FRUITLAND PARK CITY COMMISSION
REGULAR MEETING AGENDA
SEPTEMBER 10, 2026, at 6:00 p.m.
City Hall Commission Chambers
506 W. Berckman Street
Fruitland Park, Florida 34731

1. CALL TO ORDER, INVOCATION AND PLEDGE OF ALLEGIANCE

Invocation – **Pastor Gregory Yarbrough, Trinity Assembly of God**

Pledge of Allegiance –Police Chief **Henry Rains**

2. ROLL CALL

3. CONSENT AGENDA

Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the items from the Consent Agenda; (2) Vote on remaining items; and (3) Discuss each pulled item separately and vote.

(a) Approval of City Commission Meeting Minutes

Minutes dated July 23, 2026

4. REGULAR AGENDA

5. PUBLIC HEARING

(a) Resolution 2026-046, Establishing the Assessment Rate for Fire Services Within The Villages of Fruitland Park Benefit Area in the City of Fruitland Park. (city manager/city attorney/finance director)
A RESOLUTION OF THE CITY OF FRUITLAND PARK, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES WITHIN THE VILLAGE OF FRUITLAND PARK BENEFIT AREA IN THE CITY OF FRUITLAND PARK; ESTABLISHING THE ASSESSMENT RATE FOR FIRE SERVICES ASSESSMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

(b) First Public Hearing - Resolution 2026-047, Adopting a Proposed Tentative Millage Rate of 3.9134 Mills. (city manager/city attorney/finance director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE OF 3.9134 LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE.

(c) First Public Hearing – Resolution 2026-048, Adopting the Fiscal Year 2026-2027 Proposed Budget. (city manager/city attorney/finance director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027; PROVIDING FOR AN EFFECTIVE DATE.

(d) First Reading of Ordinance 2026-015, Approval of a 3% Increase in Water Usage Rates. (city manager/city attorney/finance director)

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA AMENDING SECTION A-27 IN APPENDIX A OF THE FRUITLAND PARK CODE OF ORDINANCES TO ADJUST THE WATER UTILITY RATES BASED ON JULY 2026 CONSUMER PRICE INDEX; PROVIDING FOR CODIFICATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

(e) First Reading of Ordinance 2026-016, Approval of a 3% Increase in Wastewater Usage Rates. (city manager/city attorney/finance director)

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING A-6 IN APPENDIX A OF THE FRUITLAND PARK CODE OF ORDINANCES TO ADJUST THE WASTEWATER UTILITY RATES BASED ON JULY 2026 CONSUMER PRICE INDEX; PROVIDING FOR CODIFICATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY, PROVIDING FOR AN EFFECTIVE DATE.

(f) First Reading of Ordinance 2026-011, Annexation of Approximately 25.41± Acres of Property Generally Located East of US Hwy 27/441 and South of S. Grays Airport Road. Petitioner: Fruitland Park Development V, LLC on behalf of the owners, John D. Gunter and Agnes S. Berry, Trustee– Kensington Gardens. (city attorney/city manager/community development director)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF FRUITLAND PARK FLORIDA, IN ACCORDANCE WITH THE PROCEDURE SET FORTH IN SECTION 171.044, FLORIDA STATUTES, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 25 ± ACRES OF LAND GENERALLY LOCATED SOUTH OF GRAY'S AIRPORT ROAD AND EAST OF US HIGHWAY 27/441; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, THE LAKE COUNTY MANAGER AND THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SCRIVENER'S ERRORS AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

(g) This QUASI-JUDICIAL Hearing is the First Reading of Ordinance 2026-012, Large Scale Comprehensive Plan Amendment for Approximately 71.27 ± Acres to be Considered for Property Generally Located East of US Hwy 27/441 and South of S. Grays Airport Road. Petitioner: Richard Wohlfarth on behalf of the owner, Joseph C. Burke, Jr., Trust. Kensington Gardens (city attorney/city manager/community development director)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE-SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK SINGLE-FAMILY LOW DENSITY AND LAKE COUNTY REGIONAL OFFICE TO CITY OF FRUITLAND PARK SINGLE FAMILY MEDIUM DENSITY OF 58.16 +/- ACRES AND FROM LAKE COUNTY REGIONAL COMMERCIAL TO MULTI-FAMILY LOW DENSITY OF 13.11 +/- ACRES OF PROPERTY GENERALLY LOCATED EAST OF U.S. HWY 27/441, SOUTH OF SOUTH GRAYS AIRPORT ROAD AND NORTH OF REGISTER ROAD; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163,

FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

(h) First Reading of Ordinance 2026-013, Rezoning of Property Generally Located East of US Hwy 27/441 and South of S. Grays Airport Road. Petitioner: Richard Wohlfarth on behalf of the owner, Joseph C. Burke, Jr., Trust. Kensington Gardens. (city attorney/city manager/community development director)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 71.26 +/- ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD), CITY OF FRUITLAND PARK SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-2), LAKE COUNTY RURAL RESIDENTIAL (R-1), LAKE COUNTY AGRICULTURE (A), AND LAKE COUNTY COMMUNITY COMMERCIAL DISTRICT (C-2) TO CITY OF FRUITLAND PARK RESIDENTIAL PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; GENERALLY LOCATED EAST OF US HWY. 441/27 AND SOUTH OF GRAYS AIRPORT ROAD; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER OR DESIGNEE TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

END OF PUBLIC HEARING

6. (a) City Manager

(b) City Attorney

7. UNFINISHED BUSINESS

8. PUBLIC COMMENTS

This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Action may not be taken by the City Commission at this meeting; however, questions may be answered by staff or issues may be referred for appropriate staff action.

Note: Pursuant to F.S. 286.0114 and the City of Fruitland Park's Public Participation Policy adopted by Resolution 2013-023, members of the public shall be given a reasonable opportunity to be heard on propositions before the City Commission. Accordingly, comments, questions, and concerns regarding items listed on this agenda shall be received at the time the

City Commission addresses such items during this meeting. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

9. COMMISSIONER COMMENTS

(a) Vice Mayor DeGrave

(b) Commissioner Williams

(d) Commissioner Raysin

10. MAYOR'S COMMENTS

11. ADJOURNMENT

DATES TO REMEMBER

Mondays, Wednesdays & Fridays	**Indoor Aerobics Classes at the Gardenia Center 9:15 a.m.**
Monday, September 7th	**City Hall Offices will be Closed in Observance of Labor Day**
Saturday, September 12th	**Daddy Daughter Dance at the Gardenia Center 7:00 p.m.**
Tuesday, September 24th	**City Commission Meeting and 2nd Budget Public Hearing**

For additional events, please visit Calendar | City of Fruitland Park Florida.

Please note that in addition to the city commission meetings, more than one city commissioner may be present at the above-mentioned events.

Any person requiring special accommodation at this meeting because of disability or physical impairment should contact the City Clerk's Office at City Hall (352) 360-6727 at least forty-eight (48) hours prior to the meeting. (§286.26 F.S.)

If a person decides to appeal any decision made by the City of Fruitland Park with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings and 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. The city does not provide verbatim records. (§286.0105, F.S.)

PLEASE TURN OFF ELECTRONIC DEVICES OR PLACE IN VIBRATE MODE.

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number:

ITEM TITLE: **Consent Agenda – Minutes dated July 23, 2026**

MEETING DATE: September 10, 2026

DATE SUBMITTED: September 4, 2026

SUBMITTED BY: (See below)

BRIEF NARRATIVE: Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on remaining item(s), and (3) Discuss each pulled item separately and vote.

(a) Minutes Approval
July 23, 2026 – Regular City Commission meeting

FUNDS BUDGETED: N/A

ATTACHMENTS: Draft minutes

RECOMMENDATION: Consider approval of the consent agenda as presented.

ACTION: **Approval of the Consent Agenda**

FRUITLAND PARK CITY COMMISSION
REGULAR MEETING MINUTES
JULY 23, 2026

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, on Thursday, July 23, 2026, at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioner Michael Raysin and Commissioner Al Goldberg (being sworn in)

Members Absent: Commissioner Martina Williams

Also Present: City Manager Karen Manila, City Attorney Anita Geraci-Carver, Police Chief Henry rains, Police Lieutenant Courtney Corman, Human Resources Director John Klein; Finance Director Kim Gehrke; Community Development Administrative Manager Sharon Williams, Permit Tech Kelli Fielder, Permit Tech Brenda Sigala; Interim Community Development Director Michael Rankin, City Clerk Gwen Johns

1. CALL TO ORDER, INVOCATION, AND PLEDGE OF ALLEGIANCE

After Mayor Cheshire called the meeting to order, an Invocation was given by Pastor James McKenzie, New Genesis Ministries.

Police Chief Henry Rains led the Pledge of Allegiance to the flag.

2. ROLL CALL

After the Invocation and Pledge of Allegiance, Mayor Cheshire called the meeting to order and announced decorum for the meeting. He then requested that Ms. Johns call roll where a quorum was declared present.

3. SWEARING-IN AND INSTALLATION CEREMONY

(a) Albert O. Goldberg, City Commissioner – District 3

City Clerk Gwen Johns administered the Oath of Office to Commissioner Al Goldberg while his wife, Janet, accompanied him and held the Bible.

4. CONSENT AGENDA

(a) Approval of Minutes.

July 9, 2026 Regular City Commission Meeting

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Raysin to approve the Consent Agenda, as presented.

Mayor Cheshire called for a vote on the motion and declared it carried unanimously, 4-0.

5. REGULAR AGENDA

(a) Resolution 2026-037, Establishing a Not to Exceed Millage Rate for Fiscal Year 2026-2027

Ms. Geraci-Carver read Resolution 2026-037, by title only:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING A NOT TO EXCEED MILLAGE RATE OF 3.9134 LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2026-2027 AND SETTING THE DATE, TIME AND PLACE OF PUBLIC HEARING ON THE BUDGET FOR FISCAL YEAR 2026-2027; PROVIDING FOR AN EFFECTIVE DATE.

Ms. Geraci-Carver explained the Resolution and stated that the millage rate referenced in the Resolution would be the most that the City Commission could impose.

Carl Yauk, 1123 Ritter Road, commented on the millage rate.

A motion was made by Commissioner Goldberg and seconded by Vice Mayor DeGrave to approve Resolution 2026-037. Mayor Cheshire called for a roll call vote and declared the motion carried unanimously, 3-0.

6. PUBLIC HEARING

END OF PUBLIC HEARING

7. (a) City Manager

Ms. Manila stated that she had received a signed copy of the Wastewater Agreement from the Town of Lady Lake, noting it would be on a future City Commission meeting agenda.

Ms. Manila also reported that the Public Works department has recently responded to numerous areas of concern related to erosion. She stated some of the concerns are significant, and funds are being placed in the FY 2026-27 budget to address the areas of concern.

Ms. Manila advised that the Code Enforcement Officer is working eleven cases and residents will soon be able to see the progress.

Mr. Rankin, Interim Community Development Director, shared an update on development. He noted that the AdventHealth ribbon cutting was a success. He discussed development on both sides of Micro Racetrack Road.

(b) City Attorney – Nothing to report.

8. UNFINISHED BUSINESS

There was no unfinished business.

9. PUBLIC COMMENTS

Carl Yauk, 1123 Ritter Road, discussed the agreement with the Town of Lady Lake and questioned how a new wastewater facility would be funded.

Ken Hutchinson, 107 E. LaVista Street, thanked the city for addressing code enforcement issues. He expressed concern about city water due to a recent report he had received from someone selling water purification systems. Ms. Manila asked Mr. Hutchinson to share the report. He said he would have a full report to share by the next City Commission meeting.

Mitchell Langley, 101 S. Valley Road, spoke about the wastewater agreement with the Town of Lady Lake, and he wondered when the City of Fruitland Park knew that the Town of Lady Lake would be cutting the water supply. He asked whether the City of Fruitland Park had approved new development after being informed that the agreement would not be renewed.

Mayor Cheshire asked Mr. Rankin to confirm that MDA's include language regarding wastewater capacity. Mr. Rankin confirmed.

10. COMMISSIONERS' COMMENTS

(a) Vice Mayor DeGrave – Nothing to report.

(b) Commissioner Raysin – Nothing to report.

(c) Albert Goldberg – Nothing to report.

11. MAYOR'S COMMENTS

Mayor Cheshire announced upcoming dates to remember.

Mondays, Wednesdays & Fridays	**Miles & Smiles Wellness Program (ends in August)**
Tuesdays	**Dancing Through the Decades 6:00 p.m. at the Gardenia Center (Ends in August)**
Tuesday, August 4th	**City Commission Budget Workshop**

Wednesday, August 5th	**City Commission Budget Workshop (tentative)**
Thursday, August 28th	**City Commission Meeting**

12. ADJOURNMENT

The meeting adjourned at 6:22 p.m.

Gwen Johns, MMC, City Clerk

Chris Cheshire, Mayor

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **5a**

ITEM TITLE: **Resolution 2026-046 establishes the assessment rate for fire services within The Villages of Fruitland Park Benefit Area in the City of Fruitland Park.**

MEETING DATE: September 10, 2026

DATE SUBMITTED: August 31, 2026

SUBMITTED BY: city attorney/city manager/finance director

BRIEF NARRATIVE: **Resolution 2026-046** establishes an assessment rate for fire services within The Villages of Fruitland Park Benefit Area in the City of Fruitland Park. Fire/EMS services within The Villages of Fruitland Park are provided by the Villages Public Safety Department. The "Lake Service Area" of the Villages Public Safety Department includes unincorporated areas within Lake County as well as parts of three municipalities, including Fruitland Park. The principal source of funding for the Villages Public Safety Department are assessments variously imposed by the county and the three municipalities. Each of the four local governments collects revenues using its own formula to allocate the cost of the special benefits among property owners throughout the Lake Service Area. The fire assessment is collected through the annual property tax bill and remitted by the tax collector to the City of Fruitland Park. The revenues collected are then paid to the Village Center Community Development District via an interlocal agreement to fund the Fire/EMS services provided within the Lake Service Area.

Pursuant to an interlocal agreement between Village Center Community Development District, Lake County, Florida, the Town of Lady Lake and the City of Fruitland Park, the Villages Benefit Area will be included within the County's Villages Fire District assessment area for the purpose of funding the City of Fruitland Park's proportionate share. Lake County will impose the fire assessment in accordance with the Methodology Report dated March 6, 2024, and supplemented with an addendum dated May 7, 2925. Therefore, the fire assessment rate established for Villages of Fruitland Park Benefit Area is set at $0.

FUNDS BUDGETED: n/a

ATTACHMENTS: Resolution 2026-046

RECOMMENDATION: Consider Resolution 2026-046, publication affidavit

ACTION TO BE TAKEN: **Adopt or deny Resolution 2026-046**

RESOLUTION 2026-046

A RESOLUTION OF THE CITY OF FRUITLAND PARK, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES WITHIN THE VILLAGE OF FRUITLAND PARK BENEFIT AREA IN THE CITY OF FRUITLAND PARK; ESTABLISHING THE ASSESSMENT RATE FOR FIRE SERVICES ASSESSMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to Ordinance No. 2016-007, Sec. 166.041 and Chapter 197, Florida Statutes, Resolution No. 2026-033 and other applicable provisions of law.

SECTION 2. PURPOSE. This Resolution constitutes the Fire Service Assessment Rate Resolution (hereafter may be referred to as the "Rate Resolution") as provided for in the Ordinance. All capitalized words and terms not defined herein shall have the meanings set forth in Ordinance 2016-007. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. PROVISION AND FUNDING OF FIRE SERVICES.

(A) Upon the imposition of Fire Service Assessment for fire services, facilities, or programs against Assessed Property located with the Village of Fruitland Park benefit area of the City of Fruitland Park, as hereafter defined, the City shall provide fire services to such Assessed Property. A portion of the cost to provide such fire services, facilities, or programs shall be funded from proceeds of the Fire Assessment collected within the Villages of Fruitland Park benefit area of the City of Fruitland Park. The remaining cost, if any, required to provide fire services, facilities,

and programs shall be funded by legally available City of Fruitland Park revenues other than Fire Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Village of Fruitland Park benefit area of the City of Fruitland Park will be specially benefitted by the City of Fruitland Park's provision of fire services, facilities, and programs in an amount not less than the Fire Service Assessment imposed against such parcel, computed in the manner set forth in this Rate Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE SERVICE ASSESSMENT. The Fire Service Assessment shall be imposed against all Tax Parcels within the Village of Fruitland Park benefit area of the City of Fruitland Park subject to the assessment as set forth in this Rate Resolution. The Fire Service Assessment shall be computed in the manner set forth in this Rate Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit embodied in Ordinance 2016-007 is affirmed and incorporated herein by reference.

(B) The City Commission has determined and declares that the fire services assessment being imposed by the City is being fairly and reasonably apportioned among the Parcels receiving the special benefit.

a. The City Commission relies on and adopts the study prepared by Government Services Group, Inc. on behalf of the City of Fruitland Park entitled City of Fruitland Park, Florida, Fire Assessment Memorandum dated June, 2016.

(C) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and memberships as well as the public in general that otherwise might be requested or required to be provided by the City and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon buildings located upon such parcels of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Services Assessments shall be imposed upon Institutional Buildings located upon a parcel of Institutional Property whose Building Use is wholly exempt from ad valorem taxation under Florida law.

(D) Government Property provides facilities and uses to the community, local constituents, and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Services Assessments upon parcels of Government Property.

(E) Government Property that is owed by federal government entities, such as the VA and HUD, due to foreclosures or government-backed grant programs funding housing rehabilitation are neither serving a governmental purpose nor providing a public benefit but are instead being held by these federal government entities in a proprietary capacity. Accordingly, these properties shall not be exempted from the Fire Service Assessment.

SECTION 6. COST APPORTIONMENT AND PARCEL APPORTIONMENT METHODOLOGIES.

(A) The City proposes to create the Fire Services Assessment Benefit Area, consisting of two sub Assessment Areas. The City benefit area and the Villages of Fruitland Park benefit

area. The benefit areas are shown on the map attached to this Resolution No. 2026-046 as Appendix B.

(B) Lake County, Florida will impose its fire assessment in the City Benefit Area.

(C) The Cost Apportionment and Parcel Apportionment methodology for the Villages Benefit Area as set forth herein are adopted.

a. The fire services in the Village Benefit Area are provided through an interlocal agreement with the Village Center Community Development District based on the number of single family residential parcels. Therefore, it is fair and reasonable to assess on a per dwelling unit basis for developed parcels.

b. Pursuant to an interlocal agreement between Village Center Community Development District, Lake County, Florida, the Town of Lady Lake and the City of Fruitland Park, the Villages Benefit Area will be included within the County's Villages Fire District assessment area for the purpose of funding the City of Fruitland Park's proportionate share (the "2026 Interlocal Agreement"). Lake County will impose the fire assessment in accordance with the Methodology Report – Fire/Rescue Service Special Assessment Report dated March 6, 2024, as supplemented by the Village Center Community Development District Fire/Rescue Lake County Addendum dated May 7, 2025 prepared by PFM Financial Advisors LLC.

SECTION 7. DETERMINATION OF FIRE SERVICES COST; ESTABLISHMENT OF ANNUAL FIRE SERVICE ASSESSMENT RATES.

(A) Pursuant to the 2026 Interlocal Agreement, the Villages Benefit Area will be included within the County's Villages Fire District assessment area for the purpose of funding the City of Fruitland Park's proportionate share and Lake County will impose the fire assessment in accordance with the Methodology Report based on the number of single family residential parcels. Therefore, it is fair and reasonable to assess on a per dwelling unit basis for developed parcels. Therefore, the City of Fruitland Park will set its own Villages Benefit Area fire assessment at $0.00 for Fiscal Year commencing October 1, 2026. The Fire Services Cost to be assessed BY THE City of Fruitland Park and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is the amount determined in the Fire Service Assessment Rate Schedule, attached hereto as Appendix A. The approval of the Fire Service Assessment Rate Schedule by the adoption of this Rate Resolution determines the amount of the Fire Services Cost. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City of Fruitland Park revenue other than Fire Service Assessment proceeds.

(B) The Fire Service Assessments specified in the Fire Service Assessment Rate Schedule are hereby established to fund the specified Fire Services Cost determined to be assessed by the City of Fruitland Park in the Fiscal Year commencing October 1, 2026. No portion of such Fire Services Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Cost is attributable to emergency medical services costs.

(C) The Fire Service Assessment established in this Rate Resolution shall be the assessment rates applied by the City Manager to the Fire Assessment Roll for the Fiscal Year commencing October 1, 2026 as provided in Section 8 of this Rate Resolution.

SECTION 8. ANNUAL FIRE ASSESSMENT ROLL.

(A) The City Manager shall apportion Fire Services Cost to be recovered through Fire Services Assessment in the manner set forth in this Rate Resolution.

(B) A copy of this Rate Resolution, Ordinance 2016-007, Resolution 2026-033, documentation related to the amount of the Fire Services Cost to be recovered through the imposition by the City of Fruitland Park of Fire Services Assessment, and the updated Fire Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the updated Fire Assessment Roll for the Fiscal Year beginning October 1, 2026 be in printed form if the amount of the Fire Services Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Services Assessment for fire services as set forth in this Rate Resolution is a fair and reasonable method of apportioning the Fire Services Cost among parcels of Assessed Property located within the Villages of Fruitland Park benefit area of the City of Fruitland Park.

SECTION 9. NOTICE BY PUBLICATION. The City Manager has published a notice of the public hearing in the manner provided in the Uniform Assessment Collection Act. A copy is on file with the City Clerk.

SECTION 10. NOTICE BY TRIM. The City Commission utilizing the Lake County Property Appraiser's services, provided through the TRIM by first class mail, a notice of public hearing in the form required by the Uniform Assessment Collection Act and Ordinance 2016-007 for the purpose of imposing Fire Service Assessment for the Fiscal Year Beginning October 1, 2026.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City of Fruitland Park from the Fire Services Assessment will be utilized for the provision of fire services, facilities, and programs within the Villages of Fruitland Park benefit area of the City of Fruitland Park. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire services, facilities, and programs within the Villages of Fruitland Park benefit area of the City of Fruitland Park.

SECTION 12. EFFECTIVE DATE. This Rate Resolution shall take effect immediately upon its passage and adoption.

DULY ADOPTED this 10th day of September, 2026.

_____

City of Fruitland Park
Chris Cheshire, Mayor

Attest:
Gwen Johns, City Clerk

_____

Mayor Cheshire	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Vice Mayor DeGrave	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Williams	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Raysin	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Goldberg	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)

Approved as to form:

_____
Anita Geraci-Carver, City Attorney

APPENDIX A

Estimated Fire Service Assessment Rate Schedule

1. **Determination of Fire Services Costs**. The estimated Fire Services Cost to be assessed by the City of Fruitland Park for the Fiscal Year commencing October 1, 2026, is $0.00.
2. **Estimated Fire Services Assessment.** The estimated Fire Services Assessment to be assessed by the City of Fruitland Park and apportioned among benefitted parcels within the Villages of Fruitland Park benefit area pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Services Cost for the Fiscal Year commencing October 1, 2026, is hereby established as follows for the purpose of this Final Rate Resolution:

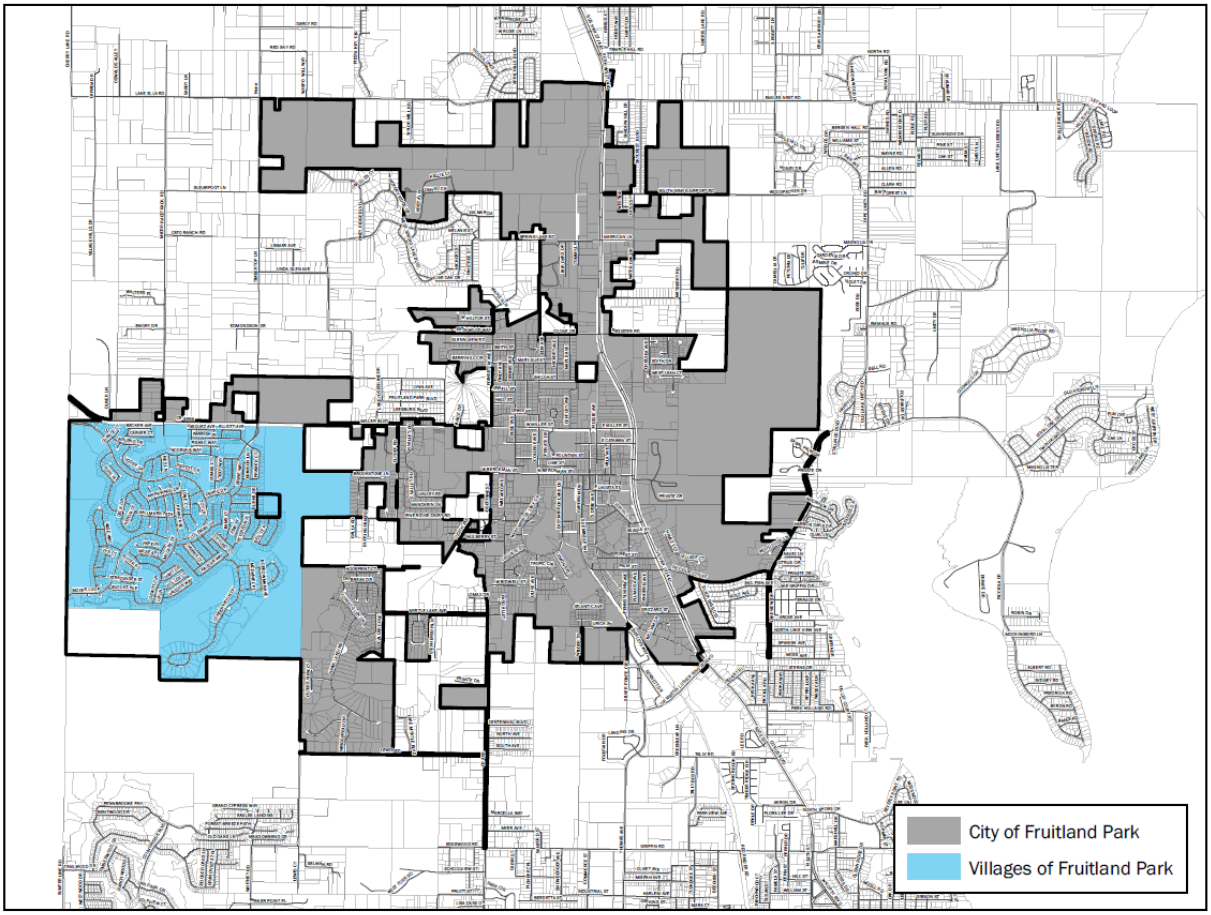
FY 2026-27 Fire Assessment Rate – Villages of Fruitland Park Benefit Area	
Residential	$0.00 per Dwelling Unit
Total Estimated Gross Revenue	$0.00

A. No Fire Services Assessment shall be imposed upon a parcel of Government Property, or Institutional wholly Tax Exempt Properties; except Government Property that is owned by federal entities, such as the VA and HUD, and held in a proprietary capacity shall not be exempted from the Fire Services Assessment.

B. Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessment required by law or authorized by the Commission shall be supplemented by any legally available funds, or combination of funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments. It is the legislative determination of the Commission that in the event of a court of competent jurisdiction determining any exemption or reduction by the Commission is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Services Assessment upon each affected Tax Parcel in the amount of the Fire Services Assessment that would have been otherwise imposed save and except for such reduction or exemption afforded to such Tax Parcel by the Commission.

APPENDIX B

MAP SHOWING HISTORICAL FRUITLAND PARK BENEFIT AREA AND VILLAGE OF FRUITLAND PARK BENEFIT AREA



The Villages
DAILY SUN

Published Daily
State of Florida
County Of Sumter

Affidavit of Publication

Before the undersigned authority personally Appeared **Amber Sevison** who on oath says that he or she is Legal Ad Coordinator of the Villages DAILY SUN, a daily newspaper published in Sumter County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal Ad # **01320126** in the matter of

NOTICE OF PUBLIC HEARING

was published in said newspaper in the issues of

AUGUST 14, 2026

Affiant further says that the Daily Sun is a newspaper that complies with all legal requirements for publication in chapter 50, Florida Statutes.

(Signature Of Affiant)

Sworn to and subscribed before me this 14 day August 2026.

Robin L Baldeschwieler, Notary

Personally Known ✓ or

Production Identification _____

Type of Identification Produced

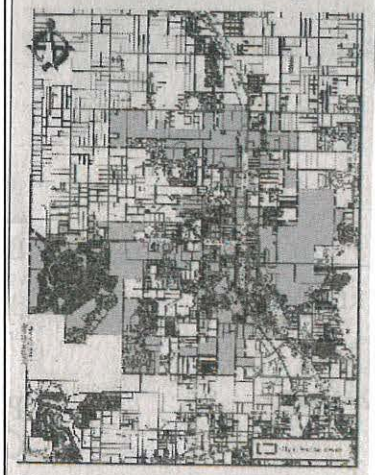
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ROBIN L. BALDESCHWIELER
Notary Public - State of Florida
Commission # HH 588770
My Comm. Expires Oct 10, 2028
Bonded through National Notary Assn.

NOTICE OF PUBLIC HEARING

Notice is hereby given that the City Commission of the City of Fruitland Park will conduct a public hearing to consider imposing fire services special assessments for the provision of fire protection services within the Villages Benefit Area of the City for the Fiscal Year beginning October 1, 2026.

On Thursday, September 10, 2026 at 6:00 p.m. or as soon thereafter as possible, the City Commission of the City of Fruitland Park will hold a public hearing at the Commission Chambers, 506 W. Berckman Street, Fruitland Park, Florida for the purpose of receiving public comment concerning Resolution 2026-033 setting the rate for the fire services assessment to be imposed on real property within the Villages of Fruitland Park and which provides for collection of fire services assessment by the Lake County Tax Collector. All affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of this Notice of Public Hearing.



The fire services assessment for each parcel of property will be based upon each parcel's classification category and the number of billing units within the specified category. The following table reflects the proposed Fire Assessment schedule.

VILLAGES OF FRUITLAND PARK BENEFIT AREA

Residential - $0.00 per Dwelling Unit

Persons with disabilities needing assistance to participate in this proceeding should contact the City Clerk at least 48 hours before the meetings at (352) 360-6727. All persons are advised that if he or she decides to appeal any decision made by the Commission with respect to any matter considered at the hearing, the person will need a record of the proceeding, and for such purposes, may need to ensure that a verbatim record of the proceeding is made which includes the testimony and evidence upon which the appeal is made.

Resolution 2015-014, the Fire Services Ordinance 2016-007, the Tentative Rate Resolution 2026-033, and the Fire Assessment Roll are available at the City Clerk's Office, at City Hall located at 506 W. Berckman Street, Fruitland Park, Florida, between the hours of 8:00 a.m. to 5:00 p.m. Monday to Friday.

The fire services assessment will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Clerk at (352) 360-6727, Monday through Friday, from 8:00 a.m. to 5:00 p.m. Monday to Friday.

Gwen Johns, City Clerk
City of Fruitland Park
#01320126 August 14, 2026

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Class: 0100

Description	Start	Stop	Ins.	Cost/Day	Extras	Amount
VILLFIRASSES	08/14/2026	08/14/2026	1	142.24	0.00	142.24

Ad Text:

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Payment Reference:

Total:	142.24
Tax:	0.00
Net:	142.24
Prepaid:	0.00
Total Due	**142.24**

VILLAGES PUBLIC SAFETY DEPARTMENT DEPENDENT DISTRICT (VPSDDD)

Fire/Rescue Service Special Assessment Report

DRAFT

Prepared for:
The Board of The Villages Public Safety Department Dependent District

Prepared on March 6, 2024

PFM Financial Advisors LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

VPSDDD Fire/Rescue Assessment Schedule

- The proposed Villages Public Safety Department Dependent District ("VPSDDD") Fire/Rescue Special Assessment ("Fire Assessment") is fair and reasonable based on the proportionate allocation of costs, by property use category.

- The benefits received are proportionate to the costs.

- Fire Assessments are levied by the VPSDDD on Sumter County parcels within the boundaries of the VPSDDD. Map 1 provides the boundaries of the VPSDDD.

- Fire Assessments are composed of two tiers: Readiness/Availability ("Readiness), allocated per parcel and Demand for Service ("Demand"), allocated per Equivalent Residential Unit (ERU), guided by broad categories identified in calls for service.

- Readiness costs are characterized by administrative costs, readiness labor/salaries, (ready) capital equipment and building costs.

- Demand costs are characterized by operational mobilization including response salaries (and overhead expenses), response costs, operational (capital) equipment and supplies.

- For Demand purposes, an ERU is defined as the average size of a single-family home within the VPSDDD (1,714 square feet). Non-residential ERUs are determined by dividing building space by the average ERU size. Vacant lands are defined as 1 ERU per acre (or fraction thereof / i.e., not rounded to the nearest acre).

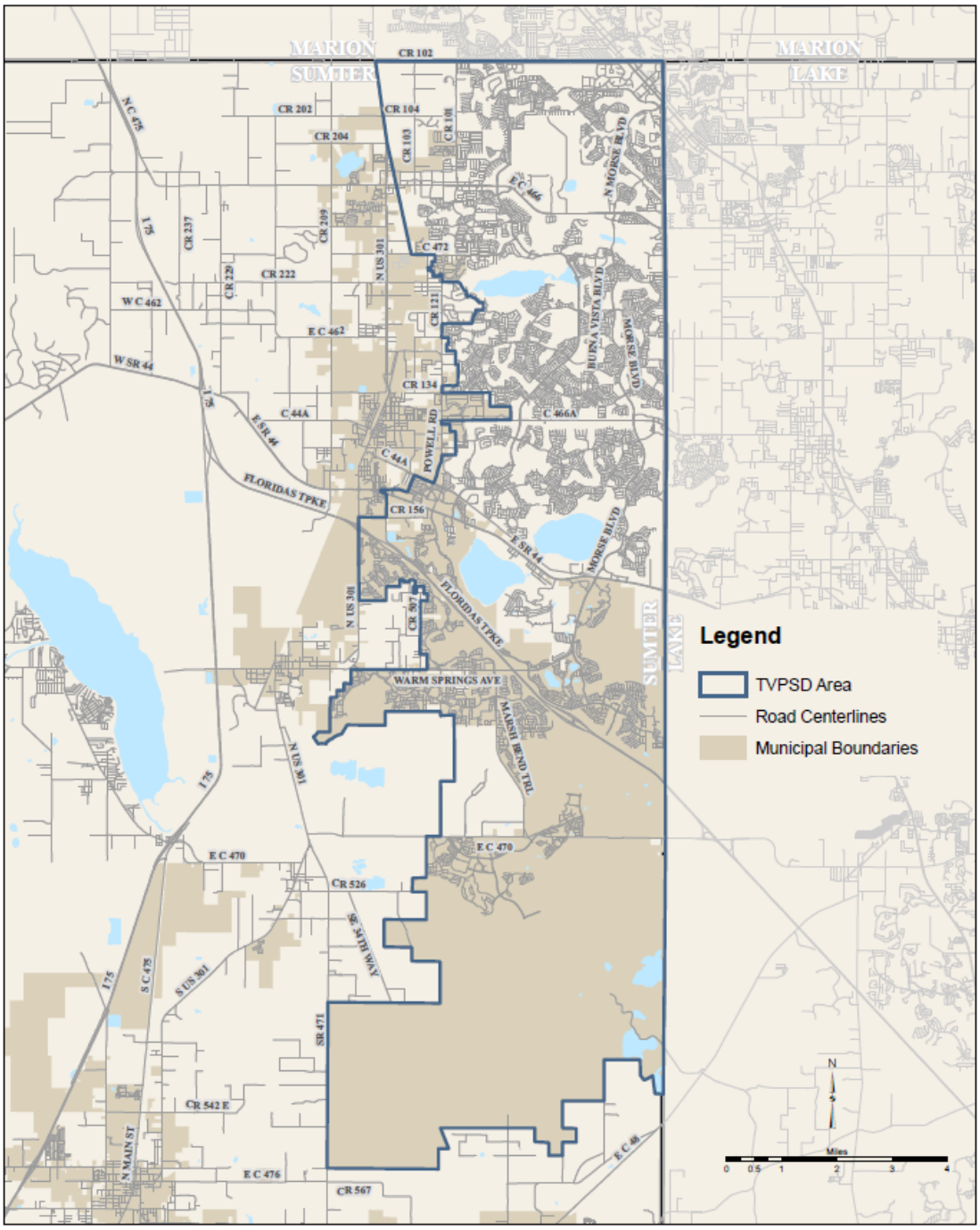
- The Fire Assessments include annual funding amounts for capital equipment, based on a blended cost of capital improvements to be paid for over the next five (5) years. Vehicle equipment needs are based on projections submitted by the Villages Public Safety Department ("VPSD") as reviewed by the VPSD staff and VPSD Fire Chief. The Fire Assessment calculations assume that new vehicle equipment will be financed over a 10-year period.

- Capital costs account for approximately fifteen (15) percent of the total assessment. These funds should be identified/managed to a separate capital account or fund for Fire capital needs only, to assure long term viability of the capital program.

- Operating costs are reflective of planned salary, equipment cost increases and other budget line items.

- Table 1 presents the proposed VPSDDD Fire Assessment schedule for the 5-year average rate. Adopting the 5-year average rate smooths the annual rate variability as a result of examining budget operating and financed capital costs for fiscal years 2024-25, 2025-26, 2026-27, 2027-28 and 2028-29, with the expectation rates will need to be revised/updated for fiscal year 2029-2030.

