



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

Mount Dora City Council
Mount Dora City Hall Board Room
510 North Baker Street, Mount Dora, Florida 32757
July 21, 2025, 6:00 PM

AGENDA

CALL TO ORDER

MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE

ROLL CALL

DISCUSSION ITEMS

1. Governmental Funds and Internal Services

UPCOMING MEETING DATES

1. Tuesday, August 5, 2025, 6:00 p.m., Regular Session
2. Tuesday, August 19, 2025, 6:00 p.m., Regular Session
3. Monday, August 25, 2025, 6:00 p.m., Final Budget Workshop; Overall Budget
4. Tuesday, September 2, 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

DATE: July 21, 2025

TO: Honorable Mayor and City Council Members

FROM: Vince Sandersfeld, City Manager

SUBJECT: Governmental Funds and Internal Services

Introduction:

This is an opportunity to deliver to City Council a Budget Presentation in reference to the upcoming Fiscal Year 2025-2026 Budget.

Discussion:

City Staff is updating City Council on the following items:

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

Budget Impact:

Documents will be provided for City Council review and discussion.

Strategic Impact:

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

Recommendation:

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

Attachment(s):

1. Budget Workshop July 21 2025

Prepared by: Matthew Dodson, Budget Officer
Reviewed by: Matthew Dodson, Budget Officer
Steven Weber, Finance Director
Jeanann Hand, City Clerk
Vince Sandersfeld, City Manager

Approved - 7/14/2025
Approved - 7/14/2025
Approved - 7/14/2025
Final Approval - 7/14/2025

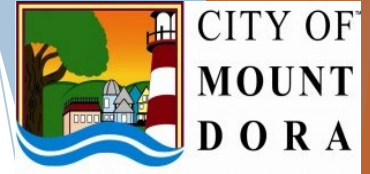


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CITY OF MOUNT DORA, FLORIDA

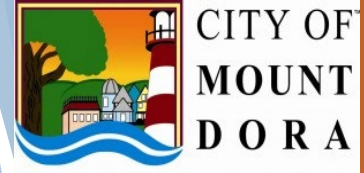
BUDGET WORKSHOP
JULY 21ST, 2025

OVERVIEW



- ▶ Key Drivers in Budget Process
- ▶ TRIM Notice
- ▶ General Fund Overview
- ▶ Special Revenue Funds Overview
- ▶ Debt Service Fund Overview
- ▶ Impact Fee Funds Overview
- ▶ Internal Service Funds Overview
- ▶ Next Steps

FY2025 KEY DRIVERS



- ▶ Salaries & Benefits
- ▶ Health Insurance Claim Costs - estimated claims up 8.9% - Actual increase of .86%
- ▶ **Property/Casualty Insurance Fund - waiting for updates, expectation is a small decline**
- ▶ Uncertain Revenues
- ▶ Inflation - CPI at 2.4% YOY in May 2025

TRIM NOTICE



AUGUST 21, 2025

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

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



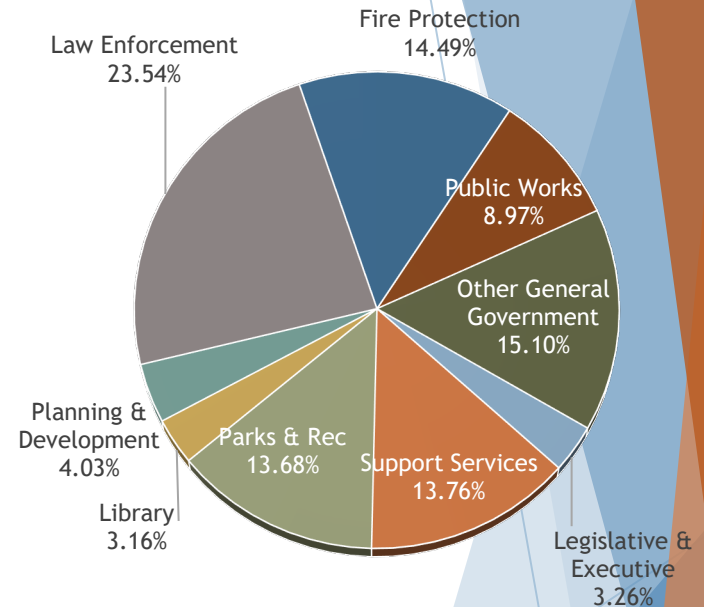
CITY OF
MOUNT
DORA

GENERAL FUND

GENERAL FUND DIVISIONS



General Fund Division Expenditures	FY 2024/25 Adopted	FY 2025/26 Proposed	% of Total
Legislative & Executive	\$1,110,827	\$1,105,924	3.26%
Support Services	\$4,547,924	\$4,665,447	13.76%
Parks & Recreation Services	\$4,485,786	\$4,640,396	13.68%
Library	\$1,004,217	\$1,072,527	3.16%
Planning & Development	\$1,651,112	\$1,367,950	4.03%
Law Enforcement	\$7,655,761	\$7,981,013	23.54%
Fire Protection	\$4,544,055	\$4,912,991	14.49%
Public Works	\$2,987,678	\$3,041,776	8.97%
Other General Government	\$5,042,572	\$5,121,209	15.10%
Total	\$33,029,932	\$33,909,233	100%



Budget is balanced at this time.

