



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
September 3, 2026, 6:00 PM

AGENDA

CALL TO ORDER

MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC HEARINGS - RESOLUTIONS/ORDINANCES

- | | |
|---|---|
| 1. Request Adoption of Resolution No. 2026-09 , Tentative Millage Rate | 2 |
| 2. Request Adoption of Resolution No. 2026-10 , Tentative Budget for Fiscal Year 2026-2027 | 6 |

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: September 3, 2026

TO: Honorable Mayor and City Council Members

FROM: Vince Sandersfeld, City Manager

SUBJECT: Request Adoption of **Resolution No. 2026-09**, Tentative Millage Rate

Introduction:

This is a request for the City Council to approve Resolution No. 2026-09, adopting the tentative operating millage rate for Fiscal Year 2026-2027.

Discussion:

Florida Statutes, including Section 200.065, require the City Council to adopt a tentative millage rate before adopting the tentative budget and to follow the applicable Truth in Millage (TRIM) procedures. The Lake County Property Appraiser has certified the City's gross taxable value for operating purposes at approximately \$2,392,258,476 and calculated a rolled-back millage rate of 5.9985 mills per \$1,000 of taxable value. The rolled-back rate is the rate that would generate approximately the same amount of ad valorem revenue as the prior year, excluding new construction and certain other adjustments.

The proposed tentative operating millage rate is 6.3000 mills, which is the same rate adopted for Fiscal Year 2025-2026. The proposed rate is 5.03% above the rolled-back rate. This percentage is a statutory TRIM comparison and reflects growth in taxable property values; it does not represent a 5.03% increase in the millage rate.

The tentative rate may be reduced at the final public hearing, but it may not be increased above the rate adopted at this hearing without additional notice and hearing requirements. Maintaining the 6.3000-mill rate supports the proposed General Fund budget, continued delivery of essential services, capital and infrastructure obligations, and the City's ability to strengthen reserves amid uncertainty regarding potential future property tax exemptions.

Budget Impact:

The tentative millage rate establishes the ad valorem revenue assumption for the General Fund for Fiscal Year 2026–2027. At 6.3000 mills and based on the statutory 95% budgeting factor, estimated ad valorem proceeds are approximately \$14,317,667. The proposed Fiscal Year 2026–

2027 General Fund budget totals approximately \$35,535,016 and is balanced at this time.

Strategic Impact:

This action supports Strategic Initiative 5: Fiscal — Building a resilient foundation for enhanced financial performance and organizational excellence. It also supports Strategic Initiative 4: High-Quality Services and Strategic Initiative 3: Infrastructure by aligning recurring revenues with essential service delivery, capital needs, reserve requirements, and long-term financial sustainability.

In accordance with the Mount Dora Code of Ordinances, Charter Article V:

Section 23(e): The City Manager is responsible for preparing, submitting, and administering the annual budget.

Section 23(g): The City Manager shall advise the City Council on the financial condition and future needs of the City.

Recommendation:

City Council approve Resolution No. 2026-09, adopting the Tentative Millage Rate of 6.3000 mills for Fiscal Year 2026-2027.

Attachment(s):

1. MD - Res 2026-09 Tentative Millage Rate

Prepared by: Matthew Dodson, Budget Officer

Reviewed by:

Matthew Dodson, Budget Officer

Jennifer Gates, Finance Director

City Attorney, City Attorney

Jeanann Hand, City Clerk

Vince Sandersfeld, City Manager

Approved - 8/31/2026

Approved - 8/31/2026

Approved - 8/31/2026

Approved - 8/31/2026

Final Approval - 8/31/2026

RESOLUTION NO. 2026-09

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, PROVIDING FOR THE ADOPTION OF THE TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2026-27; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR LEVY OF AD VALOREM TAXES AND PERCENTAGE INCREASE; PROVIDING FOR A FINAL BUDGET HEARING; 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, after conducting a public hearing on Tuesday, July 21, 2026, the City of Mount Dora adopted Resolution No. 2026-08 certifying the proposed millage rate for Fiscal Year 2026-27, as required by Fla. Stat. § 200.065; and

WHEREAS, the Lake County Property Appraiser has delivered notice of the City's proposed property tax to each taxpayer for which the City of Mount Dora is the taxing authority; and

WHEREAS, following a review of the tentative budget as submitted, the City of Mount Dora has determined that a millage rate of 6.3000 mills is necessary to produce sufficient revenue to fund the Fiscal Year 2026-27 budget.