Map 1. VPSDDD Fire/Rescue Service Boundary Map



Source: Sumter County, VPSDDD

Table 1. VPSDDD Fire/Rescue Service Assessment Rates

Land Use Code	Land Use	Readiness Parcels	Readiness Allocation	Readiness Fee (per parcel)	Demand ERUs	Demand Fee Per ERU	Exempt
0	Vacant Residential	1,025	$254,898	$248.68	1,375	$1.27	N
100	SF Residential	65,092	$16,187,155	$248.68	65,110	$84.58	N
200	Mobile Homes (MH)	1,634	$406,345	$248.68	1,633	$84.58	N
250	MH with Tags	17	$4,228	$248.68	1	$84.58	N
300	Multi-Family	4	$995	$248.68	628	$84.58	N
400	Condominium	509	$126,579	$248.68	509	$84.58	N
700	Vacant Misc Bldg	35	$8,704	$248.68	445	$84.58	N
800	Multi-Family <10 Units	1	$249	$248.68	8	$84.58	N
900	Common Area	41	$10,196	$248.68	27	$1.27	N
1000 & 1070	Vacant Commercial (misc)	114	$28,350	$248.68	411	$1.27	N
1100-1600	Commercial Retail	85	$21,138	$248.68	1,519	$131.75	N
1700-1910	Office	172	$42,773	$248.68	1,170	$131.75	N
2000	Air - Bus - Marina	1	$249	$248.68	1	$131.75	N
2100-2200-3300	Restaurant	35	$8,704	$248.68	107	$131.75	N
2300 & 2400	Office (Fin - Ins)	30	$7,460	$248.68	89	$131.75	N
2500-2700	Retail Service	29	$7,212	$248.68	141	$131.75	N
2800	RV MH Park	11	$2,735	$248.68	109	$131.75	N
3100-3200	Theatre - Drive In	3	$746	$248.68	34	$131.75	N
3500	Tourist Attraction	3	$746	$248.68	31	$131.75	N
3800	Golf Course	30	$7,460	$248.68	51	$131.75	N
3900	Hotel	4	$995	$248.68	92	$131.75	N
4000	Vacant Industrial	1	$249	$248.68	2	$1.27	N
4800	Warehouse-Dist	12	$2,984	$248.68	342	$131.75	N
4900	Open Storage	2	$497	$248.68	9	$131.75	N
5000	Agriculture Improved with Homestead	73	$18,154	$248.68	80	$84.58	N
5200	Agriculture Improved w/o Homestead	53	$13,180	$248.68	51	$84.58	N
5300	Agriculture Miscellaneous Improved	13	$3,233	$248.68	1,997	$1.27	Y
6000	Agriculture	161	$40,038	$248.68	15,463	$1.27	Y
6900	Agriculture - Ornamentals Misc	2	$497	$248.68	15	$1.27	Y
7100	Churches	21	$5,222	$248.68	68	$528.17	Y
7200	Private Schools - Colleges	4	$995	$248.68	98	$528.17	Y
7300	Private Hospitals	3	$746	$248.68	147	$719.81	N
7400*	Nursing Home	18	$4,476	$248.68	1,108	$719.81	N
7500	Non Profit Orphanage	1	$249	$248.68	5	$131.75	Y
7600 & 9999	Mortuary - Cemetery	4	$995	$248.68	8	$131.75	N
7700	Club-Lodge-Hall	40	$9,947	$248.68	187	$154.88	N

8500*	Hospital	4	$995	$248.68	116	$719.81	N
8600	County (includes CDD-owned property)	580	$144,235	$248.68	162	$131.75	Y
8700-8800-8900	State - Federal - Municipal	162	$40,286	$248.68	268	$131.75	Y
9100	Utility	40	$9,947	$248.68	19	$131.75	N
9200	Mining - Pet - Gas	1	$249	$248.68	486	$1.27	N
9400	ROW	13	$3,233	$248.68	63	$1.27	N
9600	Sewage - Wasteland	5	$1,243	$248.68	64	$1.27	N
9900-9907	Acreage (not Ag)	84	$20,889	$248.68	6,386	$1.27	N
	TOTAL	70,172	$17,450,455		100,635		
	Readiness Allocation	$17,450,455					
	Readiness Fee per Parcel	$248.68					

Source: PFM Financial Advisors LLC; At the discretion of the VPSDDD, note that certain parcels within LU Codes 7400 and 8500 have been deemed exempt from the Fire Assessment given current non-profit status or uses which provide a public benefit

1.0 Project Overview

The Villages Public Safety Department Dependent District ("VPSDDD") has entered into a professional services agreement with PFM to provide services in the determination of a new Fire/Rescue Special Assessment ("Fire Assessment" or "Special Assessment" or "Fire/Rescue Assessment") for Sumter County parcels within the boundaries of the VPSDDD. Currently, fire/rescue protection services within the boundary of VPSDDD are [primarily] funded through a combination of a $125 fee per parcel and an ad valorem tax of approximately 1.31 mills at the Sumter County level. The VPSDDD covers the Sumter County portion of the larger territory served by the Villages Public Safety Department ("VPSD"). The VPSD provides fire/rescue services to areas inside and outside the borders of the VPSDDD as provided for via agreement with the general purpose local governments with jurisdiction over the areas served. The VPSDDD Fire Assessment will provide the primary funding for the Sumter County portion of the VPSD fire/rescue protection services, equipment and facilities.

The VPSDDD Fire Assessment will fund only the VPSD's costs to provide Fire/Rescue services within Sumter County. The Fire Assessment will be imposed on all non-exempt Sumter County real property in the VPSDDD. The Fire Assessments will be different from the Sumter County tax currently calculated via the application of a combined fire fee and millage rate.

Per Sumter County Ordinance 2023-18 (the "Ordinance"), the VPSDDD may levy and collect special assessments to construct, operate, and maintain facilities and services provided pursuant to the powers described in the Ordinance. The VPSDDD will establish these Fire Assessments to provide these Fire/Rescue protection services, but these Fire Assessments exclude EMS services (also referred to as ambulance services). EMS is excluded resulting from June 2000, litigation over the City of North Lauderdale fire rescue assessment program which resulted in a decision by the Fourth District Court of Appeals in the case of SMM Properties, Inc. v. City of North Lauderdale, (the "North Lauderdale" case). The Fourth District Court of Appeals concluded that Emergency Medical Services (EMS) did not provide a special benefit to property. The Court, however, reaffirmed that fire suppression, fire prevention, fire/building inspections and first response medical rescue services do provide a special benefit to property. In 2002, the Florida Supreme Court upheld the decision of the Fourth District Court of Appeals. As such, the VPSDDD Fire Assessment represents only fire related, and first response medical rescue services, and does not include Emergency Medical Services (EMS), which are funded through other mechanisms.

The objective of this Fire/Rescue Service Special Assessment Report ("Report") is to provide the Fire Assessment Schedule in accordance with provision of Fire/Rescue protection services within the boundaries of the VPSDDD; to include capital expenditures in the future budgeting and update the fee schedule. The new Fire Assessment will be collected on the tax bill beginning in November, 2024 to fund costs for Fiscal Year 2024-25. Fire Assessments will be collected from taxable properties located within the boundaries of the VPSDDD.

The methodology contained within this Report for calculating the Fire Assessments for each property use category included the following steps:

- The full costs to provide fire protection/rescue services for the VPSDDD were analyzed and identified. This includes operating and capital budget analysis, and administrative costs for the VPSD.
- The percentage of Fire/Rescue calls for service allocated to property use categories that conform to the Sumter County Property Appraiser's database were used to prepare the assessment schedule.
- The percentage of Fire/Rescue service calls by specific property use category was calculated and used to apportion the cost calculations to the appropriate category for fire/rescue readiness and service demand categories.
- A parcel apportionment methodology was determined for each category and the special assessment rates were calculated for each property use category.

The goals of this study are as follows:

- To use the VPSD's budget staff to develop a five-year budget to identify and project the assessable costs for the average of the subsequent five fiscal years for Fire/Rescue services in the VPSDDD.
- To include budget costs identified for future capital equipment expenditures.
- To include budget costs for administrative and collection costs for the Fire Assessment
- To provide the methodology that apportions the costs for Fire/Rescue services among properties in proportion to the benefits received by such properties and calculate Fire Assessments that are capable of collection as a special assessment, using the collection process provided in the Uniform Method.
- To apply the assessment methodology and develop Fire Assessment rates within the identified property use categories.

Purpose
In order to achieve the study goals, a number of objectives were accomplished as follows:

- Updated the inventory of the VPSD's existing and proposed Fire/Rescue services and resources.
- Updated the full costs of providing Fire/Rescue services within the VPSDDD.
- Updated the capital costs such that the burden is spread between current and future residents (via the assumption of long-term leases for elements of the capital plan)
- Conformed the analyses to the VPSDDD service area boundary.
- Reviewed such final cost determinations with the VPSD staff to determine which elements provide the requisite benefit to the identified classifications of property.
- Determined the relative benefit derived by categories of property use within the VPSDDD anticipated from the projected delivery of Fire/Rescue services through future Fiscal Year 2028-29.
- Determined the fair and reasonable apportionment of costs among benefited parcels within each property use category.
- Determined the parcel classifications and calculated preliminary Fire Assessment rates based on a five-year average rate to be applicable and used through fiscal year 2028-29.
- Determined the preliminary Fire Assessment rates and parcel classifications recommended are capable of collection conforming to the statutory requirements of the Uniform Method.

Methodology

PFM performed the following tasks solely and/or in cooperation with VPSD staff in accomplishing the project objectives:

- Undertook data collection and a detailed research process to identify and update the operations and funding of Fire/Rescue operations within the boundaries of the VPSDDD for Fire/Rescue services.
- Conducted interviews with VPSD staff to identify and update all services and costs in the VPSD associated with Fire/Rescue costs, including but not limited to salaries, personnel costs, insurance, buildings/facilities, capital equipment and fire suppression and rescue equipment.
- Analyzed historical public safety department budget data and future fiscal year cost calculations for the provision of Fire/Rescue protection services, within the VPSDDD.
- Determined portions of the budgets which represent readiness/availability and service demand to prepare a two-tier assessment reflective of the aspects and characteristics of Fire/Rescue protection and services provided.
- Analyzed four years of Fire/Rescue call incidence data (Years 2020-23) to guide allocation of the provision of Fire/Rescue services to property use categories within the VPSDDD.
- Distributed the funding requirement for the five-year Fire Assessment rates through Fiscal Year 2028-29 among identified property use categories based upon the recommended apportionment to determine preliminary Fire Assessment rates within the VPSDDD.

2.0 Special Benefits

The following assumptions support a finding that the fire services, facilities, and programs provided by the VPSDDD provide a special benefit to the assessed parcels.

- Fire services, facilities, and programs possess a logical relationship to the use and enjoyment of property by: (i) protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire protection services; (ii) protecting the life and safety of intended occupants in the use and enjoyment of property; (iii) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program; and (iv) containing fire incidents occurring on land and within buildings with the potential to spread and endanger other property and property features.

- The availability and provision of comprehensive fire protection services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the assessable area.

This Report describes the assessment methodology used to develop the Fire Assessments. First, PFM identified relevant Florida Law regarding Special Non-ad Valorem Assessments, followed by sections discussing how Florida Law has been applied to the determination of benefit and the apportionment of the annual revenue requirements of the Fire Assessment to benefitting properties.

This section discusses relevant Florida Law regarding special non-ad valorem assessments as it relates to the VPSDDD's proposed Fire/Rescue Assessment program. The discussion covers how Florida law relates to special benefit and proportional benefit.

Special non-ad valorem assessments are a revenue source available to local governments in Florida to fund operations and maintenance expenses and capital improvements for essential services such as roads, drainage, fire/rescue services, utilities, etc. Florida case law has established two requirements for the imposition of a non-ad valorem special assessment. These two requirements have become known as the two-pronged test. They are 1) the property assessed must derive a special benefit from the service provided, and 2) the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

In considering special benefit, the following question must be considered, "Can a special benefit be derived from Fire/Rescue Service by all properties within the VPSDDD to meet the first prong of the two-pronged test, even if all properties are not improved and/or do not receive calls for service?". The answer is yes based in part upon the Florida Supreme Court determination in Fire District No. 1 of Polk County v. Jenkins that a sufficient special benefit was derived by the availability of fire services to justify the imposition of the special assessment[1]. Also, in Meyer v, City of Oakland Park the Court upheld a sewer assessment on both improved and unimproved property, stating that the benefit need not be direct or immediate but must be substantial, certain and capable of being realized within a reasonable time[2]. In District of Hallandale v. Meekins, the Court indicated that the proper measure of benefits accruing to property from the assessed improvement was not limited to the existing use of the property but extended to any future use which could reasonably be made[3].

Proportional Benefit

Under Florida law, local governments are afforded great latitude regarding legislative determinations of special benefit and reasonable apportionment of costs. The Florida Supreme Court, in City of Boca Raton v. State of Florida, found the apportionment of benefits is a legislative function, and if reasonable persons may differ as to whether the land assessed was benefitted by the local improvement, the findings of the District officials must be sustained[4]. In City of Boca Raton v. State of Florida, the Florida Supreme Court also determined that the manner of the assessment is immaterial and may vary within the district, as long as the amount of the assessment for each tract is not in excess of the proportional benefits as compared to other assessments on other tracts[5].

[1] Fire District No. 1 of Polk County v. Jenkins, 221 So,2d 740 (Fla. 1969)
[2] Meyer v, City of Oakland Park, 219 So.2d 417 (Fla. 1969)
[3] City of Hallandale v. Meekins, 237 So.2d 318 (Fla. 4th DCA 1970), aff'd, 245 So.2d 253 (Fla 1971)
[4] City of Boca Raton v. State of Florida, 595 So.2d 25 (1992)
[5] City of Boca Raton v. State of Florida, 595 So.2d 25 (1992)

Special Benefit – The First Test of the Two-Pronged Test

Based upon discussions with VPSD staff about the extent and nature of the Fire/Rescue Services provided, PFM has concluded that all parcels within the VPSDDD receive a special benefit from the availability/readiness of Fire/Rescue Services provided by the VPSD, because the Fire/Rescue resources are maintained throughout the VPSDDD, at the same state of response readiness and availability, to all parcels.

In considering special benefit, it is important to consider that the VPSD maintains its Fire/Rescue resources at a level that provides a response readiness condition to respond to calls for service throughout the VPSDDD, at relatively equal levels of service. When needed, responses are made to calls for service without discrimination as to the property type or location within the VPSDDD or any other factors specific to the property requiring the service. Therefore, all properties receive a special benefit from the VPSD's Fire/Rescue Service by its availability/readiness. Improved parcels receive additional special benefit in the protection from the loss of structures on the property, afforded by the ability to obtain fire insurance at attractive rates and the availability/readiness of the fire protection services provided by the VPSD to suppress a fire and protect the structure(s) on the property from damage and/or loss. The special benefits provided to all parcels, improved and un-improved, by the availability of Fire/Rescue Service provided within the VPSDDD include:

1. Availability/readiness of immediate response to fire,
2. First responder medical aid to protect the life and safety of occupants,
3. Containment of liability for emergency incidents on the subject parcels and the spread of fires to other property,
4. Enhanced property value, and
5. Enhanced marketability of and/or ability to develop property.

In addition to the above special benefits that are conferred upon all parcels in the VPSDDD, the following additional benefits are conferred upon parcels:

- Protection from the loss of structures and loss of use on the property due to fire by virtue of the ability to 1) obtain fire insurance and 2) to obtain that insurance at attractive rates because of the availability of fire protection service, and
- Protection of loss of structures provided by the availability/readiness of fire suppression service provided by the VPSD. Protection of loss of use and enjoyment on vacant lands is provided by the availability/readiness of fire suppression service provided by the VPSD.

Therefore, the first prong of the two-pronged test (the property burdened by the assessment must derive a special benefit from the service provided by the assessment) is met because all properties in the VPSDDD receive a special benefit from the availability/readiness of the VPSDDD-wide Fire/Rescue service provided by the VPSD.

Fair Apportionment – The Second Test of the Two-Pronged Test

In considering the assessment methodology, the second test of the two-pronged test requires the costs of the assessment must be fairly and reasonably apportioned among the properties receiving the special benefit. In this Study PFM has developed an apportionment methodology based on two components of the fire/rescue services. First includes the readiness-to-serve, availability ("Readiness"), of fire protection service to all parcels, improved and un-improved, and an additional benefit that this availability of service provides to property by the protection from the loss of the structures on improved parcels and loss of use and enjoyment on vacant parcels through the ability to obtain insurance at attractive rates. The second component of the fire services is the ability of the VPSD to respond to demand for service ("Demand") through calls for service to suppress a fire or respond to a medical emergency.

Accordingly, the apportionment methodology recognizes two tiers of benefit:

1. Tier 1 - the Readiness of fire protection service which is available equally without discrimination to all parcels of all types within the VPSDDD by virtue of the continued state of readiness to provide fire/rescue service that is maintained by the VPSDDD, and
2. Tier 2 - the protection from the loss of structures, use and enjoyment of use on the property provided by the response to Demand for fire protection/rescue service by:
   a. The demand response provided by the VPSD such that, when actual calls for service are received the VPSD provides direct fire suppression/rescue service to protect property owners from the loss of structures on their property; protect occupants; preserve the use and enjoyment of use of the land and
   b. The ability to obtain fire insurance

Apportionment of Fire/Rescue Costs

In order to apportion costs to benefitting parcels, the first step is to apportion the costs to be recovered in the Fire/Rescue Assessment to the Tier 1 – Readiness portion of benefit and the Tier 2 – Demand for service to prevent loss of structures and use/enjoyment benefit as follows:

Tier 1 – Availability of Response/Readiness

The VPSD maintains the facilities, equipment and personnel necessary to provide fire protection services on a 24 hour a day, seven days a week, year-round basis to all parcels in the VPSDDD. This state of availability of response readiness is provided by the fixed costs of the system, capital and administrative costs as well as personnel costs associated with creating the state of readiness. These costs are incurred to maintain service availability, a constant state of readiness, to serve every parcel of real property in the VPSDDD and these costs will be incurred regardless of that parcel's character or use. The fixed, non-discretionary costs of the VPSD are management administrative costs that must be incurred independent of the number of calls for service plus lease payments and capital expenses. These costs represent approximately 70% of total Fire/Rescue costs in the VPSD.

Tier 2 – Demand for Fire Suppression - Protection from Loss of Structures or Loss of Use and Enjoyment

The costs associated with demand for fire suppression and rescue, including protection from loss of structures on property and loss of use and enjoyment and include all other costs that are not included in the Tier 1 - Response Availability Readiness Benefit. These costs include the portion of personnel costs involved in actually responding to calls for service, plus other costs that are incurred relative to operations which can be variable, such as fuel, equipment maintenance, and other operating costs. Based on data and research via the International Association of Fire Fighters ("IAFF") and a review by the VPSD staff, these costs represent approximately 30% of total Fire/Rescue costs in the VPSD.

2.1 Apportionment of Benefit to Properties

The next step is to apportion the costs in each component of benefit to benefitting properties as follows:

Tier 1 – Availability - Readiness Benefit

All parcels in the VPSDDD benefit from the availability of fire protection service that the VPSD provides without discrimination as to property class on a 24-hours a day, seven days a week, year around basis. This availability benefit is conferred upon all parcels whether or not a request for actual assistance to the parcel is ever received. The costs to maintain availability through the constant state of readiness to serve applies to every parcel of real property in the VPSDDD. Availability is not associated with responding to actual incidents and these costs will be incurred regardless of the character or land use of parcels. As stated earlier in this report, the special benefits provided to all parcels by the availability/readiness of Fire/Rescue Service provided by the VPSD include:

- Availability/readiness of immediate response to fire,
- Availability/readiness of first responder medical aid to protect the life and safety of occupants,
- Containment of liability for emergency incidents on the subject parcels and the spread of fires to other property,
- Enhanced property value, and
- Enhanced marketability of and/or ability to develop property.

Therefore, it is appropriate to apportion the costs in this cost pool to all parcels on a parcel-by-parcel basis.

Tier 2 – Response to Demand for Service - Protection from Loss of Structures and Use and Enjoyment

When responding to demand for service, properties benefit from the protection from loss of the structures on the parcels, protection of occupants, as well as protection from loss of use and enjoyment on unimproved parcels. The protection from the loss of the structures or use and enjoyment due to fire is represented by the protection from the loss of buildings and land use, on an equivalent unit basis. This protection from loss is conferred on such parcels by fire protection conferred by the VPSD either through the VPSD providing fire direct suppression services, and/or the ability to obtain fire insurance.

The structure and property characteristics are readily available in the Sumter County Property Appraiser's data base. These characteristics are the best data that is reasonably available, regularly updated to reflect changes in use or development and can be readily determined on an equivalent residential unit basis for each parcel in the VPSDDD. The equivalent residential unit basis is determined through calculation of the average size of a single-family residential unit in each district. The average unit size then is used to determine the number of Equivalent Residential Units (ERUs) on developed non-residential properties by dividing existing building square footages per parcel by the average single family residential unit size. For example, if the average residential unit size in the district is 1,500 square feet, a non-residential property with a building of 3,000 square feet would be determined to have two (2) equivalent residential units.

Using the Sumter County Property Appraiser data, the equivalent residential unit size is determined to be 1,714 square feet in the VPSDDD. Lands with residential use will be assigned 1 ERU per residential unit. This includes single family units, mobile homes, multifamily units, residential units on agricultural lands and residential units on religious lands (if applicable). For vacant and undeveloped parcels, the equivalent residential unit basis is 1 ERU per Acre. For example, a ¼ acre vacant residential lot will receive ¼ of an ERU in calculating the demand portion of the assessment and a 10-acre vacant parcel will receive 10 ERUs in calculating the demand portion of the assessment. It should be noted, according to Florida State Statute, agricultural lands are exempt from Fire Assessments. Therefore, agricultural tracts of land will not be assessed. However, residential units on agricultural lands will be assessed per residential ERU.

Parcels of 5 acres or 10 acres, for example, will still likely impose a more intense Demand for VPSD resources that are larger than would be faced with a smaller (¼ acre or 1 acre) vacant parcel; such as access; water availability and ability to move fire suppression equipment onto the site as well as a larger tract is likely to see increased frequency and or larger scale events. These issues all have operational demand cost consequences. For this reason, it is reasonable to equate 1 vacant acre with 1 ERU, where the resulting demand portion of the assessment reflects higher demand costs for larger parcels.

In addition to the special benefits that are conferred upon all parcels in the District by the Tier 1 Readiness benefit, the following additional benefits are conferred upon parcels through Tier 2 Demand for fire suppression/rescue:

Protection from the loss of structures on the property;
Protection from loss of use and enjoyment due to fire/emergency by virtue of:

- Fire protection service and fire suppression/rescue whether or not a request for service is ever received, and
- The protection of loss of use and enjoyment through fire suppression/rescue service provided by the VPSD to respond to a call and to suppress the fire or provide first response medical services, whether or not a request for service is ever received, and
- ability to obtain fire insurance at reasonable rates because of the service provided.

The larger the structure in which fire takes place, or the larger the area involved in a call for service on vacant lands, the greater the level of fire suppression response is required. As structure size increases or the land area involved in a fire increase, the resulting level of response to demand also increases with respect to the personnel and equipment needed. As the level of response and resulting cost of the response increases due to the property characteristics, through the use of the ERU mechanism, as the ERU count on a property increases, the resulting assessment will increase.

Because the greater the ERUs per property, the higher the cost for service due to increased response, it is appropriate to apportion the costs for the Demand component based on an Equivalent Residential Unit basis as calculable through information in the Property Appraiser's data base. It is important to note that ERU calculations are readily determined for all parcels on this basis described, resulting in a fair and reasonable allocation of costs on a comparative basis across all parcels in the VPSDDD, whereby, the greater the ERUs per property, the higher the cost for service, resulting in proportionate increases in the resulting Demand portion of the assessment. This meets the second test of the two-pronged test.

3.0 VPSDDD Fire Services

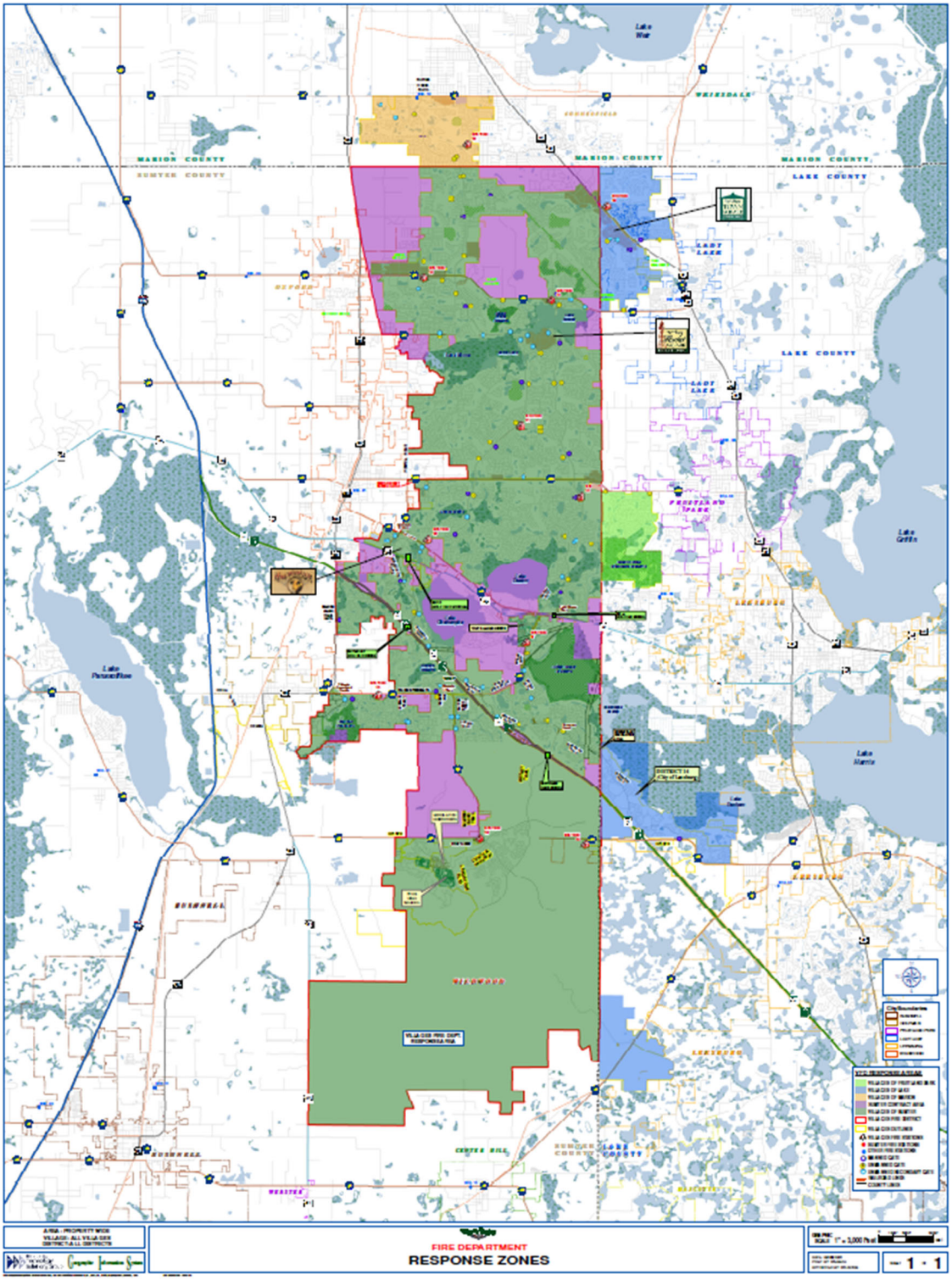
VPSD Fire/Rescue protection is currently provided by a dedicated staff of 150 full-time firefighters, six (6) battalion chiefs and sixteen (16) fire administrative personnel. The locations of the existing fire stations is provided in Table 2. The VPSDDD Fire/Rescue jurisdictional map is provided in Map 2, which details existing and future stations and estimated response time radii.

Table 2. VPSD Fire Station Locations (Existing)

Station 40 - 2455 Parr Drive
Station 41 – 8013 CR 466 (Under Renovation)
Station 42 – 17202 SE Belle Meade Circle
Station 43 – 1419 Paradise Drive
Station 44/Fire Admin. – 3035 S. Morse Blvd.
Station 45 – 3555 Buena Vista Blvd.
Station 46 – 4385 Warm Springs Ave. (under construction, operationalize October 2024)
Station 47 – 4856 S. Morse Blvd.
Station 48(1) – 7314 Marsh Bend Trail (under construction, operationalize October 2023)
Station 49 – Pending Construction, operationalize July 2025
Station 51 – 1231 Bonita Blvd.

(1) (Temporary facility established to ensure continuity of operations. Permanent Station under construction)
Source: VPSD

Map 2. VPSD Fire/Rescue Coverage Map



Source: VPSD

The fire department responds to fires (including structure and brush fires), medical emergencies, motor vehicle accidents, rescue calls, and incidents involving hazardous materials. Vehicles are equipped with modern equipment and staff trained to handle these types of emergencies. The department also provides fire and emergency preparedness information as well as investigation and inspection services.

The vehicles are kept on-site at the fire stations and are sent as needed on calls received. Additional staff and equipment may be dispatched to support the primary response vehicle on any call, based on need as determined by the responding crew.

The Sumter County parcels within the VPSDDD currently receive funding from Sumter County through a $125 fee per rate payer (per parcel) (in addition to) an estimated Sumter County tax millage rate of 1.31 mills levied by the County on the taxable value of real property.

3.1 VPSDDD Fire/Rescue Service Costs and Budget

Table 3 shows the total VPSD budget for the current fiscal year as well as the projected budgets through Fiscal Year 2028-29. Note that the total VPSD budget includes ambulance services which are removed as part of the calculation in estimating the VPSDDD budget for fire/rescue protection services.

Table 3. VPSD Total Budget less Ambulance Services

	Expenditures for FY24-25	Expenditures for FY25-26	Expenditures for FY26-27	Expenditures for FY27-28	Expenditures for FY28-29
Total VPSD Budget Request	$46,166,657	$54,343,138	$53,400,176	$61,986,181	$58,220,750
Direct Cost	$12,480,231	$14,148,431	$15,105,143	$16,108,538	$18,119,901
Indirect Cost (1)	$5,633,609	$6,869,920	$7,000,709	$7,077,650	$7,931,745
Capital (2)	$3,080,616	$1,716,000	$2,985,500	$1,830,000	$1,025,000
Less Ambulance transport/ALS	$21,194,456	$22,734,351	$25,091,352	$25,016,188	$27,076,646
Net Fire/Rescue	$24,972,201	$31,608,787	$28,308,824	$36,969,993	$31,144,104

Source: VPSD
(1) Source: VPSD budget analysis - 62% of call volume based on the FY22-23 numbers; excluding personnel from the Fire Stations 90.95 accounts. This includes administrative costs.
(2) Source: VPSD Ambulance/ALS Capital plan

VPSD staff conducted a detailed analysis of both its operational budget as it relates to the allocation of expenses associated with Readiness versus on-site Demand efforts. In addition, VPSD conducted a detailed budget analysis associated with future capital needs (Section 3.2). As the data shows in Table 4, the total Fire/Rescue budget incorporates all Fire/Rescue needs as provided for the VPSD which currently impacts both Lake County and Sumter County. For purposes of this analysis, the VPSD staff analyzed the budget specifically associated with the Sumter County component of the Fire/Rescue budget. Current estimates by the VPSD indicate that 85.43% of the Fire/Rescue budget is allocated to Sumter County with

the balance to Lake County, with this figure increasing annually to account for planned development in The Villages over the next five (5) years occurring mostly in Sumter County. Note that the Lake County component of the budget is funded via inter-local agreements with the Lake County municipal entities that the VPSD provides service. Given that this analysis focuses on the VPSDDD parcels within Sumter County subject to the Fire Assessment, the specifics of those agreements are not consequential to the analysis.

Table 4. VPSDDD Budget Summary

	Expenditures for FY24-25	Expenditures for FY25-26	Expenditures for FY26-27	Expenditures for FY27-28	Expenditures for FY28-29
Total VPSD Budget Request	$46,166,657	$54,343,138	$53,400,176	$61,986,181	$58,220,750
Less Ambulance transport/ALS	$21,194,456	$22,734,351	$25,091,352	$25,016,188	$27,076,646
Net Fire/Rescue	$24,972,201	$31,608,787	$28,308,824	$36,969,993	$31,144,104
			Fire/Rescue		
	2024-25	2025-26	2026-27	2027-28	2028-29
Direct Cost (3)	$17,685,969	$18,947,817	$21,064,043	$21,895,195	$24,204,033
Indirect cost (4)	$3,452,857	$4,210,595	$4,290,756	$4,337,913	$4,861,391
Capital (w/ vehicles financed) (5)	$1,231,378	$5,912,459	$2,413,377	$7,099,633	$2,208,497
Total	$22,370,204	$29,070,871	$27,768,176	$33,332,741	$31,273,921
			Sumter Fire/BLS		
New Total	$22,370,204	$29,070,871	$27,768,176	$33,332,741	$31,273,921
Sumter % Allocation (est.) (6)	85.43%	86.06%	86.63%	87.16%	87.64%
	$19,110,866	$25,018,391	$24,055,571	$29,052,817	$27,408,464
Readiness (70%)	$13,377,606	$17,512,874	$16,838,900	$20,336,972	$19,185,925
Demand (30%)	$5,733,260	$7,505,517	$7,216,671	$8,715,845	$8,222,539
Total	$19,110,866	$25,018,391	$24,055,571	$29,052,817	$27,408,464

Source: VPSD

(3) Source: VPSD budget analysis - Fire Station personnel costs.
(4) Source: VPSD budget analysis - remaining 38% of call volume excluding the personnel from the Fire Stations. This includes Administrative costs.
(5) Source: VPSD capital plan forecast (assuming vehicle financing, see Table 6)
(6) Source: VPSD budget analysis - 85.43% used for Sumter County allocated portion based on the certified parcel count from November 2023 with future FY incorporating estimated annual growth

3.2 Capital Requirements – 15-Year Plan

As part of the assessment process, a 15-year capital requirements plan was developed and provided by the VPSD Fire Chief and staff; however, for purposes of analysis, only the first five (5) years of the plan are incorporated as part of the fire assessment calculations. The purpose of this plan is to identify and program the necessary capital expenditures to maintain the level of protection provided by Fire/Rescue.

The 5-year capital fire expenditure plan calls for $28.1 million in capital fire equipment (primarily vehicles) and fire station upgrades through year FY 2029 (Table 5).

Table 5. Capital Improvement Plan (5-Year)

	Capital Improvement Plan				
Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29
Category					
Total Building	$22,500	$1,400,000	$1,300,000	$5,080,000	$0
Total Infrastructure	$395,200	$3,500,000	$0	$0	$46,000
Total Vehicles	$3,000,000	$3,385,000	$1,600,000	$5,415,000	$1,900,000
Total Equipment	$415,675	$165,375	$54,025	$241,885	$132,680
Overall Total	$3,833,375	$8,450,375	$2,954,025	$10,736,885	$2,078,680

Source: VPSD

It is anticipated that the vehicle component of the capital plan ($15.3 million) will be financed through a series of 10-year leases (assuming an interest rate of 5.5%) as vehicles are brought into service over the first five years. The use of lease spreads the cost between current and future residents and end-users. The adjusted capital plan has been incorporated into the annual budget for the purposes of setting Fire Assessment rates while providing adequate funds for the purchase of future capital equipment (Table 6).

Table 6. Capital Improvement Plan (with Vehicle Financing)

	Fire/BLS				
	2024-25	2025-26	2026-27	2027-28	2028-29
Direct Cost	$17,685,969	$18,947,817	$21,064,043	$21,895,195	$24,204,033
Indirect cost	$3,452,857	$4,210,595	$4,290,756	$4,337,913	$4,861,391
Capital (1)	$3,833,375	$8,450,375	$2,954,025	$10,736,885	$2,078,680
Total	$24,972,201	$31,608,787	$28,308,824	$36,969,993	$31,144,104
Capital (w/ vehicles financed) (1)	$1,231,378	$5,912,459	$2,413,377	$7,099,633	$2,208,497
New Total	$22,370,204	$29,070,871	$27,768,176	$33,332,741	$31,273,921

Source: VPSD

(1) Source: VPSD capital plan forecast

Under this approach, revenues will be collected each year to fund debt service to amortize the purchase of new and/or replacement capital equipment. The timing and scheduling of purchases may vary from the original plan. Purchases may be paid in cash rather than financed if sufficient capital reserves exist. It is important however, for budgeting purposes, the capital portion of the assessment be identified and managed for capital spending for fire/rescue services only. This will allow for orderly management of the capital funds received for these purposes, ensure capital funds will be available when needed and not excessively or overfund the operations portion of the VPSDDD fire services budget.

The capital portion of the VPSDDD assessment represents approximately 15 percent of the overall assessment. It is recommended that VPSD staff manage its capital spending as necessary to maintain service standard levels and adequate readiness and response.

3.3 Readiness/Availability and Demand – a Two-Tier Assessment

For the purposes of fairly and proportionately allocating Fire/Rescue service costs to owners of specially benefitted parcels, the assessment has been allocated according to a two-tier assessment. These components are represented by 1) Readiness/Availability and 2) Demand/Response.

Readiness is defined as the availability of fire protection/rescue which is provided equally to all parcels of land without discrimination. Readiness is provided as a result of the management/administrative costs, ready personnel, building or lease payments, insurance costs, fire stations and capital equipment expense (debt payments) in place to assure the capability to respond in the event of a call for service.

Demand/Response is defined as response to calls for fire suppression and emergency rescue. The Demand component of the fire/rescue service is characterized by labor costs, travel, costs for use of operational equipment and supplies such as fuel, tires, oil, breathing apparatus, fire control operating supplies, non-capital maintenance and repairs resulting from wear and tear occurring during response and similar operational budget items.

Table 7 summarizes the distribution of Fire/Rescue service protection costs (budget) between the two tiers of assessments, Availability/Readiness component and the Demand component. For Fire Assessment purposes, the five-year future average will be used to allocate budget costs between Readiness and Demand. In the VPSDDD, the Readiness portion of costs is 70% and the Demand portion of costs is 30%.

Table 7. VPSDDD Readiness and Demand Budget Allocation(s)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	AVG
Readiness/Availability	$13,377,606	$17,512,874	$16,838,900	$20,336,972	$19,185,925	$17,450,455
Service Demand	$5,733,260	$7,505,517	$7,216,671	$8,715,845	$8,222,539	$7,478,767
TOTAL	$19,110,866	$25,018,391	$24,055,571	$29,052,817	$27,408,464	$24,929,222
Readiness/Availability	0.7	0.7	0.7	0.7	0.7	0.7
Service Demand	0.3	0.3	0.3	0.3	0.3	0.3

Source: VPSD and PFM Financial Advisors LLC

3.4 Land Use Evaluations to Determine Parcels for Availability/Readiness and ERUs for Demand

With the understanding the VPSDDD Fire Assessment will be levied according to parcel for the Availability/Readiness tier and by ERU for the Demand tier, a land use analysis, by property type, is required to determine parcel counts and ERUs for VPSDDD Fire Assessments. The land use analysis was undertaken using the Sumter County Property Appraiser data (as of January 8, 2024), at the parcel level, according to the Florida Department of Revenue (DOR) land use codes. The DOR land use codes used are found in Appendix 1. The Sumter County VPSDDD parcels were identified according to GIS-based analysis provided by the Sumter County Property Appraiser as shown on Map 1. Table 8 describes the land use categories, parcel counts and ERUs for all properties within the VPSDDD. Unit and parcel growth rates have been applied for future years based on growth estimates provided by The Villages with respect to project growth of residential and non-residential development. For the purposes of rate adoption and maintaining stable rates, 5-year average costs and 5-year average land use have been prepared.