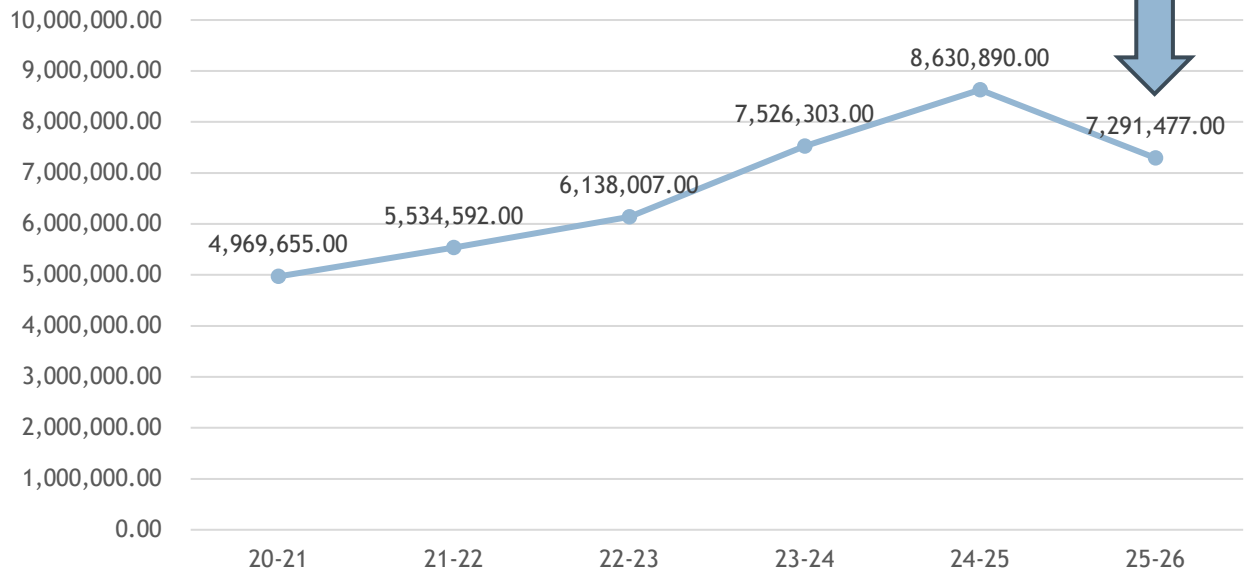
GENERAL FUND DEPARTMENT COMPARISON: FY 2024-25 ADOPTED VS FY 2025-26 PROPOSED



General Fund Division Expenditures	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Legislative & Executive	\$1,110,827	\$1,105,924	-\$4,903	-0.4%
Support Services	\$4,547,924	\$4,665,447	\$117,523	2.6%
Parks & Recreation Services	\$4,485,786	\$4,640,396	\$154,610	3.4%
Library	\$1,004,217	\$1,072,527	\$68,310	6.8%
Planning & Development	\$1,651,112	\$1,367,950	-\$283,162	-17.1%
Law Enforcement	\$7,655,761	\$7,981,013	\$325,252	4.2%
Fire Protection	\$4,544,055	\$4,912,991	\$368,936	8.1%
Public Works	\$2,987,678	\$3,041,776	\$54,098	1.8%
Other General Government	\$5,042,572	\$5,121,209	\$78,637	1.6%
Total	\$33,029,932	\$33,909,233	\$879,301	2.7%

General Fund Operating Analysis

Operating Budget



21-22	22-23	23-24	24-25	25-26
11.37%	10.90%	22.62%	14.68%	-15.52%

LEGISLATIVE, EXECUTIVE AND SUPPORT SERVICES EXPENDITURES



Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Legislation (1010)	\$100,695	\$100,843	\$148	0.1%
City Manager (1110)	\$343,237	\$332,358	-\$10,879	-3.2%
City Clerk (1120)	\$259,095	\$259,008	-\$87	0.0%
Public Relations (1130)	\$122,800	\$128,715	\$5,915	4.8%
City Attorney (1140)	\$285,000	\$285,000	\$0	0.0%
Finance (1210)	\$1,155,358	\$1,177,770	\$22,412	1.9%
Customer Service (1220)	\$772,409	\$745,966	-\$26,443	-3.4%
Warehouse (1230)	\$236,391	\$236,825	\$434	0.2%
Human Resources (1240)	\$558,843	\$573,404	\$14,561	2.6%
Information Technology (1250)	\$1,824,923	\$1,931,482	\$106,559	5.8%
Total	\$5,658,751	\$5,771,371	\$112,620	2.0%

