or holiday leave will not be earned by an employee for the time that the employee is on leave without pay.
- C. An authorized leave without pay shall not constitute a break in service, but the time will not be credited toward retirement.
- D. Employees wishing to continue their insurance coverage must pay both individual and family coverage while on leave without pay.

### **11.07 Disability Leave (Accident Leave)**

Employees of the City who are injured on the job who fall within the Worker's Compensation classification shall be paid in accordance with Section 14.04.

### **11.08 Voting Leave**

During a primary or general election, an employee who is registered to vote whose hours of work do not allow sufficient time for voting shall be allowed the necessary time off with pay for this purpose. When the polls are open 2 hours before or 2 hours after the regularly scheduled work period, it will be considered sufficient time for voting.

### **11.09 Personal Day**

#### **A. Purpose**

Full-time employees receive two (2) paid Personal Days per fiscal year for emergency reasons, religious observance, family illness and/or any other personal business.

#### **B. Procedures**

1. Full-time employees are eligible for two (2) paid Personal Days each year beginning October 1<sup>st</sup>.
2. New employees hired from October 1<sup>st</sup> – March 31<sup>st</sup> will receive two (2) paid personal days on their start date. New employees hired on or after April 1<sup>st</sup> will become eligible for two (2) paid personal days starting on October 1<sup>st</sup>.
3. The scheduling of Personal Days is subject to the operating needs of the department. Employees are asked to give as much advance notice as possible when requesting a Personal Day.

4. Employees will record their Personal Days on their time sheets in accordance with established payroll procedure.
5. Personal Days will not accrue and as such will not carry over into another fiscal year. Personal Days are available to be used only in the year they are earned.
6. Employees in an “unpaid status” due to illness or extended leave will not be eligible for Personal Days until they have returned to a “paid status.”
7. Employees who terminate their employment with the City for any reason are not paid for unused Personal Days.

C. Responsibility of Manager

Monitor the Personal Days of your staff and approve in advance requests for Personal Days.

D. Responsibility of Employee

Provide your manager/supervisor with as much advance notice as possible when requesting a Personal Day.

## ***SECTION 12***

### ***SEPARATIONS***

#### **12.01 Types of Separation**

Separations and/or termination from positions in the City services are designated as one of the following types:

- Resignation
- Retirement
- Disability
- Death
- Reduction in force (lay-off)
- Dismissal or discharge
- End of temporary assignment
- Abandonment of position
- Loss of job requirements

#### **12.02 Resignation**

- A. An employee who voluntarily leaves the City service.
- B. An employee who has satisfactorily completed their probationary period and wishes to resign in good standing shall file with the City a written resignation, stating the date and reason for leaving. The notice must be given two (2) weeks prior to the date of resignation. Failure to comply with this provision may be cause of denying the employee re-employment, and the employee will forfeit their unused earned vacation leave.

#### **12.03 Abandonment of Position**

- A. Unauthorized absence from work for a period of three (3) consecutive days may be considered a resignation and abandonment of position.
- B. Unauthorized absences of two (2) shifts from work for Fire person working on a 56 hour basis may be considered a resignation and abandonment of position.

#### **12.04 Retirement**

Whenever an employee meets the conditions set forth in the Retirement Plan regulations, the employee may elect to retire and receive all benefits earned under the General Employees' Pension and Retirement System, the Police Officers' Pension and Retirement System, or the Firefighters' Pension and Retirement System, whichever Plan is applicable.

## **12.05 Health**

- A. When an applicant is appointed to a position before the final report of a health examination is received, and the final report shows that the employee is not physically qualified to perform the duties of the position despite reasonable accommodations not creating an undue hardship on the City, the applicant will be separated.
- B. The City may request that an employee be examined by the City's designated physician. If disability of any kind is discovered which impairs the effectiveness of an employee in performing the work or makes continuance on the job a danger to the employee or others, the following action shall be taken:
  - 1. If the disability is correctable, the employee will be allowed a specific time to take steps to have the disability corrected. If the employee fails to take steps to have the disability corrected within the specified time, the employee shall be subject to dismissal.
  - 2. If, in the opinion of the examining physician, the disability cannot be corrected, the City Manager will attempt to place the employee in another position which can be performed satisfactorily. If that step cannot be accomplished successfully, the employee shall be separated either through retirement or dismissal.

## **12.06 Death**

For record keeping purposes separation shall be effective as of the date of death. All compensation and benefits due to the employee as of the effective date of separation shall be paid to the beneficiary, surviving spouse, or the estate of the employee as determined by law.

## **12.07 Dismissal or Discharge**

- A. A discharge is the involuntary separation of an employee from the City. Employees discharged for disciplinary reasons will not be eligible for rehire and shall lose all seniority and reinstatement privileges.
- B. Reasons for dismissal or discharge may include, but shall not be limited to, the following:
  - 1. Failure to meet established standards of work, morality or ethics to an extent that the employee is unsuitable for employment with the City in the position in which the employee was serving.
  - 2. Theft, destruction, or gross neglect in the use of City property.
  - 3. Incompetency, inefficiency, or negligence in the performance of duty that does not respond to training.
  - 4. Gross or repeated insubordination.
  - 5. Conviction of a criminal offense.

6. Being under the influence of intoxicating liquor, drugs, or barbiturates (not prescribed by a doctor) while on duty.
  7. Violation of general rules of personal conduct.
  8. Unauthorized and/or excessive absenteeism, absence, abuse of leave privileges or habitual excessive tardiness.
  9. Acceptance of any valuable consideration which was given with the expectation of influencing the employee in the performance of duties.
  10. Falsification of records or use of official position for personal advantage, including application, time sheets, purchase orders, etc.
  11. Commission of any offense described in these Personnel Policies and Procedures or departmental rules and regulations relating to disciplinary measures for which discharge is the penalty.
  12. Violation of Florida Statute 447.018 prohibiting public employee organizations from participating in a strike against a public employer.
- C. Charges which form the basis for a dismissal of an employee shall be specific, and shall be documented by the supervisor and/or department head, to include dates and places of incidents, and submitted to the City Manager.
- D. The procedure for dismissal shall be as follows:
1. The City Manager may dismiss an employee during the probationary period following original appointment with or without cause.
  2. Regular full-time employees who are to be dismissed shall be notified in writing by the City Manager of the specific causes for dismissal prior to dismissal.
- E. The City Manager or designee may suspend an employee for disciplinary reasons or pending court proceedings concerning actions that may result in dismissal.
1. An employee may be suspended without pay for acts involving unsatisfactory performance or conduct prejudicial to the public interest.
  2. An employee may be suspended without pay indefinitely if the employee has been arrested for a felony or for a misdemeanor involving moral turpitude. The suspension shall be terminated by restoration to the position held or by dismissal upon the decision of the court. If the employee is restored to the City's service, full pay for the entire period of suspension will be paid, and eligibility for merit pay increase and accrual of leave credits shall not have been interrupted by the suspension.

3. The employee shall receive written notice, stating the nature and reason for the action, the duration, and rights of appeal, if any. (See Section 15.05 - Appeals of Suspension)

### **12.08 Exit Interview**

It is the desire of the City to determine why regular full time employees voluntarily leave the City's employ. An exit interview program may be established and administered to determine the causes of and possible solutions for turnover within the work force.

## ***Section 13***

### ***REDUCTION IN FORCE***

#### **13.01 Policy**

Reductions-in-force (RIF's), changes in job requirements or job eliminations may take place as a result of a redefinition of business objectives due to budgetary constraints and/or economic conditions.

It is the policy of the City of Mount Dora to conduct reductions in a manner that treats employees fairly and equitably and provides eligible employees with separation pay and placement support.

#### **13.02 Procedures**

- A. Management is responsible for determining the positions to be terminated as a result of a RIF. These decisions will be made in accordance with established guidelines.
- B. The Director of Human Resources will work with the Director of Finance, City Manager and respective Department Heads to establish appropriate criteria for selecting positions that will be eliminated as the result of a RIF. The overriding criteria will always be business necessity. Other criteria may include but not be limited to length of service in a particular position, length of service with the City, job performance rating, job knowledge and experience or transferable skills.
- C. In no instance will a regular full-time employee be RIF'ed while another employee in the same position is employed on a part-time, temporary or seasonal basis. Reserve Police Officers are excluded from this provision and may be employed during a RIF of regular Police Officers.
- D. All potential RIF's will be reviewed in advance by the City Manager, Director of Finance and Director of Human Resources.

#### **13.03 Documentation**

The RIF Selection Documentation form will be used to document the evaluation and selection of individuals to be terminated. Required approvals must be recorded on the selection form. The Human Resources Director is responsible for insuring that the Selection Documentation form is complete. Selection Documentation forms can be obtained from the Human Resources Director.



### **13.04 Approvals**

The following approvals are required for RIF decisions:

- Respective Department Heads
- Director of Finance
- Director of Human Resources
- City Manager

### **13.05 RIF Notification**

- A. Whenever possible, employees who are scheduled for inclusion in a RIF action will be notified at least two weeks prior to the RIF effective date. In some limited cases, employees may not be required to work beyond the date of RIF notification, and will instead receive two weeks' pay in lieu of such notice. In no case will pay in lieu of notice exceed the maximum length of two weeks (ten business days).
- B. A member of the Human Resources Department will inform the Finance Department (Payroll) when a notified employee is being paid in lieu of notice, so that the individual's pay check or deposit information may be mailed directly to the home address.

### **13.06 Notification and Termination Dates**

The date an employee is informed about the RIF action is considered the employee's Notification Date. The employee's official Termination Date occurs at the end of the notification period, regardless of whether the employee is required to work through the notice period or not. The employee's Termination Date will also be the RIF effective date, except when the employee voluntarily terminates prior to the RIF effective date.

### **13.07 Separation Pay**

Separation pay and benefits (including payment of accrued time) will be provided to eligible employee's affected by a RIF as described in the Separation Pay Plan.

### **13.08 Internal Placement Support**

The City's Human Resources Department will provide employees affected by a RIF with an opportunity to apply for internal positions as they become available. It is not the intent of this policy to offer RIF'ed employees any preferential treatment over other internal or external candidates. As with any job search, the primary responsibility of finding a job remains with the individual. In no instance, will any employee be guaranteed reassignment.