Table 8. VPSDDD Fire/Rescue Land Use*

Land Use Code	Land Use	Parcels	SQFT	Units	ERUs	Acres	Total (Acres + Units + ERUs)	Exempt
0	Vacant Residential	1,025	0	0	0	1,375	1,375	N
100	SF Residential	65,092	0	65,110	0	0	65,110	N
200	Mobile Homes (MH)	1,634	0	1,633	0	0	1,633	N
250	MH with Tags	17	0	1	0	0	1	N
300	Multi-Family	4	0	628	0	0	628	N
400	Condominium	509	0	509	0	0	509	N
700	Vacant Misc Bldg	35	0	0	0	445	445	N
800	Multi-Family <10 Units	1	0	8	0	0	8	N
900	Common Area	41	46,982	0	27	0	27	N
1000 & 1070	Vacant Commercial (misc)	114	0	0	0	411	411	N
1100-1600	Commercial Retail	85	2,604,235	0	1,519	0	1,519	N
1700-1910	Office	172	2,005,377	0	1,170	0	1,170	N
2000	Air - Bus - Marina	1	2,146	0	1	0	1	N
2100-2200-3300	Restaurant	35	183,310	0	107	0	107	N
2300 & 2400	Office (Fin - Ins)	30	152,981	0	89	0	89	N
2500-2700	Retail Service	29	241,508	0	141	0	141	N
2800	RV MH Park	11	49,001	0	109	0	109	N
3100-3200	Theatre - Drive In	3	57,578	0	34	0	34	N
3500	Tourist Attraction	3	53,517	0	31	0	31	N
3800	Golf Course	30	87,029	0	51	0	51	N
3900	Hotel	4	157,940	0	92	0	92	N
4000	Vacant Industrial	1	0	0	0	2	2	N
4800	Warehouse-Dist	12	586,589	0	342	0	342	N
4900	Open Storage	2	0	0	0	9	9	N
5000	Agriculture Improved with Homestead	73	0	80	0	0	80	N
5200	Agriculture Improved w/ Homestead	53	0	51	0	0	51	N
5300	Agriculture Miscellaneous Improved	13	0	0	0	1,997	1,997	Y
6000	Agriculture	161	0	0	0	15,463	15,463	Y

6900	Agriculture - Ornamentals Misc	2	0	0	0	15	15	Y
7100	Churches	21	115,902	0	68	0	68	Y
7200	Private Schools - Colleges	4	167,599	0	98	0	98	Y
7300	Private Hospitals	3	252,495	0	147	0	147	N
7400**	Nursing Home	18	1,898,737	0	1,108	0	1,108	N
7500	Non Profit Orphanage	1	7,884	0	5	0	5	Y
7600 & 9999	Mortuary - Cemetary	4	12,940	0	8	0	8	N
7700	Club-Lodge-Hall	40	320,398	0	187	0	187	N
8500**	Hospital	4	198,158	0	116	0	116	N
8600	County (includes CDD-owned property)	580	278,339	0	162	0	162	Y
8700-8800-8900	State - Federal - Municipal	162	458,699	0	268	0	268	Y
9100	Utility	40	32,214	0	19	0	19	N
9200	Mining - Pet - Gas	1	0	0	0	486	486	N
9400	ROW	13	0	0	0	63	63	N
9600	Sewage - Wasteland	5	0	0	0	64	64	N
9900-9907	Acreage (not Ag)	84	0	0	0	6,386	6,386	N
	TOTAL	70,172	9,971,558	68,020	5,899	26,717	100,635	

Source: Sumter County Property Appraiser; The Villages and PFM Financial Advisors LLC
* Note: Land use as of 2024 with 5-year average parcel and ERU growth included

**At the discretion of the VPSDD, note that specific parcels within LU Codes 7400 and 8500 have been deemed exempt from the Fire Assessment given current non-profit status

The parcel count is the sum of the number of real property parcels with a tax parcel identification number, according to land use and includes taxable portions of religious and agricultural parcels (as applicable). The Availability/Readiness portion of the Fire Assessment is allocated to all parcels of land, on a parcel-by-parcel basis since all lands and parcels receive the same level of equal protection through availability/readiness.

The Demand portion of Fire Assessments are distributed across ERUs by land use type. Further weighting to the allocation of costs for the Demand tier is made according to demand for service, as described in the calls for service incidence reports. The Demand portion of the Fire Assessment is allocated among parcels on the basis of Equivalent Residential Units (ERU) per property. The ERU is defined as 1,714 square feet, which is the average size of a single-family residential unit within the VPSDDD. The Demand response to a call for service is generally similar across all types of residential units. For Fire Assessment purposes, any residential unit is defined herein as 1 ERU. ERUs are residential unit counts for residential properties, including residential units located on agricultural lands and religious use properties. The residential assessment encompasses all residential units including single family, multi family, mobile home, and residential condominium units.

For non-residential properties, the Demand portion of the Fire Assessment is levied according to the number of ERUs attributable to the property. For Fire Assessment purposes, ERUs per non-residential property are calculated by dividing the non-residential building square footage on the parcel by the ERU size, which is 1,714 square feet. This applies to all non-residential lands with structures.

Section 125.0168, Florida Statutes, requires the County treat recreational vehicle ("RV") park property as commercial property for non-ad valorem special assessments. It is fair and reasonable to treat each space within recreational vehicle park property as a building of commercial property and assign the square footage of 224 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds.

As a consequence of the transient use and high vacancy due to seasonal use within recreational vehicle parks, as compared to other commercial property and the lack of demand for fire rescue services for unoccupied spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for recreational vehicle park property. Therefore, a vacancy adjustment of 50% will be made to the ERUs used in the Demand portion of the assessment for RV sites (if and when applicable). The Readiness charge is not adjusted or discounted for RV sites.

Vacant lands are charged the demand portion of the Assessment on an ERU basis where 1 ERU is equivalent to 1 acre. Thus, a ¼ acre vacant residential parcel will have an assessment consisting of a Readiness/Availability fee per parcel, plus ¼ of an ERU for the Demand portion of the Assessment. Though agricultural lands are statutorily exempt from Fire Assessments, agricultural lands will have assessments calculated on this same basis of parcel and acre size. Fire Assessments associated with Agricultural lands are calculated under this method for the purposes of determining the millage rate necessary to make up for Fire Assessment revenue lost due to the exemption. Agricultural lands will not be charged a Fire Assessment. Similarly, Fire Assessments will be calculated to support the millage rate estimate for billing purposes for other exempt lands where the Fire Assessment is not levied, such as religious use, non-profit organizations, government special districts and government use exemption. Residential structures located on either agricultural lands or religious use lands will be assessed both components of the Fire Assessment for Availability/Readiness and Demand for the residential structures on those parcels only. Assessable structures in the form of residential units on agricultural lands are also assessed. The remaining portions of exempt lands are exempt from the Fire Assessment.

3.5 Calls for Service and Weighting Land Use ERU/Demand by Incidence

Calls for service from 2020-2023 were provided by the VPSD. The calls for service data have insufficient detail to use for direct allocation of the Demand portion of Fire Assessments across all types of land uses; however, based on the data available, there is sufficient detail to estimate the allocation to broader land use categories for purposes of allocation to land use categories provided in the Sumter County Property Appraiser data. Note that calls for service which include but are not limited to categories such as "Bridge, trestle" or "Highway or divided highway" or "Multi Modal Path" or "Street, other" were excluded from the analysis as there was no reasonable allocation to a Sumter County Property Appraiser land use category. Note that for purposes of the analysis, of the 31,664 calls for service analyzed, these "uncategorized" calls represented 1,958 calls (6.6% of the total). As a result, the sample size of categorized calls is sufficient for purposes of weighting land use/ERU demand by incidence. Through this weighting approach, the Demand portion of the Fire Assessment is allocated to land uses in a way that is both reflective of calls for service, as well as the reality of the types and concentrations of land uses found specifically in the VPSDDD. Table 9 illustrates the incidence of calls for service in the VPSDDD as categorized in the broader roll-up categories. Note that Appendix 2 contains a more detailed breakdown of the calls for service data with

additional description data which allowed for allocation to broader land use categories as prescribed in the Sumter County Property Appraiser data. Table 10 illustrates the aggregated weighted calls for service percentages applied to land uses for the purposes of allocating the Demand portion of the Fire Assessment.

Table 9. VPSDDD Calls for Service 2020-2023

	Calls For Service				
Category	2020	2021	2022	2023	TOTAL
100 (Assembly)	121	156	183	206	666
200 (Educational)	18	20	23	27	88
300 (HealthCare-Detention)	1,153	1,127	999	856	4,135
400 (Residential)	4,896	5,092	5,689	6,662	22,339
500 (Mercantile-Business)	120	137	152	151	560
600 (Industrial, Utility)	9	13	10	5	37
800 (Storage)	41	46	51	48	186
900 (Outside, Special)	660	878	783	1,332	3,653
Total	7,018	7,469	7,890	9,287	31,664

Source: VPSD

To allocate the Demand portion of the Fire Assessment, calls for service data is used to weight Assessment Demand amounts allocated to land uses. The resulting incidence weighting is shown in Table 5. For example, in this case 77.4% of the Demand portion of the budget costs are allocated to residential uses and distributed across the residential ERUs.

Table 10. VPSDDD Weighted Incidence Calls for Allocation of Demand Across VPSDDD Land Uses

Category	Responses	%
Residential (All DUs)	23,002	77.4%
Commercial	2,190	7.4%
Healthcare (incl. Nursing Homes)	3,919	13.2%
Clubs-Halls-Lodges	115	0.4%
Institutional	347	1.2%
Vacant Land	133	0.4%
Total	29,706	100.0%
Uncategorized	1,958	excluded
Total (all calls for service)	31,664	

Source: PFM

3.6 VPSDDD Fire/Rescue Assessment Schedule

The VPSDDD Fire Assessment schedule is developed through budget analysis which apportions costs between Readiness/Availability and Demand. The budget analysis includes projected costs of operations and a 5-year capital improvement and acquisition program designed to modernize and stabilize the quality of fire/rescue protection services the VPSD provides to the VPSDDD.

Availability/Readiness and Demand portions of the costs were allocated to properties encumbered by the VPSDDD for Fire/Rescue protection services. The allocations for Availability/Readiness are assigned on a per parcel basis across all real property parcels for Sumter County parcels within the boundaries of the VPSDDD. The Fire Assessment portion for Demand is allocated on an Equivalent Residential Unit (ERU) basis, across all encumbered property in the VPSDDD, according to recent historic calls for service, weighted across land use categories.

Certain land uses and property types are exempt from assessments. These include agricultural lands, government owned lands, special districts and non-profit institutions and religious institutions. Nevertheless, certain portions of these lands may be assessed. In particular, residential units existing on religious or agricultural lands (e.g. agricultural lands with homestead exemption and agricultural lands without homestead exemption) may be assessed and are included in this analysis. Residential units associated with churches and agricultural lands were provided by the Sumter County Property Appraiser office and applied as applicable.

The resulting Fire Assessment schedule is the 5-year future average to be used and applicable through and including fiscal year 2028-29 is shown in Table 11. To determine the assessment for each property, the Availability/Readiness fee of $248.68 per parcel must be added together with the Demand portions of the Assessment per land use type to arrive at the total assessment. Availability/Readiness is allocated on a per parcel basis and Demand is allocated on a per ERU basis. A residential unit is equal to 1 ERU; non-residential ERUs are determined by dividing the average single family residential unit size within the VPSDDD of 1,714 square feet into the number of building square feet existing on the non-residential property; and for vacant lands 1 acre equals 1 ERU, or portion thereof.

Under this program the annual Assessment will be $333.26 per residential unit. This consists of the Readiness fee amount of $248.68 plus the Demand fee amount of $84.58, totaling $333.26 per year.

The assessment schedule considers increased costs for planned capital, operating and personnel costs and increased revenue generation due to projected population growth and non-residential ERU development.

Table 11. VPSDDD 5-Year Average Assessment Schedule (through Fiscal Year 2028-29)

Land Use Code	Land Use	Readiness Parcels	Readiness Allocation	Readiness Fee (per parcel)	Demand ERUs	Demand Fee Per ERU	Exempt
0	Vacant Residential	1,025	$254,898	$248.68	1,375	$1.27	N
100	SF Residential	65,092	$16,187,155	$248.68	65,110	$84.58	N
200	Mobile Homes (MH)	1,634	$406,345	$248.68	1,633	$84.58	N
250	MH with Tags	17	$4,228	$248.68	1	$84.58	N
300	Multi-Family	4	$995	$248.68	628	$84.58	N
400	Condominium	509	$126,579	$248.68	509	$84.58	N
700	Vacant Misc Bldg	35	$8,704	$248.68	445	$84.58	N
800	Multi-Family <10 Units	1	$249	$248.68	8	$84.58	N
900	Common Area	41	$10,196	$248.68	27	$1.27	N
1000 & 1070	Vacant Commercial (misc)	114	$28,350	$248.68	411	$1.27	N
1100-1600	Commercial Retail	85	$21,138	$248.68	1,519	$131.75	N
1700-1910	Office	172	$42,773	$248.68	1,170	$131.75	N
2000	Air - Bus - Marina	1	$249	$248.68	1	$131.75	N
2100-2200-3300	Restaurant	35	$8,704	$248.68	107	$131.75	N
2300 & 2400	Office (Fin - Ins)	30	$7,460	$248.68	89	$131.75	N
2500-2700	Retail Service	29	$7,212	$248.68	141	$131.75	N
2800	RV MH Park	11	$2,735	$248.68	109	$131.75	N
3100-3200	Theatre - Drive In	3	$746	$248.68	34	$131.75	N
3500	Tourist Attraction	3	$746	$248.68	31	$131.75	N
3800	Golf Course	30	$7,460	$248.68	51	$131.75	N
3900	Hotel	4	$995	$248.68	92	$131.75	N
4000	Vacant Industrial	1	$249	$248.68	2	$1.27	N
4800	Warehouse-Dist	12	$2,984	$248.68	342	$131.75	N
4900	Open Storage	2	$497	$248.68	9	$131.75	N
5000	Agriculture Improved with Homestead	73	$18,154	$248.68	80	$84.58	N
5200	Agriculture Improved w/o Homestead	53	$13,180	$248.68	51	$84.58	N
5300	Agriculture Miscellaneous Improved	13	$3,233	$248.68	1,997	$1.27	Y
6000	Agriculture	161	$40,038	$248.68	15,463	$1.27	Y
6900	Agriculture - Ornamentals Misc	2	$497	$248.68	15	$1.27	Y
7100	Churches	21	$5,222	$248.68	68	$528.17	Y
7200	Private Schools - Colleges	4	$995	$248.68	98	$528.17	Y
7300	Private Hospitals	3	$746	$248.68	147	$719.81	N
7400*	Nursing Home	18	$4,476	$248.68	1,108	$719.81	N
7500	Non Profit Orphanage	1	$249	$248.68	5	$131.75	Y
7600 & 9999	Mortuary - Cemetery	4	$995	$248.68	8	$131.75	N
7700	Club-Lodge-Hall	40	$9,947	$248.68	187	$154.88	N

8500*	Hospital	4	$995	$248.68	116	$719.81	N
8600	County (includes CDD-owned property)	580	$144,235	$248.68	162	$131.75	Y
8700-8800-8900	State - Federal - Municipal	162	$40,286	$248.68	268	$131.75	Y
9100	Utility	40	$9,947	$248.68	19	$131.75	N
9200	Mining - Pet - Gas	1	$249	$248.68	486	$1.27	N
9400	ROW	13	$3,233	$248.68	63	$1.27	N
9600	Sewage - Wasteland	5	$1,243	$248.68	64	$1.27	N
9900-9907	Acreage (not Ag)	84	$20,889	$248.68	6,386	$1.27	N
	TOTAL	70,172	$17,450,455		100,635		
	Readiness Allocation	$17,450,455					
	Readiness Fee per Parcel	$248.68					

Source: PFM; At the discretion of the VPSDD, note that specific parcels within LU Codes 7400 and 8500 have been deemed exempt from the Fire Assessment given current non-profit status

The rates recommended for adoption are the 5-year average rate estimates (see Table 11). Adopting the 5-year average rates smooths the annual rate variability as a result of examining the needs for the next five (5) fiscal years 2024-25, 2025-26, 2026-27, 2027-28 and 2028-29. These rates are applicable through fiscal year 2028-29. The Fire Assessment Rates will be required to be revisited and adjusted for Fiscal Year 2029-30 to reflect changes in the annual operating budget and updates to the capital improvement program. Table 12 provides examples of selected rates for the combined Readiness plus Demand components which comprises the total Fire Assessment rate per selected land use.

Table 12. VPSDDD Example Fire Assessments for Various Product Types

Category Example	Readiness	Demand	Total
Single Family / MH	$248.68	$84.58	$333.26
Retail / Commercial 10,000 sqft	$248.68	$773.75	$1,022.43
Industrial 25,000 sqft	$248.68	$1,934.37	$2,183.05
Nursing Home 10,000 sqft	$248.68	$4,199.58	$4,448.26
Private Hospital 20,000 sqft	$248.68	$8,399.16	$8,647.84
Vacant 1/4 acre parcel	$248.68	$0.32	$249.00
Vacant 10 acre parcel	$248.68	$12.74	$261.42

Source: PFM Financial Advisors LLC

5.0 EXEMPTIONS AND IMPACT OF EXEMPTIONS

Currently, Sumter County exempts non-profit and religious properties. Vacant agricultural lands and some governmental properties are exempt from special assessments per Florida statute. Residential structures located on religious lands and on agricultural lands will receive a Fire/Rescue assessment (as applicable). The creation of the VPSDDD's Fire/Rescue assessment program must meet the case law standards for a valid special assessment.

When crafting exemptions, it is important that costs cannot be shifted from exempt landowners to other non-exempt landowners via a direct increase in other benefitting parties' respective special assessments. In other words, the funding for the special assessment exemption must come from a legally available external revenue source, such as the application of a county millage. Funding for Fire/Rescue service special assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for Fire/Rescue services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the Fire Assessment to be imposed upon any other non-exempt parcels.

Whether or not the VPSDDD decides to fund exemptions for Fire/Rescue service special assessments on property owned by non-governmental entities would be based upon a determination that such exemptions constituted a valid public purpose. The importance of special assessments on non-governmental, tax-exempt parcels has been addressed by the Florida Supreme Court in Sarasota County v. Sarasota Church of Christ, 667 So.2d 180 (Fla. 1995) (In reciting the facts of the case on appeal, the Court stated that the party challenging the assessment consisted of religious organizations or entities owning developed real property in Sarasota County [the Churches] that are exempt from ad valorem taxes but not from special assessments.) The funding of exemptions for non-governmentally owned property wholly exempt from ad valorem taxes could be based on a finding that such properties generally provide facilities and uses to their occupants or membership, as well as the public in general, free of charge. Such a finding would be the basis for a determination that such properties served a legitimate public purpose or provided a public benefit that merited the VPSDDD's funding of an exemption from the Fire/Rescue services assessment.

Whether the VPSDDD decides to charge governmental entities or fund exemptions on governmentally–owned property requires different considerations. First, a forced sale of government property is not available as an enforcement mechanism, therefore, it is not appropriate for the VPSDDD to include governmental properties on the tax roll for special assessments. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of Fire/Rescue services by the VPSDDD. However, some governments (such as the Federal government, State government and school districts) are exempt by statute or caselaw and may not be charged by any means.

For governmentally owned property exempted by statute, caselaw or choice by the VPSDDD from the Fire/Rescue services Fire Assessment, the VPSDDD would need to fund the lost Fire Assessment revenue for such properties. Table 13 summarizes the estimated total foregone VPSDDD Fire Assessment revenues which will not be collected as a result of exemptions granted to religious, non-profit organizations, agricultural and governmental tax-exempt property. These revenue deficits created by exemptions are expected to be funded from other sources, including, but not limited to, ad valorem taxes.

Table 13. Estimated Annual VPSDDD Assessments to be Offset by Millage

Land Use Code	Assessment Exemptions	Readiness	Demand	Total
5300	Agriculture Miscellaneous Improved	$3,233	$2,546	$5,779
6900	Agriculture - Ornamentals Misc	$497	$19	$517
7100	Churches	$5,222	$35,715	$40,937
7200	Private Schools - Colleges	$995	$51,645	$52,640
7400	Nursing Home (2 non-profits)	$497	$97,545	$98,043
7500	Non Profit Orphanage	$249	$606	$855
6000	Agriculture	$40,038	$19,715	$59,753
8500	Hospital (3 non-profits)	$746	$78,509	$79,256
8600	County (includes CDD-owned property)	$144,235	$21,395	$165,630
8700-8800-8900	State - Federal - Municipal	$40,286	$35,259	$75,546
	Total	**$235,998**	**$342,957**	**$578,956**

Source: PFM Financial Advisors LLC

As discussed, the estimated assessment exemptions will be collected via ad valorem millage to be applied to properties within the VPSDDD. The Sumter County Property Appraiser currently estimates the taxable value of all parcels within the VPSDDD at $16,870,504,364. At this value the estimated millage rate necessary to offset the exemption total is 0.34318 mils.

APPENDIX 1

PUS_CODE	PUS_DESC	PUS_CODE	PUS_DESC
0000	VACANT	5000	AG IMP w/ HX
0100	SINGLE FAMILY	5100	AGRICULTURAL
0200	MOBILE HOME	5200	AG/IMP w/out HX
0250	Mobilehome with tags	5250	AG/ MH W/TAGS
0300	MULTIFAMILY	5300	AG w/MISC IMP
0400	CONDOMINIUM	5400	AGRI/COMMERCIAL
0500	COOPERATIVE	5500	AGRI/INDUSTRIAL
0600	RETIREMENT	5600	AGRICULTURAL
0700	VACANT/MISC BLDG	5700	AGRICULTURAL
0800	MFR <10 UNITS	5800	AGRICULTURAL
0900	COMMON AREA	5900	AGRICULTURAL
1000	VACANT COMM	6000	AGRICULTURAL
1070	VACANT COMM/MISC	6100	AGRICULTURAL
1100	STORES	6200	AGRICULTURAL
1200	STORE/OFF/RES	6300	AGRICULTURAL
1300	DEPT STORE	6400	AGRICULTURAL
1400	SUPERMARKET	6500	AGRICULTURAL
1500	SH CTR REGIONAL	6600	ORCHARD GROVES
1600	SH CTR CMMITY	6700	POUL/BEES/FISH
1700	OFFICE 1 STORY	6800	DAIRIES/FEEDLTS
1800	OFF MULTISTORY	6900	COM/MISC AGRI
1900	PROF OFFICES	7000	VACANT INSTIT
1910	PROF OFFICE, MULTI-STORY	7100	CHURCHES
2000	AIRPORT, BUS TERMINAL, MARINA	7200	PRV SCHL/COLL
2100	RESTAURANT	7300	PRV HOSPITAL
2200	RESTAURANT W/ DRIVE-IN	7400	NURSING HOME
2300	FINANCIAL	7500	NON PROFIT, ORPHANAGE ....
2400	INSURANCE	7600	MORT/CEMETERY
2500	SERVICE SHOPS & SIGNS	7700	CLB/LDG/UN HALL
2600	SERV STATIONS	7800	SANI/ REST HOME
2700	SALES/REPAIRS	7900	CULTURAL
2800	R/V MH PARK (COMM)	8000	Vacant
2900	WHOLESALER	8100	MILITARY
3000	FLORIST	8200	FOREST/PK/REC
3100	DRV-IN THEATER	8300	PUB CTY SCHOOL
3200	THEATER	8400	COLLEGE
3300	NIGHT CLUBS	8500	HOSPITAL
3400	BOWLING ALLEY	8600	CTY INC NONMUNI
3500	TOURIST ATTRAC	8700	STATE
3600	CAMPS	8800	FEDERAL
3700	RACETRACK	8900	MUNICIPAL
3800	GOLF COURSE	9000	LEASEHOLD INT
3900	MOTEL	9100	UTILITY

4000	VACANT INDUS	9200	MING/PET/GASLND
4100	LIGHT MFG	9300	SUBSURF RIGHTS
4200	HEAVY MFG	9400	RIGHT-OF-WAY
4300	LUMBER YD/MILL	9500	RIVERS/LAKES
4400	PACKING	9600	SEWG/WASTE LAND
4500	BOTTLER	9700	OUTDR REC/PK LD
4600	FOOD PROCESSING	9800	CENTRALLY ASSD
4700	MIN PROCESSING	9900	ACRG NOT ZND AG
4800	WAREH/DIST TERM	9907	AC NON AG/MISC IMP
4900	OPEN STORAGE	9999	EXEMPT

APPENDIX 2

	Calls For Service				
Category	2020	2021	2022	2023	TOTAL
100 (Assembly)	**121**	**156**	**183**	**206**	**666**
Amusement center: indoor/outdoor	6	3	3	13	25
Assembly, other	3	8	10	21	42
Athletic/health club	7	6	11	7	31
Auditorium, concert hall	1	1	3	17	22
Ballroom, gymnasium	1	1	1	2	5
Bar or nightclub	3		1	3	7
Billiard center, pool hall		1			1
Bowling establishment	2	1	4	2	9
Bus station				1	1
Casino, gambling clubs		1	1		2
Church, mosque, synagogue, temple, chapel	14	13	19	23	69
Clubhouse	3	2	6	3	14
Clubs, other	6	11	7	7	31
Convention center, exhibition hall	1				1
Eating, drinking places, other	10	16	24	20	70
Fixed-use recreation places, other	55	63	84	70	272
Funeral parlor		1			1
Golf Starter Shack			1	14	15
Library	2	1			3
Places of worship, funeral parlors, other		1			1
Playground			2		2
Residential, other	1	16	2		19
Stadium, arena	1	1			2
Variable-use amusement, recreation places, other	5	9	4	3	21
200 (Educational)	**18**	**20**	**23**	**27**	**88**
Adult education center, college classroom		1		1	2
Day care, in commercial property		3	3		6
Educational, other	1				1
Elementary school, including kindergarten	4	4	6	8	22
High school/junior high school/middle school	11	12	12	17	52
Preschool	2		2	1	5
300 (HealthCare-Detention)	**1,153**	**1,127**	**999**	**856**	**4,135**
24-hour care Nursing homes, 4 or more persons	991	987	897	797	3,672
Alcohol or substance abuse recovery center	1		2		3
Asylum, mental institution	1				1
Clinic, clinic-type infirmary	6	11	1	1	19
Clinics, doctors offices, hemodialysis center, other				6	6
Clinics, doctors offices, hemodialysis cntr, other	48	23	27	5	103
Dentist or oral surgeon office				13	13

Doctor, dentist or oral surgeon office	58	51	50	25	184
Health care, detention, & correction, other	22	34	15	3	74
Hemodialysis unit	3	2	1		6
Hospices	7	6	4	3	20
Hospital - medical or psychiatric	7	3	1	3	14
Jail, prison (not juvenile)	8	9	1		18
Mental retardation/development disability facility	1				1
Police station		1			1
400 (Residential)	**4,896**	**5,092**	**5,689**	**6,662**	**22,339**
1 or 2 family dwelling	4,737	4,923	5,524	6,525	21,709
Boarding/rooming house, residential hotels	3	5	2	2	12
Dormitory-type residence, other	44	38	32	1	115
Hotel/motel, commercial	45	48	40	28	161
Multifamily dwelling	67	78	90	106	341
Sorority house, fraternity house			1		1
500 (Mercantile-Business)	**120**	**137**	**152**	**151**	**560**
Bank	8	7	6	21	42
Business office	2	9	10	17	38
Convenience store	11	12	13	7	43
Department or discount store	2	3		9	14
Food and beverage sales, grocery store	61	67	69	55	252
General retail, other	1	3	3	1	8
Household goods, sales, repairs	2	1	1		4
Laundry, dry cleaning				1	1
Mercantile, business, other	10	11	17	3	41
Motor vehicle or boat sales, services, repair	2	2		2	6
Office: veterinary or research	1				1
Parking garage, general vehicle	1		1	2	4
Personal service, including barber & beauty shops	1		1		2
Playground	1		3		4
Recreational, hobby, home repair sales, pet store	2	2	4	2	10
Service station, gas station	11	19	22	31	83
Specialty shop	4	1	2		7
600 (Industrial, Utility)	**9**	**13**	**10**	**5**	**37**
Electrical distribution	1				1
Forest, timberland, woodland				1	1
Gas distribution, gas pipeline	1	1			2
Graded and cared-for plots of land	4	6	6	1	17
Ind., utility, defense, agriculture, mining, other	2		1		3
Livestock, poultry storage				1	1
Pipeline, power line or other utility right-of-way	1		1		2
Sanitation utility		2			2
Utility or Distribution system, other		2	2	1	5
Water utility		2		1	3
800 (Storage)	**41**	**46**	**51**	**48**	**186**
Dock, marina, pier, wharf	1			1	2

Fire station	36	41	48	45	170
Residential or self-storage units	1	2			3
Storage, other	2		1		3
Vehicle storage, other	1	1	2	2	6
Warehouse		2			2
900 (Outside, Special)	**660**	**878**	**783**	**1,332**	**3,653**
Bridge, trestle	1	2	2		5
Construction site	1	4	4	4	13
Dump, sanitary landfill	2				2
Highway or divided highway	197	256	180	232	865
Lake, river, stream	2	4		4	10
Multi Modal Path				8	8
Open land or field	18	17	20	24	79
Outbuilding or shed	1	2	1	4	8
Outbuilding, protective shelter		2	1		3
Outside or special property, other	47	67	55	58	227
Residential street, road or residential driveway	117	132	138	418	805
Street or road in commercial area	76	83	96	288	543
Street, other	163	285	267	274	989
Vehicle parking area	34	24	19	12	89
Water area, other	1			6	7
Grand Total	**7,018**	**7,469**	**7,890**	**9,287**	**31,664**

Source: VPSD

THE VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT (VCCDD) FIRE/RESCUE SERVICE LAKE COUNTY ADDENDUM

Prepared for:
The Board of The Village Center Community Development District

Prepared on May 7, 2025

PFM Financial Advisors LLC
3501 Quadrangle Blvd., Suite 270
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VCCDD - Fire/Rescue Lake County Addendum

- Village Center Community Development District ("VCCDD") operates the Villages Public Safety Department ("VPSD") to provide primary Fire/Rescue services to parts of Sumter County, Florida and Lake County, Florida.

Sumter Service Area, Funding and Methodology

- The service area in Sumter County (the "Sumter Service Area") is coextensive with the Villages Public Safety Department Dependent District ("VPSDDD") which covers certain unincorporated areas and part of the City of Wildwood.

- Currently, the principal source of funding for the VPSD Fire/Rescue services in the Sumter Service Area is the Fire/Rescue Special Assessment (the "Fire Assessment") imposed on benefitted properties and collected by VPSDDD. The VPSDDD Fire Assessment allocates the cost of service among properties using consistent apportionment methodology throughout the Sumter Service Area.

- In April / May 2024, the VPSDDD adopted the Fire Assessment schedule using a methodology based on the Villages Public Safety Department Dependent District Fire/Rescue Service Special Assessment Report prepared by PFM Financial Advisors, LLC ("PFM") dated March 6, 2024 (the "VPSDDD PFM Report"). The VPSDDD PFM Report identified the respective portion of the total VPSD budget allocable to the Sumter Service Area and the Lake Service Area (using number of tax parcels and the associated non-residential square feet as a proxy),but provided a detailed benefit analysis only with respect to the Sumter Service Area.

Lake Service Area, Funding and Methodology

- The areas served in Lake County (the "Lake Service Area") include unincorporated areas and parts of three municipalities. The VPSD Fire/Rescue services provided to Lake County are provided via agreement with the general-purpose local governments with jurisdiction over the areas served. This includes Fire/Rescue services to development associated with The Villages in Lake County.

- Currently, the principal sources of funding for the VPSD Fire/Rescue services in the Lake Service Area are assessments variously imposed by the county and the three municipalities which are paid over to VCCDD. Each of the four local governments collects revenues using its own formula to allocate the cost of the special benefits among property owners throughout the Lake Service Area.

- PFM was asked by the Village Center Community Development District ("District") to review current fire assessments levied in Lady Lake, Fruitland Park, Leesburg and portions of unincorporated Lake County that are in the Lake Service Area and benefit from VPSD Fire/Rescue services. In addition, based on its findings, the District asked PFM to prepare an appropriate addendum to the VPSDDD PFM Report to add an analysis of the Lake Service Area, including a review of existing fire assessment levels currently being governed by the multiple interlocal agreements with Lake County, the City of Lady Lake, the City of Fruitland Park, and the City of Leesburg. One consideration was whether a reasonable apportionment of the assessment could result in a uniform methodology and assessment schedule throughout the Lake Service Area.

- Currently, the VPSD provides Fire/Rescue services to portions of residential and non-residential development in Lake County adjacent to the VPSDDD and within the following jurisdictions: Lady Lake, Fruitland Park, Leesburg and portions of unincorporated Lake County. Each of these jurisdictions currently has an interlocal agreement with VCCDD regarding annual payment for VPSD services. Table 1 summarizes the current fire/rescue assessment levels.

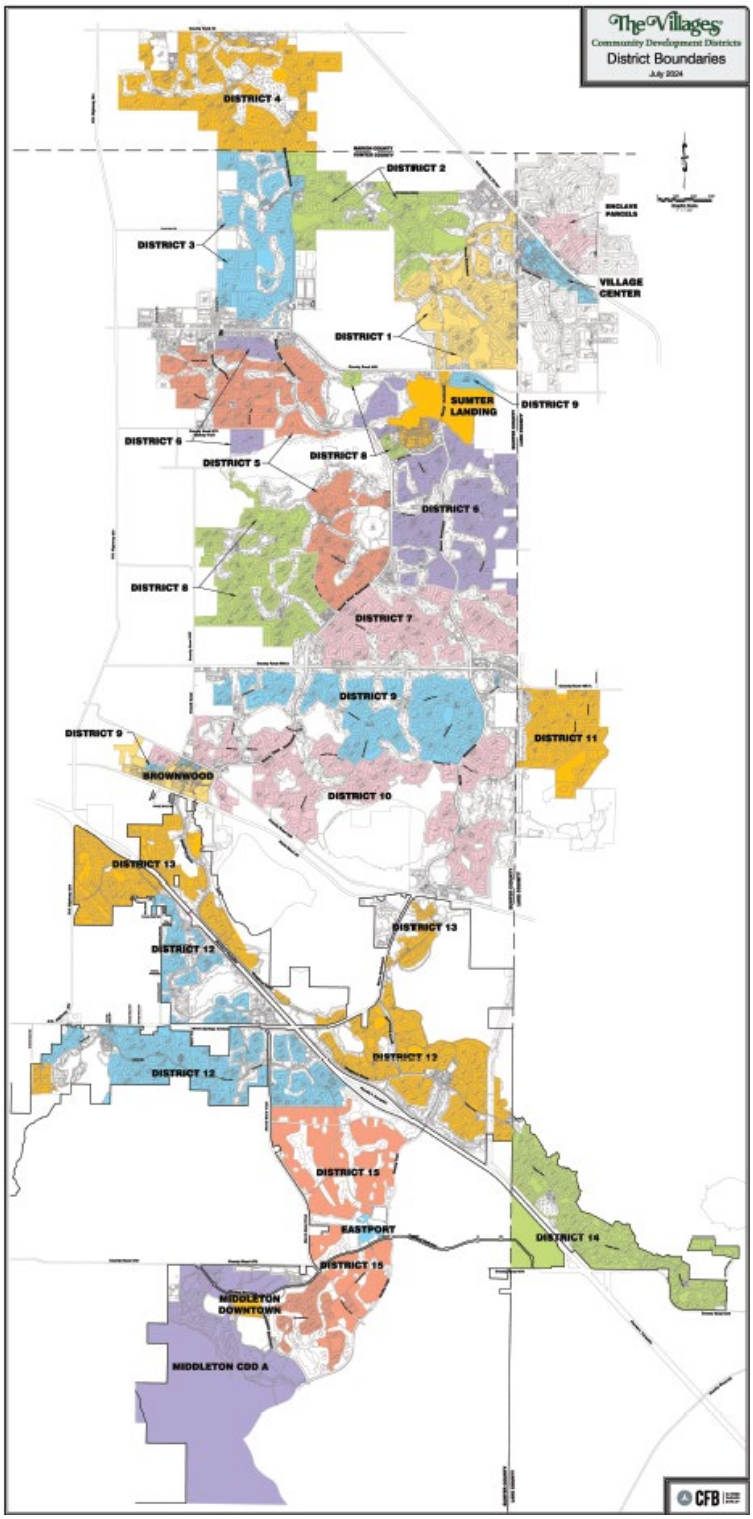
Table 1. Lake County and Lake County Municipality Fire/Rescue Assessment Levels

Lake County - Interlocal Rates Currently (per Residential Unit or per Commercial SQFT)				
	Lady Lake	Fruitland Park*	Leesburg*	Lake County
Residential	$124.00	$233.00	$165.00	$124.00
Commercial	$0.29			
Industrial	$0.04			

Source: Interlocal Agreements; *annual CPI adjustment per 2023 amendment to the interlocal agreement

- Map 1 details the location of The Villages development that is located within Lake County. Below is a summary of development currently built, under construction or planned for Lake County, which includes the following:
  - Town of Lady Lake and unincorporated Lake County "Enclave Parcels" (5,807 units)
  - VCDD 11, located in Fruitland Park (2,055 parcels / units)
  - VCDD 14, located in Leesburg (3,234 parcels / units)
  - Estimated total residential units 11,096

Map 1. The Villages Map (Detailing Lake County Development)



Source: The Villages

- The type and form of The Villages development in the Lake Service Area is similar to the development serviced within the Sumter Service Area.

- Analysis of the VPSD Lake County budget estimates over a five-year period from Fiscal Year 2024-2025 through Fiscal Year 2028-2029. The analysis applied the VPSDDD analysis (and associated VPSD Lake County budget allocation) to the current Lake County development volumes. Table 2 summarizes the analysis and Lake County results.

Table 2. Lake County Fire Assessment Estimates (using VPSDDD Land Use Allocation Assumptions)

Lake County Budget	**$3,685,045**
% residential + vacant land (1)	92.05%
	$3,392,204
% commercial (incl. industrial-warehouse) (1)	7.42%
	$273,287
% institutional (1)	0.53%
	$19,555

Equivalent Residential Unit ("ERU") Factor	1,714

Lake Category	Budget (2)	Units / SQFT	ERUs	$ per Unit or $/sqft
Residential	$3,392,204	11,096	11,096	$305.71
COM - IND	$273,287	1,667,686	972.98	$0.16
Institutional	$19,555	69,076	40.30	$0.28
TOTAL	**$3,685,045**			

Source: VPSD; Lake County Property Appraiser; PFM Financial Advisors LLC
(1) The % allocation represents the combined readiness and demand allocation via the VPSDDD analysis to the land uses described
(2) Includes application of gross collection fees for administration, early payment discount, tax collector and property appraiser

- The Table 2 results are compared to the VPSDDD results in Table 3. This comparison is important to identify how closely the VPSDDD Sumter County Fire Assessment levels correlate to Lake County Fire Assessment levels. As the data show, the residential assessment levels fall within less than 5% of the VPSDDD levels with the overall weighted average showing less than a 10% difference.

Table 3. VPSDDD to Lake County Est. Fire/Assessments Correlation Summary

	VPSDDD Assessment*		Lake County (est.)*		% Difference
Land Use	Per Unit / ERU	Per SQFT	per unit or per ERU	Per SQFT	
Residential	$320.71		$305.71		95.3%
Commercial	$366.12	$0.21	$280.88	$0.16	76.7%
Industrial	$366.12	$0.21	$280.88	$0.16	76.7%
Institutional	$745.81	$0.44	$485.21	$0.28	65.1%
Average					**78.5%**
Weighted Average					**92.6%**

Source: VPSD; Lake County Property Appraiser; PFM Financial Advisors LLC; *comparison assumes 1 ERU

- The data in Table 3 suggest high correlation between the Fire Assessment data sets for the VPSDDD in Sumter County and Lake County. While there is some comparative variation between land uses, that is to be expected given the sample sizes. Overall, the data suggests a less than 10% difference between Sumter County and Lake County Fire Assessment levels. This suggests highly correlated demand and associated benefit profiles by land uses for Fire/Rescue services. This indicates Lake County properties (and the associated land uses) receive similar benefits to Fire/Rescue Services to that of the properties within the Sumter Service Area.

- The VPSDDD Fire/Rescue Special Assessment Fire Assessment schedule adopted in April / May 2024 is fair and reasonable based on the proportionate allocation of costs, by property use category and applicable to parcels benefitting from VPSD Fire/Rescue services.

- The benefits received are proportionate to the costs.

- Fire Assessments are composed of two tiers: Readiness/Availability ("Readiness), allocated per parcel and Demand for Service ("Demand"), allocated per Equivalent Residential Unit (ERU), guided by broad categories identified in calls for service.

- Readiness costs are characterized by administrative costs, readiness labor/salaries, (ready) capital equipment and building costs.

- Demand costs are characterized by operational mobilization including response salaries (and overhead expenses), response costs, operational (capital) equipment and supplies.