LIBRARY, SIMPSON FARMHOUSE & HISTORIC MUSEUM REVENUES & EXPENDITURES



CITY OF
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Revenues	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Library, Simpson Farmhouse & Historic Museum (0000)	\$328,841	\$334,257	\$5,416	1.6%
Total	\$328,841	\$334,257	\$5,416	1.6%

Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Library, Simpson Farmhouse & Historic Museum (1330)	\$1,004,217	\$1,072,527	\$68,310	6.8%
Total	\$1,004,217	\$1,072,527	\$68,310	6.8%

PARKS & REC

REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

Revenues	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Recreation/Parks (0000)	\$1,005,562	\$962,405	-\$43,157	-4.3%
Total	\$1,005,562	\$962,405	-\$43,157	-4.3%

Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Leisure Services Admin (1310)	\$353,100	\$445,100	\$92,000	26.1%
Facility Care (1320)	\$458,791	\$511,424	\$52,633	11.5%
Recreation/Pool (1340)	\$2,101,438	\$2,175,637	\$74,199	3.5%
Parks/Community Building (1350)	\$1,572,457	\$1,508,235	-\$64,222	-4.1%
Total	\$4,485,786	\$4,640,396	\$154,610	3.4%

PLANNING & DEVELOPMENT REVENUES & EXPENDITURES



CITY OF
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Revenues	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Permits	\$403,515	\$545,800	\$142,285	35.3%
Developer's Review Fees	\$79,075	\$150,000	\$70,925	89.7%
Engineering Fees	\$192,785	\$60,000	-\$132,785	-68.9%
Code Enforcement Fines	\$15,442	\$80,000	\$64,558	418.1%
Total	\$690,817	\$835,800	\$144,983	21.0%

Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Planning & Development (1610)	\$916,661	\$781,728	-\$134,933	-14.7%
Economic Development (1620)	\$529,395	\$289,780	-\$239,615	-45.3%
Code Compliance (1730)	\$205,056	\$296,442	\$91,386	44.6%
Total	\$1,651,112	\$1,367,950	-\$283,162	-17.1%

LAW ENFORCEMENT REVENUES & EXPENDITURES



CITY OF
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Revenues	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Intergovernmental	\$410,963	\$810,040	\$399,077	97.1%
Fines & Forfeitures	\$20,749	\$32,614	\$11,865	57.2%
Special Details	\$131,966	\$130,000	-\$1,966	-1.5%
Other	\$18,619	\$14,544	-\$4,075	-21.9%
Total	\$582,297	\$987,198	\$404,901	69.5%

Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Law Enforcement Operations (1710)	\$7,405,761	\$7,731,013	\$325,252	4.4%
Law Enforcement Communication (1720)	\$250,000	\$250,000	\$0	0.0%
Total	\$7,655,761	\$7,981,013	\$325,252	4.2%

Internal Loan

Balance as of 9/30/24	\$270,630
Paid up to 6/30/2025	\$163,285
NET	\$107,345

FIRE PROTECTION – GENERAL REVENUES & EXPENDITURES



CITY OF
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Revenues	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Intergovernmental	\$1,191,020	\$1,302,039	\$111,019	9.3%
Total	\$1,191,020	\$1,302,039	\$111,019	9.3%

Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Fire (1810)	\$4,544,055	\$4,912,991	\$368,936	8.1%
Total	\$4,544,055	\$4,912,991	\$368,936	8.1%

PUBLIC WORKS & OTHER GENERAL GOVERNMENT EXPENDITURES



Public Works				
Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Building Maintenance (1510)	\$637,523	\$815,811	\$178,288	28.0%
Road & Street Facilities (1520)	\$2,350,155	\$2,032,965	-\$317,190	-13.5%
Urban Forestry (1550)		\$193,000	\$193,000	
Total	\$2,987,678	\$3,041,776	\$54,098	1.8%

Other General Government				
Expenditure	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Personnel - Projects	\$115,100	\$0	-\$115,100	-100.0%
Tax Increment	\$1,783,941	\$1,905,383	\$121,442	6.8%
Grants and Aids	\$75,850	\$75,850	\$0	0.0%
Other Uses	\$516,904	\$553,155	\$36,251	7.0%
Capital Outlay	\$885,801	\$944,700	\$58,899	6.6%
State Pension Contribution	\$322,563	\$378,566	\$56,003	17.4%
OPEB	\$250,000	\$250,000	\$0	0.0%
Property Insurance	\$486,355	\$486,355	\$0	0.0%
Transfer to Debt	\$97,272	\$198,200	\$100,928	103.8%
Transfer to Construction	\$508,786	\$329,000	-\$179,786	-35.3%
Total	\$5,042,572	\$5,121,209	\$78,637	1.6%