- A. Internal Transfer  
Employees selected for termination as a result of a RIF may be given consideration for available openings within their respective division or department(s), as practical.

**B. Job Posting**

Employee's affected by a RIF will be eligible to use the City's job posting system for as long as they are receiving Separation Pay. They will receive consideration for job openings in accordance with their qualifications and performance requirements, i.e., in good standing. The six month (one year in the case of Police & Fire) time-in-job requirement will be waived in the event of a RIF.

**C. Refusal of a Comparable Job Offer**

Employees who decline a comparable job offer or who refuse to pursue comparable internal opportunities when such opportunities are available will not be eligible for separation pay. Exceptions will be considered on a case-by-case basis and will require approval by the Human Resources Director.

A comparable job is one which requires a reasonably similar background and skill sets as the current job and entails the following:

- A base pay within 10% of the employees current pay;
- Similarly scheduled work hours; and
- A work location within reasonable proximity to the current job.

### **13.09 External Placement Support**

The City may consider external placement support in situations involving large numbers of employees. External placement support may include providing group training on resume writing, interviewing skills or sourcing other employers.

### **13.10 Recall**

Recall will be offered to RIF'ed employees provided they are physically and otherwise qualified to perform the duties of the job.

### **13.11 Exceptions**

Employees terminated for reasons other than reduction-in-force, job elimination, changes in job requirements or technological advancements are not eligible for provisions of this policy. Specifically, they are not eligible for;

- the Separation Pay Plan
- Internal Placement Support
- External Placement Support

### **13.12 HR Responsibility**

- A. Administer the RIF within established guidelines.
- B. Conduct exit interviews with employees, informing them of available benefits and services and the need to maintain contact during the period they receive Separation Pay.

This Policy supersedes all other Reduction in Force policies in place before it.

## ***SECTION 14***

### ***SAFETY***

#### **14.01 Accident Prevention**

Department heads, supervisors and employees should recognize their responsibility for a successful safety program, and will participate in the development, implementation and improvement of this program. Supervisors must have a continuing concern with all possible safety and operational economies. Inadequate safety training, improper equipment handling and neglect can increase costs, cause accidents and reduce productivity.

#### **14.02 Accident Reporting**

- A. Employees will be advised by their supervisor of their responsibility to immediately report to their supervisor all injuries that occur on the job. If medical care is required, the supervisor must notify the personnel office prior to sending employee for treatment. Delay in reporting can cause complication of the injury or illness, may preclude coverage under the city's workers' compensation coverage, and will certainly delay settlement of any claim. Accidents, injuries or illnesses which are not reported as they occur may well be considered to be not job related when they are reported, thus making difficult or impossible the resolution of a claim under the workers' compensation coverage.
- B. A Supervisor's Accident Investigation Report Form must be submitted by the injured employee's supervisor within twenty-four (24) hours after the date of the accident or the report of the injury to the personnel office or the City Manager's designee. If the accident occurs over a holiday or weekend, the accident report should then be submitted within twenty-four (24) hours from the time the work period starts after the weekend or holiday. This applies to industrial accidents and first aid injuries, as well as to injuries resulting from vehicular accidents involving City vehicles/equipment. A vehicular accident report will be submitted by the police department to the personnel office. If any employee is injured, a Supervisor's Accident Investigation Report Form will also be required.
- C. In the case of City vehicular accidents, the appropriate law enforcement agency shall be notified immediately as well as the Human Resources Department.

#### **14.03 Worker's Compensation**

Disability Determination - Determination of the existence and service connection of a disability shall be made in accordance with Florida Workers' Compensation Law which provides that the employer is responsible for furnishing employees with such remedial treatment, care and attendance under the direction and supervision of a qualified physician, surgeon or other recognized practitioner. The City and/or their insurance carrier reserves the right under the provisions of this law to specify the physician, surgeon or recognized practitioner to handle any and all service connected disability cases. Disability determination shall be based on:

- A. All facts in the service history of the case.

- B. The findings of the medical examiner assigned by the Workers' Compensation carrier.
- C. Such evidence as the employee, at their own expense, may submit of the service connection of their disability.
- D. Other relevant evidence submitted to the medical examiner.
- E. There shall be no presumption that any disability is service connected.

At any time, and from time to time, the City may request that a disabled employee be re-examined. The results of the re-examination shall be made available to the City.

#### 14.04 Compensation During Disability

- A. An employee who sustains a work-related injury or illness, compensable under the Florida Workers' Compensation Law, will receive the benefits provided by the Law. Compensation for lost time is provided at this time as follows:

| Terms of Disability | Workers Compensation               |
|---------------------|------------------------------------|
| 1-7 Days            | None                               |
| 8-14 Days           | Beginning with 8 <sup>th</sup> day |
| 21 or more days     | Beginning with 1 <sup>st</sup> day |

The injured worker may be carried in full pay status for a period of up to seven (7) calendar days, including week-ends. This time will be deducted from accrued sick and/or annual leave time.

- B. In accordance with Florida Workers' Compensation regulations, if an injured employee is off work longer than seven (7) days, the worker will be paid 66-2/3% of their average weekly wage. This workers' compensation pay for lost time is not taxable. An employee may elect to use accrued sick and/or vacation leave for any portion of the lost time not covered under workers' compensation. This must be coordinated through the Human Resources and Payroll departments. In no case shall the employee's salary and workers' compensation benefits exceed the amount of regular salary payments.
- C. Any employee who exhausts accrued sick and annual leave and is not receiving a payroll check is responsible for all deductions for dependent medical, dental care, and dependent life insurance. These dependent insurance premiums are due and payable to the City no later than the 25th of the month preceding the monthly premium due date.
- D. If an employee's work-related injury extends beyond six (6) pay periods (twelve (12) weeks), the injured worker shall not accrue sick leave or annual leave credits should he/she go into a "No-pay" status. Upon returning to work (Active Status) sick time and vacation accruals will resume.
- E. The City reserves the right to require periodic medical examinations and reports from employees who are away from work due to compensative injuries under the Law.
- F. Employees who are injured on the job shall have those hours remaining in the pay period counted as "hours worked" for payroll purposes, but such hours will be paid only as provided above.

### 14.05 Safety Equipment

- A. The City provides proper and necessary safety equipment and devices for employees engaged in hazardous work. Such equipment and devices must be used. Failure by employees to obey safety regulations or to utilize provided equipment may result in disciplinary action and loss of Workers' Compensation benefits.
- B. If an employee is transferred or otherwise leaves the department which furnished the uniforms and/or safety equipment, the employee shall return all uniforms and safety equipment to that department.
- C. If an employee is required to wear safety shoes, the City shall reimburse the employee up to two hundred dollars (200.00) for the initial pair of, or replacement of, required safety shoes, not to exceed one (1) pair every fiscal year. Old shoes must be returned to the City. Employees required to wear safety shoes may, at the supervisor's discretion, be suspended without pay if reporting to work not wearing safety shoes, or not wearing them during work hours, unless otherwise excused by the City. Repeated failure to wear safety shoes is grounds for further discipline up to and including discharge. Employees will be responsible for reimbursing the City for the total cost of protective footwear if they leave employment during the Probation Period (first six (6) months of employment) due to:
  - Voluntary resignation.
  - Termination initiated by the City for misconduct.
  - Termination initiated by the City for performance reasons.
  - Termination initiated by the City for attendance reasons.
- D. If an employee is required to wear safety glasses and wears corrective external eyeglasses on a daily basis, the City shall reimburse the employee ½ of the cost, up to a maximum of one hundred dollars (\$100) for the initial pair of, or replacement of, clear prescription inserts designed for exterior safety glasses, not to exceed one (1) pair of inserts every 12 months. In order to qualify for reimbursement, such clear prescription inserts shall comply with standards developed by the American National Standards Institute (ANSI) and be compatible with the exterior safety glasses that are stocked and issued by the City.”
- E. Unless approved by the City Manager or designee, employees shall not wear any apparel, including uniforms, safety shoes, safety glasses etc., while off duty other than while traveling to or from work, or use any City equipment or material while off duty. Violation shall be grounds for immediate dismissal.

### 14.06 Commercial Driver’s License (A) and (B)

- A. The City will reimburse regular, non-probationary employees for the cost of any CDL and endorsements required by the City, including any fees associated with obtaining such license or endorsement, provided the employee has submitted evidence of possession of the CDL in good standing along with a receipt identifying the costs incurred, and has not had any in-service vehicle accident or moving traffic violations since his/her last license was issued.

Newly hired (probationary) employees in possession of a CDL upon hire, will be reimbursed for the cost of a CDL upon renewal, provided they submit evidence of possession of the CDL and are in good standing.

- B. Employees in driving positions which require a CDL and who fail to comply with requirements of the State of Florida CDL program cannot continue to function in their driving positions. At such time as the employees can no longer drive vehicles required in his/her job classification because of failure to comply with CDL requirements of the state, the City shall preclude the employee from driving the designated City vehicles. The employee shall have forty-five (45) days in which to comply with the state CDL requirements or to obtain a transfer, demotion or promotion to a position not requiring CDL licensure. Such job change must be accomplished within the normal processes for transfer, demotion or promotion. Failure to obtain the appropriate license or alternately to obtain a transfer, demotion or promotion to a position not requiring the CDL shall result in the termination of the employee.

### **14.07 Replacement/Repair of Personal Tools**

The City will replace or repair, as appropriate, the tools of employees who are required by the City to furnish their own tools, when it can be verified such tools are broken on the job or when such tools are stolen from the job site and a police report confirming the theft is given to management. Employees shall be required to report the breakage or loss of such tools or loss of such tools to theft upon knowledge in order to be entitled to replacement or repair.

### **14.08 Safety Committee**

A Safety Committee, made up of at least one employee representative from City Hall, Planning & Development, Fire, Library, Police, and Public Services will meet on a regularly scheduled basis, to discuss accident prevention, training and safety concerns. The City Safety Coordinator will be responsible for coordination of the meetings.

### **14.09 Employee Safety Awards**

The City Manager may institute an Employee Safety Award Program. Safety awards may be made either to groups or to individuals and will normally be made in recognition of praiseworthy and outstanding safety performance.