- For Demand purposes for Lake County properties, and consistent with the Villages Public Safety Department Dependent District Fire/Rescue Service Special Assessment Report, dated April 10, 2024, an Equivalent Residential Unit ("ERU") is defined as the average size of a single-family home within the VPSDDD (1,714 square feet). Non-residential ERUs are determined by dividing building space by the average ERU size. Vacant lands are defined as 1 ERU per acre (or fraction thereof / i.e., not rounded to the nearest acre).

- The Fire Assessments include annual funding amounts for capital equipment, based on a blended cost of capital improvements to be paid for over the next five (5) years. Vehicle equipment needs are based on projections submitted by the VPSD as reviewed by the VPSD staff and VPSD Fire Chief. The Fire Assessment calculations assume that new vehicle equipment will be financed over a 10-year period.

- Operating costs are reflective of planned salary, equipment cost increases and other budget line items.

- Table 5 presents the VPSDDD Fire Assessment schedule for the 5-year average rate as provided in the Villages Public Safety Department Dependent District Fire/Rescue Service Special Assessment Report, dated April 10, 2024. Adopting the 5-year average rate smooths the annual rate variability as a result of examining budget operating and financed capital costs for fiscal years 2024-25, 2025-26, 2026-27, 2027-28 and 2028-29, with the expectation rates will need to be revised/updated for fiscal year 2029-2030.

- The type and form of development in Lake County (both existing, under construction and planned) is similar in character to development within the VPSDDD. As provided in Table 2 and Table 3, it is reasonable that the demand and the associated costs to provide Fire/Rescue services to Lake County and applicable municipality properties is similar to and consistent with the demand profile and the associated costs to provide for Fire/Rescue services in Sumter County. The benefit analysis provided is a preferred method of assessment rather than the application of various fire assessments established via separate interlocal agreements.

- Therefore, the adoption of consistent Fire Assessments via the application of the Fire Assessment schedule in Table 5 to properties within Lake County, receiving Fire/Rescue services via the VPSD is reasonable. Table 4 provides example calculations for various property types in Lake County.

Table 4. Example Fire Assessment Rates for Lake County Properties

Parcel Example	Category	SQFT or Units or Acres	ERUs*	Readiness Fee*	Demand Fee*	TOTAL	$/SQFT or $/Unit or $/Acre
Commercial – Retail	Commercial	45,000	26.3	$239.14	$3,333.76	$3,572.89	$0.08
Commercial – Office	Commercial	15,000	8.8	$239.14	$1,111.25	$1,350.39	$0.09
Industrial - Warehouse	Commercial	60,000	35.0	$239.14	$4,445.01	$4,684.15	$0.08
Hotel	Commercial	72,380	42.2	$239.14	$5,362.16	$5,601.30	$0.08
Vacant Parcel (acres)	Res or Com	5	5	$239.14	$6.93	$246.07	$49.21
Vacant Parcel (acres)	Res or Com	1	1	$239.14	$1.39	$240.52	$240.52
Residential Single Family	Residential	1	1	$239.14	$81.57	$320.71	$320.71
Residential Multi-Family	Residential	125	125	$239.14	$10,196.11	$10,435.25	$83.48

Source: PFM Financial Advisors LLC
*An ERU is 1,714 square feet. The Readiness fee is per parcel while Demand Fee is per ERU

Table 5. VPSDDD Fire/Rescue Service Assessment Rates

Landuse Code	Landuse	Readiness Parcels	Readiness Allocation	Readiness Fee (per parcel)	Demand ERUs	Demand Allocation	Demand Fee Per ERU	Exempt
0	Vacant Residential	1,008	$241,051	$239.14	1,346	$1,865	$1.39	N
100	SF Residential	65,037	$15,552,803	$239.14	65,055	$5,306,465	$81.57	N
200	Mobile Homes (MH)	1,619	$387,164	$239.14	1,618	$131,978	$81.57	N
250	MH with Tags	15	$3,587	$239.14	1	$82	$81.57	N
300	Multi-Family	4	$957	$239.14	628	$51,225	$81.57	N
400	Condominium	509	$121,721	$239.14	509	$41,519	$81.57	N
700	Vacant Misc Bldg	30	$7,174	$239.14	184	$15,004	$81.57	N
800	Multi-Family <10 Units	1	$239	$239.14	8	$653	$81.57	N
900	Common Area	38	$9,087	$239.14	27	$38	$1.39	N
1000 & 1070	Vacant Commercial (misc)	112	$26,783	$239.14	399	$553	$1.39	N
1100-1600	Commercial Retail	85	$20,327	$239.14	1,519	$192,931	$126.98	N
1700-1910	Office	172	$41,132	$239.14	1,170	$148,565	$126.98	N
2000	Air - Bus - Marina	1	$239	$239.14	1	$159	$126.98	N
2100-2200-3300	Restaurant	35	$8,370	$239.14	107	$13,580	$126.98	N
2300 & 2400	Office (Fin - Ins)	30	$7,174	$239.14	89	$11,333	$126.98	N
2500-2700	Retail Service	29	$6,935	$239.14	141	$17,892	$126.98	N
2800	RV MH Park	9	$2,152	$239.14	94	$11,877	$126.98	N
3100-3200	Theatre - Drive In	3	$717	$239.14	34	$4,266	$126.98	N
3500	Tourist Attraction	3	$717	$239.14	31	$3,965	$126.98	N
3800	Golf Course	29	$6,935	$239.14	47	$5,988	$126.98	N
3900	Hotel	4	$957	$239.14	92	$11,701	$126.98	N
4000	Vacant Industrial	1	$239	$239.14	2	$3	$1.39	N
4800	Warehouse-Dist	12	$2,870	$239.14	342	$43,457	$126.98	N
4900	Open Storage	2	$478	$239.14	9	$1,185	$126.98	N
5000	Agri Imp with Homestead	55	$13,153	$239.14	61	$4,976	$81.57	N
5200	Agri Imp w/o Homestead	42	$10,044	$239.14	41	$3,344	$81.57	N
5300	Agriculture Misc Improved	10	$2,391	$239.14	1,284	$1,779	$1.39	Y
6000	Agriculture	138	$33,001	$239.14	13,762	$19,070	$1.39	Y
6900	Ag - Ornamentals Misc	2	$478	$239.14	15	$21	$1.39	Y
7100	Churches	20	$4,783	$239.14	68	$34,261	$506.67	Y
7200	Private Schools - Colleges	4	$957	$239.14	98	$49,543	$506.67	Y
7300	Private Hospitals	3	$717	$239.14	147	$102,209	$693.82	N
7400	Nursing Home	18	$4,304	$239.14	1,108	$768,600	$693.82	N
7500	Non Profit Orphanage	1	$239	$239.14	5	$584	$126.98	Y
7600 & 9999	Mortuary - Cemetery	4	$957	$239.14	8	$959	$126.98	N
7700	Club-Lodge-Hall	40	$9,566	$239.14	187	$27,774	$148.58	N

8500	Hospital	3	$717	$239.14	109	$75,675	$693.82	N
8600	County (includes CDD-owned property)	578	$138,222	$239.14	162	$20,620	$126.98	Y
8700-8800-8900	State - Federal - Municipal	161	$38,501	$239.14	268	$33,982	$126.98	Y
9100	Utility	40	$9,566	$239.14	19	$2,387	$126.98	N
9200	Mining - Pet - Gas	0	$0	$0.00	0	$0	$0.00	N
9400	ROW	13	$3,109	$239.14	63	$88	$1.39	N
9600	Sewage - Wasteland	4	$957	$239.14	52	$72	$1.39	N
9900-9907	Acreage (not Ag)	78	$18,653	$239.14	6,257	$8,670	$1.39	N
	TOTAL	70,002	$16,740,122		97,167	$7,170,895		
	Readiness Allocation	$16,740,122						
	Readiness Fee per Parcel	$239.14						

Source: PFM Financial Advisors LLC, Villages Public Safety Department Dependent District Fire/Rescue Service Special Assessment Report, dated April 10, 2024 ; Note that certain parcels within LU Codes 7400 and 8500 have been deemed exempt from the Fire Assessment given current non-profit status or uses which provide a public benefit

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **5b**

ITEM TITLE: **First Public Hearing Resolution 2026-047 Adopting a Tentative Millage Rate of 3.9134**

MEETING DATE: September 10, 2026

DATE SUBMITTED: August 31, 2026

SUBMITTED BY: city attorney/city manager/finance director

BRIEF NARRATIVE: **Resolution 2026-047** regarding the proposed millage for FY 2026-27.

The City of Fruitland Park City Commission is required by law to establish the proposed operating millage in accordance with the Truth-In-Millage (TRIM) requirements set forth in Chapter 200 of the Florida Statutes. Once the proposed rate is established, the commission cannot exceed that rate unless each taxpayer is mailed a revised TRIM notice at the expense of the city. The proposed millage rate of 3.9134 was established at a special meeting held on August 4, 2026. By utilizing the same millage as the last 9 years at 3.9134, the city will generate an additional $40,579 over the roll-back rate of 3.8808 which is a .84% increase over the roll-back rate. The revenue shown below is total levy. However, property tax revenues are budgeted at 95% of the levy to account for uncollectable taxes. Total estimated property tax revenues at 95% are $4,627,649. Below is a recap of voting requirements related to the millage rate and revenue it would generate:

	Millage Rate	**Revenue 100%**	**Increase Over Rollback Rate**	**Increase Over Last Year 100%**
Proposed rate	$3.9134	$4,871,209	$40,579	$283,860
Rollback rate	$3.8808	$4,830,630		
2/3 Maximum	$4.2689	$5,313,718		

FUNDS BUDGETED: n/a

ATTACHMENTS: Resolution 2026-047

RECOMMENDATION: Consider Resolution 2026-047

ACTION TO BE TAKEN: **Adopt or deny Resolution 2026-047**

RESOLUTION 2026-047

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING A TENTATIVE MILLAGE RATE OF 3.9134 LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2026-2027; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice, a public hearing was held at the City of Fruitland Park, Lake County, Florida, on September 10, 2026 at 6:00 p.m., at which time the general public will be given an opportunity to comment and ask questions pertaining to the tentative budget and millage rate; and

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice a second public hearing will be held at the City of Fruitland Park on September 24, 2026, at 6:00 p.m. at which time the general public will be given an opportunity to comment and ask questions pertaining to the proposed final budget and millage rate; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Lake County has been certified by the county property appraiser to the City of Fruitland Park as $1,244,751,163.00.

WHEREAS, after public hearings pursuant to section 200.065, Florida Statutes, the City of Fruitland Park is prepared to set a tentative millage rate of 3.9134 mills; and

WHEREAS, the FY2026-2027 operating tentative millage rate of 3.9134 mills is an 0.84% increase to the current year rolled-back rate of 3.8808.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA that:

1. The City Commission of the City of Fruitland Park, Florida does hereby ratify and set the tentative ad valorem millage rate for the City of Fruitland Park, Lake County, Florida, for the fiscal year 2026-2027 at 3.9134 mills, which is greater than the rolled back of 3.8808 mills by 0.84%.

2. This resolution shall take effect immediately upon its final adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this 10th day of September 2026, at 6:00 p.m., or as soon thereafter, by the City Commission of the City of Fruitland Park, Florida.

_____

Chris Cheshire, Mayor
City of Fruitland Park

Attest:

_____
Gwen Johns, City Clerk

Mayor Cheshire	____(Yes),	____(No),	____(Abstained),	____(Absent)
Vice Mayor DeGrave	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Williams	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Raysin	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Goldberg	____(Yes),	____(No),	____(Abstained),	____ (Absent)

First Reading _____

Approved as to form and legality:

_____
Anita Geraci-Carver, City Attorney

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **5c**

ITEM TITLE: **First Public Hearing – Resolution 2026-048 to Adopt the FY 2026/27 Proposed Budget**

MEETING DATE: September 10, 2026

DATE SUBMITTED: August 31, 2026

SUBMITTED BY: city attorney/city manager/city treasurer

BRIEF NARRATIVE: **Resolution 2026-048** – this is the first public hearing for the adoption of the FY 2026/27 budget.

The adoption of the budget must be a separate vote from the millage rate. The proposed budget was discussed with City Commission at a Budget Workshop held on August 4, 2026. Subsequent to the workshop, several adjustments to the budget have been made, including modification of the swimming pool schedule, modifications to the café at the library, additions for a couple of items inadvertently missed in the proposed budget, and the zeroing out of ending balances to reflect them as either a contingency or additions to fund balance. Attached as Exhibit A and Exhibit B are summaries of all changes since the budget workshop.

The total appropriations for the budget are:

General Fund	$13,710,804
Community Redevelopment Agency Fund	$ 2,444,547
Capital Projects Fund	$ 1,110,510
Utility Fund	$ 3,207,926
Total Appropriations	$20,473,787

The second public hearing and adoption of the budget will be on September 24, 2026.

FUNDS BUDGETED: None

ATTACHMENTS: Resolution 2026-048, Exhibits A and B, FY 2026/27 Proposed Budget

RECOMMENDATION: Approval

ACTION TO BE TAKEN: **Consider Resolution 2026-048**

.

RESOLUTION 2026-048

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice, a public hearing was held at the City of Fruitland Park, Lake County, Florida, on September 10, 2026 at 6:00 p.m., at which time the general public was given an opportunity to comment and ask questions pertaining to the tentative budget; and

WHEREAS, the City of Fruitland Park of Lake County, Florida, on September 24, 2026, will hold a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Fruitland Park of Lake County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2026-2027 in the amount of $20,473,787.00.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA that:

1. The City Commission for the City of Fruitland Park, Florida does hereby ratify and adopt the Tentative Budget for the 2026-2027 fiscal year for the City of Fruitland Park, Lake County, Florida.

2. This resolution shall take effect immediately upon its adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED at a public hearing this 10th day of September, 2026 at 6:00 p.m. or as soon thereafter, by the City Commission of the City of Fruitland Park, Florida.

_____
Chris Cheshire, Mayor
City of Fruitland Park

Attest:

_____
Gwen Johns, City Clerk

Mayor Cheshire	____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Vice Mayor DeGrave	____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Goldberg	____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Raysin	____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Williams	____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

(SEAL)

Approved as to form:

_____
Anita Geraci-Carver, City Attorney

Exhibit A

Summary of Budget Changes Since Workshop on 8/4/26

General Fund

Finance – Add ending balance of the General Fund to contingency account $143,790

Library – Café Restructure

- Decrease salary and benefits from elimination of F/T Library Assistant $60,074
    - Make sure to reflect position deletion on position control
- Decrease supplies by $10,000

Pool – Modification of Pool Operating Schedule

- Decrease salary and benefits for reduced operating schedule, including F/T Training Coordinator being reclassified as P/T and reducing Pool Manager from 40 hours/week to 30 hours/week ($49,889)
- Reduce pool operating costs because of being closed for 5 months of the year ($17,745)

Parks Maintenance – Add back items inadvertently not included in the proposed budget

- Add $18,000 to equipment purchases for leased vehicles

Recreation – Eliminate PT position, add back items inadvertently not included in the proposed budget

- Eliminate PT Sports Coordinator position ($21,272)
- Add $1,400 to contractual services for Connect Teams

Community Redevelopment Agency Fund

- Increase revenues by $71,161 with transfer in of fund balance to offset expenditure increase related to the utility work associated with the expansion of 466A
- Increase system improvements expenditures by $71,161 to match estimate from engineer of $1,871,161 for the utility work associated with the 466A expansion project

Capital Projects Fund

- Increase transfer to the utility fund by $205,944 to be placed in reserves for the future construction of the wastewater treatment plant

Utility Fund

Water - Transfer to retained earnings

- Increase transfer to retained earnings by $375,257 to be placed in water reserves.

Sewer – Transfer in from Capital Projects

- Increase revenues by $205,944 from transfer in from the Capital Projects Fund.

Exhibit A

- Increase transfer to retained earnings for wastewater by $205,944 to be earmarked for future construction of the wastewater treatment plant

Exhibit B
Budget Changes Since Workshop on 8/4/26

General Fund		
Finance Department		
001-510-513-90990	contingency	$143,790
Library Department		
001-570-571-10120	Wages	($41,412)
001-570-571-10121	Bonus	($480)
001-570-571-10210	Fica	($3,205)
001-570-571-10220	FRS	($5,628)
001-570-571-10231	STD	($384)
001-570-571-10233	Life	($72)
001-570-571-10230	Health	($8,600)
001-570-571-10236	Dental	($235)
001-570-571-10240	WC	($58)
001-570-571-30525	Supplies	($10,000)
Swimming Pool		
001-570-572-10120	wages	($43,860)
001-570-572-10121	bonus	($470)
001-570-572-10140	ot	($250)
001-570-572-10210	fica	($3,441)
001-570-572-10220	frs	($1,868)
001-570-572-30410	communications	($360)
001-570-572-30430	electric	($1,700)
001-570-572-30431	water	($3,460)
001-570-572-30464	facility repairs	($8,000)
001-570-572-30521	lifeguard swim	($1,825)
001-570-572-30529	chemicals	($2,400)
Parks Maintenance		
001-570-573-60640	equip purch	$18,000
Recreation		
001-570-574-10120	wages	($19,760)
001-570-574-10210	fica	($1,512)
001-570-574-30340	contractual svc	$1,400
Community Redevelopment Agency Fund		
200-000-001-38001	transfer in of fund balance	$71,161
200-510-511-60655-466AU	system improvements	$71,161
Capital Projects Fund		
300-580-581-90914	transfer to the utility fund	$205,944
Utility Fund		
Water		
400-530-533-90919	addition to retained earnings	$375,257
Sewer		
400-530-001-38300	transfer from capital projects	$205,944
400-530-535-90919	addition to retained earnings	$205,944



Proposed Budget
Fiscal Year 2026/27

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PROPOSED BUDGET TRANSMITTAL
FY 2026/27

Mayor, Commissioners and Citizens of the City of Fruitland Park:

Enclosed is the proposed budget for Fiscal Year 2026/27 for your review and consideration. Like last year's budget document, following this transmittal, you will find Fund Summaries for the funds listed below. The Fund Summaries are summary spreadsheets of revenues and expenses to provide an overall perspective of each fund. Behind each departmental tab you will find a spreadsheet that highlights what is contained in the departmental budgets and reconciles the proposed budget to the current year adopted budget.

The total proposed budget for FY 2026/27 is as follows:

General Fund	$13,710,804
Community Redevelopment Fund	$ 2,444,547
Capital Projects Fund	$ 1,110,510
Utility Fund	$ 3,207,926
Total Citywide Budget	$20,473,787

GENERAL FUND

Revenue Highlights

Total revenues for the General Fund are projected to be $13,710,804. This figure includes $4,627,649 in ad valorem taxes. Ad valorem taxes are based on a millage rate of 3.9134, the same as the last nine years. This is .84% higher than the current year's roll back rate of 3.8808 mills. Current year's certified taxable value is $1,244,751,163 compared to last year's final taxable value of $1,170,653,352, an increase of $73,579,736 or 6.28%. Included in the increased taxable value is $47,871,008 in new taxable value added to the tax rolls, or 65% of the $73.5 million increase in taxable value. As mentioned above, ad valorem tax revenues are projected to be $4,627,649, an increase of $269,676 over the current year adopted budget, or 6.2%.

Electric Franchise Fee is projected at $753,363, an increase of $18,375 over the FY 2025/26 adopted budget. This increase is based off current year revenue collections to date.

Electric Utility Tax is projected at $707,485, an increase of $44,171 over the FY 2025/26 adopted budget. This revenue projection is not due to anticipated rate increases. It aligns the proposed budget with prior year actual collections and trending collections for the current year.

Water Utility Tax is projected at $320,291, an increase of $19,815 over the adopted budget FY 2025/26. The revenue projection is not due to anticipated rate increases. It aligns the

proposed budget with prior year actual collections and trending collections for the current year.

Licenses and Permit fees are projected $569,441 lower in the proposed budget when compared to the FY 2025/26 adopted budget due to less building activity anticipated.

Intergovernmental revenues were approximately $101,000 higher in FY 2025/26 because of a Lake County grant that was received for the soccer fields. This grant is not included in the FY 2026/27 proposed budget.

Administration of the Village fire assessment is moving to Lake County which is reflected as a $659,059 decrease in fire assessment revenue.

Solid Waste Collection and Waste Disposal are projected to increase over the FY 25/26 Adopted budget by $169,757. This projection reflects figures that are in line with actual collections.

Recreation program revenue is projected to be approximately $21,700 less than the FY 2025/26 budget. Additionally, Entertainment is projected to be $16,500 less which more aligns with historical collections. Community center rentals have been increasing which is reflected as a $14,950 increase in rental revenues for next year.

A new revenue is reflected in the proposed budget labeled as Lake County Fire. This is for Lake County's share of the costs of electricity and water since moving into the new Fire Station 56, which is a facility they share with Fruitland Park's Police Department.

Miscellaneous Revenue is projected to increase by $104,052 mainly from Police Department grants.

Non-Revenues are projected to be $1,773,816 in the FY 2026/27 proposed budget. This includes the appropriation of a dedicated paving reserve to perform micro paving work in The Villages. Also included in the proposed budget is an appropriation of a dedicated reserve for stormwater to fund projects to resolve some stormwater issues we are experiencing in the city. There is also an appropriation of a dedicated reserve for the cemetery to perform projects needed at the cemetery. Finally, there is a reduction in the transfer in of non-revenues for building and zoning.

Expenditure Highlights

A cost-of-living adjustment (COLA) increase of 3% has been included in all departmental budgets for non-sworn employees. The COLA is budgeted to be given to employees on October 1. A 1% merit increase is also included for non-sworn employees to be given on their anniversary date, assuming they are performing at a satisfactory level. For sworn employees, a 5% step adjustment is budgeted to be given on October 1. The step increase includes an amount commensurate with COLA. Sworn personnel do not receive pay

adjustments on their anniversary dates. Total for the "personnel services" category, including salary and benefit adjustments, elimination of several vacant positions as well as increases to insurance and other adjustments in this category, totals approximately $270,813 less than FY 2025/26 adopted.

The Executive department is projected at $36,729 less than FY 2025/26 adopted. This includes a reduction to the HR Director's budgeted salary as we will be filling the position at a lower amount than the incumbent made. There is also a reduction of $10,000 for a records management consultant and a reduction of profession books of $8,805.

Finance department is proposed to be $19,405 more than FY 2025/26. This Includes budgeting the vacant Deputy Finance Director position at the starting salary which is less than the incumbent, budgeting $29,000 more in contingency and various other small reductions throughout the operating expenses.

Other General Government is projected to increase $65,202. This is a combination of the elimination of a vacant IT Analyst position, increase in the transfer to the Community Redevelopment Agency (CRA) for the incremental value increases associated with the CRA, and facility repair/maintenance.

Law Enforcement is projected to increase $325,151. A large portion of the increase, $180,000, is related to salary adjustments and other personnel expenses. There is also an increase of approximately $51,000 for dependent healthcare. This increase is over the FY 2025/26 adopted budget and reflects how actual expenditures are trending. Also included are increased costs associated with moving into the new building and new equipment for officers.

Fire is projected at $0 since administration and all revenues and expenditures for Villages fire services are moving to Lake County,

Building and Zoning is projected to decrease approximately $358,000. Most of the decreases are related to the various development accounts and the projected decrease in activity from what was included in the FY 2025/26 adopted budget.

Solid Waste is projected to increase based on current year's actuals and an anticipated rate increase request from Waste Management for next year as allowed per the contract.

Stormwater is proposed to be $177,500 higher than the FY 2025/26 budget. This is from two stormwater projects proposed for next year: Sunset Way for $150,000 and other various stormwater projects for $30,000. It is proposed that these projects be funded using a dedicated reserve.

Roads and Streets is proposed to increase $740,000 next year. This increase includes a project to micro surface several roads within the Villages including Drake, Moyer Loop and Conservation Trail. It is proposed that these projects be funded using a dedicated reserve.

Library is proposed at $183,012 less than the FY 2025/26 adopted budget. The decrease is mostly related to the elimination of the Library Director position, a vacant part-time Library Aide, and a full time café position, offset by funding 50% of the Community Services Director who oversees both the Library and Recreation Departments. The Café will be restructured to serve mainly as a programming space, however, it will still serve coffee drinks in the morning. It is anticipated that there will be a fee charged for the programming held in the café.

The swimming pool will see a change to its operations next year with being open during a more traditional swimming season. It will be closed for the months of October – February, open for spring break, have weekend hours for the months or April and May and then open full-time Memorial Day until school starts. There will then be a fall season where the pool is open on weekends, finally closing for the season after Labor Day. These changes will save the department approximately $67,600 per year.

Park Maintenance's budget includes several projects to enhance the city's cemetery. These include landscaping and sign border improvements, new benches with cement pads, an upgrade of cemetery software and a storage shed. It is proposed these projects, totaling $40,280, be funded from a dedicated cemetery reserve.

Recreation is projected to be approximately $213,500 less than FY 2025/26 adopted. The decrease includes elimination of the Recreation Director position, 50% of the funding for the Community Services Director who oversees both Recreation and Library Departments, elimination of a vacant part-time Recreation Aide position, elimination of a vacant part-time sports coordinator position, and a soccer field grant project that is not included in the proposed budget.

COMMUNITY REDEVELOPMENT FUND

Proposed revenues of $2,444,547 are projected for next year. This includes $1,582,530 for incremental value increases for properties located within the redevelopment zones. Also included is $100,000 for interest income and an appropriation of fund balance of $762,017 to offset the cost of utility work associated with the 466A expansion project Lake County will be undertaking between Poinsettia Dr. and Windy Acres.

Projects within the Community Redevelopment (CRA) boundaries include the update and refresh of 4 Fruitland Park entryway signs, a new entryway sign for 468, road resurfacing and repairs within the CRA, $1.8 million for utility construction associated with the expansion of 466A, skate park improvements including new equipment and resurfacing of the park itself, improvements at Veteran's Park for fencing around the playground, and basketball court resurfacing.

CAPITAL PROJECTS FUND

Revenues from the local government surtax are projected to be $1,050,510 in FY 2026/27. This is the same level as FY 2025/26 adopted. Projects being proposed for this fund include $200,000 for road resurfacing in areas outside of the CRA. Also included is $255,380 for replacing four police department vehicles, and replacement of 4 AC units at city hall that are 20 years old. Also included is a ground penetrating radar for utility locations which should reduce the number of repairs to utility lines from contractors hitting utilities that have not been properly marked. There is a small dump truck included for the Water Department. Roads and Streets is proposing to purchase a used bucket truck, used street sweeper and a zero-turn mower. Finally, there is a transfer of 205,944 to the Utility Fund to be placed in reserves and earmarked for the wastewater treatment plant construction.

UTILITY FUND

Utility Fund revenues are projected to be $3,207,926, a decrease of $545,717 from last year. Most of the decrease is from fewer impact fees from development projected to be received next year. There is a transfer from capital projects that is to be earmarked for the wastewater treatment plant construction project. A 3% increase in water and sewer rates has been projected resulting in an increase of $22,796 for water revenues and $21,290 for sewer revenues.

Water expenditures are projected to decrease overall by $254,006. This overall decrease is the result of some budget line-item reductions as well as some line-item increases. There is a $24,339 increase in contractual services mainly related to the service used for mailing the monthly utility bills. It was not fully funded in the current budget. There is $32,000 included in facility repairs to rehabilitate water plant 7, and $25,000 for 2 well pump replacements. The majority of the increase in supplies is for year 2 of the 3-year project for water meter transponder upgrades to AMI reading. These increases are offset by reductions to capital equipment purchases, and system improvements.

Sewer expenditures are projected to decrease overall by $291,710. The overall decrease is the result of several loans being paid off during the current year, and an increase in the contract with Lady Lake to treat Fruitland Park's wastewater. The 10-year agreement with Lady Lake is expiring in September 2026. An amended contract and extension includes higher rates charged to the city. The City of Fruitland Park is in the preliminary planning phase of building its own 600,000 gallon per day wastewater treatment facility that is scheduled to go online in late 2030.

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND

	Actual FY 2024/25	Adopted FY 2025/26	Amended FY 2025/26	Proposed FY 2026/27
REVENUES				
Taxes	$6,743,023	$6,964,329	$6,964,329	$7,317,483
Licenses & Permits	717,333	1,297,941	1,297,941	728,500
Intergovernmental	1,146,124	1,366,708	1,366,708	1,265,572
Charges for Services	1,908,703	2,023,672	2,023,672	1,550,297
Fines & Forfeitures	37,419	37,642	37,642	40,957
Miscellaneous	1,297,465	930,127	930,127	1,034,179
Transfers	297,336	1,217,556	1,217,556	1,773,816
TOTAL REVENUES	$12,147,403	$13,837,975	$13,837,975	$13,710,804
EXPENDITURES				
Legislative	$85,136	$113,873	$113,873	$105,356
Executive	615,038	630,726	630,726	593,997
Finance	536,591	666,651	666,651	686,056
Legal	77,373	98,000	98,000	109,500
Other General Government	850,998	1,124,910	1,124,910	1,190,113
Law Enforcement	3,306,978	4,087,697	4,087,697	4,412,847
Fire	427,659	729,666	729,666	0
Building & Zoning	1,518,012	1,642,944	1,642,944	1,284,551
Solid Waste	847,512	896,500	896,500	1,033,757
Stormwater Management	9,750	28,075	28,075	205,575
Roads & Streets	972,608	1,180,241	1,180,241	1,920,451
Library	925,408	1,018,911	1,018,911	835,899
Pool	282,701	316,110	316,110	240,637
Parks/Recreation Maintenance	490,842	494,768	494,768	504,619
Recreation	822,299	800,903	800,903	587,446
TOTAL EXPENDITURES	$11,768,905	$13,829,975	$13,829,975	$13,710,804
BALANCE	$378,498	$8,000	$8,000	$0

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

COMMUNITY REDEVELOPMENT AGENCY

	Actual FY 2024/25	Adopted FY 2025/26	Amended FY 2025/26	Proposed FY 2026/27
REVENUES				
Intergovernmental	$1,257,512	$1,420,307	$1,420,307	$1,582,530
Miscellaneous	127,646	85,600	85,600	100,000
Xfer in Fund Balance	189,172	0	0	762,017
TOTAL REVENUES	$1,574,330	$1,505,907	$1,505,907	$2,444,547
EXPENDITURES				
Operating	$1,827	$15,350	$15,350	$22,400
Capital Outlay	219,111	1,424,124	1,424,124	2,363,161
Non-Operating	0	0	0	0
Transfers	74,131	66,433	66,433	58,986
TOTAL EXPENDITURES	$295,069	$1,505,907	$1,505,907	$2,444,547
BALANCE	$1,279,261	$0	$0	$0

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

CAPITAL PROJECTS FUND

	Actual FY 2024/25	Adopted FY 2025/26	Amended FY 2025/26	Proposed FY 2026/27
REVENUES				
Local Government Surtax	$1,004,533	$1,050,510	$1,050,510	$1,050,510
Intergovernmental	2,500,000	120,000	120,000	0
Miscellaneous	98,400	74,250	74,250	60,000
Transfers	0	0	0	0
TOTAL REVENUES	$3,602,933	$1,244,760	$1,244,760	$1,110,510
EXPENDITURES				
Other Government Services	$0	$150,000	$150,000	$65,000
Law Enforcement	6,621,789	387,404	387,404	255,380
Water	0	0	0	130,000
Roads & Streets	39,146	383,000	383,000	440,000
Library	146,670	120,000	120,000	0
Pool	35,920	18,000	23,918	0
Transfers	0	186,356	186,356	220,130
TOTAL EXPENDITURES	$6,843,525	$1,244,760	$1,250,678	$1,110,510
BALANCE	($3,240,592)	$0	($5,918)	$0

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

UTILITY FUND

	Actual FY 2024/25	Adopted FY 2025/26	Amended FY 2025/26	Proposed FY 2026/27
REVENUES				
Charges for Service - Water	$1,747,671	$1,836,838	$1,836,838	$1,841,666
Charges for Service - Sewer	480,358	484,690	484,690	505,330
Impact Fees - Water	181,530	265,489	265,489	132,686
Impact Fees - Sewer	527,310	800,000	800,000	400,000
Miscellaneous	105,089	111,436	111,436	108,114
Use of Reserves	96,576	68,834	1,625,877	0
Transfers In	64,729	186,356	186,356	220,130
TOTAL REVENUES	$3,203,263	$3,753,643	$5,310,686	$3,207,926
EXPENDITURES				
Water Operating	$1,052,170	$1,477,907	$1,626,619	$1,559,500
Water Capital	380,601	123,000	653,000	25,000
Sewer Operating	673,033	823,850	1,692,181	873,268
Sewer Capital	48,720	94,000	94,000	73,800
Debt Service	93,161	336,164	336,164	95,159
Non-Operating	0	612,855	898,722	581,199
TOTAL EXPENDITURES	$2,247,685	$3,467,776	$5,300,686	$3,207,926
BALANCE	$955,578	$285,867	$10,000	$0

Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

		Actual 2024/25	Adopted 2025/26	Mid-Year Changes	Revised 2025/26	Proposed Changes	Proposed 2026/27
Building and Zoning							
Community Development Director		1	1		1		1
Administrative Manager		1	1		1		1
Permit Tech I		1	2		2	(1)	1
Permit Tech II		1	1		1		1
Code Enforcement Officer		1	1		1		1
Code Enforcement Officer/Cemetary Services		0	0		0		0
Administrative Assistant		1	1		1		1
	Full-Time	6	7	0	7	(1)	6
Executive							
City Manager		1	1		1		1
Human Resources Director		1	1		1		1
Human Resources Coordinator		1	1		1		1
City Clerk		1	1		1		1
Deputy City Clerk		1	0		0		0
	Full-Time	5	4	0	4	0	4
Finance							
Finance Director		1	1		1		1
Deputy Finance Director		1	1		1		1
Utility Administrator		1	1		1		1
Accounts Payable/Payroll Administrator		1	1		1		1
	Full-Time	4	4	0	4	0	4
Accountant		0	1		1		1
	Part-Time	0	1	0	1	0	1
Police							
Police Chief		0	0	1	1		1
Interim Police Chief		1	1	(1)	0		0
Police Lieutenant		3	3		3		3
Police Sergeant		3	3	2	5		5
Police Sergeant - K-9		1	1	(1)	0		0
Police Sergeant - Detective		1	1	(1)	0		0
Senior Police Officer		2	2	2	4		4
Police Officer		8	8	3	11		11
Police Officer - K-9		1	1	(1)	0		0
Police Officer - Detective		3	3	(3)	0		0
Police Officer - SRO		1	1	(1)	0		0
Administrative Assistant		1	1		1		1
Receptionist (funded 3 mths 2025)		1	1		1		1
	Full-Time	26	26	0	26	0	26
Crossing Guard Trainer		1	1	(1)	0		0
Senior Crossing Guard		3	3	(3)	0		0
School Crossing Guard		1	2	4	6		6
	Part-Time	5	6	0	6	0	6
Library							
Director of Community Services		0	0	0.5	0.5		0.5
Library Director		1	1	(1)	0		0.0
Deputy Director		0	0	1	1		1.0
Circulation Manager		0	0	1	1		1.0

Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

		Actual 2024/25	Adopted 2025/26	Mid-Year Changes	Revised 2025/26	Proposed Changes	Proposed 2026/27
Library (continued)							
Library Team Lead		0	0	2	2		2.0
Library Specialists		0	0	2	2		2.0
Library Assistant II - Café		2	2	(2)	0		0.0
Library Assistant II		6	6	(4)	2	(1)	1.0
	Full-Time	9	9	(0.5)	8.5	(1)	7.5
Library Assistant I - Café		2	2	(2)	0		0
Library Assistant I		3	3	2	5	(1)	4
	Part-Time	5	5	0	5	(1)	4
Citywide							
IT analyst		0	1		1	(1)	0
Custodian		1	2		2		2
	Full-Time	1	3	0	3	(1)	2
Recreation							
Director of Community Services		0	0	0.5	0.5		0.5
Recreation Director		1	1	(1)	0		0
Deputy Recreation Director		1	1		1		1
Sports Coordinator		1	1	(1)	0	1	1
Sports/Event Coordinator		0	0	1	1	(1)	0
Administrative Assistant		0	0	1	1		1
Recreation Facilities Rental Coordinator		1	1	(1)	0		0
Training Coordinator		1	1		1	(1)	0
Pool Manager		1	1		1		1
Parks Maintenance Worker - Lead		1	1		1		1
Park Maintenance Worker - I		2	2	(1)	1		1
Parks Maintenance Worker - II		1	1	1	2		2
	Full-Time	10	10	(0.5)	9.5	(1)	8.5
Custodian		1	0		0		0
Recreation Aide		2	2		2	(1)	1
Events Coordinator		0	1	(1)	0		0
Adult Sports Coordinator		0	0	1	1	(1)	0
	Part-Time	3	3	0	3	(2)	1
Head Lifeguard		1	1		1		1
Training Coordinator		0	0		0	1	1
Lifeguard		13	13		13	(2)	11
Day Camp Coordinator		0	0	1	1		1
Day Camp Worker		2	4.5	(1.0)	3.5		3.5
	Seasonal	16	18.5	0.0	18.5	(1.0)	17.5
Public Works							
Public Works Director		1	1		1		1
Utilities Director		1	1		1		1
Public Works Office Manager		1	1		1		1
Revenue Specialist		2	2		2		2
Roads & Streets Crew Leader		1	1		1		1
Roads & Streets Service Worker I		4	6	(1)	5		5
Roads & Streets Service Worker II		1	1	1	2		2
Mechanic		1	1		1		1
Lift Station Technician		0	1		1		1

Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

	Actual 2024/25	Adopted 2025/26	Mid-Year Changes	Revised 2025/26	Proposed Changes	Proposed 2026/27
Sewer Utility Service Worker I	1	1		1		1
Public Works (continued)						
Sewer Utility Service Worker II	1	0		0		0
Water Utility Service Worker I	2	3		3		3
Water Utility Service Worker II	1	1		1		1
Full-Time	17	20	0	20	0	20
Total Full-Time	78	83	(1)	82	(4)	78
Total Part-Time	13	15	0	15	(3)	12
Total Seasonal	16.0	18.5	0.0	18.5	(1.0)	17.5