GENERAL FUND – DIVISION COMPARISON



General Fund Division Expenditures	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Legislative & Executive	\$1,110,827	\$1,105,924	-\$4,903	-0.4%
Support Services	\$4,547,924	\$4,665,447	\$117,523	2.6%
Parks & Recreation Services	\$4,485,786	\$4,640,396	\$154,610	3.4%
Library	\$1,004,217	\$1,072,527	\$68,310	6.8%
Planning & Development	\$1,651,112	\$1,367,950	-\$283,162	-17.1%
Law Enforcement	\$7,655,761	\$7,981,013	\$325,252	4.2%
Fire Protection	\$4,544,055	\$4,912,991	\$368,936	8.1%
Public Works	\$2,987,678	\$3,041,776	\$54,098	1.8%
Other General Government	\$5,042,572	\$5,121,209	\$78,637	1.6%
Total	\$33,029,932	\$33,909,233	\$879,301	2.7%

Budget *is* balanced at this
time.

POSITION BUDGETING PROPOSED

Department	Status	Job Description	CM Suggestion	Notes
Fire	Full-Time	Chief of Training and Standards	Approve	
Police	Full-Time	School Resource Officer - MDCA	Approve	Supplemented by additional revenue
Police	Full-Time	School Resource Officer - Round Lake Charter	Approve	Supplemented by additional revenue
Police	Full-Time	School Resource Officer - Round Lake Charter	Approve	Supplemented by additional revenue
Police	Part-Time	Evidence Clerk	Approve	
Library	Full-Time	Deputy Director - Library	Approve	Promotion
Parks	Part-Time	1. Administrative Assistant	Approve	Allocation from NE-CRA
Parks	Part-Time	2. Administrative Assistant - #2	Approve	Allocation from NE-CRA
Parks	Full-Time	3. Admin Assistant	Approve	Allocation from NE-CRA
Facility Care	Full-Time	4. Facility Care - Rec Center	Approve	Allocation from NE-CRA
Recreation	Part-Time	5. Rec Center Lead - Bucket of Hours	Approve	Allocation from NE-CRA
Recreation	Full-Time	6. Program Coordinator	Approve	Allocation from NE-CRA
Recreation	Full-Time	7. Resource and Rec Supervisor	Approve	Allocation from NE-CRA
Parks	Part-Time	Skilled Trades Worker- Pressure Washing	Approve	
W/WW	Full-Time	Locate Supervisor - W/WW	Approve	
Urban Forestry	Full-Time	Urban Forestry Specialist: PT to FT	Decline	



CITY OF
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SPECIAL REVENUE FUNDS

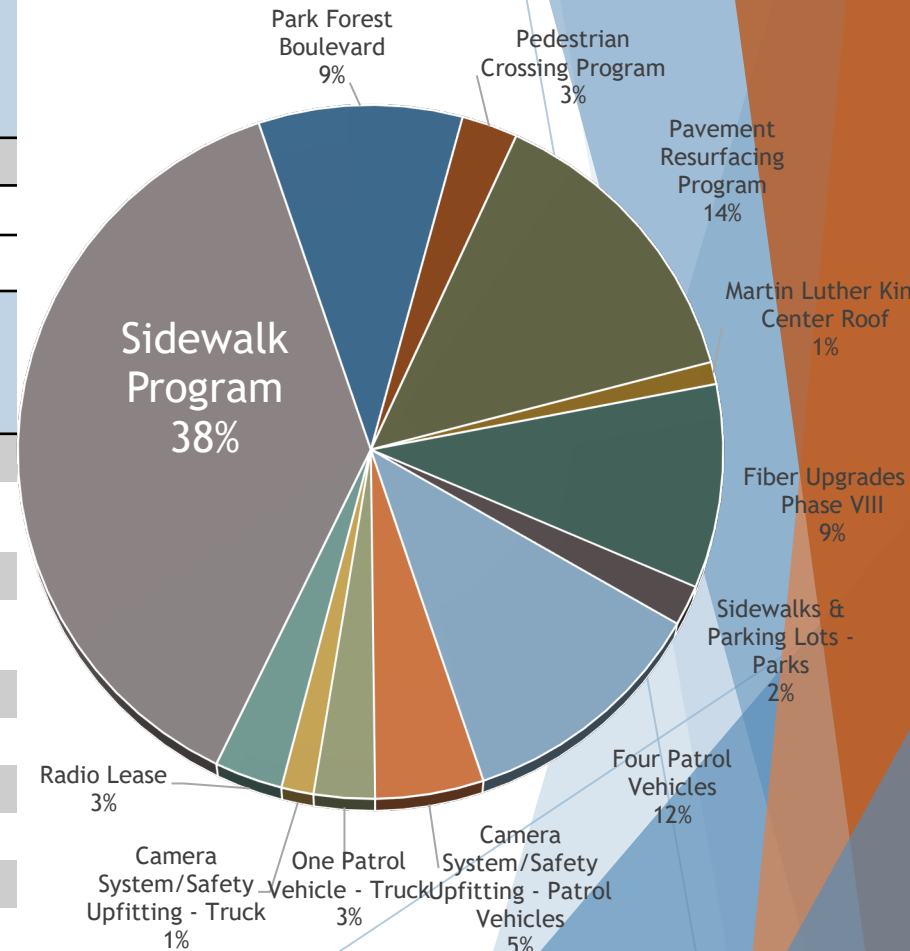
DISCRETIONARY FUND (111) REVENUES & EXPENDITURES



CITY OF
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DORA

REVENUES	FY 2025/26 Proposed	% of Total
Sales & Use Tax	\$2,124,656	100.00%
Total	\$2,124,656	100%