### **14.10 Authorized Personnel Only Areas**

#### **Purpose**

This policy establishes procedures and designates specific areas within City premises as “Authorized Personnel Only.” These areas are restricted to prevent unauthorized access by the general public to ensure the safety and security of employees, sensitive information, and City assets. Only personnel with express permission from authorized City staff are allowed access.

#### **Applicability**

This policy applies to all City employees, contractors, and visitors. Restricted access areas (Authorized Personnel Only) include but are not limited to:

- Mechanical rooms
- Electrical rooms
- IT data centers
- Administrative offices
- Storage areas for sensitive materials
- Criminal Justice Information Security Areas
- Water and Wastewater Treatment Facilities

### **General Provisions**

1. **Designated Areas:** Areas designated as “Authorized Personnel Only” will be clearly marked with appropriate signage, indicating restricted access. Signage will be posted at all entry points to these areas.
2. **Access Authorization:** Access to these areas is restricted to specific personnel as determined by department heads or designated supervisors. Personnel must display proper identification and authorization to enter.
3. **Visitor Access:** Members of the public or contractors who require access to restricted areas must be escorted by authorized City employees.
4. **Emergency Situations:** In the case of an emergency, first responders and other authorized emergency personnel are granted access to these areas as necessary for safety or to address the emergency.
5. **Enforcement:** Unauthorized entry into designated “Authorized Personnel Only” areas may result in disciplinary action for employees or removal from City property for visitors. Continued violations may lead to further legal or administrative consequences.
6. **Monitoring:** Security cameras and other monitoring devices may be installed in and around “Authorized Personnel Only” areas to enforce this policy and ensure compliance.
7. **Temporary and/or Additional Designations:** The City Manager or his/her designee shall have the discretion to temporarily or permanently restrict additional areas not specifically identified herein for “Authorized Personnel Only” as he/she deems necessary in the best interests of the City and general public.

### **Approval Authority**

Department heads or designees are responsible for managing access to restricted areas within their control. All access requests must be reviewed and approved in accordance with this policy.

## ***SECTION 15***

### ***DISCIPLINARY ACTION***

#### **15.01 Intent**

- A. It is the intent of the City that effective supervision and employee relations will avoid most matters which necessitate disciplinary action.
- B. Each instance differs in many respects from other situations and the City retains the right to treat each occurrence on an individual basis, without creating a precedent for other cases which may arise in the future. The City Manager retains the right to suspend any disciplinary action which may be taken, as a result of good behavior for a specified term.
- C. The following guidelines are not to be construed as limitations upon the retained rights of the City. The policies provide recommended penalties to apply for specific offenses. This means that a more severe or less severe penalty may be issued than that which appears in these guide- lines if it is justified.
- D. Disciplinary action is intended to correct improper conduct or deficiencies, not to punish an offending employee. Disciplinary action shall therefore only be severe enough to constitute an attempt to bring about correction. Discharge shall be resorted to when other efforts to bring about correction have failed, or when the severity of the offense warrants such measures.
- E. Depending upon the circumstances, acceptable disciplinary actions may include:
  - 1. Verbal Warning/Counseling
  - 2. Written Warning/Counseling
  - 3. Suspension
  - 4. Demotion
  - 5. Discharge
- F. Offenses requiring disciplinary action are divided into three (3) types to reflect degrees of severity. In each group and for each guideline, consideration will be given to the severity of the offense, the cost involved, the time interval between violations, the length and quality of the employee's service, and the abilities of the employee. In each case where the penalty is modified from the recommended guideline, the reason for such modification will be noted in writing, subject to the approval of the City Manager.
- G. In all cases, the department supervisor and/or department head shall notify the employee in writing of the action taken, and a copy of such notice will be included in the employee's personnel file.
- H. In addition to the general types of offenses listed below, infractions of departmental rules and regulations will subject the employee to disciplinary action.



## 15.02 Types of Offenses

The three (3) groups of offenses and guides for recommended penalties are as follows:

### A. GROUP I OFFENSES

- First Offense - Verbal Warning
  - Second Offense - Written Reprimand and/or Up To 5 Days Suspension
  - Third Offense - Up To Discharge
1. Operating, using, possessing tools, equipment or machines which the employee has not been assigned or performing other than as- signed work.
  2. Quitting work, wasting time, loitering or leaving assigned work area during working hours without permission.
  3. Changing clothes during working hours without specific permission.
  4. Taking more than the specified time for meals or break period.
  5. Demonstrating productivity or work quality which is not up to required standards of performance.
  6. Disregarding job duties by loafing or neglecting work during working hours.
  7. Reporting to work or working while unfit for duty, either medically, mentally or physically.
  8. Posting or removing any material on official bulletin boards or City property without authorization.
  9. Distributing written or printed material of any description on City premises unless authorized.
  10. Showing discourtesy to persons with whom the employee comes in contact with while in the performance of duties.
  11. Failing to report an accident or personal injury in which the employee was involved while on the job.
  12. Engaging in horseplay, scuffling, wrestling, throwing things, malicious mischief, distracting the attention of others, cat-calls, demonstrations on the job or similar types of conduct.
  13. Creating or contributing to unsafe and unsanitary conditions or poor housekeeping.
  14. Failing to pay just debts, or failing to make reasonable provision for the future payment of such debts, thereby causing loss of time and productivity to the City or to City staff.
  15. Failing to keep the department and the personnel office notified of proper address and telephone number (if any), and failing to notify the Human Resources department of any marital status change, name change, beneficiary designation change, or any tax withholding changes.

16. Receiving or making an excessive amount of personal phone calls while on working time.

**B. GROUP II OFFENSES**

- First Offense - Written Reprimand and/or up To 5 Days suspension
  - Second Offense - Up To Discharge
1. Threatening, intimidating, coercing or interfering with fellow employees or supervisors at any time, including using abusive language.
  2. Failing to work overtime, special hours or special shifts after being scheduled according to overtime and standby duty policies.
  3. Leaving assigned post at the end of the scheduled shift without being relieved by the supervisor or the relieving employee on the in- coming shift, for those units operating on a 24-hour basis.
  4. Neglecting to comply with requirements set forth in departmental rules and standards of conduct.
  5. Engaging in gambling, lottery or any other game of chance at City work stations at any time.
  6. Making or publishing false, vicious or malicious statements concerning any employee, supervisor, the City or its operations.
  7. Being absent without permission or leave.
  8. Provoking or instigating a fight or fighting on City property.
  9. Violating rules or practices which affect the safety of City personnel, equipment, tools or property.
  10. Failing to report a request for information or receipt of a subpoena from an attorney for a matter relating to City business.
  11. Vending, soliciting or collecting contributions for any purpose whatsoever at any time on City premises, unless authorized.
  12. Violating any or all of the steps outlined in the grievance procedure.
  13. Knowingly harboring a serious communicable disease which may endanger other employees.
  14. Violating personnel policies.
  15. Habitually failing to punch one's own timecard, where applicable. "Habitually" is considered occurring three (3) times in any ninety (90) day period.

16. Habitually reporting late to work. "Habitually" is considered occurring three (3) times within a ninety (90) day period.

17. Chronically being absent from work. "Chronically" is considered three (3) times within a ninety (90) day period without good reason or proper certification.

#### C. GROUP III OFFENSES

- First Offense - Up To Discharge

1. Wanton or willful neglect in performing assigned duties.
2. Making false claims or false statements in any internal investigation, inquiry or proceeding.
3. Deliberately misusing, destroying or damaging any City property or property of a City employee without proper authorization.
4. Receiving from any person, or participating in any fee, gift or other valuable thing in the course of work, when such fee, gift or other valuable thing is given in the hope or expectation of receiving a favor of better treatment than that accorded other persons.
5. Knowingly punching the timecard of another employee, having one's own timecard punched by another employee, or unauthorized altering of a timecard or time sheet, where applicable.
6. Falsifying, including willful omission, or altering personal or City records, including employment applications, accident records, work records, purchase orders, time sheets, or any other report, record or application.
7. Making false claims or misrepresentations in an attempt to obtain sickness or accident benefits or workers' compensation.
8. Insubordination by refusing to perform work assigned, or to comply with written or verbal instructions of a supervisor.
9. Unauthorized use, possession or display of firearms, explosives or weapons on City property, unless specifically authorized.
10. Theft or removal from City locations without proper authorization of any City property or property of any employee.
11. Sleeping during duty hours, unless authorized.
12. Being absent from duty for a period of 3 consecutive working days without proper authorization.
13. Failing to return from an authorized leave of absence.
14. Permitting another person to use an employee's identification card, using another person's card, or altering an identification card.

15. Incompetence or inefficiency in the performance of assigned duties.
16. Using alcohol and/or controlled substance or being under the influence of same on the City's premises and/or on working time. Possession or sale of alcohol or controlled substance on the City's premises and/or working time.
17. Being found guilty, pleading guilty, or nolo contendere (even where adjudication is withheld) to a felony, or misdemeanor involving moral turpitude. A "crime of moral turpitude" includes a criminal conviction or plea of nolo contendere, where the criminal act or conduct is contrary to justice, honesty, modesty, community morality, or good morals, generally. A crime of moral turpitude thus includes, but is not limited to, any crime, the commission of which, reflects adversely on a person's reputation, integrity or reliability to which otherwise brings, tends to bring, or may reasonably be expected to bring, discredit or disrepute upon that person or that person's employer.
18. Failure to notify the City that charges have been filed against the employee by a prosecuting official.
19. Using or attempting to use political influence or bribery to secure an advantage of any manner.
20. Concerted curtailment, restriction of production or interference with work in or about the City's work stations including but not limited to, instigating, leading or participating in any walkout, strike, sit-down, stand-in, slow-down, or refusal to return to work at the scheduled time for the scheduled shift.
21. Harassing another employee.
22. Abusing the use of sick leave.
23. Beginning or maintaining an outside personal or business economic relationship which affords present or future financial benefits to the employee and may be considered a conflict of interest, securing advantage of goods, services or influence due to the position of the employee with the City.