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
AD VALOREM TAXES	001-000-001-31110	$4,166,301	$4,357,973	$4,357,973	$4,627,649
DELINQUENT AD VALOREM TAX	001-000-001-31120	$54	$183	$183	$183
LOCAL OPTION GAS TAX	001-000-001-31230	$174,985	$182,572	$182,572	$182,572
ELECTRIC FRANCHISE FEE	001-000-001-31310	$709,486	$734,988	$734,988	$753,363
GAS FRANCHISE FEE	001-000-001-31340	$23,806	$28,714	$28,714	$28,714
GARBAGE FRANCHISE FEE	001-000-001-31390	$156,583	$165,003	$165,003	$166,120
ELECTRIC UTILITY TAX	001-000-001-31410	$771,798	$753,314	$753,314	$797,485
COMMUNICATIONS SERVICE TAX	001-000-001-31421	$391,844	$387,315	$387,315	$387,315
WATER UTILITY TAX	001-000-001-31430	$316,371	$300,476	$300,476	$320,291
GAS UTILITY TAX	001-000-001-31440	$29,871	$53,791	$53,791	$53,791
PROPANE UTILITY TAX	001-000-001-31480	$1,924	$0	$0	$0
TAXES		$6,743,023	$6,964,329	$6,964,329	$7,317,483
CITY BUSINESS LICENSE TAX	001-000-001-32100	$18,015	$27,428	$27,428	$18,500
BUILDING PERMIT A	001-000-001-32200	$614,336	$1,066,523	$1,066,523	$600,000
BUILDING PERMIT B	001-000-001-32201	$84,445	$203,990	$203,990	$110,000
MONUMENT PERMITS	001-000-001-32903	$20	$0	$0	$0
CDD PETITION REVENUE	001-000-001-32999	$517	$0	$0	$0
LICENSES & PERMITS		$717,333	$1,297,941	$1,297,941	$728,500
DCA FEMA FEDERAL GRANT	001-000-001-33110	$12,068	$0	$0	$0
STATE REVENUE SHARING TAX	001-000-001-33512	$342,299	$382,713	$382,713	$382,713
MOBILE HOME LICENSES	001-000-001-33514	$9,914	$10,897	$10,897	$10,897
ALCOHOLIC BEV LICENSE	001-000-001-33515	$3,865	$3,979	$3,979	$5,000
LOCAL GOVT 1/2C SALES TAX	001-000-001-33518	$612,102	$695,708	$695,708	$695,708
FDOT HWY MOWING MAINT	001-000-001-33547	$32,107	$43,632	$43,632	$40,275
COUNTY LIBRARY APPROPRIAT	001-000-001-33770	$87,969	$84,110	$84,110	$85,381
LAKE CO SOCCER FLD REC GRANT	001-000-001-33773	$0	$100,000	$100,000	$0
COUNTY NINTH CENT GAS TAX	001-000-001-33830	$45,800	$45,669	$45,669	$45,598
INTERGOVERNMENTAL		$1,146,124	$1,366,708	$1,366,708	$1,265,572
LAKE COUNTY FIRE	001-000-001-33840	$0	$0	$0	$27,600
ZONING FEES	001-000-001-34120	$7,096	$11,628	$11,628	$11,628
ANNEXATION FEES	001-000-001-34122	$1,275	$0	$0	$0
PLAN (STRUCTURE) REVIEW FEE	001-000-001-34132	$0	$200	$200	$200

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
COPIES/RCD REQ/CERT	001-000-001-34140	$3,548	$3,228	$3,228	$4,000
FIRE INSPECTION FEES	001-000-001-34220	$0	$100	$100	$100
FIRE ASSESSMENT VILLAGE	001-000-001-34223	$452,728	$659,059	$659,059	$0
SCHOOL PUBLIC SAFETY-COUNTY	001-000-001-34290	$73,040	$76,692	$76,692	$80,527
OTHER REVENUES B&Z ADMIN	001-000-001-34335	$22,660	$26,909	$26,909	$26,909
SOLID WASTE COLLECTION	001-000-001-34340	$692,851	$612,000	$612,000	$735,045
SOLID WASTE DISPOSAL	001-000-001-34341	$281,565	$252,000	$252,000	$298,712
ADMIN FEE-GARBAGE BILLING	001-000-001-34345	$73,917	$71,400	$71,400	$72,862
COLLECTION FEE-IMPACT FEE	001-000-001-34346	$2,800	$4,409	$4,409	$4,500
STORMWATER FEE	001-000-001-34391	$55,853	$57,480	$57,480	$57,480
REG ABANDONED PROPERTY	001-000-001-34393	$1,750	$2,000	$2,000	$2,000
LIBRARY FEE OUT/COUNTY	001-000-001-34712	$3,579	$2,919	$2,919	$3,500
LIBRARY CAFE	001-000-001-34713	$66,661	$64,300	$64,300	$50,000
LIBRARY FAXES	001-000-001-34714	$860	$150	$150	$500
HOME TOWN CHRISTMAS PROCEEDS	001-000-001-34715	$1,570	$0	$0	$500
FP 5K RACE	001-000-001-34716	$1,035	$11,000	$11,000	$10,000
FP 5K RACE	001-000-001-34716-5KRN	$8,500	$0	$0	$0
FRUILTAND PK DAY PROCEEDS	001-000-001-34717	$2,430	$2,000	$2,000	$4,000
FRUILTAND PK DAY PROCEEDS	001-000-001-34717-FPDAY	$1,661	$0	$0	$0
RECREATION PROGRAM SPONSOR	001-000-001-34718	$0	$333	$333	$10,500
CONCESSIONS	001-000-001-34719	$2,411	$2,000	$2,000	$4,000
CONCESSIONS	001-000-001-34719-POLTX	$132	$0	$0	$0
CONCESSIONS	001-000-001-34719-POOLC	$1,866	$0	$0	$0
POOL ADMISSION FEES	001-000-001-34720	$14,858	$15,284	$15,284	$15,284
POOL ADMISSION FEES	001-000-001-34720-POLAD	$8,312	$0	$0	$0
POOL ADMISSION FEES	001-000-001-34720-POOL	$600	$0	$0	$0
POOL ADMISSION FEES	001-000-001-34720-SWIM	$9,850	$0	$0	$0
OTHER POOL REVENUES	001-000-001-34721	$402	$301	$301	$15,000
POOL SWIM PROG/LESSONS	001-000-001-34725	$1,826	$900	$900	$0
RECREATION MISC - GF	001-000-001-34727	$0	$48	$48	$0
RECREATION PROGRAMS	001-000-001-34730	$59,054	$87,024	$87,024	$65,300
ENTERTAINMENT	001-000-001-34741	$3,498	$20,000	$20,000	$3,500
RENT RECREATION FACILITY	001-000-001-34755	$1,837	$4,947	$4,947	$5,000
COMM CTR FAC RENTAL FEES	001-000-001-34759	$9,035	$16,200	$16,200	$31,150
COMM CTR FAC RENTAL FEES	001-000-001-34759-CCRTL	$28,541	$0	$0	$0

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
COMM CTR FAC RENTAL FEES	001-000-001-34759-RECPR	$3,015	$0	$0	$0
RECREATION SIGN	001-000-001-34790	$167	$11,500	$11,500	$3,000
LIEN SEARCH FEE	001-000-001-34900	$7,920	$7,661	$7,661	$7,500
CHARGES FOR SERVICES		$1,908,703	$2,023,672	$2,023,672	$1,550,297
TRAFFIC COURT FINES	001-000-001-35110	$32,970	$32,839	$32,839	$36,157
POLICE EDUCATION FUND 2ND $	001-000-001-35130	$2,451	$3,000	$3,000	$3,000
LIBRARY FINES	001-000-001-35200	$1,867	$1,803	$1,803	$1,800
FINES & FORFEITURES-COUNTY	001-000-001-35900	$131	$0	$0	$0
FINES & FORFEITURES		$37,419	$37,642	$37,642	$40,957
INTEREST EARNED	001-000-001-36120	$930,545	$725,000	$725,000	$750,000
DIVIDENDS EJ	001-000-001-36125	$29,239	$0	$0	$0
EJ CHANGE IN FAIR MARKET VALUE	001-000-001-36130	$62,782	$0	$0	$0
INTEREST ON AD VALOREM	001-000-001-36132	$1,299	$205	$205	$500
ERATE REFUND	001-000-001-36201	$0	$8,100	$8,100	$0
POLICE IMPACT FEE	001-000-001-36322	$51,589	$88,480	$88,480	$88,480
CEMETERY LOT SALES	001-000-001-36410	$10,000	$12,965	$12,965	$12,965
SALE OF SURPLUS EQUIPMENT	001-000-001-36441	$8,686	$7,500	$7,500	$7,500
INSURANCE CLAIM PROCEEDS	001-000-001-36442	$1,000	$0	$0	$0
PD DONATIONS	001-000-001-36602	$8,475	$15,716	$15,716	$9,500
LIBRARY (NEW) DONATIONS	001-000-001-36604	$500	$0	$0	$0
REIMBURSEMENT FOR SERVICE	001-000-001-36940	$0	$55	$55	$0
RESTITUTION	001-000-001-36942	$0	$739	$739	$500
REIMB MAILING SURROUNDING PROP	001-000-001-36943	$0	$52	$52	$0
INVESTIGATIVE COST	001-000-001-36944	$3,304	$3,677	$3,677	$3,300
REIMBURSEMENT MISC B&Z	001-000-001-36946	$149,262	$43,246	$43,246	$43,246
REIMB PLANNING FEES	001-000-001-36947	$0	$4,767	$4,767	$0
REIMB ENGINEERING FEES	001-000-001-36948	$0	$2,646	$2,646	$0
LAW ENF FUNDS	001-000-001-36950	$22,572	$0	$0	$100,000
MISC REVENUE	001-000-001-36990	$0	$725	$725	$1,000
MISC REVENUE - PD	001-000-001-36991	$7,980	$2,566	$2,566	$3,500
FUEL TAX REFUNDS	001-000-001-36993	$10,232	$13,688	$13,688	$13,688
MISCELLANEOUS REVENUE		$1,297,465	$930,127	$930,127	$1,034,179

GENERAL FUND REVENUES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
XFER IN FUND BALANCE		001-000-001-38001	$223,205	$0	$0	$750,000
XFER IN STORMWATER FBAL		001-000-001-38009	$0	$0	$0	$150,000
XFER IN BUILDING (PERMIT FEES)		001-000-001-38012	$0	$1,151,123	$1,151,123	$773,012
XFER IN REDEVELOPMENT		001-000-001-38150	$74,131	$66,433	$66,433	$60,524
XFER IN CEMETERY		001-000-001-38275	$0	$0	$0	$40,280
	NON-REVENUES		$297,336	$1,217,556	$1,217,556	$1,773,816
		TOTAL	**$12,147,403**	**$13,837,975**	**$13,837,975**	**$13,710,804**

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
AD VALOREM TAXES	001-000-001-31110	$4,166,301	$4,357,973	$4,357,973	$4,627,649		
Taxable Value $1,244,751,163/1,000 * $3.9134 = $4,871,209 * 95%						1	$4,627,649
DELINQUENT AD VALOREM TAX	001-000-001-31120	$54	$183	$183	$183		
LOCAL OPTION GAS TAX	001-000-001-31230	$174,985	$182,572	$182,572	$182,572		
ELECTRIC FRANCHISE FEE	001-000-001-31310	$709,486	$734,988	$734,988	$753,363		
GAS FRANCHISE FEE	001-000-001-31340	$23,806	$28,714	$28,714	$28,714		
GARBAGE FRANCHISE FEE	001-000-001-31390	$156,583	$165,003	$165,003	$166,120		
ELECTRIC UTILITY TAX	001-000-001-31410	$771,798	$753,314	$753,314	$797,485		
COMMUNICATIONS SERVICE TAX	001-000-001-31421	$391,844	$387,315	$387,315	$387,315		
WATER UTILITY TAX	001-000-001-31430	$316,371	$300,476	$300,476	$320,291		
GAS UTILITY TAX	001-000-001-31440	$29,871	$53,791	$53,791	$53,791		
PROPANE UTILITY TAX	001-000-001-31480	$1,924	$0	$0	$0		
CITY BUSINESS LICENSE TAX	001-000-001-32100	$18,015	$27,428	$27,428	$18,500		
BUILDING PERMIT A	001-000-001-32200	$614,336	$1,066,523	$1,066,523	$600,000		
BUILDING PERMIT B	001-000-001-32201	$84,445	$203,990	$203,990	$110,000		
MONUMENT PERMITS	001-000-001-32903	$20	$0	$0	$0		
CDD PETITION REVENUE	001-000-001-32999	$517	$0	$0	$0		
DCA FEMA FEDERAL GRANT	001-000-001-33110	$12,068	$0	$0	$0		
STATE REVENUE SHARING TAX	001-000-001-33512	$342,299	$382,713	$382,713	$382,713		
MOBILE HOME LICENSES	001-000-001-33514	$9,914	$10,897	$10,897	$10,897		
ALCOHOLIC BEV LICENSE	001-000-001-33515	$3,865	$3,979	$3,979	$5,000		
LOCAL GOVT 1/2C SALES TAX	001-000-001-33518	$612,102	$695,708	$695,708	$695,708		
FDOT HWY MOWING MAINT	001-000-001-33547	$32,107	$43,632	$43,632	$40,275		
COUNTY LIBRARY APPROPRIAT	001-000-001-33770	$87,969	$84,110	$84,110	$85,381		
LAKE CO SOCCER FLD REC GRANT	001-000-001-33773	$0	$100,000	$100,000	$0		
COUNTY NINTH CENT GAS TAX	001-000-001-33830	$45,800	$45,669	$45,669	$45,598		
LAKE COUNTY FIRE	001-000-001-33840	$0	$0	$0	$27,600		
Per Interlocal With Lake County, reimbursement for Fire Station 56's use of water						1	$3,600
Per interlocal with Lake County, reimbursement for Fire Station 56's use of electricity						1	$24,000
ZONING FEES	001-000-001-34120	$7,096	$11,628	$11,628	$11,628		
ANNEXATION FEES	001-000-001-34122	$1,275	$0	$0	$0		
PLAN (STRUCTURE) REVIEW FEE	001-000-001-34132	$0	$200	$200	$200		
COPIES/RCD REQ/CERT	001-000-001-34140	$3,548	$3,228	$3,228	$4,000		
FIRE INSPECTION FEES	001-000-001-34220	$0	$100	$100	$100		
FIRE ASSESSMENT VILLAGE	001-000-001-34223	$452,728	$659,059	$659,059	$0		
SCHOOL PUBLIC SAFETY-COUNTY	001-000-001-34290	$73,040	$76,692	$76,692	$80,527		
OTHER REVENUES B&Z ADMIN	001-000-001-34335	$22,660	$26,909	$26,909	$26,909		
SOLID WASTE COLLECTION	001-000-001-34340	$692,851	$612,000	$612,000	$735,045		
SOLID WASTE DISPOSAL	001-000-001-34341	$281,565	$252,000	$252,000	$298,712		
ADMIN FEE-GARBAGE BILLING	001-000-001-34345	$73,917	$71,400	$71,400	$72,862		
COLLECTION FEE-IMPACT FEE	001-000-001-34346	$2,800	$4,409	$4,409	$4,500		

GENERAL FUND REVENUES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
STORMWATER FEE		001-000-001-34391	$55,853	$57,480	$57,480	$57,480		
REG ABANDONED PROPERTY		001-000-001-34393	$1,750	$2,000	$2,000	$2,000		
LIBRARY FEE OUT/COUNTY		001-000-001-34712	$3,579	$2,919	$2,919	$3,500		
LIBRARY CAFE		001-000-001-34713	$66,661	$64,300	$64,300	$50,000		
LIBRARY FAXES		001-000-001-34714	$860	$150	$150	$500		
HOME TOWN CHRISTMAS PROCEEDS		001-000-001-34715	$1,570	$0	$0	$500		
FP 5K RACE		001-000-001-34716	$1,035	$11,000	$11,000	$10,000		
FP 5K RACE		001-000-001-34716-5KRN	$8,500	$0	$0	$0		
FRUILTAND PK DAY PROCEEDS		001-000-001-34717	$2,430	$2,000	$2,000	$4,000		
FRUILTAND PK DAY PROCEEDS		001-000-001-34717-FPDAY	$1,661	$0	$0	$0		
RECREATION PROGRAM SPONSOR		001-000-001-34718	$0	$333	$333	$10,500		
CONCESSIONS		001-000-001-34719	$2,411	$2,000	$2,000	$4,000		
CONCESSIONS		001-000-001-34719-POLTX	$132	$0	$0	$0		
CONCESSIONS		001-000-001-34719-POOLC	$1,866	$0	$0	$0		
POOL ADMISSION FEES		001-000-001-34720	$14,858	$15,284	$15,284	$15,284		
POOL ADMISSION FEES		001-000-001-34720-POLAD	$8,312	$0	$0	$0		
POOL ADMISSION FEES		001-000-001-34720-POOL	$600	$0	$0	$0		
POOL ADMISSION FEES		001-000-001-34720-SWIM	$9,850	$0	$0	$0		
OTHER POOL REVENUES		001-000-001-34721	$402	$301	$301	$15,000		
POOL SWIM PROG/LESSONS		001-000-001-34725	$1,826	$900	$900	$0		
RECREATION MISC - GF		001-000-001-34727	$0	$48	$48	$0		
RECREATION PROGRAMS		001-000-001-34730	$59,054	$87,024	$87,024	$65,300		
	Adult sports						1	$5,000
	Basketball						1	$1,300
	Cheer						1	$8,000
	FLGFB						1	$16,000
	Soccer						1	$33,000
	Tball						1	$2,000
ENTERTAINMENT		001-000-001-34741	$3,498	$20,000	$20,000	$3,500		
RENT RECREATION FACILITY		001-000-001-34755	$1,837	$4,947	$4,947	$5,000		
COMM CTR FAC RENTAL FEES		001-000-001-34759	$9,035	$16,200	$16,200	$31,150		
COMM CTR FAC RENTAL FEES		001-000-001-34759-CCRTL	$28,541	$0	$0	$0		
COMM CTR FAC RENTAL FEES		001-000-001-34759-RECPR	$3,015	$0	$0	$0		
RECREATION SIGN		001-000-001-34790	$167	$11,500	$11,500	$3,000		
LIEN SEARCH FEE		001-000-001-34900	$7,920	$7,661	$7,661	$7,500		
TRAFFIC COURT FINES		001-000-001-35110	$32,970	$32,839	$32,839	$36,157		
POLICE EDUCATION FUND 2ND $		001-000-001-35130	$2,451	$3,000	$3,000	$3,000		
LIBRARY FINES		001-000-001-35200	$1,867	$1,803	$1,803	$1,800		
FINES & FORFEITURES-COUNTY		001-000-001-35900	$131	$0	$0	$0		
INTEREST EARNED		001-000-001-36120	$930,545	$725,000	$725,000	$750,000		
DIVIDENDS EJ		001-000-001-36125	$29,239	$0	$0	$0		
EJ CHANGE IN FAIR MARKET VALUE		001-000-001-36130	$62,782	$0	$0	$0		
INTEREST ON AD VALOREM		001-000-001-36132	$1,299	$205	$205	$500		
ERATE REFUND		001-000-001-36201	$0	$8,100	$8,100	$0		

GENERAL FUND REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
POLICE IMPACT FEE	001-000-001-36322	$51,589	$88,480	$88,480	$88,480		
CEMETERY LOT SALES	001-000-001-36410	$10,000	$12,965	$12,965	$12,965		
SALE OF SURPLUS EQUIPMENT	001-000-001-36441	$8,686	$7,500	$7,500	$7,500		
INSURANCE CLAIM PROCEEDS	001-000-001-36442	$1,000	$0	$0	$0		
PD DONATIONS	001-000-001-36602	$8,475	$15,716	$15,716	$9,500		
LIBRARY (NEW) DONATIONS	001-000-001-36604	$500	$0	$0	$0		
REIMBURSEMENT FOR SERVICE	001-000-001-36940	$0	$55	$55	$0		
RESTITUTION	001-000-001-36942	$0	$739	$739	$500		
REIMB MAILING SURROUNDING PROP	001-000-001-36943	$0	$52	$52	$0		
INVESTIGATIVE COST	001-000-001-36944	$3,304	$3,677	$3,677	$3,300		
REIMBURSEMENT MISC B&Z	001-000-001-36946	$149,262	$43,246	$43,246	$43,246		
REIMB PLANNING FEES	001-000-001-36947	$0	$4,767	$4,767	$0		
REIMB ENGINEERING FEES	001-000-001-36948	$0	$2,646	$2,646	$0		
LAW ENF FUNDS	001-000-001-36950	$22,572	$0	$0	$100,000		
Equipment Purchase Grant From DOT						1	$19,000
Estimated DOT OT for FY 26-offset to estimated DOT OT expense in PD						1	$81,000
MISC REVENUE	001-000-001-36990	$0	$725	$725	$1,000		
MISC REVENUE - PD	001-000-001-36991	$7,980	$2,566	$2,566	$3,500		
FUEL TAX REFUNDS	001-000-001-36993	$10,232	$13,688	$13,688	$13,688		
XFER IN FUND BALANCE	001-000-001-38001	$223,205	$0	$0	$750,000		
Appropriate paving reserve as cost offset for paving project						1	$750,000
XFER IN STORMWATER FBAL	001-000-001-38009	$0	$0	$0	$150,000		
Appropriate storm to pay for proposed stormwater project on Sunset Way						1	$150,000
XFER IN BUILDING (PERMIT FEES)	001-000-001-38012	$0	$1,151,123	$1,151,123	$773,012		
Xfer in for B&Z department						1	$737,012
Xfer in for City Attorney at 50%						1	$36,000
XFER IN REDEVELOPMENT	001-000-001-38150	$74,131	$66,433	$66,433	$60,524		
Xfer in from CRA for 20% CM + 10% FD						1	$60,524
XFER IN CEMETERY	001-000-001-38275	$0	$0	$0	$40,280		
Appropriate Cemetery Fund Balance to pay for cemetery projects budgeted in expense line 001-570-573-53901						1	$40,280
	TOTAL	**$12,147,403**	**$13,837,975**	**$13,837,975**	**$13,710,804**		

LEGISLATIVE

FY 2026/27 Proposed Budget	$105,356
FY 2025/26 Adopted Budget	$113,873
Difference	($8,517)

Highlights of changes	
No P&Z stipend/FICA	($6,460)
Travel & Training/education	$1,600
Decrease in misc. expense	($1,200)
Decrease in supplies	($2,885)
	($8,945)

LEGISLATIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
STIPENDS-COMMISSION	001-510-511-10130	$61,000	$66,000	$66,000	$66,000	$0
STIPENDS-P&Z	001-510-511-10131	$3,240	$6,000	$6,000	$0	($6,000)
FICA	001-510-511-10210	$4,914	$5,509	$5,509	$5,049	($460)
LIFE INSURANCE	001-510-511-10233	$661	$1,080	$1,080	$720	($360)
WORKERS COMPENSATION	001-510-511-10240	$93	$150	$150	$94	($56)
PERSONNEL SERVICES		$69,908	$78,739	$78,739	$71,863	($6,876)
CONTRACTUAL SERVICES	001-510-511-30340	$499	$5,780	$5,780	$6,025	$245
TRAVEL/PER DIEM	001-510-511-30400	$3,234	$7,300	$7,300	$8,500	$1,200
COMMUNICATIONS	001-510-511-30410	$3,457	$3,180	$3,180	$3,036	($144)
POSTAGE	001-510-511-30420	$0	$50	$50	$50	$0
INSURANCE	001-510-511-30450	$2,534	$3,750	$3,750	$4,493	$743
EQUIPMENT REPAIRS/MAINT	001-510-511-30463	$0	$200	$200	$200	$0
PRINTING & COPYING	001-510-511-30470	$449	$500	$500	$500	$0
MISC EXPENSE	001-510-511-30490	$1,716	$3,000	$3,000	$1,800	($1,200)
OFFICE SUPPLIES	001-510-511-30510	$556	$1,000	$1,000	$1,000	$0
RECORDING MEDIA	001-510-511-30511	$0	$0	$0	$0	$0
SUPPLIES	001-510-511-30520	$0	$3,385	$3,385	$500	($2,885)
TRAINING & EDUCATION	001-510-511-30542	$2,156	$4,750	$4,750	$5,150	$400
MEMBERSHIPS	001-510-511-30544	$627	$2,239	$2,239	$2,239	$0
OPERATING EXPENSES		$15,228	$35,134	$35,134	$33,493	($1,641)
	TOTAL	**$85,136**	**$113,873**	**$113,873**	**$105,356**	**($8,517)**

LEGISLATIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
STIPENDS-COMMISSION	001-510-511-10130	$61,000	$66,000	$66,000	$66,000		
1099 - Wages - City Commissioner						1	$12,000
1120 - Wages - City Commissioner						1	$12,000
1121 - Wages - City Commissioner						1	$12,000
640 - Wages - City Commissioner						1	$12,000
845 - Wages - City Commissioner						1	$12,000
Commission Stipend						5	$0
Retired Commission Stipend						1	$6,000
STIPENDS-P&Z	001-510-511-10131	$3,240	$6,000	$6,000	$0		
FICA	001-510-511-10210	$4,914	$5,509	$5,509	$5,049		
1099 - Fica/Medicare - City Commissioner						1	$918
1120 - Fica/Medicare - City Commissioner						1	$918
1121 - Fica/Medicare - City Commissioner						1	$918
640 - Fica/Medicare - City Commissioner						1	$918
845 - Fica/Medicare - City Commissioner						1	$918
Fica for commission stipends $66,000 x 7.65%						0	$0
Fica for retired commission stipend $6,000 x 7.65%						1	$459
LIFE INSURANCE	001-510-511-10233	$661	$1,080	$1,080	$720		
1099 - Life Insurance - Legislative - City Commissioner						1	$144
1120 - Life Insurance - Legislative - City Commissioner						1	$144
1121 - Life Insurance - Legislative - City Commissioner						1	$144
640 - Life Insurance - Legislative - City Commissioner						1	$144
845 - Life Insurance - Legislative - City Commissioner						1	$144
WORKERS COMPENSATION	001-510-511-10240	$93	$150	$150	$94		
CONTRACTUAL SERVICES	001-510-511-30340	$499	$5,780	$5,780	$6,025		
Civic Plus Code of Ordinances Updates						1	$3,900
Municode Legal Review						1	$1,125
Municode Online						1	$1,000
TRAVEL/PER DIEM	001-510-511-30400	$3,234	$7,300	$7,300	$8,500		
FLC Conference Hotel						5	$1,000
Heartland League of Cities Monthly Luncheons						12	$25
IEMO Course Hotel						2	$1,000
Meals/Mileage for Conferences & Education						2	$600
COMMUNICATIONS	001-510-511-30410	$3,457	$3,180	$3,180	$3,036		
Communications Expense						12	$253
POSTAGE	001-510-511-30420	$0	$50	$50	$50		
Estimated postage needed						1	$50
INSURANCE	001-510-511-30450	$2,534	$3,750	$3,750	$4,493		
Liability Insurance						1	$2,401
Property/Crime Insurance						1	$2,092
EQUIPMENT REPAIRS/MAINT	001-510-511-30463	$0	$200	$200	$200		

LEGISLATIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
PRINTING & COPYING	001-510-511-30470	$449	$500	$500	$500		
Correspondence, Signs, Cards, etc. Mayor						1	$500
MISC EXPENSE	001-510-511-30490	$1,716	$3,000	$3,000	$1,800		
Unanticipated expenditures						1	$1,800
OFFICE SUPPLIES	001-510-511-30510	$556	$1,000	$1,000	$1,000		
Binders, Portraits, Calendars, Awards, Plaques, etc.						1	$1,000
RECORDING MEDIA	001-510-511-30511	$0	$0	$0	$0		
SUPPLIES	001-510-511-30520	$0	$3,385	$3,385	$500		
Shirts for Commissioners - 1 Each						1	$500
TRAINING & EDUCATION	001-510-511-30542	$2,156	$4,750	$4,750	$5,150		
Florida League of Cities Conference						1	$4,000
IEMO Registration						1	$1,000
Lake County Days						1	$150
MEMBERSHIPS	001-510-511-30544	$627	$2,239	$2,239	$2,239		
Florida League of Cities						1	$1,509
Florida League of Mayors						1	$350
Heartland League of Cities						1	$350
WEMG						1	$30
	TOTAL	**$85,136**	**$113,873**	**$113,873**	**$105,356**		

EXECUTIVE

FY 2026/27 Proposed Budget	$593,997
FY 2025/26 Adopted Budget	$630,726
Difference	($36,729)

Highlights of changes

Salary & benefits related to filling HR Director at lower salary, pay adjustments for 3% cola and 1% merit, reallocation of CM benefits for even split with Utility Fund, increase in health insurance projections, and aligning other insurance closer to actuals	($16,564)
Reduction to records management contract	($10,000)
Reduction in professional book purchases	($8,805)
Decrease in supplies	($2,500)
Increase general insurance	$2,551
	($35,318)

EXECUTIVE

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY		001-510-512-10110	$279,493	$278,588	$278,588	$270,768	($7,820)
BONUS		001-510-512-10111	$2,085	$2,149	$2,149	$2,481	$332
WAGES		001-510-512-10120	$43,209	$61,808	$61,808	$64,713	$2,905
BONUS		001-510-512-10121	$1,015	$713	$713	$751	$38
VEHICLE ALLOWANCE		001-510-512-10158	$7,500	$7,200	$7,200	$3,600	($3,600)
FICA		001-510-512-10210	$24,364	$28,605	$28,605	$26,187	($2,418)
RETIREMENT		001-510-512-10220	$57,797	$63,399	$63,399	$61,143	($2,256)
HEALTH INSURANCE		001-510-512-10230	$13,967	$32,075	$32,075	$22,364	($9,711)
DISABILITY INSURANCE		001-510-512-10231	$0	$1,023	$1,023	$1,344	$321
HEALTH INS DEPENDENTS		001-510-512-10232	$19,923	$4,394	$4,394	$10,733	$6,339
LIFE INSURANCE		001-510-512-10233	$398	$401	$401	$324	($77)
DENTAL INSURANCE		001-510-512-10236	$405	$888	$888	$557	($331)
WORKERS COMPENSATION		001-510-512-10240	$533	$763	$763	$477	($286)
	PERSONNNEL SERVICES		$450,689	$482,006	$482,006	$465,442	($16,564)
CONTRACTUAL SERVICES		001-510-512-30340	$116,508	$87,495	$87,495	$78,959	($8,536)
TRAVEL/PER DIEM		001-510-512-30400	$9,158	$11,045	$11,045	$8,485	($2,560)
COMMUNICATIONS		001-510-512-30410	$2,553	$2,730	$2,730	$1,500	($1,230)
POSTAGE		001-510-512-30420	$548	$1,500	$1,500	$1,100	($400)
INSURANCE		001-510-512-30450	$8,696	$12,870	$12,870	$15,421	$2,551
EQUIPMENT REPAIRS/MAINT		001-510-512-30463	$0	$400	$400	$0	($400)
PRINTING & COPYING		001-510-512-30470	$0	$2,000	$2,000	$1,500	($500)
MISC EXPENSE		001-510-512-30490	$18	$100	$100	$0	($100)
OFFICE SUPPLIES		001-510-512-30510	$7,654	$4,500	$4,500	$3,000	($1,500)
SUPPLIES		001-510-512-30520	$1,166	$1,000	$1,000	$0	($1,000)
FUEL		001-510-512-30522	$0	$500	$500	$0	($500)
PROFESSIONAL BOOKS		001-510-512-30540	$0	$10,100	$10,100	$1,295	($8,805)
SUBSCRIPTIONS		001-510-512-30541	$5,011	$2,000	$2,000	$2,000	$0
TRAINING & EDUCATION		001-510-512-30542	$5,638	$8,190	$8,190	$10,225	$2,035
MEMBERSHIPS		001-510-512-30544	$3,440	$2,290	$2,290	$3,070	$780
	OPERATING EXPENSES		$160,390	$146,720	$146,720	$126,555	($20,165)
EQUIPMENT PURCHASES		001-510-512-60640	$3,959	$2,000	$2,000	$2,000	$0
	CAPITAL OUTLAY		$3,959	$2,000	$2,000	$2,000	$0
		TOTAL	**$615,038**	**$630,726**	**$630,726**	**$593,997**	**($36,729)**

EXECUTIVE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-510-512-10110	$279,493	$278,588	$278,588	$270,768		
1057 - Wages - HR & Risk Mgmt Director						1	$99,317
1100 - Wages - City Manager						1	$82,397
1102 - Wages - City Clerk						1	$103,371
Reduce HR Director to starting salary						1	($14,317)
BONUS	001-510-512-10111	$2,085	$2,149	$2,149	$2,481		
1057 - Christmas Bonus - HR & Risk Mgmt Director						1	$1,152
1100 - Christmas Bonus - City Manager						1	$956
1102 - Christmas Bonus - City Clerk						1	$1,199
Reduce HR Director to first year bonus amount						1	($826)
WAGES	001-510-512-10120	$43,209	$61,808	$61,808	$64,713		
1101 - Wages - HR Coordinator						1	$64,713
BONUS	001-510-512-10121	$1,015	$713	$713	$751		
1101 - Christmas Bonus - HR Coordinator						1	$751
VEHICLE ALLOWANCE	001-510-512-10158	$7,500	$7,200	$7,200	$3,600		
1100 - Vehicle - City Manager						1	$3,600
FICA	001-510-512-10210	$24,364	$28,605	$28,605	$26,187		
1057 - Fica/Medicare - HR & Risk Mgmt Director						1	$7,686
1100 - Fica/Medicare - City Manager						1	$6,652
1101 - Fica/Medicare - HR Coordinator						1	$5,008
1102 - Fica/Medicare - City Clerk						1	$8,000
FICA for reduced HR Director salary						1	($1,158)
RETIREMENT	001-510-512-10220	$57,797	$63,399	$63,399	$61,143		
1057 - FRS - HR & Risk Mgmt Director						1	$13,497
1100 - FRS - Executive - City Manager						1	$26,861
1101 - FRS - HR Coordinator						1	$8,795
1102 - FRS - City Clerk						1	$14,048
Reduce FRS for reduced HR Director Salary						1	($2,058)
HEALTH INSURANCE	001-510-512-10230	$13,967	$32,075	$32,075	$22,364		
DISABILITY INSURANCE	001-510-512-10231	$0	$1,023	$1,023	$1,344		
1057 - Short Term Disability - HR & Risk Mgmt Director						1	$384
1100 - Short Term Disability - City Manager						1	$192
1101 - Short Term Disability - HR Coordinator						1	$384
1102 - Short Term Disability - City Clerk						1	$384
HEALTH INS DEPENDENTS	001-510-512-10232	$19,923	$4,394	$4,394	$10,733		
LIFE INSURANCE	001-510-512-10233	$398	$401	$401	$324		
1057 - Life Insurance - Employees - HR & Risk Mgmt Director						1	$72
1100 - Life Insurance - City Manager - City Manager						1	$108
1101 - Life Insurance - Employees - HR Coordinator						1	$72
1102 - Life Insurance - Employees - City Clerk						1	$72
DENTAL INSURANCE	001-510-512-10236	$405	$888	$888	$557		
WORKERS COMPENSATION	001-510-512-10240	$533	$763	$763	$477		

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
CONTRACTUAL SERVICES	001-510-512-30340	$116,508	$87,495	$87,495	$78,959		
Annual Records Disposition -Records Management						1	$2,000
ASL Video Interpreting Systems						1	$495
Attorney General - State Contracts						1	$5,000
BIS Digital Recording System - Commission Chamber						1	$4,000
BIS Maintenance Upgrade						1	$3,000
GovStack Annual Website Hosting						1	$8,564
Laserfiche Cloud & Self-Hosted Subscription						1	$21,400
MMD Computers						1	$2,000
Records Management - SML Inc						1	$30,000
Records Management Consultant						1	($10,000)
Social Media / Facebook Archive						1	$7,500
Veritone (video/digital) records						1	$5,000
TRAVEL/PER DIEM	001-510-512-30400	$9,158	$11,045	$11,045	$8,485		
CC FABTO & FACC						1	$3,000
Central FL HR Group Meetings						6	$70
CM PRM, FCCMA, FLC						1	$2,850
FCCMA						3	$85
FL State SHRM Conference expenses - HR						1	$1,000
FLC Annual Conference						4	$85
PRM Boad Meeting - HR						2	$110
PRM Conference Expense - HR						1	$400
COMMUNICATIONS	001-510-512-30410	$2,553	$2,730	$2,730	$1,500		
Cell phone service for CM, CC, HR						12	$125
POSTAGE	001-510-512-30420	$548	$1,500	$1,500	$1,100		
Business Tax Receipt Mailings						1	$300
CM, CC, Admin Mailings						1	$300
Pitney Bowes Postage						1	$500
INSURANCE	001-510-512-30450	$8,696	$12,870	$12,870	$15,421		
Liability Insurance						1	$8,241
Property/Crime Insurance						1	$7,180
EQUIPMENT REPAIRS/MAINT	001-510-512-30463	$0	$400	$400	$0		
PRINTING & COPYING	001-510-512-30470	$0	$2,000	$2,000	$1,500		
CC Advertising						1	$1,000
CC District Maps, Door Hangers, etc.						1	$500
MISC EXPENSE	001-510-512-30490	$18	$100	$100	$0		
OFFICE SUPPLIES	001-510-512-30510	$7,654	$4,500	$4,500	$3,000		
CC Office Supplies						1	$1,000
Office Supplies - HR						1	$2,000
SUPPLIES	001-510-512-30520	$1,166	$1,000	$1,000	$0		
FUEL	001-510-512-30522	$0	$500	$500	$0		
PROFESSIONAL BOOKS	001-510-512-30540	$0	$10,100	$10,100	$1,295		

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
CM Leadership Books						1	$500
Leadership Books - HR						1	$500
SHRM Certification Books						1	$295
SUBSCRIPTIONS	001-510-512-30541	$5,011	$2,000	$2,000	$2,000		
CC Dropbox Subscription						1	$2,000
TRAINING & EDUCATION	001-510-512-30542	$5,638	$8,190	$8,190	$10,225		
BS&A Virtual Training - HR						1	$1,500
CC FACC & FABTO						1	$1,875
CM PRM, FCCMA, FLC						1	$1,500
FCCMA						1	$650
FCCMA Hotel						4	$250
FL SHRM State Conference - HR						1	$1,500
FLC Annual Conference Hotel						3	$650
FLC Annual Conference Registration						1	$0
PRM Annual Conference - HR						1	$250
MEMBERSHIPS	001-510-512-30544	$3,440	$2,290	$2,290	$3,070		
CC Annual Laserfiche Renewal						1	$1,200
CC Memberships Dues						1	$750
CM FCCMA						1	$300
Notary - HR						2	$110
SHRM National Membership - HR						2	$300
EQUIPMENT PURCHASES	001-510-512-60640	$3,959	$2,000	$2,000	$2,000		
Laptop for City Clerk						1	$2,000
	TOTAL	**$615,038**	**$630,726**	**$630,726**	**$593,997**		

FINANCE

FY 2026/27 Proposed Budget	$686,055
FY 2025/26 Adopted	$666,651
Difference	$19,404

Highlights of changes

Combination of filling vacant deputy director position at a lower salary and associated benefits, plus cola increases at 3%, merit 1%, increases to dependent healthcare costs and reduction to employee healthcare costs	$4,469
Reduction to travel and training	($5,000)
Reduction to various other general accounts	($7,000)
Contingency budget increase	$29,725
	$22,194