EXPENDITURE	FY 2025/26 Proposed	% of Total
Four Patrol Vehicles	\$245,000	11.53%
Camera System/Safety Upfitting - Patrol Vehicles	\$105,000	4.94%
One Patrol Vehicle - Truck	\$59,000	2.78%
Camera System/Safety Upfitting - Truck	\$31,200	1.47%
Radio Lease	\$66,000	3.11%
Sidewalk Program	\$800,000	37.65%
Park Forest Boulevard - D/E	\$200,000	9.41%
Pedestrian Crossing Program	55000	2.59%
Pavement Resurfacing Program	\$300,000	14.12%
Martin Luther King Center Roof	\$22,000	1.04%
Fiber Upgrades - Phase VIII	\$201,456	9.48%
Sidewalks & Parking Lots - Parks	\$40,000	1.88%
Total	\$2,124,656	100%



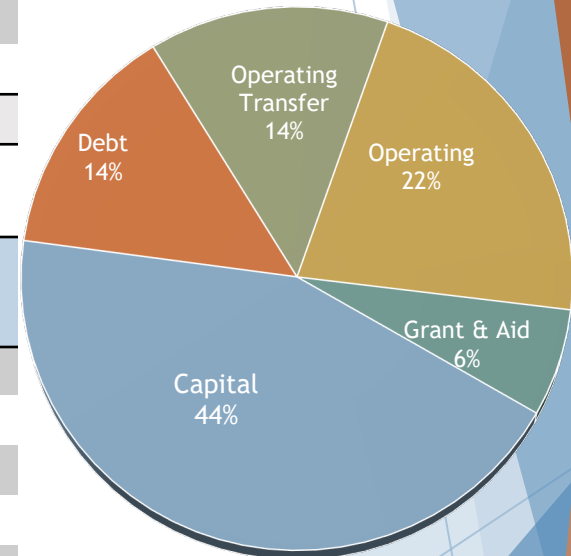
COMMUNITY REDEVELOPMENT AGENCY FUND (117) REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

Revenues	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Intergovernmental	\$1,855,349	\$1,997,791	\$142,442	7.7%
Fund Balance/Reserves	\$1,158,000	\$1,128,029	-\$29,971	-2.6%
Total	\$3,013,349	\$3,125,820	\$112,471	3.7%

EXPENDITURE	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Capital	\$1,535,309	\$1,369,250	-\$166,059	-10.8%
Debt	\$443,000	\$439,701	-\$3,299	-0.7%
Operating Transfer	\$422,613	\$442,592	\$19,979	4.7%
Operating	\$362,427	\$674,277	\$311,850	86.0%
Grant & Aid	\$250,000	\$200,000	-\$50,000	-20.0%
Total	\$3,013,349	\$3,125,820	\$112,471	3.7%

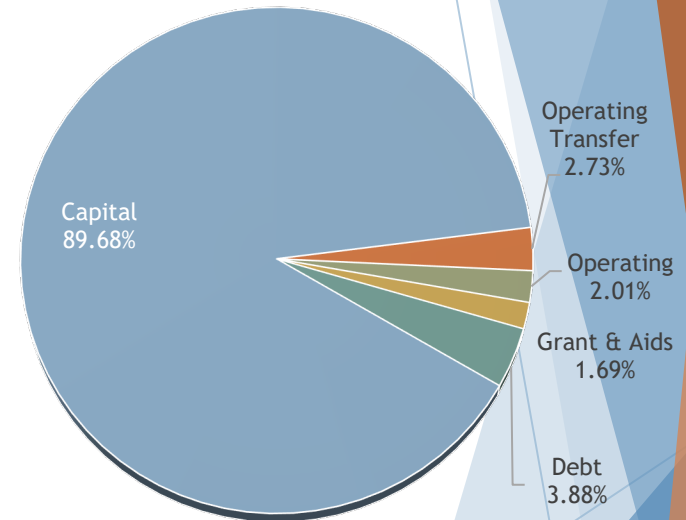


NORTHEAST COMMUNITY REDEVELOPMENT AGENCY FUND (118) REVENUES & EXPENDITURES



REVENUES	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Intergovernmental	\$1,396,348	\$1,580,548	\$184,200	13.2%
Fund Balance/Reserves	\$336,025	\$627,155	\$291,130	86.6%
Debt proceeds	\$16,000,000	\$15,500,000	-\$500,000	-3.1%
Total	\$17,732,373	\$17,707,703	-\$24,670	-0.1%