NOW, THEREFORE, be it resolved by the City of Mount Dora, Florida, as follows:

SECTION 1. Legislative Findings and Intent. The City has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Levy of Ad Valorem Taxes and Percentage Increase. The City hereby tentatively levies the millage rate specified and hereby states the percent, if any, by which the tentative millage rate exceeds the rolled back millage rate, as follows:

Taxing Entity	Tentative Millage Rate	Rolled Back Millage Rate	Percentage Increase Over/ (Under) the Rolled Back Rate
General Fund	6.3000 Mills	5.9985	5.03%

SECTION 3. Final Budget Public Hearing. The final public hearing related to the Fiscal Year 2026-27 budget adoption process is scheduled for Tuesday, September 15, 2026, at 6:00 p.m., and will be held at 510 N. Baker Street, Mount Dora, Florida 32757, where interested parties may appear and address the City Council on budget-related matters.

SECTION 4. Implementation of Administrative Actions. The City Manager is hereby authorized and directed to take such actions as 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 5. Savings Clause. All prior actions of the City of Mount Dora pertaining to the adoption of the tentative millage rate for Fiscal Year 2026-27, which is the subject of this Resolution, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 6. 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 7. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 8. 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 9. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 3rd day of September 2026.

James L. Homich, Mayor

ATTEST:

Jeanann Hand, City Clerk

**For the use and reliance of the City of
Mount Dora only.**

Patrick Brackins, City Attorney



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

DATE: September 3, 2026

TO: Honorable Mayor and City Council Members

FROM: Vince Sandersfeld, City Manager

SUBJECT: Request Adoption of **Resolution No. 2026-10**, Tentative Budget for Fiscal Year 2026-2027

Introduction:

This is a request for the City Council to approve Resolution No. 2026-10, Tentative Budget for Fiscal Year 2026-2027.

Discussion:

The City Council has reviewed the proposed Fiscal Year 2026-2027 budget through public workshops addressing governmental and enterprise operations, internal service funds, personnel costs, debt obligations, capital outlay, and the Capital Improvement Program.

Pursuant to Section 200.065, Florida Statutes, the City Council must adopt the tentative millage rate before adopting the tentative budget. Resolution No. 2026-09, considered immediately before this item, establishes a tentative operating millage rate of 6.3000 mills. Resolution No. 2026-10 adopts the tentative budget for the General Fund and all other City funds in the amounts set forth in Exhibit "A" to Resolution.

The tentative budget is balanced by fund and provides funding for essential municipal services, personnel and operating obligations, debt service, facility and infrastructure maintenance, capital equipment, and priority capital projects.

The pending statewide proposal to increase property tax exemptions remains a significant long-range financial uncertainty. Because the proposal will be considered after adoption of the Fiscal Year 2026-2027 budget and its implementation details are not final, the budget does not treat the proposal as a current-year revenue reduction. **Staff continues to recommend a conservative financial posture and avoiding recurring commitments that may be difficult to sustain if future ad valorem revenues are reduced.**

Budget Impact:

Resolution No. 2026-10 establishes the City's tentative spending plan and appropriations for Fiscal Year 2026-2027, beginning October 1, 2026, and ending September 30, 2027. The budget includes the General Fund, Special Revenue Funds, Debt Service and Capital Project Funds, Enterprise Funds, Internal Service Funds, and the Capital Improvement Program, as detailed in Exhibit "A."

Strategic Impact:

Strategic Initiative 1: Promote Economic Development

Strategic Initiative 2: Beautify Mount Dora

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

Strategic Initiative 4: Provide High-Quality Services

Strategic Initiative 5: Invest in Fiscal and Human Resources

Objective 13.2: Maximize the use of restricted funds to their full legal and strategic capacity.

In accordance with the Mount Dora Code of Ordinances, Charter Article V:

Section 23(e): The City Manager is responsible for preparing, submitting, and administering the annual budget.

Section 23(g): The City Manager shall advise the City Council on the financial condition and future needs of the City.

Recommendation:

City Council Approve Resolution No. 2026-10, adopting the Tentative Budget for Fiscal Year 2026-2027 for all City funds and the Capital Improvement Program, as presented in Exhibit "A."

Attachment(s):

1. Resolution No. 2026-10, Tentative Budget for Fiscal Year 2026-2027
2. Resolution 2026-10 Tentative Exhibit A

Prepared by: Matthew Dodson, Budget Officer

Reviewed by:

Matthew Dodson, Budget Officer

Jennifer Gates, Finance Director

City Attorney, City Attorney

Jeanann Hand, City Clerk

Vince Sandersfeld, City Manager

Approved - 8/28/2026

Approved - 8/28/2026

Approved - 8/28/2026

Approved - 8/28/2026

Final Approval - 8/28/2026

RESOLUTION NO. 2026-10

A RESOLUTION OF THE CITY OF MOUNT DORA, FLORIDA, PERTAINING TO THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-27; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-27; PROVIDING FOR A FINAL BUDGET HEARING; 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 Manager of the City of Mount Dora recommended a tentative annual budget for Fiscal Year 2026-27, which begins on October 1, 2026, and ends on September 30, 2027; and