FINANCE

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY		001-510-513-10110	$159,796	$194,143	$194,143	$170,727	($23,416)
BONUS		001-510-513-10111	$1,107	$1,523	$1,523	$1,157	($366)
WAGES		001-510-513-10120	$128,393	$145,303	$145,303	$151,124	$5,821
BONUS		001-510-513-10121	$1,104	$1,560	$1,560	$1,753	$193
OVERTIME		001-510-513-10140	$502	$4,000	$4,000	$0	($4,000)
FICA		001-510-513-10210	$20,687	$26,512	$26,512	$20,344	($6,168)
RETIREMENT		001-510-513-10220	$40,016	$48,191	$48,191	$43,739	($4,452)
HEALTH INSURANCE		001-510-513-10230	$43,502	$45,821	$45,821	$61,556	$15,735
DISABILITY INSURANCE		001-510-513-10231	$0	$1,032	$1,032	$1,920	$888
HEALTH INS DEPENDENTS		001-510-513-10232	$10,667	$5,472	$5,472	$26,138	$20,666
LIFE INSURANCE		001-510-513-10233	$563	$572	$572	$288	($284)
DENTAL INSURANCE		001-510-513-10236	$1,274	$1,269	$1,269	$1,410	$141
WORKERS COMPENSATION		001-510-513-10240	$406	$769	$769	$480	($289)
	PERSONNNEL SERVICES		$408,017	$476,167	$476,167	$480,636	$4,469
PROFESSIONAL FEES		001-510-513-30313	$25	$0	$0	$0	$0
AUDIT FEES		001-510-513-30320	$13,750	$27,675	$27,675	$24,575	($3,100)
CONTRACTUAL SERVICES		001-510-513-30340	$4,633	$3,700	$3,700	$3,600	($100)
TRAVEL/PER DIEM		001-510-513-30400	$7,176	$9,500	$9,500	$4,500	($5,000)
POSTAGE		001-510-513-30420	$1,757	$1,700	$1,700	$1,700	$0
INSURANCE		001-510-513-30450	$7,361	$10,894	$10,894	$13,054	$2,160
EQUIPMENT REPAIRS/MAINT		001-510-513-30463	$0	$1,000	$1,000	$500	($500)
SERVICE CONTRACTS		001-510-513-30465	$0	$1,500	$1,500	$0	($1,500)
PRINTING & COPYING		001-510-513-30470	$159	$800	$800	$500	($300)
MISC EXPENSE		001-510-513-30490	$0	$500	$500	$0	($500)
OFFICE SUPPLIES		001-510-513-30510	$7,063	$6,700	$6,700	$6,700	$0
SUPPLIES		001-510-513-30520	$2,099	$1,500	$1,500	$0	($1,500)
TRAINING & EDUCATION		001-510-513-30542	$5,294	$5,450	$5,450	$3,500	($1,950)
MEMBERSHIPS		001-510-513-30544	$175	$500	$500	$500	$0
	OPERATING EXPENSES		$49,492	$71,419	$71,419	$59,129	($12,290)
EQUIPMENT PURCHASES		001-510-513-60640	$6,850	$5,000	$5,000	$2,500	($2,500)
	CAPITAL OUTLAY		$6,850	$5,000	$5,000	$2,500	($2,500)
CONTINGENCY FINANCE		001-510-513-90990	$72,232	$114,065	$114,065	$143,790	$29,725
	NON-OPERATING		$72,232	$114,065	$114,065	$143,790	$29,725
		TOTAL	**$536,591**	**$666,651**	**$666,651**	**$686,055**	**$19,404**

FINANCE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-510-513-10110	$159,796	$194,143	$194,143	$170,727		
1104 - Wages - Finance Director						1	$99,753
Vacancy - Wages - Deputy Finance Director						1	$70,974
BONUS	001-510-513-10111	$1,107	$1,523	$1,523	$1,157		
1104 - Christmas Bonus - Finance Director						1	$1,157
WAGES	001-510-513-10120	$128,393	$145,303	$145,303	$151,124		
1067 - Wages - AR/AP Payroll Administrator						1	$58,155
1127 - Wages - Accountant						1	$35,279
737 - Wages - Utility Administrator						1	$57,689
BONUS	001-510-513-10121	$1,104	$1,560	$1,560	$1,753		
1067 - Christmas Bonus - AR/AP Payroll Administrator						1	$675
1127 - Christmas Bonus - Accountant						1	$409
737 - Christmas Bonus - Utility Administrator						1	$669
OVERTIME	001-510-513-10140	$502	$4,000	$4,000	$0		
FICA	001-510-513-10210	$20,687	$26,512	$26,512	$20,344		
1104 - Fica/Medicare - Finance Director						1	$7,720
1127 - Fica/Medicare - Accountant						1	$2,730
737 - Fica/Medicare - Utility Administrator						1	$4,464
Vacancy - Fica/Medicare - Deputy Finance Director						1	$5,429
RETIREMENT	001-510-513-10220	$40,016	$48,191	$48,191	$43,739		
1067 - FRS - AR/AP Payroll Administrator						1	$7,903
1104 - FRS - Finance Director						1	$13,556
1127 - FRS - Accountant						1	$4,794
737 - FRS - Utility Administrator						1	$7,840
Vacancy - FRS - Deputy Finance Director						1	$9,645
HEALTH INSURANCE	001-510-513-10230	$43,502	$45,821	$45,821	$61,556		
DISABILITY INSURANCE	001-510-513-10231	$0	$1,032	$1,032	$1,920		
1067 - Short Term Disability - AR/AP Payroll Administrator						1	$384
1104 - Short Term Disability - Finance Director						1	$384
1127 - Short Term Disability - Accountant						1	$384
737 - Short Term Disability - Utility Administrator						1	$384
Vacancy - Short Term Disability - Deputy Finance Director						1	$384
HEALTH INS DEPENDENTS	001-510-513-10232	$10,667	$5,472	$5,472	$26,138		
Depending health insuranc						1	$29,622
Employee change to dependent coverage						1	($3,484)
LIFE INSURANCE	001-510-513-10233	$563	$572	$572	$288		
1067 - Life Insurance - Employees - AR/AP Payroll Administrator						1	$72
1104 - Life Insurance - Employees - Finance Director						1	$72
737 - Life Insurance - Employees - Utility Administrator						1	$72
Vacancy - Life Insurance - Employees - Deputy Finance Director						1	$72
DENTAL INSURANCE	001-510-513-10236	$1,274	$1,269	$1,269	$1,410		
WORKERS COMPENSATION	001-510-513-10240	$406	$769	$769	$480		

FINANCE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
PROFESSIONAL FEES	001-510-513-30313	$25	$0	$0	$0		
AUDIT FEES	001-510-513-30320	$13,750	$27,675	$27,675	$24,575		
1/2 Audit Expense ($37,750)						1	$18,875
Single Audit						1	$5,700
CONTRACTUAL SERVICES	001-510-513-30340	$4,633	$3,700	$3,700	$3,600		
MMD Computers, Background Checks, CCard						1	$3,600
TRAVEL/PER DIEM	001-510-513-30400	$7,176	$9,500	$9,500	$4,500		
BS&A Conference						1	$2,000
FGFOA-Semi/Annual Conference - June/Nov						2	$1,000
Flights/Training						1	$1,000
Hotel, Mileage						1	$2,000
Department submitted reduction - reduce for BS&A						1	($1,000)
Department submitted reduction - reduce hotel/mileage						1	($500)
Departmental submitted reduction - training						1	($1,000)
POSTAGE	001-510-513-30420	$1,757	$1,700	$1,700	$1,700		
PO's, A/P Checks, W2's, 1099's, ACFRs						1	$1,700
INSURANCE	001-510-513-30450	$7,361	$10,894	$10,894	$13,054		
Liability Insurance						1	$6,976
Property/Crime Insurance						1	$6,078
EQUIPMENT REPAIRS/MAINT	001-510-513-30463	$0	$1,000	$1,000	$500		
MMD Repairs						1	$500
SERVICE CONTRACTS	001-510-513-30465	$0	$1,500	$1,500	$0		
PRINTING & COPYING	001-510-513-30470	$159	$800	$800	$500		
Budgets, Gen Fund Checks, Payroll Checks, Bus Cards,						1	$500
MISC EXPENSE	001-510-513-30490	$0	$500	$500	$0		
OFFICE SUPPLIES	001-510-513-30510	$7,063	$6,700	$6,700	$6,700		
Check printer, check paper stock						1	$500
General Office Supplies data tabs, binding equipment, receipt tape, pens, pencils						1	$2,500
Office Supplies, Supplies Combined for Printer cartridges, toner						1	$3,700
SUPPLIES	001-510-513-30520	$2,099	$1,500	$1,500	$0		
TRAINING & EDUCATION	001-510-513-30542	$5,294	$5,450	$5,450	$3,500		
Auditor Training, GFOA, FGFOA						1	$3,500
MEMBERSHIPS	001-510-513-30544	$175	$500	$500	$500		
FGFOA, GFOA, Gov Accreditation						1	$500
EQUIPMENT PURCHASES	001-510-513-60640	$6,850	$5,000	$5,000	$2,500		
Scanners, Computer, Calculators						1	$2,500
CONTINGENCY FINANCE	001-510-513-90990	$72,232	$114,065	$114,065	$143,790		
	TOTAL	**$536,591**	**$666,651**	**$666,651**	**$686,055**		

LEGAL

FY 2026/27 Proposed Budget	$109,500
FY 2025/26 Adopted Budget	$98,000
Difference	$11,500

Highlight of changes

Increase for labor attorney, plus decrease in legal advertising	$11,500
	$11,500

LEGAL DEPARTMENT

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
LEGAL FEES		001-510-514-30310	$74,389	$84,000	$84,000	$96,000	$12,000
LEGAL ADVERTISING		001-510-514-30492	$715	$11,500	$11,500	$11,000	($500)
RECORDING FEES		001-510-514-30497	$2,269	$2,500	$2,500	$2,500	$0
	OPERATING EXPENSES		$77,373	$98,000	$98,000	$109,500	$11,500
		TOTAL	**$77,373**	**$98,000**	**$98,000**	**$109,500**	**$11,500**

LEGAL DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
LEGAL FEES	001-510-514-30310	$74,389	$84,000	$84,000	$96,000		
Allen, Norton & Blue						12	$2,000
Law Office of Anita Geraci-Carver						12	$6,000
LEGAL ADVERTISING	001-510-514-30492	$715	$11,500	$11,500	$11,000		
Large & small scale comp plan/misc ordinances/budget/local planning agency ads/annexation						1	$11,000
RECORDING FEES	001-510-514-30497	$2,269	$2,500	$2,500	$2,500		
Ordinances/annexations/etc.						1	$2,500
	TOTAL	**$77,373**	**$98,000**	**$98,000**	**$109,500**		

OTHER GENERAL GOVERNMENT

FY 2026/27 Proposed Budget	$1,190,112
FY 2025/26 Adopted Budget	$1,124,910
Difference	$65,202

Highlight of changes

Decrease from proposed elimination of IT Analyst position, and its related costs, aligning insurance costs more closely with actuals	($59,645)
Increase in xfer to CRA for redevelopment taxes resulting from higher taxable values	$68,658
Various facility repairs/maintenance	$22,750
Replace door access control at city hall, replace 3 AEDs and purchase 3 new AEDs for pool/rec	$20,780
General insurance increase	$7,051
Increase in tuition reimbursement	$4,500
	$64,094

OTHER GENERAL GOVERNMENT

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
WAGES		001-510-519-10120	$38,711	$117,621	$117,621	$78,901	($38,720)
BONUS		001-510-519-10121	$456	$1,357	$1,357	$915	($442)
FICA		001-510-519-10210	$2,867	$10,364	$10,364	$6,106	($4,258)
RETIREMENT		001-510-519-10220	$5,312	$16,503	$16,503	$10,722	($5,781)
HEALTH INSURANCE		001-510-519-10230	$0	$27,493	$27,493	$20,635	($6,858)
DISABILITY INSURANCE		001-510-519-10231	$0	$371	$371	$768	$397
HEALTH INS DEPENDENTS		001-510-519-10232	$0	$0	$0	$0	$0
LIFE INSURANCE		001-510-519-10233	$103	$343	$343	$144	($199)
DENTAL INSURANCE		001-510-519-10236	$0	$761	$761	$247	($514)
WORKERS COMPENSATION		001-510-519-10240	$1,299	$6,048	$6,048	$3,778	($2,270)
UNEMPLOYMENT COMPENSATION		001-510-519-10250	$0	$6,000	$6,000	$5,000	($1,000)
	PERSONNNEL SERVICES		$48,748	$186,861	$186,861	$127,216	(59,645)
PROFESSIONAL FEES		001-510-519-30313	$3,325	$22,040	$22,040	$0	($22,040)
CONTRACTUAL SERVICES		001-510-519-30340	$90,912	$91,855	$91,855	$113,763	$21,908
BANK FEES/SERVICE CHARGES		001-510-519-30344	($133)	$950	$950	$1,200	$250
TRAVEL/PER DIEM		001-510-519-30400	$0	$500	$500	$0	($500)
COMMUNICATIONS		001-510-519-30410	$16,793	$27,780	$27,780	$25,080	($2,700)
POSTAGE		001-510-519-30420	$0	$50	$50	$0	($50)
ELECTRIC		001-510-519-30430	$23,476	$27,500	$27,500	$27,500	$0
WATER		001-510-519-30431	$16,075	$27,500	$27,500	$29,604	$2,104
RENTAL OF EQUIPMENT		001-510-519-30440	$5,053	$8,338	$8,338	$8,338	$0
INSURANCE		001-510-519-30450	$24,026	$35,558	$35,558	$42,609	$7,051
VEHICLE REPAIRS/MAINT		001-510-519-30462	$158	$2,000	$2,000	$5,000	$3,000
EQUIPMENT REPAIRS/MAINT		001-510-519-30463	$5,214	$1,024	$1,024	$4,900	$3,876
FACILITIES REPAIRS/MAINT		001-510-519-30464	$15,853	$18,150	$18,150	$40,900	$22,750
SERVICE CONTRACTS		001-510-519-30465	$660	$800	$800	$0	($800)
PRINTING		001-510-519-30470	$0	$500	$500	$1,500	$1,000
ADVERTISING		001-510-519-30480	$4,294	$5,000	$5,000	$3,500	($1,500)
GOODWILL		001-510-519-30481	$23,396	$25,100	$25,100	$19,000	($6,100)
MISC EXPENSE		001-510-519-30490	$776	$750	$750	$0	($750)
REDEVELOPMENT TAXES		001-510-519-30491	$510,632	$594,264	$594,264	$662,922	$68,658
OFFICE SUPPLIES		001-510-519-30510	$919	$6,500	$6,500	$6,500	$0
SUPPLIES		001-510-519-30520	$24,390	$28,500	$28,500	$29,830	$1,330
UNIFORMS		001-510-519-30521	$1,421	$1,090	$1,090	$1,550	$460
FUEL		001-510-519-30522	$1,283	$3,500	$3,500	$5,420	$1,920
SUBSCRIPTIONS		001-510-519-30541	$0	$300	$300	$0	($300)
TRAINING AND EDUCATION		001-510-519-30542	$0	$2,500	$2,500	$2,500	$0
Tuition Reimbursement		001-510-519-30545	$0	$6,000	$6,000	$10,500	$4,500
	OPERATING EXPENSES		$768,523	$938,049	$938,049	$1,042,116	104,067
EQUIPMENT PURCHASES		001-510-519-60640	$33,727	$0	$0	$20,780	$20,780
	CAPITAL OUTLAY		$33,727	$0	$0	$20,780	$20,780
		TOTAL	**$850,998**	**$1,124,910**	**$1,124,910**	**$1,190,112**	**$65,202**

OTHER GENERAL GOVERNMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
WAGES	001-510-519-10120	$38,711	$117,621	$117,621	$78,901		
1097 - Wages - Custodian						1	$36,166
937 - Wages - Custodian						1	$42,735
Vacancy - Wages - It Specialist/Analyst						1	$39,174
Eliminate vacant IT Analyst position						1	($39,174)
BONUS	001-510-519-10121	$456	$1,357	$1,357	$915		
1097 - Christmas Bonus - Custodian						1	$420
937 - Christmas Bonus - Custodian						1	$496
FICA	001-510-519-10210	$2,867	$10,364	$10,364	$6,106		
1097 - Fica/Medicare - Custodian						1	$2,799
937 - Fica/Medicare - Custodian						1	$3,307
Vacancy - Fica/Medicare - It Specialist/Analyst						1	$2,997
Eliminate FICA for IT Analyst position						1	($2,997)
RETIREMENT	001-510-519-10220	$5,312	$16,503	$16,503	$10,722		
1097 - FRS - Custodian						1	$4,915
937 - FRS - Custodian						1	$5,808
Vacancy - FRS - It Specialist/Analyst						1	$5,324
Eliminate FRS for IT Analyst position						1	($5,324)
HEALTH INSURANCE	001-510-519-10230	$0	$27,493	$27,493	$20,635		
DISABILITY INSURANCE	001-510-519-10231	$0	$371	$371	$768		
1097 - Short Term Disability - Custodian						1	$384
937 - Short Term Disability - Custodian						1	$384
Vacancy - Short Term Disability - It Specialist/Analyst						1	$284
Eliminate disability insurance for IT Analyst position						1	($284)
HEALTH INS DEPENDENTS	001-510-519-10232	$0	$0	$0	$0		
LIFE INSURANCE	001-510-519-10233	$103	$343	$343	$144		
1097 - Life Insurance - Employees - Custodian						1	$72
937 - Life Insurance - Employees - Custodian						1	$72
Vacancy - Life Insurance - Employees - It Specialist/Analyst						1	$53
Eliminate life insurance for IT Analyst position						1	($53)
DENTAL INSURANCE	001-510-519-10236	$0	$761	$761	$247		
WORKERS COMPENSATION	001-510-519-10240	$1,299	$6,048	$6,048	$3,778		
UNEMPLOYMENT COMPENSATION	001-510-519-10250	$0	$6,000	$6,000	$5,000		
Unemployment insurance						1	$5,000
PROFESSIONAL FEES	001-510-519-30313	$3,325	$22,040	$22,040	$0		
CONTRACTUAL SERVICES	001-510-519-30340	$90,912	$91,855	$91,855	$113,763		
Artemis Spam Software						1	$4,200
Badge Reader Software - New						1	$2,000
BS&A Annual Service Fee for Fixed Assets						1	$1,640
BS&A Annual Service Fee for Permits/Development						1	$2,266
BS&A Annual Service Fees for all Financial Modules						1	$34,960
Commercial Christmas tree lease and storage						1	$2,500

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
FDLE Ee Criminal Checks - HR						37	$36
Fire Alarm monitoring and maint.						4	$250
General Employee Physicals and Drug Screening - HR						27	$225
Hep B Vaccine						5	$298
hepatitus A&B combo Shots (PW)						1	$11,250
MMD Service Agreement						1	$36,000
MVR Reports - HR						73	$10
Police Department Physicals						5	$980
Random alcohol and drug tests						1	$1,140
True Green Lawn service						12	$190
BANK FEES/SERVICE CHARGES	001-510-519-30344	($133)	$950	$950	$1,200		
TD Card Services						12	$100
TRAVEL/PER DIEM	001-510-519-30400	$0	$500	$500	$0		
COMMUNICATIONS	001-510-519-30410	$16,793	$27,780	$27,780	$25,080		
St Fl - L/S & L/D						1	$1,080
Summit Internet/Phones						12	$2,000
POSTAGE	001-510-519-30420	$0	$50	$50	$0		
ELECTRIC	001-510-519-30430	$23,476	$27,500	$27,500	$27,500		
WATER	001-510-519-30431	$16,075	$27,500	$27,500	$29,604		
RENTAL OF EQUIPMENT	001-510-519-30440	$5,053	$8,338	$8,338	$8,338		
City Hall Copiers with Kyrocera and Citizens First						1	$7,254
Pitney Bowes Postage Machine Lease						1	$1,084
INSURANCE	001-510-519-30450	$24,026	$35,558	$35,558	$42,609		
Liability Insurance						1	$22,770
Property/Crime Insurance						1	$19,839
VEHICLE REPAIRS/MAINT	001-510-519-30462	$158	$2,000	$2,000	$5,000		
Repair/Maintenance for custodian truck and city hall Kia						2	$2,500
EQUIPMENT REPAIRS/MAINT	001-510-519-30463	$5,214	$1,024	$1,024	$4,900		
Standby generator preventive maintenance						4	$725
Standby generator repairs						1	$2,000
FACILITIES REPAIRS/MAINT	001-510-519-30464	$15,853	$18,150	$18,150	$40,900		
AC Filters						12	$200
AC Repairs						5	$2,000
Fire Extinguisher Testing Repair and Maint.						1	$10,000
Misc. Repairs						1	$18,000
Pest Control						1	$500
SERVICE CONTRACTS	001-510-519-30465	$660	$800	$800	$0		
PRINTING	001-510-519-30470	$0	$500	$500	$1,500		
Badge Reader Supplies - HR						1	$1,000
Misc.						1	$500
ADVERTISING	001-510-519-30480	$4,294	$5,000	$5,000	$3,500		
Other Recruiting Platform Searches						5	$100

OTHER GENERAL GOVERNMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Searches Using Indeed						6	$500
GOODWILL	001-510-519-30481	$23,396	$25,100	$25,100	$19,000		
Employee Appreciation Lunch						1	$2,800
Employee Engagement Committee - HR						3	$500
Employee Gifts - HR						1	$0
Employee Picnic - HR						1	$500
Flowers - HR						1	$600
Food for Employee Workshops - HR						1	$1,000
Fruitland Park Day Gifts						1	$0
Holiday Celebration						1	$6,000
Public Works Appreciation						1	$700
Retiree Party - HR						2	$300
Safety Committee - HR						1	$500
Teacher Appreciation Week						1	$2,000
Thanksgiving Lunch - HR						1	$1,600
Workshops						1	$1,200
MISC EXPENSE	001-510-519-30490	$776	$750	$750	$0		
REDEVELOPMENT TAXES	001-510-519-30491	$510,632	$594,264	$594,264	$662,922		
Xfer CRA Incremental Value Millage Revenues to CRA Fund						1	$662,922
OFFICE SUPPLIES	001-510-519-30510	$919	$6,500	$6,500	$6,500		
Shared Office Supplies - HR						1	$6,500
SUPPLIES	001-510-519-30520	$24,390	$28,500	$28,500	$29,830		
Christmas Decorations for City Display						1	$7,500
City Banners for College Ave and Berckman St.						1	$0
Janitorial Supplies (except pool)						1	$11,000
Shared Supplies for All Departments						1	$11,330
UNIFORMS	001-510-519-30521	$1,421	$1,090	$1,090	$1,550		
Boot Allowance						2	$175
Uniforms for custodians. x2						2	$600
FUEL	001-510-519-30522	$1,283	$3,500	$3,500	$5,420		
Fuel for city hall emergency generator						2	$1,800
Fuel for custodian truck and city hall Kia						52	$35
SUBSCRIPTIONS	001-510-519-30541	$0	$300	$300	$0		
TRAINING AND EDUCATION	001-510-519-30542	$0	$2,500	$2,500	$2,500		
General Training for All Employees						1	$2,500
Tuition Reimbursement	001-510-519-30545	$0	$6,000	$6,000	$10,500		
Tuition Reimbursement - HR						2	$5,250
EQUIPMENT PURCHASES	001-510-519-60640	$33,727	$0	$0	$20,780		
AEDs - 3 new for Pool/Recreation, replace 3 of 15 total AEDs. Replace balance over next 3 years						6	$2,300
Replace Door Access Control System at City Hall That is at End of Life						1	$6,980

OTHER GENERAL GOVERNMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
	TOTAL	$850,998	$1,124,910	$1,124,910	$1,190,112		

LAW ENFORCEMENT

FY 2026/27 Proposed Budget	$4,412,848
FY 2025/26 Adopted Budget	$4,087,697
Difference	$325,151

Summary of changes	
Salary and related for 5% step increase for sworn personnel, 3% cola and 1% merit for all other employees, plus related benefits, aligning other related costs to actuals	$129,137
Increase for dependent healthcare	$51,478
Increase in contractual services related to new building, equipment, other services related to operating a PD	$45,429
Increase for summit broadband with new building	$20,400
Increase in property insurance with new building	$24,596
Increase in equipment for sworn officers	$55,033
	$326,073

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-520-521-10110	$141,035	$94,599	$94,599	$122,608	$28,009
BONUS	001-520-521-10111	$1,039	$1,092	$1,092	$1,422	$330
WAGES	001-520-521-10120	$1,324,077	$1,700,399	$1,700,399	$1,773,307	$72,908
BONUS	001-520-521-10121	$20,603	$26,164	$26,164	$26,952	$788
SCHOOL CROSSING WAGES	001-520-521-10122	$32,719	$39,600	$39,600	$43,759	$4,159
RESERVE OTHER WAGES	001-520-521-10135	$0	$15,000	$15,000	$0	($15,000)
OVERTIME	001-520-521-10140	$86,795	$91,910	$91,910	$104,454	$12,544
INCENTIVE PAY	001-520-521-10150	$15,745	$34,560	$34,560	$37,543	$2,983
HOLIDAY PAY	001-520-521-10151	$73,628	$96,504	$96,504	$76,546	($19,958)
UNIFORM ALLOWANCE	001-520-521-10155	$10,500	$12,000	$12,000	$12,000	$0
FICA	001-520-521-10210	$126,782	$160,150	$160,150	$168,193	$8,043
RETIREMENT	001-520-521-10220	$559,883	$700,049	$700,049	$776,649	$76,600
HEALTH INSURANCE	001-520-521-10230	$145,009	$231,397	$221,776	$220,150	($11,247)
DISABILITY INSURANCE	001-520-521-10231	$0	$5,002	$5,002	$9,984	$4,982
HEALTH IN DEPENDENTS	001-520-521-10232	$9,208	$6,175	$6,175	$57,653	$51,478
LIFE INSURANCE	001-520-521-10233	$2,236	$2,976	$2,976	$1,872	($1,104)
DENTAL INSURANCE	001-520-521-10236	$4,328	$6,595	$6,595	$5,528	($1,067)
WORKERS COMPENSATION	001-520-521-10240	$50,379	$90,124	$90,124	$56,291	($33,833)
PERSONNEL SERVICES		$2,603,966	$3,314,296	$3,304,675	$3,494,911	$180,615
PROFESSIONAL FEES	001-520-521-30313	$5,464	$9,590	$9,590	$10,380	$790
CONTRACTUAL SERVICES	001-520-521-30340	$34,311	$55,178	$59,638	$100,607	$45,429
INVESTIGATIONS	001-520-521-30350	$1,490	$2,100	$2,100	$2,100	$0
TRAVEL/PER DIEM	001-520-521-30400	$3,903	$4,600	$4,600	$4,600	$0
COMMUNICATIONS	001-520-521-30410	$36,815	$33,000	$33,000	$51,900	$18,900
POSTAGE	001-520-521-30420	$108	$300	$300	$300	$0
ELECTRIC	001-520-521-30430	$0	$78,560	$78,560	$48,000	($30,560)
WATER	001-520-521-30431	$0	$1,800	$1,800	$7,200	$5,400
RENTAL OF EQUIPMENT	001-520-521-30440	$2,855	$2,712	$2,712	$3,600	$888
INSURANCE	001-520-521-30450	$71,058	$108,017	$108,017	$132,613	$24,596
RADIO REPAIRS/MAINT	001-520-521-30461	$6,645	$8,556	$8,556	$8,556	$0
VEHICLE REPAIRS/MAINT	001-520-521-30462	$52,267	$50,000	$50,000	$50,000	$0
EQUIPMENT R&M	001-520-521-30463	$10,291	$8,370	$8,370	$12,650	$4,280
FACILITIES REPAIRS/MAINT	001-520-521-30464	$491	$2,000	$2,000	$15,000	$13,000
SERVICE CONTRACTS	001-520-521-30465	$76	$450	$450	$450	$0
PRINTING & COPYING	001-520-521-30470	$228	$1,500	$1,500	$2,000	$500
PD DONATIONS EXPENSE	001-520-521-30482	$4,088	$5,000	$5,000	$5,000	$0
INSURANCE RPR/CLAIM/SETTLMT	001-520-521-30498	$0	$0	$0	$0	$0
OFFICE SUPPLIES	001-520-521-30510	$2,508	$3,500	$3,500	$3,500	$0
SUPPLIES	001-520-521-30520	$7,863	$10,500	$11,800	$10,000	($500)
UNIFORMS	001-520-521-30521	$25,330	$17,000	$19,000	$19,000	$2,000

POLICE DEPARTMENT

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
FUEL		001-520-521-30522	$90,862	$116,000	$116,000	$120,000	$4,000
PROMOTIONAL		001-520-521-30524	$4,689	$3,000	$3,000	$3,000	$0
PROFESSIONAL BOOKS		001-520-521-30540	$0	$390	$390	$390	$0
TRAINING & EDUCATION		001-520-521-30542	$15,648	$24,000	$24,000	$24,000	$0
2ND DOLLAR TNG/POLICE ED FUND		001-520-521-30543	$1,915	$3,500	$3,500	$4,000	$500
MEMBERSHIPS		001-520-521-30544	$154	$860	$860	$1,140	$280
TUITION REIMBURSEMENT		001-520-521-30545	$4,059	$0	$0	$0	$0
	OPERATING EXPENSES		$383,118	$550,483	$558,243	$639,986	$89,503
EQUIPMENT PURCHASES		001-520-521-60640	$201,901	$209,928	$211,389	$211,464	$1,536
EQUIP PURCHASE NON REPAIRABLE		001-520-521-60643	$7,876	$12,990	$13,390	$47,487	$34,497
EQUIP PURCH NONREPAIRABLE		001-520-521-60643-DOT	$0	$0	$0	$19,000	$19,000
EQUIPMENT - VEHICLES		001-520-521-60649	$110,117	$0	$0	$0	$0
	CAPITAL OUTLAY		$319,894	$222,918	$224,779	$277,951	$55,033
		TOTAL	**$3,306,978**	**$4,087,697**	**$4,087,697**	**$4,412,848**	**$325,151**

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-520-521-10110	$141,035	$94,599	$94,599	$122,608		
691 - Wages - Police Chief	001-520-521-10110					1	$122,608
BONUS	001-520-521-10111	$1,039	$1,092	$1,092	$1,422		
691 - Christmas Bonus - Police Chief						1	$1,422
WAGES	001-520-521-10120	$1,324,077	$1,700,399	$1,700,399	$1,773,307		
1001 - Wages - Police Officer						1	$67,158
1020 - Wages - Police Officer						1	$67,158
1022 - Wages - Police Officer						1	$63,948
1048 - Wages - Police Officer						1	$60,912
1088 - Wages - Administrative Assistant						1	$50,680
1090 - Wages - Police Officer						1	$63,948
1113 - Wages - Police Officer						1	$63,948
1118 - Wages - Police Officer						1	$60,912
1119 - Wages - Police Officer						1	$60,912
1123 - Wages - Police Officer						1	$60,912
1133 - Wages - Receptionist - PD						1	$37,714
392 - Wages - Lieutenant						1	$98,105
537 - Wages - Sergeant						1	$84,936
631 - Wages - Lieutenant						1	$93,432
676 - Wages - Sergeant						1	$84,936
710 - Wages - Police Officer						1	$63,948
805 - Wages - Sergeant						1	$89,195
841 - Wages - Sr. Police Officer						1	$81,441
871 - Wages - Lieutenant						1	$88,998
891 - Wages - Sr. Police Officer						1	$81,441
927 - Wages - Sr. Police Officer						1	$73,863
928 - Wages - Sergeant						1	$84,936
949 - Wages - Sr. Police Officer						1	$73,863
Vacancy - Wages - Police Officer						1	$58,007
Vacancy - Wages - Sergeant						1	$73,382
Fund Vacant Sergeant position at Police Officer salary						1	($15,375)
BONUS	001-520-521-10121	$20,603	$26,164	$26,164	$26,952		
1001 - Christmas Bonus - Police Officer						1	$1,107
1020 - Christmas Bonus - Police Officer						1	$1,107
1022 - Christmas Bonus - Police Officer						1	$1,120
1048 - Christmas Bonus - Police Officer						1	$1,004
1088 - Christmas Bonus - Administrative Assistant						1	$588
1090 - Christmas Bonus - Police Officer						1	$1,054
1113 - Christmas Bonus - Police Officer						1	$1,054
1118 - Christmas Bonus - Police Officer						1	$1,004
1119 - Christmas Bonus - Police Officer						1	$1,004
1123 - Christmas Bonus - Police Officer						1	$1,004
1133 - Christmas Bonus - Receptionist - PD						1	$437
392 - Christmas Bonus - Lieutenant						1	$1,617

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
537 - Christmas Bonus - Sergeant						1	$1,400
631 - Christmas Bonus - Lieutenant						1	$1,540
676 - Christmas Bonus - Sergeant						1	$1,400
710 - Christmas Bonus - Police Officer						1	$1,054
805 - Christmas Bonus - Sergeant						1	$1,470
841 - Christmas Bonus - Sr. Police Officer						1	$1,342
871 - Christmas Bonus - Lieutenant						1	$1,467
891 - Christmas Bonus - Sr. Police Officer						1	$1,342
927 - Christmas Bonus - Sr. Police Officer						1	$1,218
928 - Christmas Bonus - Sergeant						1	$1,400
949 - Christmas Bonus - Sr. Police Officer						1	$1,218
SCHOOL CROSSING WAGES	001-520-521-10122	$32,719	$39,600	$39,600	$43,759		
1092 - Wages - School Crossing Guard						1	$6,029
663 - Wages - School Crossing Guard						1	$6,685
838 - Wages - School Crossing Guard						1	$6,638
839 - Wages - School Crossing Guard						1	$7,240
874 - Wages - School Crossing Guard						1	$6,637
Vacancy - Wages - School Crossing Guard						1	$10,530
RESERVE OTHER WAGES	001-520-521-10135	$0	$15,000	$15,000	$0		
OVERTIME	001-520-521-10140	$86,795	$91,910	$91,910	$104,454		
K9 Care Williams and Buehler						1	$21,160
Overtime						1	$83,294
INCENTIVE PAY	001-520-521-10150	$15,745	$34,560	$34,560	$37,543		
1001 - Training/Education Incentive - Police Officer						1	$1,564
1020 - Training/Education Incentive - Police Officer						1	$1,564
1022 - Training/Education Incentive - Police Officer						1	$1,564
1048 - Training/Education Incentive - Police Officer						1	$1,564
1090 - Training/Education Incentive - Police Officer						1	$1,564
1113 - Training/Education Incentive - Police Officer						1	$1,564
1118 - Training/Education Incentive - Police Officer						1	$1,564
1119 - Training/Education Incentive - Police Officer						1	$1,564
1123 - Training/Education Incentive - Police Officer						1	$1,564
392 - Training/Education Incentive - Lieutenant						1	$1,564
537 - Training/Education Incentive - Sergeant						1	$1,564
631 - Training/Education Incentive - Lieutenant						1	$1,564
676 - Training/Education Incentive - Sergeant						1	$1,564
691 - Training/Education Incentive - Police Chief						1	$1,564
710 - Training/Education Incentive - Police Officer						1	$1,564
805 - Training/Education Incentive - Sergeant						1	$1,564
841 - Training/Education Incentive - Sr. Police Officer						1	$1,564
871 - Training/Education Incentive - Lieutenant						1	$1,564
891 - Training/Education Incentive - Sr. Police Officer						1	$1,564
927 - Training/Education Incentive - Sr. Police Officer						1	$1,564
928 - Training/Education Incentive - Sergeant						1	$1,564

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
949 - Training/Education Incentive - Sr. Police Officer						1	$1,564
Vacancy - Training/Education Incentive - Police Officer						1	$1,564
Vacancy - Training/Education Incentive - Sergeant						1	$1,564
HOLIDAY PAY	001-520-521-10151	$73,628	$96,504	$96,504	$76,546		
UNIFORM ALLOWANCE	001-520-521-10155	$10,500	$12,000	$12,000	$12,000		
1001 - Uniform Cleaning Stipend - Police Officer						1	$500
1020 - Uniform Cleaning Stipend - Police Officer						1	$500
1022 - Uniform Cleaning Stipend - Police Officer						1	$500
1048 - Uniform Cleaning Stipend - Police Officer						1	$500
1090 - Uniform Cleaning Stipend - Police Officer						1	$500
1113 - Uniform Cleaning Stipend - Police Officer						1	$500
1118 - Uniform Cleaning Stipend - Police Officer						1	$500
1119 - Uniform Cleaning Stipend - Police Officer						1	$500
1123 - Uniform Cleaning Stipend - Police Officer						1	$500
392 - Uniform Cleaning Stipend - Lieutenant						1	$500
537 - Uniform Cleaning Stipend - Sergeant						1	$500
631 - Uniform Cleaning Stipend - Lieutenant						1	$500
676 - Uniform Cleaning Stipend - Sergeant						1	$500
691 - Uniform Cleaning Stipend - Police Chief						1	$500
710 - Uniform Cleaning Stipend - Police Officer						1	$500
805 - Uniform Cleaning Stipend - Sergeant						1	$500
841 - Uniform Cleaning Stipend - Sr. Police Officer						1	$500
871 - Uniform Cleaning Stipend - Lieutenant						1	$500
891 - Uniform Cleaning Stipend - Sr. Police Officer						1	$500
927 - Uniform Cleaning Stipend - Sr. Police Officer						1	$500
928 - Uniform Cleaning Stipend - Sergeant						1	$500
949 - Uniform Cleaning Stipend - Sr. Police Officer						1	$500
Vacancy - Uniform Cleaning Stipend - Police Officer						1	$500
Vacancy - Uniform Cleaning Stipend - Sergeant						1	$500
FICA	001-520-521-10210	$126,782	$160,150	$160,150	$168,193		
1001 - Fica/Medicare - Police Officer						1	$5,380
1020 - Fica/Medicare - Police Officer						1	$5,380
1022 - Fica/Medicare - Police Officer						1	$5,136
1048 - Fica/Medicare - Police Officer						1	$4,894
1088 - Fica/Medicare - Administrative Assistant						1	$3,922
1090 - Fica/Medicare - Police Officer						1	$5,131
1092 - Fica/Medicare - School Crossing Guard						1	$461
1113 - Fica/Medicare - Police Officer						1	$5,131
1118 - Fica/Medicare - Police Officer						1	$4,894
1119 - Fica/Medicare - Police Officer						1	$4,894
1123 - Fica/Medicare - Police Officer						1	$4,894
1133 - Fica/Medicare - Receptionist - PD						1	$2,919
392 - Fica/Medicare - Lieutenant						1	$7,787
537 - Fica/Medicare - Sergeant						1	$6,763

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
631 - Fica/Medicare - Lieutenant						1	$7,423
663 - Fica/Medicare - School Crossing Guard						1	$511
676 - Fica/Medicare - Sergeant						1	$6,763
691 - Fica/Medicare - Police Chief						1	$9,646
710 - Fica/Medicare - Police Officer						1	$5,131
805 - Fica/Medicare - Sergeant						1	$7,094
838 - Fica/Medicare - School Crossing Guard						1	$508
839 - Fica/Medicare - School Crossing Guard						1	$554
841 - Fica/Medicare - Sr. Police Officer						1	$6,491
871 - Fica/Medicare - Lieutenant						1	$7,078
874 - Fica/Medicare - School Crossing Guard						1	$508
891 - Fica/Medicare - Sr. Police Officer						1	$6,491
927 - Fica/Medicare - Sr. Police Officer						1	$5,902
928 - Fica/Medicare - Sergeant						1	$6,763
949 - Fica/Medicare - Sr. Police Officer						1	$5,902
FICA for holiday pay						1	$5,856
FICA for OT						1	$7,991
Vacancy - Fica/Medicare - Police Officer						1	$4,595
Vacancy - Fica/Medicare - School Crossing Guard						1	$806
Vacancy - Fica/Medicare - Sergeant						1	$5,772
Fund Vacant Sergeant position at Police Officer salary						1	($1,176)
RETIREMENT	001-520-521-10220	$559,883	$700,049	$700,049	$776,649		
1001 - FRS Police - Police Officer						1	$25,936
1020 - FRS Police - Police Officer						1	$25,936
1022 - FRS Police - Police Officer						1	$24,724
1048 - FRS Police - Police Officer						1	$23,578
1088 - FRS - Administrative Assistant						1	$6,887
1090 - FRS Police - Police Officer						1	$24,724
1113 - FRS Police - Police Officer						1	$24,724
1118 - FRS Police - Police Officer						1	$23,578
1119 - FRS Police - Police Officer						1	$23,578
1123 - FRS Police - Police Officer						1	$23,578
1133 - FRS - Receptionist - PD						1	$5,125
392 - FRS Police - Lieutenant						1	$37,615
537 - FRS Police - Sergeant						1	$32,645
631 - FRS Police - Lieutenant						1	$35,851
676 - FRS Police - Sergeant						1	$32,645
691 - FRS Police - Police Chief						1	$46,863
710 - FRS Police - Police Officer						1	$24,724
805 - FRS Police - Sergeant						1	$34,252
841 - FRS Police - Sr. Police Officer						1	$31,326
871 - FRS Police - Lieutenant						1	$34,178
891 - FRS Police - Sr. Police Officer						1	$31,326
927 - FRS Police - Sr. Police Officer						1	$28,466