EXPENDITURE	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Capital	\$16,280,000	\$15,880,000	-\$400,000	-2.5%
Operating Transfer	\$282,876	\$484,057	\$201,181	71.1%
Operating	\$182,556	\$356,705	\$174,149	95.4%
Grant & Aids	\$300,000	\$300,000	\$0	0.0%
Debt	\$686,941	\$686,941	\$0	0.0%
Total	\$17,732,373	\$17,707,703	-\$24,670	-0.1%



CRA (117) & NORTHEAST CRA (118) PROJECT REQUESTS

Dept.	Project Name	CRA	NE-CRA
CRA	PARKING IMPROVEMENTS PER THE REDEVELOPMENT PLAN	1,300,000	
CRA	SIGNAGE	27,000	
CRA	KIOSK REPLACEMENT	30,000	
CRA Total		\$1,357,000	
NE-CRA	COMMUNITY RESOURCE & REC CENTER CONSTRUCTION PHASE I		15,500,000
NE-CRA	PROPERTY PURCHASE PER REDEVELOPMENT PLAN		200,000
NE-CRA	SIGNAGE AND COMMUNITY BEAUTIFICATION		40,000
NE-CRA	NORTHEAST STREETLIGHT ENHANCEMENT PROGRAM		20,000
NE-CRA	INFORMATION KIOSK		30,000
NE-CRA Total			\$15,790,000
<i>Capital Outlay</i>			
NE-CRA	REPLACEMENT MULE	12,250	
Grand Total		\$1,369,250	\$15,790,000

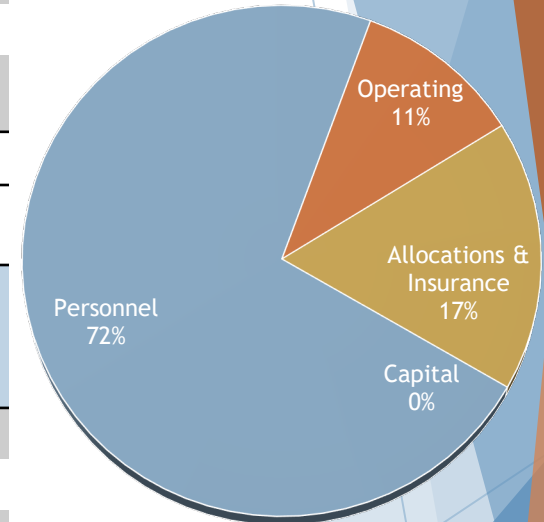
All projects *are* included in
the budget.

BUILDING DEPARTMENT FUND (123) REVENUES & EXPENDITURES



REVENUES	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Licenses & Permits	1,300,000	1,300,000	\$0	0.0%
Charges for Services	126,000	\$151,000	\$25,000	19.8%
Fund Balance/Reserves	1,205,507	\$581,198	-\$624,309	-51.8%
Total	\$2,631,507	\$2,032,198	-\$599,309	-22.8%

EXPENDITURE	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Personnel	1,413,400	1,468,300	\$54,900	3.9%
Operating	442,847	215,983	-\$226,864	-51.2%
Capital	477,978	0	-\$477,978	-100.0%
Allocations & Insurance	297,282	347,915	\$50,633	17.0%
Total	\$2,631,507	\$2,032,198	-\$599,309	-22.8%



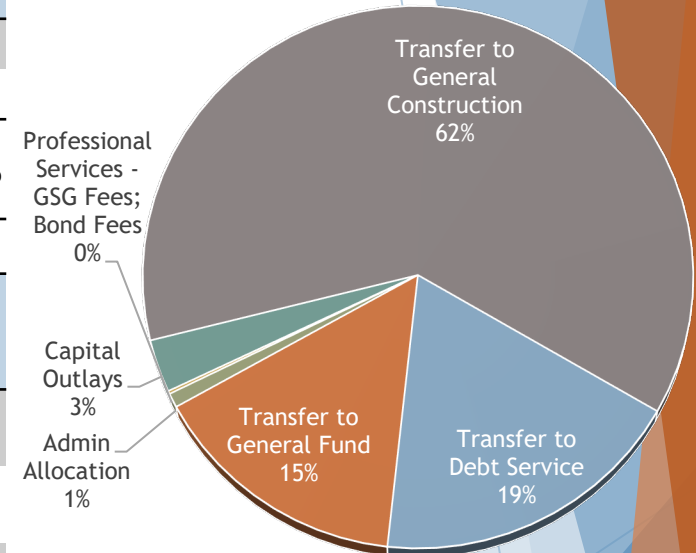
FIRE ASSESSMENT FEE FUND (131) REVENUES & EXPENDITURES



Fire Assessment fee is proposed at \$239 per residential unit.