### **15.03 Warnings and Reprimand**

- A. Whenever employee performance, attitude, work habits, or personal conduct at any time fall below a desirable level, supervisors shall inform employees promptly and specifically of such lapses and give counsel and assistance. If appropriate and justified, a reasonable period of time for improvement may be allowed before initiating disciplinary measures.
- B. In situations where a verbal warning has not resulted in the expected improvement, a written reprimand may be issued defining the nature of the infraction under the rules. The written reprimand will be sent to the employee and a copy shall be placed in the employee's personnel file. The employee's immediate supervisor usually initiates a written reprimand.

### **15.04 Suspension**

A suspended employee shall be notified by the supervisor and/or department head at the time of suspension of the specific reason for the action, of the correction expected and of rights of appeal. Such notification shall be in writing, dated and hand- delivered to the employee or delivered by certified mail to the employee at the employee's last known address. A copy of the suspension shall be included in the employee's personnel file.

### **15.05 Appeals of Suspension**

- A. The City Manager shall hear appeals in cases involving suspension of regular employees who have satisfactorily completed their probationary period.
- B. The appeal shall be made within ten (10) working days after delivery or mailing to the employee of the written notice, by filing a written re- quest for a hearing with the City Manager.
- C. The City Manager shall set a time and a place for the hearing to be held at the earliest possible date. The City Manager shall notify the employee and the department head of the time and place scheduled for the hearing.
- D. Hearings before the City Manager shall be conducted informally in accordance with procedures established by the City Manager and shall not be bound by formal rules of evidence.
- E. The decision of the City Manager shall be final subject to appeal rights of an existing collective bargaining agreement.
- F. Department Heads shall have the right to appeal their suspension to a public hearing before the City Council.

### **15.06 Dismissal**

Employees dismissed for cause will receive notification in accordance with these Personnel Policies and Procedures.

## ***Section 16***

### ***EMPLOYEE GRIEVANCE PROCEDURE***

#### **16.01 Purpose**

This grievance procedure is established to provide full opportunity to regular full-time employees (not covered by specific grievance provisions in a collective bargaining agreement) to bring to the attention of management complaints, grievances or situations that the employee feels need either adjustment or information. It is the intent and desire of the City to adjust complaints or grievances informally and both supervisors and employees are expected to make every effort to resolve problems as they arise. However, it is recognized that there will be grievances which will be resolved only after discussion and review. The submission of a grievance by an employee shall in no way adversely affect the employee or their employment with the City.

#### **16.02 Definition of a Grievance**

- A. A grievance is a complaint, view or opinion pertaining to employment conditions, to relationships between employees and supervisors or to relationships with other employees.
- B. Only full-time regular employees are eligible to file grievances under this procedure.

#### **16.03 Procedure**

- A. Step One: An aggrieved employee shall present the complaint to their immediate supervisor within seven (7) working days from the time of occurrence of the problem. The supervisor shall then attempt to re- solve the problem and reply to the employee within ten (10) working days of receipt of the grievance.
- B. Step Two: If the employee feels the answer received is not satisfactory, the facts and circumstances of the problem shall be in writing and the written statement shall be submitted to the department head with- in seven (7) working days. Assistance will be provided, if requested, for those employees who have difficulty writing. The department head will investigate the grievance and notify the employee of the decision with- in ten (10) working days after receiving the grievance.
- C. Step Three: If the grievance is not resolved by the department head, the employee may submit the grievance in writing to the City Manager within seven (7) working days after receipt of the department head's decision or the date decision was due.

The City Manager will consider the grievance, weighing all pertinent information. The City Manager may appoint a committee to render advice on the particular grievance, if in the opinion of the City Manager, the committee could be of assistance.

An employee may request a meeting to be held to discuss the matter with the City Manager or they may mutually agree that no meeting be held. If either party elects a meeting, it shall take place

within fifteen (15) working days after receipt of the request for the meeting. The City Manager will determine the meeting place, i.e. City Hall or some other location.

The City Manager will notify the employee and department head of the decision reached within fifteen (15) working days of receipt of grievance if no meeting is held, or within ten (10) working days after the conclusion of the meeting if a meeting is held.

The decision of the City Manager shall be final and the employee shall have no further right of administrative appeal.

- D. Step Four: If the grievance is of such a nature that the employee cannot approach the immediate supervisor or the Department Head, then a direct appointment may be made with the City Manager.

This particular step, known as an "Open Door Policy", shall not be abused. Effective management almost always functions best when the chain-of-command is followed, although it is recognized that certain mitigating circumstances may sometimes dictate otherwise.

## 16.04 General Provisions

- A. The time limits of this grievance procedure may be extended by management due to illness, vacations, business trips, emergencies, or other reasons. If an extension is required, the employee will be notified.
- B. Under this grievance procedure the employee and management have the opportunity to call witnesses at the Step Two and Step Three levels.
- C. Any grievance shall be considered settled at the completion of any step, unless it is appealed within the time limits set forth.
- D. It is the intent of these Rules that the majority of grievances will be settled in the first or second step.
- E. All grievances at their conclusion shall be forwarded to the City Manager for coordination, analysis, approval and retention.
- F. In some cases, steps in the grievance procedure may be waived at the discretion of the department head to allow more severe matters to progress more rapidly.
- G. Employees may grieve without fear of retribution.
- H. If, in the opinion of the City Manager, conditions warrant, the grieving employee may be given anonymity.
- I. The City Manager maintains the right to reject any grievance settlement and to impose any settlement the City Manager believes is fair and just.

## ***SECTION 17***

### ***OTHER EMPLOYEE BENEFITS AND RULES***

#### **17.01 Insurance Benefits**

Hospitalization and medical insurance are available for all regular full-time employees. The City and employee share the cost of coverage for individual and family medical coverage. Dental and Vision coverage is also available at full cost to the employees and dependents. Details are available upon request from the Human Resources department.

Life insurance/AD&D is also paid by the City for all City employees, while Dependent and Additional Life is also available at full cost to the employee. See the table below for the amount an employee will receive:

Group Life and Accidental Death & Dismemberment

|                                                   |           |
|---------------------------------------------------|-----------|
| Full Time, Non-Exempt Employee                    | \$25,000  |
| Full Time, Exempt Employee (other than Directors) | \$50,000  |
| Full Time, Exempt Directors                       | \$100,000 |

#### **17.02 Defined Contribution Plan - General Employee**

Following a mandatory six (6) month probationary period, General Employees will participate in the City's Defined Contribution plan starting on the first day of the month after the probationary period concludes. The City will contribute 6% of the employee's gross income and will match up to an additional 4 % based on the employee's contribution of 4 %. Further information on these plans will be provided at orientation or by reaching out to Human Resources.

#### **17.03 Defined Benefit Plan - Police & Fire**

The City provides a Defined Benefit pension plan for all qualified Police & Fire employees. Both Police & Fire Plans require a mandatory employee contribution. Specific details of the each plan are maintained by the respective Pension Boards.

#### **17.04 Tuition Reimbursement**

##### **A. Policy**

Recognizing the critical link between individual performance and organizational productivity, the City of Mount Dora actively supports the professional development of its staff through career planning, on-the-job training and formal education.

By offering a Tuition Reimbursement Program, the City provides financial support to qualified employees who wish to attend courses or participate in degree programs. Such courses should enhance the employee's current job responsibilities or support career development goals that meet the strategic needs of the City.



Whenever possible, employees should inform their managers of their intent to apply for tuition reimbursement by July 31st of the preceding year so that these costs can be included in the budgeting process.

#### B. Eligibility

All full-time City employees, (provided they have completed 1 year of service) are eligible for tuition reimbursement for courses or a degree program. Service requirements must have been completed prior to beginning the course and employees must have a current performance evaluation of satisfactory or better. Contract (Independent Contractors) employees and employees with “less than satisfactory” ratings are not eligible for tuition reimbursement benefits.

The purpose of the one-year waiting period is to ensure that employees have a solid performance record in their present job and to assist managers and supervisors in making sound decisions concerning an educational investment in an employee’s career with the City.

Employees must earn a grade of “C+” or better (for approved course work) to be eligible for tuition reimbursement. A grade of “C+” will be reimbursed at 50%. A grade of “B+, B or B-” will be reimbursed at 80% and a grade of “A+, A, or A-” will be reimbursed at 90%. In the event of a Pass/Fail system, a “Pass” will be reimbursed at 50%. Lab fees (or books) for approved courses will be reimbursed at 50%.

#### C. Maximum Course Load

Employees should maintain a balance between job responsibilities and educational commitments. For this reason, the City may limit the number of courses an employee may take to two per semester. Employees should schedule courses to avoid conflict with their regularly scheduled working hours.

#### D. Reimbursement Amount

The maximum tuition reimbursement amount (including books and lab fees) for each participating employee is \$2,500 per fiscal year. Exceptions to this maximum will be at the discretion of the City Manager.

Tuition reimbursement for employees receiving veteran’s educational benefits or other financial aid will be based on the difference between the tuition cost and the benefit or aid received.

Employees who utilize the Tuition Reimbursement Program will be expected to provide the City with a minimum of 6 months of continued employment following the successful completion of an accredited course of study. Enrollees in a 4-year degree program are expected to provide the City with a minimum of 18 months of service following the successful completion of that program.

Should an employee leave the City prior to completing their minimum service requirement in return for tuition reimbursement, the balance owed will be pro-rated and withheld from their final paycheck.

#### E. Procedures

Before registering for a course, the employee must complete a Tuition Reimbursement Application from the Human Resources Department and obtain the appropriate management approval and signatures.

Employees seeking reimbursement for courses taken, as a part of a degree program must submit a written statement, demonstrating how educational goals relate to specific career objectives within their respective department and/or the City. The respective manager and Director of the department should approve the written statement.

The approved copy of the Tuition Reimbursement Application and written statement (if applicable) should be forwarded to the Human Resources Department at the time of enrollment.

Employees must pay the school directly for the approved course(s). When courses are completed, employees should submit their final course grade(s) and receipt of tuition payment to their manager or the Director of their department.

The manager/director will then begin the process of reimbursement by reviewing the grade documentation and approving the reimbursement amount according to the grade received. All signed documentation should be submitted to the Human Resources Department for additional approval signatures and processing through Payroll. The approved tuition amount will be direct deposited into the employee's account. If the employee does not have direct deposit through payroll, he/she will receive a check for the approved tuition amount. A copy of the final grade(s) and receipt of tuition payment should be forwarded to Human Resources for employee's personnel file and appropriate record keeping.