WHEREAS, the City of Mount Dora held budget work sessions on June 8, 2026, July 6, 2026, July 20, 2026, and August 24, 2026, for the purpose of reviewing and, where appropriate, revising the proposed budget for Fiscal Year 2026-27; and

WHEREAS, Fla. Stat. § 200.065 requires the City Council to hold a public hearing to consider adoption of the tentative millage rate and budget for Fiscal Year 2026-27; and

WHEREAS, on September 3, 2026, after having first adopted a resolution establishing a tentative millage rate for Fiscal Year 2026-27, the City of Mount Dora held a public hearing and considered adoption of its tentative budget for Fiscal Year 2026-27; and

WHEREAS, during the course of said public hearing, all persons desiring to voice objections or make comments relating to the tentative budget for Fiscal Year 2026-27 were given an opportunity to do so.

NOW, THEREFORE, be it resolved by the City of Mount Dora, Florida, as follows:

SECTION 1. Legislative Findings and Intent. The City has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of the Tentative Budget for Fiscal Year 2026-27. Pursuant to the City of Mount Dora Charter and Florida Statute Chapters 166 and 200, the City of Mount Dora hereby adopts the various tentative budgets for Fiscal Year 2026-27 as set forth in **Exhibit A** attached hereto.

SECTION 3. Final Budget Public Hearing. The final public hearing related to the Fiscal Year 2026-27 budget adoption process is scheduled for Tuesday, September 15, 2026, at 6:00 p.m., and will be held at 510 N. Baker Street, Mount Dora, Florida 32757, where interested parties may appear and address the City Council on budget-related matters.

SECTION 4. Implementation of Administrative Actions. The City Manager is hereby authorized and directed to take such actions as deemed necessary and appropriate 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 5. Savings Clause. All prior actions of the City of Mount Dora pertaining to the adoption of the tentative budget for Fiscal Year 2026-27, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 6. 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 7. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 8. 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 9. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 3rd day of September 2026.

James L. Homich, Mayor

ATTEST:

Jeanann Hand, City Clerk

**For the use and reliance of the City of
Mount Dora only.**

Patrick Brackins, City Attorney

EXHIBIT A
City of Mount Dora
Tentative Budget for Fiscal Year 2026-27

Exhibit "A"

TENTATIVE BUDGET FISCAL YEAR 2026 - 2027

FUND	REVENUE	EXPENSES
001 - General Fund	\$ 35,353,016	\$ 35,353,016
111 - Discretionary Sales Tax	\$ 2,110,364	\$ 2,110,364
117 - Community Redevelopment Agency	\$ 2,828,296	\$ 2,828,296
118 - Northeast Community Redevelopment Agency	\$ 3,456,478	\$ 3,456,478
123 - Protective Inspections	\$ 2,008,731	\$ 2,008,731
124 - Police Impact Fee	\$ 242,000	\$ 242,000
125 - Fire Impact Fee	\$ 140,500	\$ 140,500
126 - Library Impact Fee	\$ 300,000	\$ 300,000
127 - Parks Impact Fee	\$ 500,000	\$ 500,000
131 - Fire Assessment Fee	\$ 2,374,840	\$ 2,374,840
150 - Cemetery	\$ 80,000	\$ 80,000
200 - Debt Service	\$ 1,247,163	\$ 1,247,163
201 - Debt Service	\$ 18,507,150	\$ 18,507,150
310 - Capital Construction	\$ 1,859,400	\$ 1,859,400
410 - Electric	\$ 13,968,523	\$ 13,968,523
415 - Electric Construction	\$ 622,000	\$ 622,000
421 - Water / Wastewater Utility	\$ 18,835,417	\$ 18,835,417
422 - Wastewater Impact Fee	\$ 2,530,000	\$ 2,530,000
423 - Water Impact Fee	\$ 775,000	\$ 775,000
425 - Water / Wastewater Construction	\$ 1,500,000	\$ 1,500,000
430 - Sanitation Utility	\$ 3,928,605	\$ 3,928,605
440 - Stormwater Utility	\$ 4,355,962	\$ 4,355,962
445 - Stormwater Construction	\$ 1,092,000	\$ 1,092,000
500 - Public Works Complex	\$ 2,969,682	\$ 2,969,682
501 - Vehicle Replacement	\$ -	\$ -
510 - Self Insured Health	\$ 6,080,447	\$ 6,080,447
515 - Property & Casualty & Workers Compensation	\$ 1,171,503	\$ 1,171,503
Total City Wide Budget	<u>128,837,077</u>	<u>128,837,077</u>