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
928 - FRS Police - Sergeant						1	$32,645
949 - FRS Police - Sr. Police Officer						1	$28,466
FRS for holiday pay						1	$28,888
FRS for OT						1	$39,421
Vacancy - FRS Police - Police Officer						1	$22,482
Vacancy - FRS Police - Sergeant						1	$28,285
Fund Vacant Sergeant position at Police Officer salary						1	($5,803)
HEALTH INSURANCE	001-520-521-10230	$145,009	$231,397	$221,776	$220,150		
DISABILITY INSURANCE	001-520-521-10231	$0	$5,002	$5,002	$9,984		
1001 - Short Term Disability - Police Officer						1	$384
1020 - Short Term Disability - Police Officer						1	$384
1022 - Short Term Disability - Police Officer						1	$384
1048 - Short Term Disability - Police Officer						1	$384
1088 - Short Term Disability - Administrative Assistant						1	$384
1090 - Short Term Disability - Police Officer						1	$384
1113 - Short Term Disability - Police Officer						1	$384
1118 - Short Term Disability - Police Officer						1	$384
1119 - Short Term Disability - Police Officer						1	$384
1123 - Short Term Disability - Police Officer						1	$384
1133 - Short Term Disability - Receptionist - PD						1	$384
392 - Short Term Disability - Lieutenant						1	$384
537 - Short Term Disability - Sergeant						1	$384
631 - Short Term Disability - Lieutenant						1	$384
676 - Short Term Disability - Sergeant						1	$384
691 - Short Term Disability - Police Chief						1	$384
710 - Short Term Disability - Police Officer						1	$384
805 - Short Term Disability - Sergeant						1	$384
841 - Short Term Disability - Sr. Police Officer						1	$384
871 - Short Term Disability - Lieutenant						1	$384
891 - Short Term Disability - Sr. Police Officer						1	$384
927 - Short Term Disability - Sr. Police Officer						1	$384
928 - Short Term Disability - Sergeant						1	$384
949 - Short Term Disability - Sr. Police Officer						1	$384
Vacancy - Short Term Disability - Police Officer						1	$384
Vacancy - Short Term Disability - Sergeant						1	$384
HEALTH IN DEPENDENTS	001-520-521-10232	$9,208	$6,175	$6,175	$57,653		
LIFE INSURANCE	001-520-521-10233	$2,236	$2,976	$2,976	$1,872		
1001 - Life Insurance - Employees - Police Officer						1	$72
1020 - Life Insurance - Employees - Police Officer						1	$72
1022 - Life Insurance - Employees - Police Officer						1	$72
1048 - Life Insurance - Employees - Police Officer						1	$72
1088 - Life Insurance - Employees - Administrative Assistant						1	$72
1090 - Life Insurance - Employees - Police Officer						1	$72
1113 - Life Insurance - Employees - Police Officer						1	$72

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1118 - Life Insurance - Employees - Police Officer						1	$72
1119 - Life Insurance - Employees - Police Officer						1	$72
1123 - Life Insurance - Employees - Police Officer						1	$72
1133 - Life Insurance - Employees - Receptionist - PD						1	$72
392 - Life Insurance - Employees - Lieutenant						1	$72
537 - Life Insurance - Employees - Sergeant						1	$72
631 - Life Insurance - Employees - Lieutenant						1	$72
676 - Life Insurance - Employees - Sergeant						1	$72
691 - Life Insurance - Employees - Police Chief						1	$72
710 - Life Insurance - Employees - Police Officer						1	$72
805 - Life Insurance - Employees - Sergeant						1	$72
841 - Life Insurance - Employees - Sr. Police Officer						1	$72
871 - Life Insurance - Employees - Lieutenant						1	$72
891 - Life Insurance - Employees - Sr. Police Officer						1	$72
927 - Life Insurance - Employees - Sr. Police Officer						1	$72
928 - Life Insurance - Employees - Sergeant						1	$72
949 - Life Insurance - Employees - Sr. Police Officer						1	$72
Vacancy - Life Insurance - Employees - Police Officer						1	$72
Vacancy - Life Insurance - Employees - Sergeant						1	$72
DENTAL INSURANCE	001-520-521-10236	$4,328	$6,595	$6,595	$5,528		
WORKERS COMPENSATION	001-520-521-10240	$50,379	$90,124	$90,124	$56,291		
PROFESSIONAL FEES	001-520-521-30313	$5,464	$9,590	$9,590	$10,380		
4 DOT Transponders 40						1	$40
Covanta evidence destruction 800						1	$800
DHSMV Tags						1	$600
Spillman Host back pay						1	$0
Verizon 360						1	$0
Vet Services 3 dogs 8,000						1	$8,940
CONTRACTUAL SERVICES	001-520-521-30340	$34,311	$55,178	$59,638	$100,607		
Accreditation						1	$19,800
All Traffic Solutions						1	$975
Artemis Barracuda						1	$700
Atlantic Global LLC						1	$450
Commission for Accreditation						1	$350
Copiers/Printers						1	$3,480
Crimedex						1	$100
Facelogics						1	$500
Finder Software						1	$1,133
Flock LPR						1	$15,000
HID Scanners						1	$700
Idemia Morphoident Rapid ID						1	$1,300
Lynn Peavy						1	$0
MMD Shared						1	$6,000
Pack Track K9 Records						1	$600

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Pad Tracs Evidence						1	$4,500
Police One Training Subscription						1	$280
Power DMS						1	$13,400
Pro Tek						1	$400
Spill Host						1	$10,714
Spillman Software Service						1	$3,225
Star Chase						1	$4,000
Star Security						1	$0
Thompson Reuters						1	$1,000
TKE elevator service						1	$9,000
Veritone Redaction Service						1	$0
Verizon 360						1	$500
Vetted Security						1	$2,500
INVESTIGATIONS	001-520-521-30350	$1,490	$2,100	$2,100	$2,100		
GSR Evaluations						1	$500
Subpoena Fees & Mics Investigative Expenses						1	$1,100
Vehicle Towing and Storage						1	$500
TRAVEL/PER DIEM	001-520-521-30400	$3,903	$4,600	$4,600	$4,600		
CJIS Symposium Training						1	$500
CORE Conference Admin Asst						1	$500
FPCA Conferences						1	$2,000
Misc Officer Trainings and Conferences						1	$1,600
COMMUNICATIONS	001-520-521-30410	$36,815	$33,000	$33,000	$51,900		
Phone Overages Fees and additional equipment						1	$500
Summit						1	$20,400
Verzion						1	$31,000
POSTAGE	001-520-521-30420	$108	$300	$300	$300		
ELECTRIC	001-520-521-30430	$0	$78,560	$78,560	$48,000		
WATER	001-520-521-30431	$0	$1,800	$1,800	$7,200		
RENTAL OF EQUIPMENT	001-520-521-30440	$2,855	$2,712	$2,712	$3,600		
Copier						1	$3,600
INSURANCE	001-520-521-30450	$71,058	$108,017	$108,017	$132,613		
Liability Insurance						1	$69,171
Police AD&D 10/1/26 - 10/1/28						1	$3,175
Property/Crime Insurance						1	$60,267
RADIO REPAIRS/MAINT	001-520-521-30461	$6,645	$8,556	$8,556	$8,556		
County Maintenance Required						1	$5,856
Maintenance of PD Base radios and batteries						1	$2,700
VEHICLE REPAIRS/MAINT	001-520-521-30462	$52,267	$50,000	$50,000	$50,000		
Maintenance, tires tune ups, body damage ect.						1	$50,000
EQUIPMENT R&M	001-520-521-30463	$10,291	$8,370	$8,370	$12,650		
A line fire						1	$350
AED Batteries and pads						1	$800
Batteries for digital signs						1	$3,000

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Dynometer Speedometer 2x						1	$3,000
Dynometer Speedometer Calibrations x2						1	$1,500
In car camera repairs						1	$4,000
FACILITIES REPAIRS/MAINT	001-520-521-30464	$491	$2,000	$2,000	$15,000		
SERVICE CONTRACTS	001-520-521-30465	$76	$450	$450	$450		
PRINTING & COPYING	001-520-521-30470	$228	$1,500	$1,500	$2,000		
Report forms, Business Cards, Victims' Rights Evidence Labels, Recruiting Material						1	$2,000
PD DONATIONS EXPENSE	001-520-521-30482	$4,088	$5,000	$5,000	$5,000		
INSURANCE RPR/CLAIM/SETTLMT	001-520-521-30498	$0	$0	$0	$0		
OFFICE SUPPLIES	001-520-521-30510	$2,508	$3,500	$3,500	$3,500		
SUPPLIES	001-520-521-30520	$7,863	$10,500	$11,800	$10,000		
Evidence and Operational Supplies						1	$3,000
K9s						1	$9,000
Narcotic Test Kits						1	$2,000
Department submitted budget reduction						1	($4,000)
UNIFORMS	001-520-521-30521	$25,330	$17,000	$19,000	$19,000		
FUEL	001-520-521-30522	$90,862	$116,000	$116,000	$120,000		
Reduce request						1	($10,000)
Request						1	$130,000
PROMOTIONAL	001-520-521-30524	$4,689	$3,000	$3,000	$3,000		
Crime Watch school programs and other city events						1	$3,000
PROFESSIONAL BOOKS	001-520-521-30540	$0	$390	$390	$390		
Handbooks						1	$390
TRAINING & EDUCATION	001-520-521-30542	$15,648	$24,000	$24,000	$24,000		
2ND DOLLAR TNG/POLICE ED FUND	001-520-521-30543	$1,915	$3,500	$3,500	$4,000		
MEMBERSHIPS	001-520-521-30544	$154	$860	$860	$1,140		
Accreditation Membership						1	$250
Amazon Prime						1	$140
Central Fl Police Chiefs Association						1	$60
K9 Association						1	$325
PEAF						1	$30
Police Chief's Association						1	$335
TUITION REIMBURSEMENT	001-520-521-30545	$4,059	$0	$0	$0		
Reduce request - tuition reimbursement in OGG						1	($4,768)
Tuition Reimbursement						1	$4,768
EQUIPMENT PURCHASES	001-520-521-60640	$201,901	$209,928	$211,389	$211,464		
Axon Drone						1	$3,400
Axon in car						1	$83,341
Axon Officer Safety Plan						1	$130,000
Lake County radio payment						1	$20,555
Laptops						1	$5,000
Department submitted budget reduction - remove request for 2 spare Axon						1	($30,832)

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
EQUIP PURCHASE NON REPAIRABLE	001-520-521-60643	$7,876	$12,990	$13,390	$47,487		
5 New BPV/ New SRT						1	$3,200
Airflex knee pads (4						1	$168
Avon C50 gas mask (4)						1	$2,480
Ballistic helmet cover						1	$420
Ballistic helmets (4						1	$6,600
Common voice projection unit for gas mask (4)						1	$2,200
Level ll soft armor side panels (4)						1	$800
Lightweight type lll ballistic plates (8)						1	$4,700
Lightweight type lll ballistic shield (1)						1	$6,900
Misc Equipment						1	$8,000
OTTO Noisebarrier TAC communication (5)						1	$3,983
OTTO PTT nexus quick disconnects (5)						1	$1,443
Portable radio case (4)						1	$192
Shield cover (1)						1	$195
Side armor pouches (4						1	$360
Single pistol magazine pouch (8)						1	$208
Single rifle magazine pouch (8						1	$280
SRT2 tactical PTT microphone (5)						1	$895
Structural cummerbund (4)						1	$520
Taker B30 ballistic shield light (1)						1	$495
Uniform pants 34R (6)						1	$2,040
Uniform pants 36L (2)						1	$680
Uniform shirt Lg Long (2						1	$440
Uniform shirt Lg R (4)						1	$880
Uniform shirt M (2)						1	$440
Vest (4)						1	$1,680
Vest molly attachment (4)						1	$288
Department submitted reduction						1	($3,000)
EQUIP PURCH NONREPAIRABLE	001-520-521-60643-DOT	$0	$0	$0	$19,000		
DOT equip						1	$19,000
EQUIPMENT - VEHICLES	001-520-521-60649	$110,117	$0	$0	$0		
	TOTAL	**$3,306,978**	**$4,087,697**	**$4,087,697**	**$4,412,848**		

FIRE

FY 2026/27 Proposed Budget	$0
FY 2025/26 Adopted Budget	$729,666
Difference	($729,666)

Highlight of changes

Transfer of administration of the Villages fire assessment to Lake County	($729,666)
	($729,666)

FIRE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
CONTRACTUAL SERVICES	001-520-522-30340	$3,941	$6,000	$6,000	$0	($6,000)
CONTRACTUAL VILLAGES	001-520-522-30345	$423,644	$708,666	$708,666	$0	($708,666)
FACILITIES REPAIRS/MAINT	001-520-522-30464	$74	$15,000	$15,000	$0	($15,000)
OPERATING EXPENSES		$427,659	$729,666	$729,666	$0	($729,666)
	TOTAL	**$427,659**	**$729,666**	**$729,666**	**$0**	**(729,666)**

FIRE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
CONTRACTUAL SERVICES	001-520-522-30340	$3,941	$6,000	$6,000	$0		
CONTRACTUAL VILLAGES	001-520-522-30345	$423,644	$708,666	$708,666	$0		
FACILITIES REPAIRS/MAINT	001-520-522-30464	$74	$15,000	$15,000	$0		
	TOTAL	**$427,659**	**$729,666**	**$729,666**	**$0**		

BUILDING & ZONING

FY 2026/27 Proposed Budget	$1,284,552
FY 2025/26 Adopted Budget	$1,642,944
Difference	($358,392)

Highlight of changes

Elimination of vacant Permit Tech position and related benefits, cola at 3%, merit at 1%, aligning all other insurance costs with actuals	$37,989
Reduction in various development related costs asssociated with development activity	($326,184)
Reduction in capital outlay that was budgeted in current year for refresh of old PD for B&Z relation	($70,197)
	($358,392)

BUILDING AND ZONING

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-520-524-10110	$56,718	$101,135	$101,135	$153,345	$52,210
BONUS	001-520-524-10111	$677	$1,015	$1,015	$783	($232)
WAGES	001-520-524-10120	$188,378	$228,136	$228,136	$205,505	($22,631)
BONUS	001-520-524-10121	$1,848	$2,355	$2,355	$2,384	$29
OVERTIME	001-520-524-10140	$1,918	$2,000	$2,000	$0	($2,000)
FICA	001-520-524-10210	$17,675	$25,600	$25,600	$27,694	$2,094
RETIREMENT	001-520-524-10220	$34,302	$46,477	$46,477	$48,768	$2,291
HEALTH INSURANCE	001-520-524-10230	$39,252	$64,150	$64,150	$67,893	$3,743
DISABILITY INSURANCE	001-520-524-10231	$0	$995	$995	$2,304	$1,309
HEALTH INS DEPENDENTS	001-520-524-10232	$7,911	$7,904	$7,904	$10,192	$2,288
LIFE INSURANCE	001-520-524-10233	$471	$801	$801	$432	($369)
DENTAL INSURANCE	001-520-524-10236	$1,171	$1,775	$1,775	$1,311	($464)
WORKERS COMPENSATION	001-520-524-10240	$457	$742	$742	$463	($279)
PERSONNEL SERVICES		$350,778	$483,085	$483,085	$521,074	$37,989
ENGINEERING FEES	001-520-524-30311	$10,886	$5,000	$5,000	$5,000	$0
PLANNING FEES	001-520-524-30312	$165,518	$323,645	$323,645	$139,736	($183,909)
CONTRACTUAL SERVICES	001-520-524-30340	$911,447	$667,371	$667,371	$537,400	($129,971)
CONTRACTUAL SERVICES	001-520-524-30340-MIL	$3,750	$0	$0	$0	$0
VACANT PROPERTY EXPENSE	001-520-524-30342	$0	$6,500	$6,500	$0	($6,500)
TRAVEL/PER DIEM	001-520-524-30400	$1,517	$3,220	$3,220	$6,000	$2,780
COMMUNICATIONS	001-520-524-30410	$4,808	$4,190	$4,190	$5,370	$1,180
POSTAGE	001-520-524-30420	$1,683	$7,000	$7,000	$5,000	($2,000)
RENTAL OF EQUIPMENT	001-520-524-30440	$0	$0	$0	$0	$0
INSURANCE	001-520-524-30450	$8,132	$12,036	$12,036	$14,422	$2,386
VEHICLE REPAIRS/MAINT	001-520-524-30462	$204	$1,975	$1,975	$750	($1,225)
EQUIPMENT REPAIRS/MAINT	001-520-524-30463	$0	$2,000	$2,000	$500	($1,500)
SERVICE CONTRACTS	001-520-524-30465	$0	$2,000	$2,000	$1,500	($500)
PRINTING & COPYING	001-520-524-30470	$0	$3,500	$3,500	$1,500	($2,000)
LEGAL ADVERTISING	001-520-524-30492	$8,074	$10,000	$10,000	$10,800	$800
RECORDING/FILING FEES	001-520-524-30497	$3,547	$6,000	$6,000	$4,000	($2,000)
OFFICE SUPPLIES	001-520-524-30510	$286	$3,000	$3,000	$1,500	($1,500)
SUPPLIES	001-520-524-30520	$560	$2,500	$2,500	$1,500	($1,000)
UNIFORMS	001-520-524-30521	$0	$0	$0	$500	$500
FUEL	001-520-524-30522	$668	$1,500	$1,500	$1,000	($500)
PROFESSIONAL BOOKS	001-520-524-30540	$737	$2,800	$2,800	$1,000	($1,800)
TRAINING & EDUCATION	001-520-524-30542	$4,117	$9,000	$9,000	$9,500	$500
MEMBERSHIPS	001-520-524-30544	$1,160	$1,425	$1,425	$1,500	$75
OPERATING EXPENSES		$1,127,094	$1,074,662	$1,074,662	$748,478	($326,184)

BUILDING AND ZONING

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
IMPROVEMENTS		001-520-524-60630	$0	$55,197	$55,197	$0	($55,197)
EQUIPMENT PURCHASES		001-520-524-60640	$40,140	$30,000	$30,000	$15,000	($15,000)
	CAPITAL OUTLAY		$40,140	$85,197	$85,197	$15,000	($70,197)
		TOTAL	**$1,518,012**	**$1,642,944**	**$1,642,944**	**$1,284,552**	**(358,392)**

BUILDING AND ZONING

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-520-524-10110	$56,718	$101,135	$101,135	$153,345		
923 - Wages - Administrative Mgr B & Z						1	$67,467
Vacancy - Wages - Community Dev Director						1	$85,878
BONUS	001-520-524-10111	$677	$1,015	$1,015	$783		
923 - Christmas Bonus - Administrative Mgr B & Z						1	$783
WAGES	001-520-524-10120	$188,378	$228,136	$228,136	$205,505		
1087 - Wages - Permit Tech I						1	$38,098
765 - Wages - Code Enforcement Officer						1	$64,152
870 - Wages - Permit Tech II						1	$56,079
955 - Wages - Administrative Assistant - B&Z						1	$47,175
Vacancy - Wages - Permit Tech I						1	$26,805
Eliminate vacant Permit Tech position						1	($26,805)
BONUS	001-520-524-10121	$1,848	$2,355	$2,355	$2,384		
1087 - Christmas Bonus - Permit Tech I						1	$442
765 - Christmas Bonus - Code Enforcement Officer						1	$744
870 - Christmas Bonus - Permit Tech II						1	$651
955 - Christmas Bonus - Administrative Assistant - B&Z						1	$547
OVERTIME	001-520-524-10140	$1,918	$2,000	$2,000	$0		
FICA	001-520-524-10210	$17,675	$25,600	$25,600	$27,694		
1087 - Fica/Medicare - Permit Tech I						1	$2,948
765 - Fica/Medicare - Code Enforcement Officer						1	$4,965
870 - Fica/Medicare - Permit Tech II						1	$4,340
923 - Fica/Medicare - Administrative Mgr B & Z						1	$5,221
955 - Fica/Medicare - Administrative Assistant - B&Z						1	$3,651
Vacancy - Fica/Medicare - Community Dev Director						1	$6,570
Vacancy - Fica/Medicare - Permit Tech I						1	$2,051
Eliminate vacant Permit Tech position						1	($2,051)
RETIREMENT	001-520-524-10220	$34,302	$46,477	$46,477	$48,768		
1087 - FRS - Permit Tech I						1	$5,178
765 - FRS - Code Enforcement Officer						1	$8,718
870 - FRS - Permit Tech II						1	$7,621
923 - FRS - Administrative Mgr B & Z						1	$9,169
955 - FRS - Administrative Assistant - B&Z						1	$6,411
Vacancy - FRS - Community Dev Director						1	$11,671
Vacancy - FRS - Permit Tech I						1	$3,643
Eliminate vacant Permit Tech position						1	($3,643)
HEALTH INSURANCE	001-520-524-10230	$39,252	$64,150	$64,150	$67,893		
DISABILITY INSURANCE	001-520-524-10231	$0	$995	$995	$2,304		
1087 - Short Term Disability - Permit Tech I						1	$384
765 - Short Term Disability - Code Enforcement Officer						1	$384
870 - Short Term Disability - Permit Tech II						1	$384
923 - Short Term Disability - Administrative Mgr B & Z						1	$384
955 - Short Term Disability - Administrative Assistant - B&Z						1	$384

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Vacancy - Short Term Disability - Community Dev Director						1	$384
Vacancy - Short Term Disability - Permit Tech I						1	$287
Eliminate vacant Permit Tech position						1	($287)
HEALTH INS DEPENDENTS	001-520-524-10232	$7,911	$7,904	$7,904	$10,192		
LIFE INSURANCE	001-520-524-10233	$471	$801	$801	$432		
1087 - Life Insurance - Employees - Permit Tech I						1	$72
765 - Life Insurance - Employees - Code Enforcement Officer						1	$72
870 - Life Insurance - Employees - Permit Tech II						1	$72
923 - Life Insurance - Employees - Administrative Mgr B & Z						1	$72
955 - Life Insurance - Employees - Administrative Assistant - B&Z						1	$72
Vacancy - Life Insurance - Employees - Community Dev Director						1	$72
Vacancy - Life Insurance - Employees - Permit Tech I						1	$54
Eliminate vacant Permit Tech position						1	($54)
DENTAL INSURANCE	001-520-524-10236	$1,171	$1,775	$1,775	$1,311		
WORKERS COMPENSATION	001-520-524-10240	$457	$742	$742	$463		
ENGINEERING FEES	001-520-524-30311	$10,886	$5,000	$5,000	$5,000		
Halff Engineering Fees						1	$2,500
Wright Pierce						1	$2,500
PLANNING FEES	001-520-524-30312	$165,518	$323,645	$323,645	$139,736		
Halff, Wright Pierce & LPG rev of dev app submittal						1	$139,736
CONTRACTUAL SERVICES	001-520-524-30340	$911,447	$667,371	$667,371	$537,400		
Alpha Intl, LPG Director, P&Z magistrate, printers						1	$537,400
CONTRACTUAL SERVICES	1-520-524-30340-MIL	$3,750	$0	$0	$0		
VACANT PROPERTY EXPENSE	001-520-524-30342	$0	$6,500	$6,500	$0		
Acquisition costs						1	$0
TRAVEL/PER DIEM	001-520-524-30400	$1,517	$3,220	$3,220	$6,000		
BS&A conference, FABTO, AICP (planning)						4	$1,500
COMMUNICATIONS	001-520-524-30410	$4,808	$4,190	$4,190	$5,370		
6 laptops, 6 cell phones						1	$5,370
POSTAGE	001-520-524-30420	$1,683	$7,000	$7,000	$5,000		
postage for letters, notices, certified mail, etc.						1	$5,000
RENTAL OF EQUIPMENT	001-520-524-30440	$0	$0	$0	$0		
copiers, H20 coolers, etc.						1	$0
INSURANCE	001-520-524-30450	$8,132	$12,036	$12,036	$14,422		
Liability Insurance						1	$7,707
Property/Crime Insurance						1	$6,715
VEHICLE REPAIRS/MAINT	001-520-524-30462	$204	$1,975	$1,975	$750		
Chevy Colorado - maintenance						1	$750
EQUIPMENT REPAIRS/MAINT	001-520-524-30463	$0	$2,000	$2,000	$500		
printers, computers, copiers						1	$500
SERVICE CONTRACTS	001-520-524-30465	$0	$2,000	$2,000	$1,500		
printer, copiers, computers						1	$1,500
PRINTING & COPYING	001-520-524-30470	$0	$3,500	$3,500	$1,500		

BUILDING AND ZONING

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
LEGAL ADVERTISING	001-520-524-30492	$8,074	$10,000	$10,000	$10,800		
Legal/newspaper ads & postings						1	$10,800
RECORDING/FILING FEES	001-520-524-30497	$3,547	$6,000	$6,000	$4,000		
OFFICE SUPPLIES	001-520-524-30510	$286	$3,000	$3,000	$1,500		
office supplies						1	$1,500
SUPPLIES	001-520-524-30520	$560	$2,500	$2,500	$1,500		
UNIFORMS	001-520-524-30521	$0	$0	$0	$500		
boots, clothing						1	$500
FUEL	001-520-524-30522	$668	$1,500	$1,500	$1,000		
Chevy Colorado						1	$1,000
PROFESSIONAL BOOKS	001-520-524-30540	$737	$2,800	$2,800	$1,000		
Florida Building Code - Revised & AICP						1	$1,000
TRAINING & EDUCATION	001-520-524-30542	$4,117	$9,000	$9,000	$9,500		
BS&A, 5 FTEs & Conferences, FABTO, new code enforcement officer						1	$9,500
MEMBERSHIPS	001-520-524-30544	$1,160	$1,425	$1,425	$1,500		
Dropbox Subscription, Notary, AICP, BOAF misc						1	$1,500
IMPROVEMENTS	001-520-524-60630	$0	$55,197	$55,197	$0		
EQUIPMENT PURCHASES	001-520-524-60640	$40,140	$30,000	$30,000	$15,000		
	TOTAL	**$1,518,012**	**$1,642,944**	**$1,642,944**	**$1,284,552**		

SOLID WASTE

FY 2026/27 Proposed Budget	$1,033,757
FY 2025/26 Adopted	$896,500
Difference	$137,257

Highlight of changes

Increase in projected amount to be paid to Waste Management taking into account current year rate increases as well as projected increases for next year	$137,257
	$137,257

SOLID WASTE

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SOLID WASTE COLLECTION		001-530-534-30434	$600,616	$650,500	$650,500	$735,045	$84,545
SOLID WASTE DISPOSAL		001-530-534-30435	$246,896	$246,000	$246,000	$298,712	$52,712
	OPERATING EXPENSES		$847,512	$896,500	$896,500	$1,033,757	$137,257
		TOTAL	**$847,512**	**$896,500**	**$896,500**	**$1,033,757**	**$137,257**

SOLID WASTE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SOLID WASTE COLLECTION	001-530-534-30434	$600,616	$650,500	$650,500	$735,045		
Estimated collection expense						1	$735,045
SOLID WASTE DISPOSAL	001-530-534-30435	$246,896	$246,000	$246,000	$298,712		
Estimated disposal expense						1	$298,712
	TOTAL	**$847,512**	**$896,500**	**$896,500**	**$1,033,757**		

STORMWATER MANAGEMENT

FY 2026/27 Proposed Budget	$205,575
FY 2025/26 Adopted	$28,075
Difference	$177,500

Highlight of changes

Project to alleviate flooding issues on Sunset Way	$150,000
Various stormwater system repairs throughout the city	$30,000
	$180,000

STORMWATER

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
ENGINEERING FEES	001-530-538-30311	$750	$2,500	$2,500	$10,000	$7,500
PLANNING FEES	001-530-538-30312	$0	$500	$500	$500	$0
CONTRACTUAL SERVICES	001-530-538-30340	$9,000	$10,000	$10,000	$10,000	$0
TRAVEL/PER DIEM	001-530-538-30400	$0	$250	$250	$250	$0
STORMWATER SYSTEM REPAIRS	001-530-538-30467	$0	$10,000	$10,000	$180,000	$170,000
PRINTING & COPYING	001-530-538-30470	$0	$200	$200	$200	$0
ADVERTISING	001-530-538-30480	$0	$3,000	$3,000	$3,000	$0
OFFICE SUPPLIES	001-530-538-30510	$0	$200	$200	$200	$0
SUPPLIES	001-530-538-30520	$0	$500	$500	$500	$0
TRAINING & EDUCATION	001-530-538-30542	$0	$500	$500	$500	$0
MEMBERSHIPS	001-530-538-30544	$0	$425	$425	$425	$0
OPERATING EXPENSES		$9,750	$28,075	$28,075	$205,575	$177,500
	TOTAL	**$9,750**	**$28,075**	**$28,075**	**$205,575**	$177,500

STORMWATER

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
ENGINEERING FEES	001-530-538-30311	$750	$2,500	$2,500	$10,000		
general engineering						1	$10,000
PLANNING FEES	001-530-538-30312	$0	$500	$500	$500		
CONTRACTUAL SERVICES	001-530-538-30340	$9,000	$10,000	$10,000	$10,000		
TRAVEL/PER DIEM	001-530-538-30400	$0	$250	$250	$250		
STORMWATER SYSTEM REPAIRS	001-530-538-30467	$0	$10,000	$10,000	$180,000		
Drainage pipe and curbs for Sunset Way flooding issue						1	$150,000
Various stormwater system repairs throughout city						1	$30,000
PRINTING & COPYING	001-530-538-30470	$0	$200	$200	$200		
ADVERTISING	001-530-538-30480	$0	$3,000	$3,000	$3,000		
OFFICE SUPPLIES	001-530-538-30510	$0	$200	$200	$200		
SUPPLIES	001-530-538-30520	$0	$500	$500	$500		
TRAINING & EDUCATION	001-530-538-30542	$0	$500	$500	$500		
MEMBERSHIPS	001-530-538-30544	$0	$425	$425	$425		
	TOTAL	**$9,750**	**$28,075**	**$28,075**	**$205,575**		

ROADS AND STREETS

FY 2026/27 Proposed Budget	$1,920,451
FY 2025/26 Adopted Budget	$1,180,241
Difference	$740,210

Highlight of changes

Merit at 1%, cola at 3%, benefits related to salary increases, increase in dependent healthcare costs, aligning other insurance with actuals	($7,766)
Removal of rental vehicle used after hurricanes. Will use hurricane reserve to fund if needed	($15,000)
Increase in other insurance	$7,515
Increase in misc. expense and supplies	$18,476
Increase for road resurfacing to micro surface several roads in The Villages - Drake, Moyer Loop, Conservation Trail	$750,000
	$753,225

ROADS & STREETS

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY		001-540-541-10110	$50,204	$49,555	$49,555	$50,131	$576
BONUS		001-540-541-10111	$523	$572	$572	$582	$10
WAGES		001-540-541-10120	$329,830	$449,157	$449,157	$463,420	$14,263
BONUS		001-540-541-10121	$1,841	$4,575	$4,575	$5,376	$801
OVERTIME		001-540-541-10140	$20,093	$7,000	$7,000	$7,500	$500
FICA		001-540-541-10210	$29,169	$44,166	$44,166	$40,316	($3,850)
RETIREMENT		001-540-541-10220	$49,791	$66,477	$66,477	$70,811	$4,334
HEALTH INSURANCE		001-540-541-10230	$46,658	$96,225	$96,225	$84,693	($11,532)
DISABILITY INSURANCE		001-540-541-10231	$0	$1,519	$1,519	$4,032	$2,513
HEALTH INS DEPENDENTS		001-540-541-10232	$0	$3,952	$3,952	$14,192	$10,240
LIFE INSURANCE		001-540-541-10233	$755	$1,202	$1,202	$756	($446)
DENTAL INSURANCE		001-540-541-10236	$1,791	$2,663	$2,663	$1,691	($972)
WORKERS COMPENSATION		001-540-541-10240	$28,007	$64,471	$64,471	$40,268	($24,203)
	PERSONNEL SERVICES		$558,662	$791,534	$791,534	$783,768	($7,766)
CONTRACTUAL SERVICES		001-540-541-30340	$50,285	$65,600	$65,600	$66,400	$800
TRAVEL/PER DIEM		001-540-541-30400	$0	$700	$700	$700	$0
COMMUNICATIONS		001-540-541-30410	$3,362	$2,740	$2,740	$3,000	$260
POSTAGE		001-540-541-30420	$0	$10	$10	$20	$10
ELECTRIC		001-540-541-30430	$78,767	$79,500	$79,500	$84,000	$4,500
WATER		001-540-541-30431	$2,111	$2,400	$2,400	$3,300	$900
RENTAL OF EQUIPMENT		001-540-541-30440	$0	$20,000	$20,000	$5,000	($15,000)
INSURANCE		001-540-541-30450	$25,606	$37,897	$37,897	$45,412	$7,515
LIGHTS REPAIR & MAINT		001-540-541-30460	$74,816	$10,000	$10,000	$5,000	($5,000)
RADIO REPAIRS/MAINT		001-540-541-30461	$4,000	$4,000	$4,000	$4,000	$0
VEHICLE REPAIRS/MAINT		001-540-541-30462	$5,243	$10,000	$10,000	$10,000	$0
EQUIPMENT REPAIRS/MAINT		001-540-541-30463	$8,898	$11,000	$11,000	$11,000	$0
EQUIPMENT REPAIRS/MAINT		001-540-541-30463-MIL	$10,659	$0	$0	$0	$0
FACILITIES REPAIRS/MAINT		001-540-541-30464	$4,698	$6,000	$6,000	$9,500	$3,500
SERVICE CONTRACTS		001-540-541-30465	$3,940	$4,000	$4,000	$4,200	$200
SERVICE CONTRACTS		001-540-541-30465-MIL	$11,500	$0	$0	$0	$0
MISC EXPENSE		001-540-541-30490	$12,515	$60,500	$60,500	$71,500	$11,000
OFFICE SUPPLIES		001-540-541-30510	$1,283	$1,500	$1,500	$1,500	$0
SUPPLIES		001-540-541-30520	$25,662	$28,500	$28,500	$37,500	$9,000
SUPPLIES		001-540-541-30520-MIL	$24,992	$0	$0	$0	$0
UNIFORMS		001-540-541-30521	$5,638	$7,100	$7,100	$7,091	($9)
FUEL		001-540-541-30522	$12,408	$11,500	$11,500	$12,300	$800
FUEL		001-540-541-30522-MIL	$2,434	$0	$0	$0	$0
TRAINING & EDUCATION		001-540-541-30542	$1,060	$1,400	$1,400	$1,400	$0
MEMBERSHIPS		001-540-541-30544	$180	$550	$550	$550	$0
	OPERATING EXPENSES		$370,057	$364,897	$364,897	$383,373	$18,476
ROAD RESURFACING		001-540-541-60631	$14,015	$20,500	$20,500	$750,000	$729,500
EQUIPMENT PURCHASES		001-540-541-60640	$29,874	$3,310	$3,310	$3,310	$0
	CAPITAL OUTLAY		$43,889	$23,810	$23,810	$753,310	$729,500
		TOTAL	**$972,608**	**$1,180,241**	**$1,180,241**	**$1,920,451**	**$740,210**

ROADS & STREETS

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-540-541-10110	$50,204	$49,555	$49,555	$50,131		
664 - Wages - Public Works Director						1	$50,131
BONUS	001-540-541-10111	$523	$572	$572	$582		
664 - Christmas Bonus - Public Works Director						1	$582
WAGES	001-540-541-10120	$329,830	$449,157	$449,157	$463,420		
1009 - Wages - RS Service Worker I						1	$43,147
1061 - Wages - RS Service Worker I						1	$43,377
1065 - Wages - RS Crew Leader						1	$55,362
1103 - Wages - RS Service Worker I						1	$42,786
1124 - Wages - RS Service Worker I						1	$42,179
1125 - Wages - RS Service Worker II						1	$43,260
1126 - Wages - RS Service Worker II						1	$43,260
1128 - Wages - RS Service Worker I						1	$42,171
795 - Wages - Office Manager - PW						1	$54,755
900 - Wages - Mechanic						1	$53,124
BONUS	001-540-541-10121	$1,841	$4,575	$4,575	$5,376		
1009 - Christmas Bonus - RS Service Worker I						1	$501
1061 - Christmas Bonus - RS Service Worker I						1	$503
1065 - Christmas Bonus - RS Crew Leader						1	$642
1103 - Christmas Bonus - RS Service Worker I						1	$496
1124 - Christmas Bonus - RS Service Worker I						1	$489
1125 - Christmas Bonus - RS Service Worker II						1	$502
1126 - Christmas Bonus - RS Service Worker II						1	$502
1128 - Christmas Bonus - RS Service Worker I						1	$489
795 - Christmas Bonus - Office Manager - PW						1	$635
900 - Christmas Bonus - Mechanic						1	$616
OVERTIME	001-540-541-10140	$20,093	$7,000	$7,000	$7,500		
FICA	001-540-541-10210	$29,169	$44,166	$44,166	$40,316		
1009 - Fica/Medicare - RS Service Worker I						1	$3,339
1061 - Fica/Medicare - RS Service Worker I						1	$3,357
1065 - Fica/Medicare - RS Crew Leader						1	$4,284
1103 - Fica/Medicare - RS Service Worker I						1	$3,311
1124 - Fica/Medicare - RS Service Worker I						1	$3,264
1125 - Fica/Medicare - RS Service Worker II						1	$3,348
1126 - Fica/Medicare - RS Service Worker II						1	$3,348
1128 - Fica/Medicare - RS Service Worker I						1	$3,263
664 - Fica/Medicare - Public Works Director						1	$3,880
795 - Fica/Medicare - Office Manager - PW						1	$4,237
900 - Fica/Medicare - Mechanic						1	$4,111
FICA for overtime						1	$574
RETIREMENT	001-540-541-10220	$49,791	$66,477	$66,477	$70,811		
1009 - FRS - RS Service Worker I						1	$5,864