#### F. Responsibility

##### 1. Manager

Assist your employees in focusing their educational plans in a realistic, job-related direction. Counsel employees in the selection of schools, individual courses and programs of study so that they match their present responsibilities and future career objectives.

Review and approve tuition reimbursement requests, giving consideration both to your employee's career goals and the strategic goals of the City.

Ensure that administrative requirements of the Tuition Reimbursement Program are fulfilled in a timely manner. Familiarize employees with the provisions of this policy.

##### 2. Employee

Use good judgment in choosing courses that are directly related to your present job or planned career within the City.

Follow the tuition reimbursement procedures for application, approval, processing and repayment.

It is expected that employees who graduate from an accredited program and/or course of study will provide the City with a minimum of 6 - 18 months of continued employment, (depending on course of study) following the successful completion (graduation) of that course or program.

#### G. Certificate Fee, Professional Memberships

The City will pay for certification fees in a specialty area and/or professional and society memberships when certification or membership is required by state, management, or is deemed to be essential to effective job performance. Applications for Tuition Reimbursement may be obtained through the City's Human Resources department.

## 17.05 Vehicles

- A. Some employees, because of the nature of their work, may be issued and are responsible for a vehicle which may be driven to and from work and lunch, and to conduct official City business.

Such vehicle shall not be used for personal pleasure or private business. The purpose of this policy is to enable the employee in question to respond to emergency conditions promptly.

- B. Abuse of this policy may result in a withdrawal of the vehicle and appropriate disciplinary action. The City Manager has sole discretion to suspend this policy at any time without notice.

### **17.06 Payroll Deductions**

Federal Withholding and Social Security are deducted from pay checks in accordance with law. Any other deductions, including group insurances, retirement supplement, etc. are made as required and/or authorized by the employee. The City offers Direct Deposit of employee's paychecks. Details are available from the Human Resources department.

### **17.07 Unemployment Compensation**

The City is registered with the State of Florida Bureau of Unemployment Compensation. Terminated employees who file a claim and are determined qualified under the Florida Unemployment Compensation Law may be eligible to receive unemployment compensation benefits. The City maintains the right to controvert any claim for unemployment compensation benefits at its discretion.

### **17.08 Tobacco Free Workplace**

#### **A. Policy**

In consideration of the health, safety, and comfort of all of our employees, smoking and/or use of tobacco products by City employees shall not be permitted anywhere in, around, or on the property of any City facility in which employees work or have access to, including any City rights of way and/or City vehicle(s) they may drive.

This policy has been introduced to ensure that the City fulfills its obligation to protect workers and visitors from the health risks caused by first and second hand smoke and to comply with the Florida Clean Indoor Air Act, Amended in 2003, which requires all enclosed, and local government workplaces and other public premises to be smoke free. It has also been introduced to promote employee wellness and reduce future medical claims costs related to the use of tobacco products. In addition, City employees are reminded that the use of tobacco products in front of the public while on duty is strictly prohibited.

The activity of "smoking or use of tobacco products" shall include but not be limited to the smoking or carrying of any kind of lighted pipe, cigar, cigarette, or the use of any other tobacco product, including chewing tobacco, snuff, "E" cigarettes, etc.

#### **B. Employee Responsibility**

The effectiveness of this policy shall depend largely on the understanding and willingness of all employees to abide by its provisions and to request others to do so.

Any City employee hired after 10-1-2014 is prohibited from using tobacco products whether on-duty or off-duty while employed by the City.

Employees hired prior to 10-1-2014 are prohibited from using tobacco products on City property and at any time while on duty. Because employees are paid during break periods, break periods unlike meal time shall be considered "on duty."

The rules regarding tobacco free workplace apply to everyone entering the City premises. This includes all employees, temporary workers, consultants, interns, volunteers, citizens, and visitors.

Every City employee will be required to sign a Tobacco/Nicotine Free affidavit. If you state you are a non-user of tobacco products and you are reported to be using them in violation of this policy, you will be required to have a urine cotinine test at the Employee Health and Wellness Center. Failure to comply with the order to take the test may be considered insubordination and disciplinary action may result up to and including termination.

If you have indicated you are a user of tobacco products and it is reported that you are using them while on duty or on city property in violation of the policy, you can be subject to investigation and disciplinary action up to and including termination.

#### C. Department Head Responsibility

Complaints of violation of the policy should be directed to the Department Head responsible for the particular work area or facility involved in the complaint. The Department Head shall be responsible for notifying the violator of the pertinent portions of this policy. Failure to comply with the policy after proper notification shall initiate the City's progressive discipline procedures.

#### D. Employee Responsibility

It shall be the responsibility of each employee to abide by the rules and regulations contained in this policy, and it shall be the responsibility of the affected Department Head to see that the policy is applied in an equitable manner and adhered to by all employees.

#### E. Employer Responsibility

As a responsible employer the City is committed to maintaining a healthy, safe and comfortable working environment for its employees. In this instance, the City will offer smoking and use of tobacco product cessation programs at a discount in conjunction with the City's Employee Health and Wellness Center.

## 17.09 Drug-Free Workplace Program

It is the purpose of this policy to establish and proclaim the City of Mount Dora's intent to maintain a 'DRUG FREE' workplace. In so doing, the City has adopted the Drug-Free Workplace Program in accordance with the requirements set forth in Florida Statutes Section 440.101 and 440.102, as well as in accordance with Rule 38F-9, established by the Florida Department of Labor and Employment Security, Division of Workers' Compensation. It is a condition of employment with the City of Mount Dora for an employee to refrain from reporting to work or working with the presence of drugs or alcohol in her/his body. In addition to possible disciplinary procedures and termination as a result of any violation of this Drug-Free Workplace Program, an employee injured in the course and scope of employment who refuses to submit to a test for drugs or alcohol, or is tested and has a positive confirmation of drug or alcohol use, may forfeit his/her eligibility for medical and indemnity benefits under the Workers' Compensation Act.

The City acknowledges the problem of substance abuse, including abuse of alcohol by our society. Furthermore, the City sees substance abuse as a serious threat to both employees its customers, and the general public. The City is addressing this problem by establishing a substance abuse policy to ensure all employees have a drug-free workplace.

Drug and alcohol addiction is a complex, yet treatable condition. For this reason, this program is targeted at alleviating the problem at the community level by involving and educating employees. Policies are designed not only to eradicate drug abuse in the workplace, but also to encourage drug users to seek and successfully complete rehabilitative treatment.

While the City understands that employees and applicants under a physician's care may be required to use prescription or over-the-counter drugs, abuse of prescribed or over-the-counter medications will be dealt with in the same manner as any other substance abuse. Because substance abuse and chemical dependencies are treatable conditions, employees seeking help for a drug or alcohol problem, whether voluntarily or through disciplinary action, will be treated the same as those employees with other conditions as far as eligibility for health benefits and sick and/or personal leave. Nothing in this policy, however, shall limit the City's right to enforce appropriate disciplinary measures for violation of policy, including, if necessary, termination; nor does this policy bind the City to payment for any care provided beyond the City's existing employee benefits.

With these basic objectives in mind, the City of Mount Dora has established the following policy:

### A. Drug Use

Employees are absolutely prohibited from using, possessing, distributing, manufacturing, selling, attempting to sell or being under the influence of drugs while on or off the job. As used in this policy, improper drug use is the use of any drug which is not legally obtainable; which is legally obtainable, but has not been legally obtained; or which is being used in a manner or for a purpose other than prescribed (for example, use of depressants and stimulants not prescribed for current personal treatment by an accredited physician). Some examples of drugs include:

- Marijuana
- Amphetamines
- Cannabinoids
- Cocaine
- Phencyclidine (PCP)
- Hallucinogens (LSD)

- Methaqualone
- Opiates
- Barbiturates
- Benzodiazepines
- Synthetic Narcotics or Designer Drugs

Employees who violate this policy will be subject to disciplinary action, up to and including possible termination.

#### B. Alcohol Use

Employees are absolutely prohibited from using, possessing, distributing, manufacturing, selling, attempting to sell, or being under the influence of alcohol while on duty, while on City property, or on any work site. "Alcohol" means ethyl alcohol (ethanol) and includes use of any beverage, mixture or preparation containing ethyl alcohol, including but not limited to, distilled spirits, wine, malt beverages and intoxicating liquors. With regard to alcohol, an employee may also be determined to be "under the influence of alcohol" for purposes of this policy if the employee has a blood level of .05 g/dl 1% or higher. Employees who violate this policy will be subject to discipline, including possible termination.

#### C. Use of Prescription and Nonprescription Medication

1. Employees must notify their supervisor when using any medication that may limit their ability to perform their job. Such notification may be confidentially given. Verification of any and all medication may be required.
2. Where prescription medication is involved, verification may include the employee submitting a prescription copy of a physician's statement showing medication required and dates of use. Failure to report the use of medication or failure to verify the use of medication may result in discipline, including possible termination.

#### D. Arrest and Conviction for Drugs

1. It is a condition of employment with the City of Mount Dora that any employee convicted of any criminal drug violation occurring in the workplace or off-the-job must report such conviction to his supervisor within five (5) calendar days of such conviction. Further, a nolo contendere or guilty plea for drug activity is also to be reported in the same manner.
2. In deciding what action to take, the supervisor, department head and City Manager will take into consideration the nature of the charges, the employee's present job assignment, the employee's record with the City and other factors relative to the impact of the employee's conviction, or nolo contendere or guilty plea upon the conduct of City business.

#### E. Duty to Report Employee Drug and Substance Abuse

Employees must immediately report violations of these policies by other employees. Any employee who, in good faith based on reasonable suspicion, reports an alleged violation of this policy, or any supervisor who investigates or takes action in good faith based on reasonable suspicion, shall not be harassed, retaliated against, or discriminated against in any way for making reports or participating in any investigation or

action based thereon. To the greatest extent possible, the reporting of employee drug and substance abuse will be kept confidential.