REVENUES	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Fire Assessment Fee	1,976,844	2,318,652	341,808	17.3%
Fund Balance/Reserves	2,961,173	3,815,000	853,827	28.8%
Total	\$4,938,017	\$6,133,652	\$1,195,635	24.2%

EXPENDITURE	FY 2025/26 Proposed	FY 2025/26 Proposed	Variance	YoY %
Transfer to Debt Service	942,863	1,130,163	\$203,300	21.6%
Transfer to General Fund	878,904	932,168	\$37,264	4.2%
Admin Allocation	48,577	52,203	\$3,626	7.5%
Professional Services - GSG Fees; Bond Fees	10,500	11,018	\$518	4.9%
Capital Outlays	115,328	193,100	\$77,772	67.4%
Transfer to General Construction	2,941,845	3,815,000	\$873,155	29.7%
Total	\$4,938,017	\$6,133,652	\$1,195,635	24.2%



CEMETERY (150)

REVENUES & EXPENDITURES



REVENUES	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Fees	80,000	80,000	0	0%
Fund Balance/Reserves	125,407	6,450	-118,957	-95%
Total	\$205,407	\$86,450	-\$118,957	-57.9%

EXPENDITURE	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Capital	52,600	0	-52,600	-100%
Operating	152,807	86,450	-66,357	-43%
Total	\$205,407	\$86,450	-\$118,957	-57.9%



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DEBT SERVICE FUND

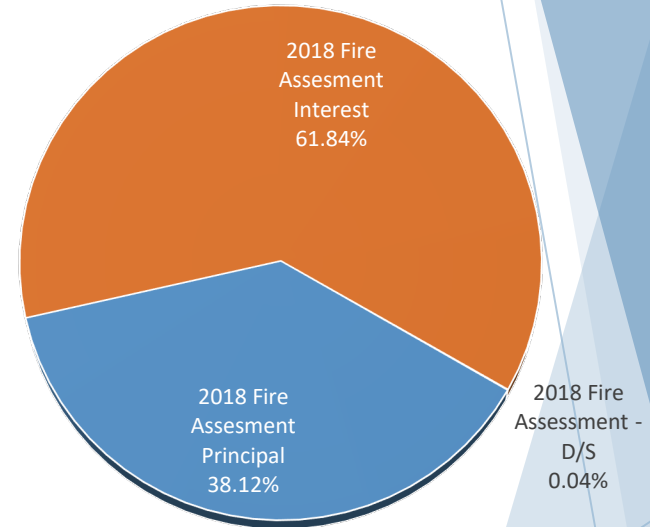
DEBT SERVICE FUND (200) REVENUES & EXPENDITURES



CITY OF
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DORA

REVENUES	FY 2025/26 Proposed	% of Total
From Fire Impact Fee (125)	\$100,000	8.02%
From Fire Assesment (131)	\$1,146,163	91.98%
Total	\$1,246,163	100%

EXPENDITURE	FY 2025/26 Proposed	% of Total
2018 Fire Assesment Principal	\$475,000	38.12%
2018 Fire Assesment Interest	\$770,663	61.84%
2018 Fire Assesment - D/S	\$500	0.04%
Total	\$1,246,163	100.00%





CITY OF
MOUNT
DORA

IMPACT FEES

IMPACT FEES SUMMARY

REVENUES & EXPENDITURES



CITY OF
MOUNT
DORA

REVENUES	FY 2025/26 Proposed	% of Total
Police Impact (124)	\$163,000	13.82%
Fire (125)	\$116,000	9.83%
Library (126)	\$360,500	30.56%
Park (127)	\$540,000	45.78%
Total	\$1,179,500	100%

EXPENDITURE	FY 2025/26 Proposed	% of Total
Police Impact (124)	\$163,000	13.82%
<i>Debt Service</i>	\$107,345	65.86%
<i>Fund Balance/Reserves</i>	\$55,655	34.14%
Fire (125)	\$116,000	9.83%
<i>Debt Service</i>	\$116,000	100.00%
Library (126)	\$360,500	30.56%
<i>To General Construction</i>	\$250,500	69.49%
<i>Library Collection</i>	\$110,000	30.51%
Park (127)	\$540,000	45.78%
<i>Fund Balance/Reserves</i>	\$540,000	100.00%
Total	\$1,179,500	100%

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS EXPLAINED



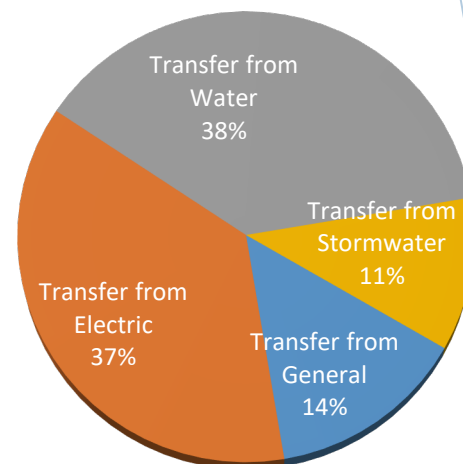
Used to improve financial management of government resources