#### F. Confidentiality

1. All information, interviews, reports, statement memoranda, and drug test results, written or otherwise, received by the City through a drug testing program will be kept confidential. Also, laboratories, employee assistance programs, drug and alcohol rehabilitation programs, and their personnel who receive or have access to information concerning drug test results shall keep all information confidential. Unless compelled by a hearing officer, court or professional or occupational licensing board, information regarding drug testing may be released only by the voluntary written consent of the person tested.
2. Nothing in this provision shall be construed to prohibit the City, an agent of the City, or laboratory conducting a drug test information when consulting legal counsel in connection with actions brought under or related to Rule 38F-9 or when information is relevant to a defense in a civil administrative matter.

#### G. Drug Test

1. The following is a list of all drugs for which the City will test the job applicant or employee:
  - Alcohol
  - Opiates
  - Amphetamines
  - Barbiturates
  - Cannabinoids
  - Benzodiazepines
  - Cocaine
  - Synthetic narcotics
  - Phencyclidine
  - Methadone
  - Methaqualone
  - Propoxyphene
2. The following is a list of some over-the-counter and prescription drugs which could alter or affect the outcome of a drug test:
  - a) Alcohol - all liquid medications containing ethyl alcohol (ethanol) (the label will indicate alcohol content)
  - b) Amphetamines - Obetrol, Biphetamine, Desoxyxyn, Dexedrine and Didrex
  - c) Cannabinoids - Marinol (Dronabinol, THC)
  - d) Cocaine - Cocaine HCl topical solution (Roxanne)
  - e) Phencyclidine - not legal by prescription
  - f) Methaqualone - not legal by prescription
  - g) Opiates - Paregoric, Parepectolin, Donnagel PG, Morphine, Ty- lenol with Codeine, Emprim with Codeine, APAP with Codeine, Aspirin with Codeine, Robitussin AC, Guaiatuss AC, Novahistine DH, Novahistine DH, Novahistine Expectorant, Dlaudid (Hydromorphon), M-S Contin and Roxanol (morphine sulfate), Perdolan, Vicodin
  - h) Barbiturates - Phenobarbital, Tuinal, Amytal, Nembutal, Seconal, Lotusate, Fiorinal, Fioricet, Esgic, Butisol, Mebaral, Butabarbital, Butabital, Phrenilian, Triad

- i) Benzodiazepines - Ativan, Azene, Clonopin, Dalmane, Diazepam, Librium, Xanax, Serax, Tranxene, Valium, Verstran, Halcion, Paxipam, Restoril, Centrax
- j) Methadone - Dolophine, Methadose
- k) Propoxyphene - Darvocet, Darvon N, Dolene

#### H. Job Applicant Drug Testing

1. A job applicant who has applied for a position with the City of Mount Dora and has been offered employment conditional upon successfully passing a drug test will undergo screening for the presence of drugs or alcohol. An applicant who refuses to take the test or whose test results are confirmed positive will be denied employment. Positive test results may be challenged by the applicant.
2. The job applicant has the right to consult the testing laboratory for technical information regarding prescription and non-prescription medication and the possible affect these drugs may have on the outcome of a drug test. If the job applicant is using prescription or non-prescription medications, which may affect the outcome of a drug test, the applicant must report the use of the medication to the individual administering the test before the test is taken.

#### I. Employee Drug Testing

The City will maintain drug testing practices to identify employees who are working under the influence of drugs or alcohol. It shall be a condition of continued employment for all employees to submit to the following drug tests:

1. Reasonable Suspicion, which may include, but is not necessarily limited to:
  - a. Observable phenomena while at work, such as direct observation of drug use or the physical symptoms of being under the influence of drugs, such as drowsiness or sleepiness, slurred or incoherent speech, unusually aggressive behavior, severe mood swings, lack of coordination and the like;
  - b. Abnormal conduct or erratic behavior or a significant otherwise unexplained deterioration in work performance;
  - c. A report of drug use, provided by a reliable and credible source;
  - d. Evidence that an individual has tampered with a drug test during their employment with the City;
  - e. When there is information that an employee has caused, or contributed to, or has been involved in an accident while at work;
  - f. And when there is evidence an employee has used, possessed, sold, solicited, or transferred drugs while working or while on City property or while operating City vehicles, machinery or other equipment.



#### J. Confirmation of Drug Test Results

The City will not terminate, discipline, refuse to hire, discriminate against, or request or require rehabilitation of a job applicant or employee on the sole basis of a positive test result that has not been verified by a confirmation test. A confirmation test is a second analytical procedure run on a sample that was positive on the initial test. The confirmation test will be different in scientific principal from that of the initial test procedure.

#### K. Challenge of a Positive Drug Test Result

1. A job applicant or employee who receives a positive confirmed drug test result may contest the result to the City within five (5) working days after written notification of the positive test results. If the City finds the explanation unsatisfactory, the City shall within ten (10) working days of receipt of the challenge provide a written response to the job applicant or employee as why the explanation is unsatisfactory, along with the report of the positive results.
2. It is the responsibility of the job applicant or employee to notify the laboratory of a pending challenge of the positive test results and of the need to retain the test sample until the matter is settled.

#### L. Consequences of Confirmed Positive Test Results

1. If an employee tests positive, the department shall immediately place the employee on sick leave. If there is insufficient accrued sick leave or accrued vacation leave, the employee will be placed on leave of absence without pay.
2. An employee who has tested positive and who has been referred to the Employee Assistance Program or other appropriate treatment program and who refuses this referral shall be terminated for cause.
3. An employee who accepts treatment must understand the requirement to complete such program. Failure to do so will result in termination for cause.
4. An employee who completes treatment will be required to furnish proof of such completion to their Department Head and the City's Human Resources department. This proof will be reviewed by the City's designated competent medical authority as part of a fitness for duty medical examination prior to the employee being reinstated to work status.
5. Special risk employees may be terminated or disciplined for the first positive confirmed drug test result when illicit drugs, pursuant to Florida Statutes Section 893, are confirmed. No special risk employee shall be permitted to continue to work in a "safety-sensitive" position, but may be placed either in a "non-safety-sensitive" position or on sick leave while participating in a rehabilitative program.
6. The City will decide on a case-by-case basis whether to refer an employee to a treatment program in lieu of termination from employment. Nothing herein shall preclude the City from terminating the employment of an employee who is the subject of a confirmed positive test.

Likewise, nothing herein guarantees any employee the right to be referred to a treatment program.

M. Voluntary Request for Treatment

1. An employee who seeks voluntary treatment for alcohol or drug related problems and has not been previously tested as positive may do so without consequence of disciplinary action assuming they have not been involved in any other aspect covered under I. above. Every degree of confidentiality shall be afforded in a case such as this.
2. An employee in this category shall be placed on sick leave. If there is insufficient accrued sick and/or vacation leave, the employee will be placed on leave of absence without pay. The duration of the leave shall be at the sole discretion of the City.
3. The employee must understand the treatment program must be completed and proof of such completion must be furnished to the Department Head and Human Resources department. This proof will be reviewed by the City's designated competent medical authority as part of a fitness for duty medical examination prior to the employee being reinstated to work status.

## ***SECTION 18***

### ***POSITION CLASSIFICATION PLAN***

#### **18.01 Purpose**

The position classification plan is a systematic arrangement and inventory of City positions. The plan groups the various positions into classes indicative of the range of duties, responsibilities and level of work performed. The class titles standardize the meaning, based upon the similarity of work and duties performed.

#### **18.02 Uses**

The classification plan is used to:

- A. Determine qualifications and prepare job announcements.
- B. Establish lines of promotion and career ladders.
- C. Assist in developing employee training programs.
- D. Provide uniform job terminology on records and documents.

#### **18.03 Content**

The classification plan consist of:

- A. A grouping of positions into classes on the basis of approximately equal difficulty and responsibility, which require the same general qualifications and which can be compensated within the same pay grade.
- B. A class title, indicative of the work of the class, which shall be used on all personnel, accounting, budget and related official records.
- C. Written class descriptions for each job classification containing the nature of work, relative responsibilities and illustrative duties found in the class. Also included are the knowledge, abilities and skills required for performance of the work and the minimum qualifications needed.

#### **18.04 Administration and Maintenance**

The City Manager, or designee, is charged with the maintenance of the classification plan so that it will reflect the duties performed by each employee and the class to which each position is allocated.

#### **18.05 Allocation of Positions**

Whenever a new position is established or duties of an existing position changes, the department head shall prepare a position description describing the duties of the position and send it to the Personnel department. The City Manager or designee shall have the position assigned to an existing class or establish a new class for the position.

## **18.06 Position Reviews**

- A. The City Manager may assign responsibility for conducting position reviews. Such reviews may be initiated by written request from:
  - 1. The department head in whose department the position is located.
  - 2. The incumbent of the position, provided that the employee processes the request through the department head for review and comments.
- B. Position information will be gained through completion of a position classification questionnaire by the incumbent or by the supervisor of the position if the position is vacant.
- C. The department head will review and make recommendations for all proposed position changes and class descriptions.
- D. The employee in the position to be reviewed will be notified that the review is to be conducted.

## **18.07 Reclassification**

- A. When the incumbent of a position is officially assigned more difficult and significant responsibilities and duties so that it appears that the position warrants reallocation to a higher pay grade, the City Manager shall authorize a study of the duties and responsibilities of the position.
- B. If it is determined that the position should be reallocated to a higher level class, the City may require the incumbent to undergo a prescribed test of fitness, depending on the conditions of the reclassification.
- C. Should any position be reclassified to a job classification with the same pay grade as that of the original classification, the incumbent shall receive a corresponding change in title.
- D. Should any position be reclassified to a job classification with a lower pay grade than that of the original classification, the incumbent employee shall be offered transfer to a vacancy in the original classification in the same or other department, if a vacancy exists.

## **18.08 Reclassification Procedure**

Each request for a personnel action which could result in a position being reclassified, restructured or redefined will follow the below procedure.

- A. Individual employee will complete a Position Classification Questionnaire and forward to the immediate supervisor.
- B. Immediate supervisor will complete personnel request form and forward it to the Department Head for comment.

- C. Following completion, this form will be sent to the Human Resources for evaluation and appropriate action. This action will be completed within twenty (20) working days.
- D. Recommendations and results of the evaluation by the City Manager, or designee, will be forwarded to the Department Head who will communicate the findings to the individual(s) concerned.

## ***SECTION 19***

### ***PAY SCHEDULE***

#### **19.01 Purpose**

The rate of pay schedule is directly related to the classification plan and provides the basis of compensation for employees of the City. The pay schedule is constructed to reflect the following:

- A. Relative difficulty and responsibility existing between the classes of work, reflecting equal pay for equal work.
- B. Prevailing rates of pay for similar types of work in the labor market from which employees are recruited.
- C. Financial policies of the City.

#### **19.02 Use**

The Pay Plan is used to reward employees for job performance, to develop incentives and to improve their quality of work.

#### **19.03 Content**

The rate of pay schedule includes pay ranges and the compensation attached to the ranges. Each class title in the classification plan is assigned a pay range.

#### **19.04 Adoption and Amendment**

After study, analysis and consultation, the Human Resources Director, with such assistance as required, shall prepare the pay schedule for the various classes of work. Amendments to the pay schedule shall be considered when changes of responsibilities of work or classes, availability of labor, prevailing rates of pay, the City's financial condition and policies, or other pertinent economic considerations warrant such action.

#### **19.05 Appointment and Starting Rates**

- A. The minimum pay established for a position is considered the normal starting rate for new employees.
- B. Appointments that are above the minimum salary may be authorized by the Human Resources Director if the applicant's training, experience or other qualifications are substantially above the minimum requirements for the approved position.

#### **19.06 Performance Pay Increases**

- A. Pay increases are not intended to be automatic, but are to be earned and based upon job performance.

- B. Employees will become eligible for consideration for a pay increase at one year intervals on the anniversary date of their last pay increase until the maximum is reached. In unusual circumstances, the City Council may approve an increase at less than one-year intervals to reward extraordinary performance.
- C. Approved pay increases will be effective at the beginning of the next pay period after the employee has been approved for an increase.

### **19.07 Promotion**

- A. When an employee is promoted to a position with a higher maximum, the employee's new rate shall be at the minimum for the new pay range or at least 1.05 times the employee's rate of pay immediately prior to the promotion.
- B. Promotions shall establish a new classification anniversary date. Employees shall be eligible for consideration for an increase, based on job performance, six (6) months for general employees and one (1) year for police officers and firefighters, following the effective date of the promotion.

### **19.08 Demotion**

- A. An employee may be demoted to a position of lower grade for any of the following reasons:
  - 1. When an employee would otherwise be laid off because the position is being abolished, because the position is being reclassified to a lower pay grade, due to lack of work or funds, or because of the return to work from authorized leave of another employee to such a position in accordance with the rules on leave.
  - 2. When an employee does not possess the necessary qualifications to render satisfactory service in the position currently held.
  - 3. When the performance demonstrates unsatisfactory performance during the probationary period following a promotion.
  - 4. When the employee voluntarily requests a demotion.
- B. The effect of demotion on pay shall be as follows:
  - 1. Demotion will not result in a pay increase.
  - 2. Pay will not exceed the maximum rate of the pay grade designated for the lower position.
  - 3. Pay will not be reduced if the employee's current pay falls within the new pay range.

4. An employee who is demoted to a classification held immediately prior to being promoted will have the date in classification adjusted to reflect the time served in that classification. All other demotions will establish a new classification date.

## **19.09 Transfers**

- A. All transfers shall be made only with the approval of the City Manager.
- B. Transfers shall be made as follows:
  1. An employee may be transferred to another department with the same job classification and such transfer will not change the employee's pay grade, rate, anniversary date or classification date.
  2. General Employees will serve a three (3) months (5.10 per policy) (one (1) year for police officers and firefighters) probationary period in the new department.
  3. If, after a fair trial, the transferred employee is found to be un-qualified in the new position, the employee may return to the position left, with the approval of the department head, if a vacancy exists. If the former position is filled, every effort will be made to place the employee in a comparable position. If a vacancy does not exist, and if it is impossible to create a new position, the employee will be released.
- C. When an employee becomes physically incapacitated for the performance of duties, the City Manager may authorize a transfer to a position the same or a lower class which the employee has the ability to fill.

## **19.10 Trainee**

- A. In the event an applicant for any position does not meet the minimum qualifications, but is otherwise qualified for the position, the Human Resources Director may authorize appointment as a "Trainee". In such cases, the employee will be hired at a rate of up to 10% below the minimum salary, until the minimum qualifications have been satisfied.
- B. This category is used to train people on-the-job who have the potential to do the work, but lack some of the skills or experience needed.
- C. The usual time a person remains in a trainee category depends upon the skills or experience needed in individual cases.



## ***SECTION 20***

### ***RECORDS AND REPORTS***

#### **20.01 Responsibility**

The Human Resources Director, or designee, is responsible for establishing and maintaining personnel records for all employees.

#### **20.02 Records**

- A. All personnel records and all other records and materials relating to the administration of the Personnel Management System shall be considered the property of the City. The decision of the City Manager relating to the use, maintenance and disposition of such records and material, and as to whether or not any information contained therein may be disclosed, is in accordance with prevailing laws.
- B. Employees should be aware of the importance of keeping their personnel records current. This means notifying the Human Resources department of any change of address/ telephone number, change of beneficiary, number of dependents, marriage or any change not previously reported. This is the responsibility of the employee and failure to comply may result in the loss of employee benefits.
- C. The City should be informed of any special training courses completed by an employee. Copies of diplomas or certificates should be forwarded to become a permanent addition to the employee's personnel file.

#### **20.03 Records Retention and Disposition**

The City will determine the time limit that any personnel, financial, departmental records shall be kept on file and the final disposition of such records shall be in accordance with applicable State statutes.

## ***SECTION 21***

### ***LIABILITY INSURANCE***

#### **21.01 Liability Insurance**

The City shall provide liability coverage to assist in the defense of any claim against any employee of the City, where the claim results from the employee's employment within the City and where the employee is acting within the scope of his/her employment.

## Employee Policy and Procedure Guide – 2025 Changes

- **Page 7:** Small change to verbiage on first paragraph
- **Page 8:** Updated verbiage on second paragraph
- **Page 12:** Changed reference to the Travel Policy of 2020 to 2023.
- **Page 18:** Updated immediate family definition.
- **Page 19:** Added Federal/State Mandated/Voluntary Licensures and Certificate definitions.
- **Page 20:** Added Utility Skilled Certifications (annual courses) definition.
- **Page 20:** Added Voluntary Licensure (Certification) definition.
- **Page 25:** Updated verbiage under section 3.07 (Employment of Relatives)
- **Page 27:** Updated section 3.13 (Dress and Appearance), to include previous general CBA requirements.
- **Page 28 & 30:** “MIS” has been changed to “Information Technology”
- **Page 40:** Added verbiage under section 5.06 (Open Positions/Recruitment).
- **Page 40:** Adding verbiage regarding transfer probationary period under section 5.07.
- **Page 41:** Added verbiage to include HR under section 5.10 (Probationary Period) letter “G”.
- **Page 41:** Added verbiage to clarify operational emergencies under section 5.11 (Hours of Work) letters “E” & “F”. This was added from the previous general CBA.
- **Page 45:** Added and removed verbiage regarding “compensatory time” under section 6.04 (Overtime Rate).
- **Page 45:** Added verbiage from previous general CBA to clarify overtime rate during holidays, under section 6.04 (Overtime Rate).
- **Page 46:** Removed verbiage relating to compensatory time under section 6.09 (Compensatory Time). Added letters “G” & “H” from previous general CBA under section 6.09 (Compensatory Time).
- **Page 46:** Removed verbiage from section 6.10 (A). Replaced verbiage under section 6.10 (C). Added section 6.10 (D) from previous general CBA.
- **Page 47:** Removed verbiage from section 6.11 (Call Back Pay) on the first paragraph.
- **Page 47:** Added verbiage from previous general CBA under section 6.11 (Call Back Pay)
- **Page 47:** Added verbiage from previous general CBA under section 6.12 (Delayed Start Time). This entire section is new and recently added.
- **Page 48:** Added verbiage from previous general CBA under section 6.13 (Certification Pay). This entire section is new and recently added.
- **Page 50:** Added Juneteenth to list of City Holidays under Section 7.01 (A).
- **Page 50:** Corrected a typo on section 7.02 (A)
- **Page 51:** Added verbiage from previous general CBA under section 7.02 (Eligibility for Holiday Pay). Letters “D”, “E”, & “F”, were added.
- **Page 51:** Replaced and added verbiage from previous general CBA under section 7.03 (Holiday on Work Day)
- **Page 52:** Corrected verbiage under section 8.03 (Eligibility and Rating of Earning) to match previously Council approved policy change.
- **Page 52:** Updated section 8.04 (A) to read “0.5”.

- **Page 53:** Replaced verbiage under section 8.07 (Accumulation of Annual Leave).
- **Page 54:** Removed verbiage under section 9.03 (Procedures).
- **Page 54:** Updated section 9.04 (A) to read “0.5”.
- **Page 55:** Section 9.05 (B) was replaced with verbiage from previous general CBA.
- **Page 55:** Removed verbiage under section 9.08 (Payment of unused sick leave).
- **Page 66:** Removed verbiage under section 10.12 (Taking more than allowed leave).
- **Page 67:** Change title of section 11.01 from “Funeral/Memorial Leave” to “Bereavement Leave”
- **Page 67:** Changed title of section 11.02 from “Court Leave” to “Court & Jury Leave”. Added Letter “F” to section 11.02 (Court & Jury Leave).
- **Page 69:** Corrected typo under section 11.07 (Disability Leave (Accident Leave))
- **Page 69:** Added and removed verbiage under section 11.09 (Personal Day) letter “B”.
- **Page 80:** Updated verbiage under section 14.05 (C) to now read “200.00”. Removed verbiage from section 14.05 (Safety Equipment). Added verbiage from previous general CBA under section 14.05 (C). Changed verbiage under section 14.05 (D) from “\$75” to “\$100” and “24 months” to “12 months”.
- **Page 80/81:** Added verbiage from previous general CBA to section 14.06 (Commercial Driver’s License (A) and (B)). This is a new section that was added.
- **Page 81:** Added verbiage from previous general CBA to section 14.07 (Replacement/Repair of Personal Tools). This is a new section that was added.
- **Page 81 & 82:** Removed section 14.10 (Employee Safety Awards) This was a duplicate, current section 14.09 contains details about Employee Safety Awards.
- **Page 82/83:** Added verbiage from previous general CBA to section 14.11 (Authorized Personnel Only Areas). This is a new section that was added.
- **Page 92:** Replaced verbiage to reflect current life insurance benefits under section 17.01 (Insurance Benefits).
- **Page 92:** Added and removed verbiage under section 17.02 (Defined Contribution Plan – General Employee).
- **Page 93:** Updated verbiage under section 17.04 (D) to now read “\$2,500”. Removed verbiage from section 17.04 (D).
- **Page 104:** Changed verbiage under section 18.08 (C).
- **Page 108:** Updated verbiage under section 19.09 (B #2) to now read “3 months”.
- **Page 110:** Added verbiage from previous general CBA to section 21.01 (Liability Insurance). This is a new section has was added.
- **End of Document:** Removed index.