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

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

500 PUBLIC WORKS COMPLEX FUND

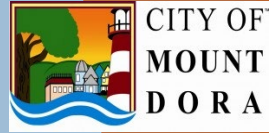
REVENUES	FY 2025/26 Proposed	% of Total
Transfer from General Fund	\$198,200	14.00%
Transfer from Electric Fund	\$523,814	37.00%
Transfer from Water Fund	\$537,971	38.00%
Transfer from Stormwater Fund	\$155,729	11.00%
Total	\$1,415,714	100%



EXPENDITURE	FY 2025/26 Proposed	% of Total
2018 Capital Improvement Bond	\$694,200	49.04%
2024 Capital Improvement Note	\$721,514	50.96%
Total	\$1,415,714	100%

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

501 VEHICLE REPLACEMENT FUND



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

001 General Fund

- Not contributing.
- Set aside for future use.

123 Building Division

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

Fund Balance is \$1,341,414
as of 9/30/2024

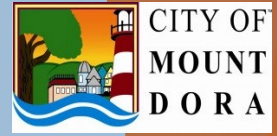
510 SELF INSURED FUND



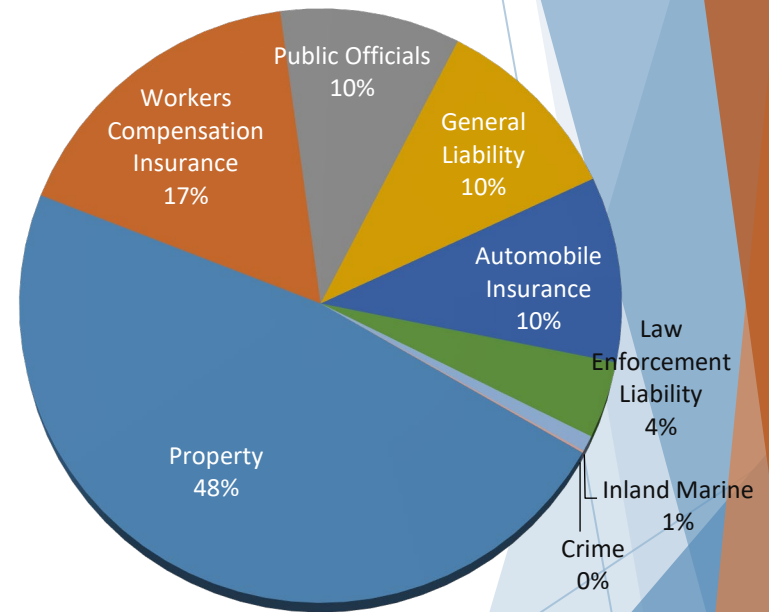
REVENUES	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
City Premiums	\$4,889,912	\$5,161,202	\$271,290	5.5%
Employee Premiums	\$412,314	\$449,556	\$37,242	9.0%
Retiree Premiums	\$171,128	\$132,047	-\$39,081	-22.8%
Cobra/Life Insurance	\$57,300	\$45,311	-\$11,989	-20.9%
Pharmacy/Health Rebate	\$186,000	\$216,000	\$30,000	16.1%
Total	\$5,716,654	\$6,004,116	\$287,462	5.0%

EXPENDITURE	FY 2024/25 Adopted	FY 2025/26 Proposed	Variance	YoY %
Claims	\$4,334,970	\$4,521,424	\$186,454	4.3%
Stop Loss	\$499,977	\$540,386	\$40,409	8.1%
Clinic	\$720,707	\$770,306	\$49,599	6.9%
ASO	\$161,000	\$172,000	\$11,000	6.8%
Total	\$5,716,654	\$6,004,116	\$287,462	5.0%

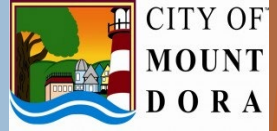
515 PROPERTY/CASUALTY/WORKERS COMPENSATION FUND



EXPENDITURE	FY 2025/26 Proposed	% of Total
Property	\$579,323	47.62%
Workers Compensation Insurance	\$205,441	16.89%
Public Officials	\$118,530	9.74%
General Liability	\$127,743	10.50%
Automobile Insurance	\$122,856	10.10%
Law Enforcement Liability	\$50,848	4.18%
Inland Marine	\$10,703	0.88%
Crime	\$1,186	0.10%
Total	\$1,216,630	100%



NEXT STEPS



▶ Budget Workshops

- ▶ Final Budget Workshop - August 25th - 6:00 pm

▶ Trim Notice - August 21st 2025

▶ Public Hearings

- ▶ Fire Assessment - Thursday, September 11th - 6:00 pm
- ▶ 1st Wednesday, September 3rd - 6:00 pm (Adopt Tentative Millage and Budget)
- ▶ 2nd Tuesday, September 17th - 6:00 pm (Adopt Final Millage and Budget)