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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Request Adoption of **Resolution No. 2025-27**, Donating Mount Dora Police Department Surplus Assets

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**Introduction:**

This is a request for Council to adopt Resolution No. 2025-27, Donating Mount Dora Police Department Surplus Assets.

**Discussion:**

The Mount Dora Police Department is a full-service law enforcement agency that provides a range of equipment to its personnel. Items such as Axon Tasers, flashlights, and related equipment are frequently updated or exceed the life of their warranties. As equipment ages, it is replaced with the newest generation. Outdated equipment within the Mount Dora Police Department no longer has value and frequently gets destroyed as a method of disposal. Occasionally, there are Police Departments that have not cycled into newer equipment. The Eatonville Police Department currently uses and maintains a series of Axon Tasers, flashlights, police bicycles, and related equipment that are no longer in use at the Mount Dora Police Department. The Eatonville Police Department would benefit from the addition of police equipment that has reached the end of its life for the Mount Dora Police Department.

Nearly all police equipment is unique to law enforcement and frequently cannot be donated to organizations other than law enforcement agencies. By donating surplus equipment, the City of Mount Dora and the Mount Dora Police Department are able to assist other law enforcement agencies until their equipment reaches the end of its life.

The donation of surplus equipment to other police departments has several benefits. Rather than letting surplus equipment go to waste, it can be put to good use where it is needed most. Donating surplus equipment can improve relationships between departments and their communities, showcasing a commitment to collaboration, support, and the strengthening of ties between different law enforcement agencies. Surplus equipment can be used for training purposes, helping to prepare police officers for various scenarios without the financial burden of purchasing additional equipment. Donating surplus police equipment is a practical way to

support law enforcement while promoting efficiency and community well-being.

The City of Mount Dora has determined that certain items and equipment previously used by the City's Police Department are no longer needed by the Police Department. There is no commercial value associated with the items, and it is necessary to dispose of the property. Donating the surplus equipment to the Eatonville Police Department is a practical and efficient way to dispose of equipment that has exceeded its useful life at the Mount Dora Police Department.

**Budget Impact:**

No budget impact

**Strategic Impact:**

The items and equipment have completed their useful life to the Mount Dora Police Department. However, the items and equipment can be used by the Eatonville Police Department.

**Recommendation:**

City Council adoption of Resolution No. 2025-27 for the donation of surplus assets to the City of Eatonville and the Eatonville Police Department.

**Attachment(s):**

1. Resolution 2025-27 Donation of Surplus PD Assets

Prepared by: Michael Gibson, Chief of Police  
Reviewed by: Michael Gibson, Chief of Police  
Matthew Dodson, Budget Officer  
Jennifer Gates, Accounting Manager  
City Attorney, City Attorney  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 5/12/2025  
Approved - 5/12/2025  
Approved - 5/13/2025  
Approved - 5/14/2025  
Approved - 5/14/2025  
Final Approval - 5/14/2025

## **RESOLUTION NO. 2025-27**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOUNT DORA, FLORIDA APPROVING THE DISPOSAL OF SURPLUS ASSETS WITH NO COMMERCIAL VALUE VIA DONATION; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR AUTHORITY TO THE CITY MANAGER FOR IMPLEMENTING ADMINISTRATIVE ACTIONS; PROVIDING FOR AUTHORITY TO THE MAYOR TO EXECUTE; PROVIDING FOR A SAVINGS PROVISION; AND PROVIDING FOR SCRIVENER'S ERRORS, CONFLICTS, SEVERABILITY, AND EFFECTIVE DATE.**

**WHEREAS**, the City's Police Department maintains assets including various types of items and equipment; and

**WHEREAS**, the City has determined that certain items and equipment previously used by the City's Police Department are no longer needed for City purposes, that there is no commercial value associated with these items, and that it is necessary to dispose of same as they have exceeded their useful life; and

**WHEREAS**, the City has replaced the necessary assets to meet the Police Department's daily operational needs; and

**WHEREAS**, per the City's Code, surplus property with no commercial value may be donated; and

**WHEREAS**, the City has determined that it is in the best interest of the citizens of the City of Mount Dora to donate the surplus property identified herein to Eatonville Police Department.

**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. Declaration of Assets as Surplus and Authorization for Donation.**

A. The assets set forth in **Exhibit "A"** have no commercial value and are hereby declared as surplus property which is no longer needed for City purposes.

B. The City Manager is hereby authorized to arrange for donation of same to the Eatonville Police Department and to execute and attest any and all documents necessary to effectuate the disposal of such surplus property on behalf of the City.

**SECTION 3. Implementing Administrative Actions.** The City Manager is hereby authorized and directed to take such actions 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 surplus property declaration and direction as set forth herein, 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 20th day of May, 2025.**

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**JAMES HOMICH**  
**MAYOR of the City of Mount Dora, Florida**

ATTEST:

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Jeanann Hand, City Clerk

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

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Patrick Brackins, City Attorney



## **EXHIBIT “A”**

- 1. (33) – Taser X26P**
- 2. (33) – Taser X26P Batteries**
- 3. (39) – Holsters (For Taser X26P)**
- 4. (48) – X26P Taser Cartridges**
- 5. (4) – Bicycles**
- 6. (18) – Flashlights**
- 7. (31) – Flashlight Batteries**
- 8. (15) – Flashlight Chargers**
- 9. (13) – In-car charging cables for flashlights**
- 10. (4) – Wall mount charging cables for flashlights**
- 11. (9) – Orange cones for flashlights**



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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Odor Issues

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**Introduction:**

Project: Odor issues and status of City's Wastewater Plant #2

**Discussion:**

City utility staff to provide updates.

Wastewater Treatment Plant #2 (Located on US Highway 441). City's Web Page Link:

<https://ci.mount-dora.fl.us/1459/Wastewater-Treatment-Plant-2>

**Budget Impact:**

City's Utilities Department has budget items for on-going maintenance items.

**Strategic Impact:**

Strategic Initiative 3: Strengthen Mount Dora's Infrastructure

**Recommendation:**

Informational Item.

**Attachment(s):**

Prepared by: Vince Sandersfeld, City Manager  
Reviewed by: Andrew Marsian, Director of Utilities and Plant Operations  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 4/16/2025  
Approved - 4/16/2025  
Final Approval - 4/16/2025



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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Parking Downtown Improvements

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**Introduction:**

This is an opportunity for City staff to provide updates on various downtown parking items

**Discussion:**

As directed by City Council Workshop held on January 13, 2025, several parking items were discussed and appear to have merits to proceed with implementation.

- MSL Gravel Lot permitted for MSL employee parking, pending land development code change
- Paid parking in downtown core / Parking App
- MSL/Former Bank Parking Lot Shared Parking Agreement improved for Golf Cart/Motorcycle Parking
- Baker Street converted to one-way with diagonal parking
- Alexander Street converted to one-way with diagonal parking
- Methodist Church Public Parking Lot dedicated shuttle
- Expand Freebee Coverage beyond CRA
- Review lighting walkway along 5th Avenue to/from Methodist Church parking area
- Review parking wayfinding signage
- Other Item: Review downtown parking 4-hour time-limits; and enforcement

**Budget Impact:**

Depending upon the parking improvement, cost and funding to be identified as projects are presented in the near future. The CRA has allocated funds for parking improvements.

**Strategic Impact:**

Strategic Initiative 3: Strengthen and Expand Mount Dora’s Infrastructure

Goal 7: Develop new infrastructure to support sustainable growth management

Objective 7.3 Provide parking management strategies and increase parking space inventory in the downtown area.

**Recommendation:**

Informational item.

**Attachment(s):**

Prepared by: Vince Sandersfeld, City Manager  
Reviewed by: Adam Sumner, Planning Director  
Jeanann Hand, City Clerk  
Vince Sandersfeld, City Manager

Approved - 4/25/2025  
Approved - 5/6/2025  
Final Approval - 5/6/2025



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

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**DATE:** May 20, 2025

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

**FROM:** Vince Sandersfeld, City Manager

**SUBJECT:** Lobbyist Update

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**Introduction:**

Gray Robinson, P.A. represents the City of Mount Dora during the 2025 Legislative process in Tallahassee, Florida. Their work includes identification of legislative priorities, formulation of strategy, research, communication with elected officials, and reporting the status of 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 April 2025 Monthly Report.

**Budget Impact:**

Lobbyist Activities are funded in GL account 421-1910-536.31-11.

**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 April 2025 Report

Prepared by: Jeanann Hand, City Clerk  
Reviewed by: Vince Sandersfeld, City Manager

Final Approval - 5/12/2025



**April 29, 2025**

**City of Mount Dora  
April Activity Report**

**Communications**

- Weekly Session Newsletter
- Meeting with House and Senate Appropriations Sponsors
- Meetings with House and Senate Subcommittee Chairs re Appropriations Projects
- Meetings with leadership in the House and Senate re CRA legislation
- Governor's Office of Policy and Budget (OPB) Project Information Form

**Next Steps**

- Continue to update Mount Dora on grant opportunities
- Continue to meet with projects sponsors and budget chairs
- Last Day of Regular Session is May 2, 2025

Ryan Matthews/Angela Drzewiecki