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1061 - FRS - RS Service Worker I						1	$5,895
1065 - FRS - RS Crew Leader						1	$7,524
1103 - FRS - RS Service Worker I						1	$5,815
1124 - FRS - RS Service Worker I						1	$5,732
1125 - FRS - RS Service Worker II						1	$5,879
1126 - FRS - RS Service Worker II						1	$5,879
1128 - FRS - RS Service Worker I						1	$5,731
664 - FRS - Public Works Director						1	$6,813
795 - FRS - Office Manager - PW						1	$7,441
900 - FRS - Mechanic						1	$7,220
FRS for overtime						1	$1,019
HEALTH INSURANCE	001-540-541-10230	$46,658	$96,225	$96,225	$84,693		
DISABILITY INSURANCE	001-540-541-10231	$0	$1,519	$1,519	$4,032		
1009 - Short Term Disability - RS Service Worker I						1	$384
1061 - Short Term Disability - RS Service Worker I						1	$384
1065 - Short Term Disability - RS Crew Leader						1	$384
1103 - Short Term Disability - RS Service Worker I						1	$384
1124 - Short Term Disability - RS Service Worker I						1	$384
1125 - Short Term Disability - RS Service Worker II						1	$384
1126 - Short Term Disability - RS Service Worker II						1	$384
1128 - Short Term Disability - RS Service Worker I						1	$384
664 - Short Term Disability - Public Works Director						1	$192
795 - Short Term Disability - Office Manager - PW						1	$384
900 - Short Term Disability - Mechanic						1	$384
HEALTH INS DEPENDENTS	001-540-541-10232	$0	$3,952	$3,952	$14,192		
LIFE INSURANCE	001-540-541-10233	$755	$1,202	$1,202	$756		
1009 - Life Insurance - Employees - RS Service Worker I						1	$72
1061 - Life Insurance - Employees - RS Service Worker I						1	$72
1065 - Life Insurance - Employees - RS Crew Leader						1	$72
1103 - Life Insurance - Employees - RS Service Worker I						1	$72
1124 - Life Insurance - Employees - RS Service Worker I						1	$72
1125 - Life Insurance - Employees - RS Service Worker II						1	$72
1126 - Life Insurance - Employees - RS Service Worker II						1	$72
1128 - Life Insurance - Employees - RS Service Worker I						1	$72
664 - Life Insurance - Employees - Public Works Director						1	$36
795 - Life Insurance - Employees - Office Manager - PW						1	$72
900 - Life Insurance - Employees - Mechanic						1	$72
DENTAL INSURANCE	001-540-541-10236	$1,791	$2,663	$2,663	$1,691		
WORKERS COMPENSATION	001-540-541-10240	$28,007	$64,471	$64,471	$40,268		
CONTRACTUAL SERVICES	001-540-541-30340	$50,285	$65,600	$65,600	$66,400		
Cummins (Generator Maint. at Public Works Facility)						4	$600
Enterprise Fleet Leasing						12	$2,050

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Lake County Traffic Signal Agreement						1	$25,000
MyQ Gate Opener for Public Works Subscription						12	$200
Street Sweeping Corp. of America						4	$2,000
Sweeping Corp. of America						1	$4,000
TRAVEL/PER DIEM	001-540-541-30400	$0	$700	$700	$700		
COMMUNICATIONS	001-540-541-30410	$3,362	$2,740	$2,740	$3,000		
POSTAGE	001-540-541-30420	$0	$10	$10	$20		
ELECTRIC	001-540-541-30430	$78,767	$79,500	$79,500	$84,000		
WATER	001-540-541-30431	$2,111	$2,400	$2,400	$3,300		
RENTAL OF EQUIPMENT	001-540-541-30440	$0	$20,000	$20,000	$5,000		
General Rental						1	$5,000
Hurricane Rental (Loader)						1	$15,000
Department Submitted Request - remove rental loader, will use hurrican fund if needed						1	($15,000)
INSURANCE	001-540-541-30450	$25,606	$37,897	$37,897	$45,412		
Liability Insurance						1	$24,268
Property/Crime Insurance						1	$21,144
LIGHTS REPAIR & MAINT	001-540-541-30460	$74,816	$10,000	$10,000	$5,000		
RADIO REPAIRS/MAINT	001-540-541-30461	$4,000	$4,000	$4,000	$4,000		
VEHICLE REPAIRS/MAINT	001-540-541-30462	$5,243	$10,000	$10,000	$10,000		
EQUIPMENT REPAIRS/MAINT	001-540-541-30463	$8,898	$11,000	$11,000	$11,000		
EQUIPMENT REPAIRS/MAINT	1-540-541-30463-MIL	$10,659	$0	$0	$0		
FACILITIES REPAIRS/MAINT	001-540-541-30464	$4,698	$6,000	$6,000	$9,500		
General repairs and Maint.						1	$6,000
Roofing Materials for extension of pole barn						1	$3,500
SERVICE CONTRACTS	001-540-541-30465	$3,940	$4,000	$4,000	$4,200		
First Citizens (Printer Lease)						12	$150
Kyocera (Printer)						12	$200
SERVICE CONTRACTS	1-540-541-30465-MIL	$11,500	$0	$0	$0		
MISC EXPENSE	001-540-541-30490	$12,515	$60,500	$60,500	$71,500		
Bottled Water						5	$400
Flags						1	$2,000
Misc. Road Repairs						6	$5,000
Misc. Sidewalk repairs						1	$20,000
Tree Removal						16	$1,500
Department Submitted Request - reduce tree removal						1	($4,500)
Department Submitted Request - reduce misc. road repairs						1	($2,000)
OFFICE SUPPLIES	001-540-541-30510	$1,283	$1,500	$1,500	$1,500		
SUPPLIES	001-540-541-30520	$25,662	$28,500	$28,500	$37,500		
Misc. Supplies. (Blades, chains, weedkiller, limerock, ect.						1	$15,000
Stop Signs						250	$50
Street sign supplies						1	$10,000

ROADS & STREETS

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SUPPLIES	1-540-541-30520-MIL	$24,992	$0	$0	$0		
UNIFORMS	001-540-541-30521	$5,638	$7,100	$7,100	$7,091		
Boot Allowance						9	$175
PW Office Staff Shirts						1	$600
Safety Vest, Shirts, Glasses, Hats						9	$100
Uniform Setup						1	$1,000
Weekly Uniform						52	$58
FUEL	001-540-541-30522	$12,408	$11,500	$11,500	$12,300		
Public Works Emergency Generator						2	$2,250
Vehicles x 12						52	$150
FUEL	1-540-541-30522-MIL	$2,434	$0	$0	$0		
TRAINING & EDUCATION	001-540-541-30542	$1,060	$1,400	$1,400	$1,400		
MEMBERSHIPS	001-540-541-30544	$180	$550	$550	$550		
ROAD RESURFACING	001-540-541-60631	$14,015	$20,500	$20,500	$750,000		
Micro Paving Villages (Drake, moyer conservation trail, Krietmeyer, mcdaniel , borrowman						1	$750,000
Move pavement overlay to capital projects fund						1	($200,000)
Traditional pavement overlay (Myrtle Lake View Drive, Myrtle Lake Ave, Daybreak drive)						1	$200,000
EQUIPMENT PURCHASES	001-540-541-60640	$29,874	$3,310	$3,310	$3,310		
9 of 10 Payments for County Radios						1	$3,310
	TOTAL	**$972,608**	**$1,180,241**	**$1,180,241**	**$1,920,451**		

LIBRARY

FY 2026/27 Proposed Budget	$835,900
FY 2025/26 Adopted Budget	$1,018,911
Difference	($183,011)

Highlight of changes

Elimination of Library Director position, 50% funding for Community Services Director, cola at 3%, merit at 1%, related benefit costs, and insurance, elimination of PT Library Aide	($108,976)
Elimination of FT Library Assistant II plus benefits as a result of Café restructuring	($60,074)
Reduction in supplies for Café from restructuring	($10,000)
Miscellaneous small increases and decreases in operating costs	($4,511)
	($183,561)

LIBRARY DEPARTMENT

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY		001-570-571-10110	$86,443	$106,715	$106,715	$107,287	$572
BONUS		001-570-571-10111	$959	$1,058	$1,058	$1,245	$187
WAGES		001-570-571-10120	$458,241	$470,675	$470,675	$321,502	($149,173)
BONUS		001-570-571-10121	$4,271	$5,431	$5,431	$3,825	($1,606)
OVERTIME		001-570-571-10140	$4,270	$3,000	$3,000	$4,250	$1,250
FICA		001-570-571-10210	$40,979	$44,897	$44,897	$33,508	($11,389)
RETIREMENT		001-570-571-10220	$59,709	$66,882	$66,882	$53,605	($13,277)
HEALTH INSURANCE		001-570-571-10230	$57,164	$82,478	$73,478	$81,635	($843)
DISABILITY INSURANCE		001-570-571-10231	$0	$1,744	$1,744	$2,880	$1,136
HEALTH INS DEPENDENTS		001-570-571-10232	$3,341	$6,175	$6,175	$11,689	$5,514
LIFE INSURANCE		001-570-571-10233	$841	$1,030	$1,030	$540	($490)
DENTAL INSURANCE		001-570-571-10236	$1,641	$2,283	$2,283	$1,901	($382)
WORKERS COMPENSATION		001-570-571-10240	$690	$1,304	$1,304	$756	($548)
	PERSONNEL SERVICES		$718,549	$793,672	$784,672	$624,622	($169,050)
CONTRACTUAL SERVICES		001-570-571-30340	$17,873	$18,250	$18,250	$19,858	$1,608
TRAVEL/PER DIEM		001-570-571-30400	$802	$1,650	$1,650	$1,918	$268
COMMUNICATIONS		001-570-571-30410	$8,318	$6,300	$6,300	$6,432	$132
POSTAGE		001-570-571-30420	$340	$500	$500	$200	($300)
ELECTRIC		001-570-571-30430	$14,589	$14,700	$14,700	$15,600	$900
WATER		001-570-571-30431	$10,513	$10,300	$10,300	$10,300	$0
INSURANCE		001-570-571-30450	$14,254	$21,095	$21,095	$25,279	$4,184
FACILITIES REPAIRS/MAINT		001-570-571-30464	$10,853	$16,950	$25,950	$11,998	($4,952)
SERVICE CONTRACTS		001-570-571-30465	$7,245	$3,394	$3,394	$0	($3,394)
PROGRAMS/LIBRARY PROGRAMMING		001-570-571-30483	$4,677	$6,200	$6,200	$6,510	$310
OFFICE SUPPLIES		001-570-571-30510	$12,648	$12,800	$12,800	$11,840	($960)
SUPPLIES		001-570-571-30520	$8,327	$14,100	$14,100	$16,400	$2,300
PROMOTIONAL SUPPLIES		001-570-571-30524	$173	$900	$900	$500	($400)
CAFE SUPPLIES/EXPENSES		001-570-571-30525	$41,143	$40,900	$40,900	$26,020	($14,880)
SUBSCRIPTIONS		001-570-571-30541	$2,497	$3,200	$3,200	$3,360	$160
TRAINING & EDUCATION		001-570-571-30542	$1,790	$1,900	$1,900	$2,410	$510
MEMBERSHIPS		001-570-571-30544	$372	$1,100	$1,100	$1,103	$3
	OPERATING EXPENSES		$156,414	$174,239	$183,239	$159,728	($14,511)
EQUIPMENT PURCHASES		001-570-571-60640	$10,931	$0	$0	$0	$0
LIBRARY BOOKS		001-570-571-60660	$35,723	$46,000	$46,000	$46,300	$300
LIBRARY DVDS		001-570-571-60664	$3,791	$5,000	$5,000	$5,250	$250
	CAPITAL OUTLAY		$50,445	$51,000	$51,000	$51,550	$550
		TOTAL	**$925,408**	**$1,018,911**	**$1,018,911**	**$835,900**	**($183,011)**

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-570-571-10110	$86,443	$106,715	$106,715	$107,287		
1083 - Wages - Director of Community Services						1	$46,459
588 - Wages - Deputy Library Director						1	$60,828
BONUS	001-570-571-10111	$959	$1,058	$1,058	$1,245		
1083 - Christmas Bonus - Director of Community Services						1	$539
588 - Christmas Bonus - Deputy Library Director						1	$706
WAGES	001-570-571-10120	$458,241	$470,675	$470,675	$321,502		
1005 - Wages - Library Team Lead						1	$43,573
1008 - Wages - Library Assistant II (FT) non degree						1	$41,412
Eliminate positon 1008 as part of Café restructure							($41,412)
1029 - Wages - Library Team Lead						1	$49,557
1033 - Wages - Library Specialist (4 year degree)						1	$47,508
1073 - Wages - Library Assistant I (PT) non degree						1	$9,159
1095 - Wages - Library Assistant I (PT) non degree						1	$8,483
1105 - Wages - Library Assistant I (PT) non degree						1	$9,156
1134 - Wages - Library Specialist (4 year degree)						1	$45,193
815 - Wages - Library Assistant I (PT) non degree						1	$10,138
846 - Wages - Library Assistant I (PT) non degree						1	$9,855
860 - Wages - Library Assistant II (FT) non degree						1	$43,565
956 - Wages - Circulation Manager						1	$53,510
Eliminate vacant library aide position						1	($8,195)
BONUS	001-570-571-10121	$4,271	$5,431	$5,431	$3,825		
1005 - Christmas Bonus - Library Team Lead						1	$505
1008 - Christmas Bonus - Library Assistant II (FT) non degree						1	$480
Eliminate positon 1008 as part of Café restructure							($480)
1029 - Christmas Bonus - Library Team Lead						1	$575
1033 - Christmas Bonus - Library Specialist (4 year degree)						1	$551
1073 - Christmas Bonus - Library Assistant I (PT) non degree						1	$106
1095 - Christmas Bonus - Library Assistant I (PT) non degree						1	$98
1105 - Christmas Bonus - Library Assistant I (PT) non degree						1	$106
1134 - Christmas Bonus - Library Specialist (4 year degree)						1	$524
815 - Christmas Bonus - Library Assistant I (PT) non degree						1	$118
846 - Christmas Bonus - Library Assistant I (PT) non degree						1	$114
860 - Christmas Bonus - Library Assistant II (FT) non degree						1	$505
956 - Christmas Bonus - Circulation Manager						1	$621
OVERTIME	001-570-571-10140	$4,270	$3,000	$3,000	$4,250		
FICA	001-570-571-10210	$40,979	$44,897	$44,897	$33,508		
1005 - Fica/Medicare - Library Team Lead						1	$3,372
1008 - Fica/Medicare - Library Assistant II (FT) non degree						1	$3,205
Eliminate positon 1008 as part of Café restructure							($3,205)
1029 - Fica/Medicare - Library Team Lead						1	$3,835
1033 - Fica/Medicare - Library Specialist (4 year degree)						1	$3,677

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1073 - Fica/Medicare - Library Assistant I (PT) non degree						1	$709
1083 - Fica/Medicare - Director of Community Services						1	$3,595
1095 - Fica/Medicare - Library Assistant I (PT) non degree						1	$657
1105 - Fica/Medicare - Library Assistant I (PT) non degree						1	$709
1134 - Fica/Medicare - Library Specialist (4 year degree)						1	$3,497
588 - Fica/Medicare - Deputy Library Director						1	$4,707
815 - Fica/Medicare - Library Assistant I (PT) non degree						1	$785
846 - Fica/Medicare - Library Assistant I (PT) non degree						1	$763
860 - Fica/Medicare - Library Assistant II (FT) non degree						1	$3,371
956 - Fica/Medicare - Circulation Manager						1	$4,141
Eliminate vacant library aide position						1	($634)
FICA for overtime						1	$325
RETIREMENT	001-570-571-10220	$59,709	$66,882	$66,882	$53,605		
1005 - FRS - Library Team Lead						1	$5,922
1008 - FRS - Library Assistant II (FT) non degree						1	$5,628
Eliminate positon 1008 as part of Café restructure							($5,628)
1029 - FRS - Library Team Lead						1	$6,735
1033 - FRS - Library Specialist (4 year degree)						1	$6,456
1083 - FRS - Director of Community Services						1	$6,314
1134 - FRS - Library Specialist (4 year degree)						1	$6,142
588 - FRS - Deputy Library Director						1	$8,267
860 - FRS - Library Assistant II (FT) non degree						1	$5,921
956 - FRS - Circulation Manager						1	$7,272
FRS for overtime						1	$578
HEALTH INSURANCE	001-570-571-10230	$57,164	$82,478	$73,478	$81,635		
DISABILITY INSURANCE	001-570-571-10231	$0	$1,744	$1,744	$2,880		
1005 - Short Term Disability - Library Team Lead	001-570-571-10231					1	$384
1008 - Short Term Disability - Library Assistant II (FT) non degree						1	$384
Eliminate positon 1008 as part of Café restructure							($384)
1029 - Short Term Disability - Library Team Lead						1	$384
1033 - Short Term Disability - Library Specialist (4 year degree)						1	$384
1083 - Short Term Disability - Director of Community Services						1	$192
1134 - Short Term Disability - Library Specialist (4 year degree)						1	$384
588 - Short Term Disability - Deputy Library Director						1	$384
860 - Short Term Disability - Library Assistant II (FT) non degree						1	$384
956 - Short Term Disability - Circulation Manager						1	$384
HEALTH INS DEPENDENTS	001-570-571-10232	$3,341	$6,175	$6,175	$11,689		
LIFE INSURANCE	001-570-571-10233	$841	$1,030	$1,030	$540		
1005 - Life Insurance - Employees - Library Team Lead						1	$72
1008 - Life Insurance - Employees - Library Assistant II (FT) non degree						1	$72
Eliminate positon 1008 as part of Café restructure							($72)
1029 - Life Insurance - Employees - Library Team Lead						1	$72

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1033 - Life Insurance - Employees - Library Specialist (4 year degree)						1	$72
1083 - Life Insurance - Employees - Director of Community Services						1	$36
1134 - Life Insurance - Employees - Library Specialist (4 year degree)						1	$72
588 - Life Insurance - Employees - Deputy Library Director						1	$72
860 - Life Insurance - Employees - Library Assistant II (FT) non degree						1	$72
956 - Life Insurance - Employees - Circulation Manager						1	$72
DENTAL INSURANCE	001-570-571-10236	$1,641	$2,283	$2,283	$1,901		
WORKERS COMPENSATION	001-570-571-10240	$690	$1,304	$1,304	$756		
CONTRACTUAL SERVICES	001-570-571-30340	$17,873	$18,250	$18,250	$19,858		
Aztec Systems Inc- Fire Alarm Inspections						1	$600
Fire Alarm Monitoring						1	$850
Kyrocera Copier Lease + Overages						12	$420
Kyrocera Public Copier with Coinbox Lease + Overages						12	$473
Lake County Software Annual Renewal						1	$3,800
Office Copier Maint						1	$403
Perotek Security Monitoring						1	$315
Precision Fire Systems Qtrly Insp						4	$210
Public Copier Maint						1	$504
Reading Programs, Misc Upgrades						1	$2,000
SenSource Database Reports						1	$230
Unique Mgt Services						1	$893
Department submitted reduction - Unique Mgt Services						1	($293)
Department submitted reduction - reading programs						1	($1,000)
TRAVEL/PER DIEM	001-570-571-30400	$802	$1,650	$1,650	$1,918		
Director Conference - Florida						1	$525
Director Conference - Tallahassee						1	$525
FLA Conference						1	$500
Misc Library Advisory Board, Mtgs, etc						1	$368
COMMUNICATIONS	001-570-571-30410	$8,318	$6,300	$6,300	$6,432		
Comcast - Lake County - We Pay 10%						12	$300
Intermedia						12	$236
POSTAGE	001-570-571-30420	$340	$500	$500	$200		
Department submitted reduction						1	($300)
ELECTRIC	001-570-571-30430	$14,589	$14,700	$14,700	$15,600		
WATER	001-570-571-30431	$10,513	$10,300	$10,300	$10,300		
INSURANCE	001-570-571-30450	$14,254	$21,095	$21,095	$25,279		
Liability Insurance						1	$13,509
Property/Crime Insurance						1	$11,770
FACILITIES REPAIRS/MAINT	001-570-571-30464	$10,853	$16,950	$25,950	$11,998		
Dry Cleaning						1	$500
Electronic Sign Board						1	$788
Holiday Heat & Air						1	$3,990

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Misc Bldg Maint/Repair (Dry Wall)						1	$10,000
Misc. drywall repairs can be paid for out of OGG facilities repairs/maintenance account						1	($10,000)
Mulch and Flowers						1	$1,200
Power Washing of Building						1	$2,000
Stanley Door Warranty						1	$2,520
Steam Cleaning - Rugs & Furniture						1	$1,000
SERVICE CONTRACTS	001-570-571-30465	$7,245	$3,394	$3,394	$0		
PROGRAMS/LIBRARY PROGRAMMING	001-570-571-30483	$4,677	$6,200	$6,200	$6,510		
Adult Programming						1	$600
Author Visits						1	$1,000
Child Programming						1	$600
Employee Week Lunch/Gifts						1	$600
Fruitland Park Day						1	$700
Mistletoe Mingle						1	$1,000
Progressive Dinner						1	$1,000
Summer Reading Programs						1	$1,575
Volunteer Appreciation Lunch/Gifts						1	$435
Deparement submitted reduction - author visits						1	($1,000)
OFFICE SUPPLIES	001-570-571-30510	$12,648	$12,800	$12,800	$11,840		
Decorations - Holidays						1	$2,900
General Office Supplies, Ink Cartridges, Toners, Writing Materials, Not	001-570-571-30510					1	$8,940
Locking DVD cases						0	$1,600
SUPPLIES	001-570-571-30520	$8,327	$14,100	$14,100	$16,400		
Adult Program Crafts						1	$1,000
Defibrillator Battery						1	$1,000
Laminator Supplies						1	$700
Locking DVD Cases						1	$1,600
Office Chairs						2	$350
Paper/Thermal, Cards, Forms, Prgm Supplies, Bar Codes, Book Tape, Etc.						1	$8,000
Shirts for 14 Employees						1	$500
Supplies for Children's Programs, Story Time						1	$2,900
PROMOTIONAL SUPPLIES	001-570-571-30524	$173	$900	$900	$500		
Printing/Marketing, Informational						1	$945
Department submitted reduction						1	($445)
CAFE SUPPLIES/EXPENSES	001-570-571-30525	$41,143	$40,900	$40,900	$26,020		
Food and Paper Supplies						1	$40,000
Software Monthly Charge						12	$85
Reduced expenses from Café reestructure							($10,000)
Department submitted reduction - food & paper supplies						1	($5,000)
SUBSCRIPTIONS	001-570-571-30541	$2,497	$3,200	$3,200	$3,360		

LIBRARY DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Book List						1	$420
Book Page						1	$420
Daily Commercial						1	$341
Daily Sun						1	$105
Orlando Sentinel						1	$814
WT Cox						1	$1,260
TRAINING & EDUCATION	001-570-571-30542	$1,790	$1,900	$1,900	$2,410		
FLA Conference						1	$1,260
Florida Library Assoc Seminar						1	$525
Library Directors' Conference						1	$525
Professional Development						1	$100
MEMBERSHIPS	001-570-571-30544	$372	$1,100	$1,100	$1,103		
Canva						1	$210
Florida Library Association						1	$683
Go Daddy						1	$210
EQUIPMENT PURCHASES	001-570-571-60640	$10,931	$0	$0	$0		
LIBRARY BOOKS	001-570-571-60660	$35,723	$46,000	$46,000	$46,300		
Audiobooks						1	$5,250
Books						1	$42,000
Replacements, Ebooks, Overdrive, Lease Program, Etc.						1	$1,050
Department submitted reduction						1	($2,000)
LIBRARY DVDS	001-570-571-60664	$3,791	$5,000	$5,000	$5,250		
DVDs, Replacements	001-570-571-60664					1	$5,250
	TOTAL	**$925,408**	**$1,018,911**	**$1,018,911**	**$835,900**		

POOL

FY 2026/27 Proposed Budget	$240,638
FY 2025/26 Adopted Budget	$316,110
Difference	($75,472)

Summary of changes	
Reclass of FT Training Coordinator to PT, Reduce Hours for Pool Manager from 40 hr/wk to 30 hr/wk, Reduce Number number of lifeguards to 12, plus increase in health insurance and other insurance	($60,854)
Additonal printing/copying supplies	$2,550
Various adjustments in numerous operating accounts	$800
No equipment purchases budgeted for next year	($17,906)
	($75,410)

SWIMMING POOL

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
WAGES		001-570-572-10120	$154,363	$152,764	$152,764	$100,655	($52,109)
BONUS		001-570-572-10121	$630	$0	$0	$645	$645
OVERTIME		001-570-572-10140	$222	$500	$500	$250	($250)
FICA		001-570-572-10210	$11,649	$11,988	$11,988	$7,700	($4,288)
RETIREMENT		001-570-572-10220	$10,485	$14,031	$14,031	$5,687	($8,344)
HEALTH INSURANCE		001-570-572-10230	$8,234	$9,164	$9,164	$12,223	$3,059
DISABILITY INSURANCE		001-570-572-10231	$0	$302	$302	$384	$82
HEALTH INS DEPENDENTS		001-570-572-10232	$0	$0	$0	$3,746	$3,746
LIFE INSURANCE		001-570-572-10233	$0	$108	$108	$72	($36)
DENTAL INSURANCE		001-570-572-10236	$0	$254	$254	$0	($254)
WORKERS COMPENSATION		001-570-572-10240	$3,765	$8,272	$8,272	$5,167	($3,105)
	PERSONNEL SERVICES		$189,348	$197,383	$197,383	$136,529	($60,854)
CONTRACTUAL SERVICES		001-570-572-30340	$5,029	$3,500	$3,500	$1,000	($2,500)
TRAVEL/PER DIEM		001-570-572-30400	$0	$1,000	$1,000	$1,150	$150
COMMUNICATIONS		001-570-572-30410	$125	$620	$620	$620	$0
POSTAGE		001-570-572-30420	$0	$25	$25	$0	($25)
ELECTRIC		001-570-572-30430	$12,652	$16,200	$16,200	$14,500	($1,700)
WATER		001-570-572-30431	$4,084	$5,000	$5,000	$5,000	$0
RENTAL OF EQUIPMENT		001-570-572-30440	$0	$0	$0	$0	$0
INSURANCE		001-570-572-30450	$5,828	$8,626	$8,626	$10,339	$1,713
EQUIPMENT REPAIRS/MAINT		001-570-572-30463	$345	$1,750	$1,750	$2,000	$250
FACILITIES REPAIRS/MAINT		001-570-572-30464	$21,004	$34,800	$34,800	$35,000	$200
PRINTING & COPYING		001-570-572-30470	$22	$250	$250	$2,800	$2,550
ADVERTISING		001-570-572-30480	$640	$1,000	$1,000	$1,000	$0
MISC EXPENSE		001-570-572-30490	$0	$25	$25	$0	($25)
LICENSE/PERMITS		001-570-572-30499	$0	$450	$450	$450	$0
OFFICE SUPPLIES		001-570-572-30510	$986	$675	$675	$1,000	$325
SUPPLIES		001-570-572-30520	$7,252	$3,550	$3,550	$4,500	$950
UNIFORMS		001-570-572-30521	$3,279	$4,750	$4,750	$5,475	$725
POOL CHEMICALS		001-570-572-30529	$13,699	$12,000	$12,000	$12,000	$0
POOL CONCESSION		001-570-572-30530	$2,278	$2,500	$2,500	$2,875	$375
TRAINING & EDUCATION		001-570-572-30542	$5,272	$3,600	$3,600	$4,000	$400
MEMBERSHIPS		001-570-572-30544	$0	$500	$500	$400	($100)
	OPERATING EXPENSES		$82,495	$100,821	$100,821	$104,109	$3,288
EQUIPMENT PURCHASES		001-570-572-60640	$10,858	$17,906	$17,906	$0	($17,906)
	CAPITAL OUTLAY		$10,858	$17,906	$17,906	$0	($17,906)
		TOTAL	**$282,701**	**$316,110**	**$316,110**	**$240,638**	**($75,472)**

SWIMMING POOL

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
WAGES	001-570-572-10120	$154,363	$152,764	$152,764	$100,655		
1035 - Wages - Lifeguard I						1	$2,319
1044 - Wages - Lifeguard I						1	$2,241
1045 - Wages - Lifeguard I						1	$2,386
1081 - Wages - Lifeguard I						1	$2,457
1082 - Wages - Lifeguard I						1	$2,319
1085 - Wages - Lifeguard I						1	$2,313
1096 - Wages - Lifeguard I						1	$2,329
1106 - Wages - Lifeguard I						1	$2,247
1108 - Wages - Lifeguard I						1	$2,316
1109 - Wages - Lifeguard I						1	$2,316
1110 - Wages - Lifeguard I						1	$2,316
1111 - Wages - Lifeguard I						1	$2,461
1112 - Wages - Lifeguard I						1	$2,316
1114 - Wages - Lifeguard I						1	$2,316
1117 - Wages - Lifeguard I						1	$2,314
1135 - Wages - Lifeguard I						1	$2,317
1136 - Wages - Lifeguard I						1	$2,315
1137 - Wages - Lifeguard I						1	$2,317
1138 - Wages - Lifeguard I						1	$2,317
758 - Wages - Training Coordinator						1	$40,512
Reclass Training Coordinator from FT to PT							($24,736)
782 - Wages - Pool Manager						1	$55,592
Reduce Hours For Pool Manager From 40 hrs/wk to 30 hrs/wk							($13,893)
Vacancy - Wages - Head Lifeguard/Lifeguard III						1	$4,178
Reduce total number of lifeguards to 12							($5,232)
BONUS	001-570-572-10121	$630	$0	$0	$645		
758 - Christmas Bonus - Training Coordinator						1	$470
Reclass Training Coordinator from FT to PT							($470)
782 - Christmas Bonus - Pool Manager						1	$645
OVERTIME	001-570-572-10140	$222	$500	$500	$250		
FICA	001-570-572-10210	$11,649	$11,988	$11,988	$7,700		
1035 - Fica/Medicare - Lifeguard I						1	$177
1044 - Fica/Medicare - Lifeguard I						1	$171
1045 - Fica/Medicare - Lifeguard I						1	$183
1081 - Fica/Medicare - Lifeguard I						1	$188
1082 - Fica/Medicare - Lifeguard I						1	$177
1085 - Fica/Medicare - Lifeguard I						1	$177
1096 - Fica/Medicare - Lifeguard I						1	$178
1106 - Fica/Medicare - Lifeguard I						1	$172
1108 - Fica/Medicare - Lifeguard I						1	$177
1109 - Fica/Medicare - Lifeguard I						1	$177

SWIMMING POOL

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1110 - Fica/Medicare - Lifeguard I						1	$177
1111 - Fica/Medicare - Lifeguard I						1	$188
1112 - Fica/Medicare - Lifeguard I						1	$177
1114 - Fica/Medicare - Lifeguard I						1	$177
1117 - Fica/Medicare - Lifeguard I						1	$177
1135 - Fica/Medicare - Lifeguard I						1	$177
1136 - Fica/Medicare - Lifeguard I						1	$177
1137 - Fica/Medicare - Lifeguard I						1	$177
1138 - Fica/Medicare - Lifeguard I						1	$177
758 - Fica/Medicare - Training Coordinator						1	$3,135
Reclass Training Coordinator from FT to PT							($1,928)
782 - Fica/Medicare - Pool Manager						1	$4,302
Reduce Hours For Pool Manager From 40 hrs/wk to 30 hrs/wk							($1,112)
Vacancy - Fica/Medicare - Head Lifeguard/Lifeguard III						1	$320
Reduce total number of lifeguards to 12							($401)
RETIREMENT	001-570-572-10220	$10,485	$14,031	$14,031	$5,687		
782 - FRS - Pool Manager						1	$7,555
Reduce Hours For Pool Manager From 40 hrs/wk to 30 hrs/wk							($1,868)
HEALTH INSURANCE	001-570-572-10230	$8,234	$9,164	$9,164	$12,223		
DISABILITY INSURANCE	001-570-572-10231	$0	$302	$302	$384		
782 - Short Term Disability - Pool Manager						1	$384
HEALTH INS DEPENDENTS	001-570-572-10232	$0	$0	$0	$3,746		
LIFE INSURANCE	001-570-572-10233	$0	$108	$108	$72		
782 - Life Insurance - Employees - Pool Manager						1	$72
DENTAL INSURANCE	001-570-572-10236	$0	$254	$254	$0		
WORKERS COMPENSATION	001-570-572-10240	$3,765	$8,272	$8,272	$5,167		
CONTRACTUAL SERVICES	001-570-572-30340	$5,029	$3,500	$3,500	$1,000		
Security System						1	$1,000
TRAVEL/PER DIEM	001-570-572-30400	$0	$1,000	$1,000	$1,150		
COMMUNICATIONS	001-570-572-30410	$125	$620	$620	$620		
POSTAGE	001-570-572-30420	$0	$25	$25	$0		
ELECTRIC	001-570-572-30430	$12,652	$16,200	$16,200	$14,500		
WATER	001-570-572-30431	$4,084	$5,000	$5,000	$5,000		
RENTAL OF EQUIPMENT	001-570-572-30440	$0	$0	$0	$0		
INSURANCE	001-570-572-30450	$5,828	$8,626	$8,626	$10,339		
Liability Insurance						1	$5,525
Property/Crime Insurance						1	$4,814
EQUIPMENT REPAIRS/MAINT	001-570-572-30463	$345	$1,750	$1,750	$2,000		
FACILITIES REPAIRS/MAINT	001-570-572-30464	$21,004	$34,800	$34,800	$35,000		
Door Replacement						1	$20,000
Fencing						1	$8,000
Floor Resurfacing						1	$15,000

SWIMMING POOL

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Reduction Due To Modified Operating Schedule							($8,000)
PRINTING & COPYING	001-570-572-30470	$22	$250	$250	$2,800		
Printer Lease						12	$150
Supplies						1	$1,000
ADVERTISING	001-570-572-30480	$640	$1,000	$1,000	$1,000		
Facebook						1	$500
Fun4Kids Lake						1	$500
MISC EXPENSE	001-570-572-30490	$0	$25	$25	$0		
LICENSE/PERMITS	001-570-572-30499	$0	$450	$450	$450		
Lake County Opertation Permit						1	$450
OFFICE SUPPLIES	001-570-572-30510	$986	$675	$675	$1,000		
SUPPLIES	001-570-572-30520	$7,252	$3,550	$3,550	$4,500		
Event Supplies						1	$2,000
Swim Lesson Supplies						1	$2,500
UNIFORMS	001-570-572-30521	$3,279	$4,750	$4,750	$5,475		
Lifeguard Swimsuits/Shirts						20	$250
Reduction in number of lifeguards							($1,825)
Lifeguard Equipment						20	$115
POOL CHEMICALS	001-570-572-30529	$13,699	$12,000	$12,000	$12,000		
Monthly Chemicals						12	$1,200
Reduction Due To Modified Operating Schedule							($2,400)
POOL CONCESSION	001-570-572-30530	$2,278	$2,500	$2,500	$2,875		
TRAINING & EDUCATION	001-570-572-30542	$5,272	$3,600	$3,600	$4,000		
Lifeguard Training						1	$0
WSI Training						1	$4,000
MEMBERSHIPS	001-570-572-30544	$0	$500	$500	$400		
Red Cross Facility Fee						1	$400
EQUIPMENT PURCHASES	001-570-572-60640	$10,858	$17,906	$17,906	$0		
Pool Covers						1	$10,000
Remove pool cover - fund in FY 25/26 with savings if available						1	($10,000)
Pool Shade Structures						1	$12,000
Remove pool shade structures						1	($12,000)
	TOTAL	**$282,701**	**$316,110**	**$316,110**	**$240,638**		

PARK MAINTENANCE

FY 2026/27 Proposed Budget	$504,620
FY 2025/26 Adopted Budget	$494,768
Difference	$9,852

Highlight of changes	
Merit and COLA salary increases, FICA and FRS related to salaries, increase in dependent health insurance, aligning other insurance with actuals	$13,954
Pest control services not proposed in budget	($5,000)
General insurance increase	$3,622
Facilities repairs and maintenance proposed less than last year	($29,400)
Reduction in supplies needed	($5,979)
Increase in cemetery projects proposed, will be paid for with an appropriation of cemetery reserve	$35,280
Less in equipment purchases	($1,900)
	$10,577

PARKS MAINTENANCE

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
WAGES		001-570-573-10120	$172,373	$171,826	$171,826	$181,861	$10,035
BONUS		001-570-573-10121	$1,261	$1,983	$1,983	$2,110	$127
OVERTIME		001-570-573-10140	$1,444	$2,000	$2,000	$2,000	$0
FICA		001-570-573-10210	$12,326	$13,470	$13,470	$14,227	$757
RETIREMENT		001-570-573-10220	$23,802	$24,388	$24,388	$24,987	$599
HEALTH INSURANCE		001-570-573-10230	$30,191	$36,657	$36,657	$33,567	($3,090)
DISABILITY INSURANCE		001-570-573-10231	$0	$522	$522	$1,536	$1,014
HEALTH INS DEPENDENTS		001-570-573-10232	$10,944	$6,175	$6,175	$19,696	$13,521
LIFE INSURANCE		001-570-573-10233	$517	$458	$458	$288	($170)
DENTAL INSURANCE		001-570-573-10236	$854	$1,015	$1,015	$787	($228)
WORKERS COMPENSATION		001-570-573-10240	$11,211	$22,938	$22,938	$14,327	($8,611)
	PERSONNEL SERVICES		$264,923	$281,432	$281,432	$295,386	$13,954
CONTRACTUAL SERVICES		001-570-573-30340	$1,158	$7,500	$7,500	$2,500	($5,000)
COMMUNICATIONS		001-570-573-30410	$287	$500	$500	$500	$0
POSTAGE		001-570-573-30420	$6	$20	$20	$25	$5
ELECTRIC		001-570-573-30430	$5,589	$8,200	$8,200	$7,800	($400)
WATER		001-570-573-30431	$82,245	$60,000	$60,000	$60,000	$0
RENTAL OF EQUIPMENT		001-570-573-30440	$9,132	$2,000	$2,000	$2,500	$500
INSURANCE		001-570-573-30450	$12,336	$18,257	$18,257	$21,879	$3,622
VEHICLE REPAIRS/MAINT		001-570-573-30462	$2,426	$2,000	$2,000	$2,000	$0
EQUIPMENT REPAIRS/MAINT		001-570-573-30463	$2,356	$3,000	$3,000	$3,000	$0
FACILITIES REPAIRS/MAINT		001-570-573-30464	$31,148	$35,800	$35,800	$6,400	($29,400)
FACILITIES REPAIRS/MAINT		001-570-573-30464-MIL	$14,549	$0	$0	$0	$0
OFFICE SUPPLIES		001-570-573-30510	$62	$1,000	$1,000	$500	($500)
SUPPLIES		001-570-573-30520	$14,928	$28,979	$28,979	$23,000	($5,979)
UNIFORMS		001-570-573-30521	$730	$3,680	$3,680	$2,700	($980)
FUEL		001-570-573-30522	$4,957	$4,500	$4,500	$4,950	$450
TRAINING & EDUCATION		001-570-573-30542	$0	$1,000	$1,000	$1,200	$200
CEMETERY COSTS		001-570-573-53901	$1,738	$5,000	$5,000	$40,280	$35,280
	OPERATING EXPENSES		$183,647	$181,436	$181,436	$179,234	($2,202)
EQUIPMENT PURCHASES		001-570-573-60640	$42,272	$31,900	$31,900	$30,000	($1,900)
	CAPITAL OUTLAY		$42,272	$31,900	$31,900	$30,000	($1,900)
		TOTAL	**$490,842**	**$494,768**	**$494,768**	**$504,620**	**$9,852**

PARKS MAINTENANCE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
WAGES	001-570-573-10120	$172,373	$171,826	$171,826	$181,861		
1027 - Wages - Parks Worker - Recreation II						1	$43,944
1084 - Wages - Parks Maintenance Lead						1	$53,588
992 - Wages - Parks Worker - Recreation II						1	$43,869
995 - Wages - Parks Worker - Recreation I						1	$40,460
BONUS	001-570-573-10121	$1,261	$1,983	$1,983	$2,110		
1027 - Christmas Bonus - Parks Worker - Recreation II						1	$510
1084 - Christmas Bonus - Parks Maintenance Lead						1	$622
992 - Christmas Bonus - Parks Worker - Recreation II						1	$509
995 - Christmas Bonus - Parks Worker - Recreation I						1	$469
OVERTIME	001-570-573-10140	$1,444	$2,000	$2,000	$2,000		
FICA	001-570-573-10210	$12,326	$13,470	$13,470	$14,227		
1027 - Fica/Medicare - Parks Worker - Recreation II						1	$3,401
1084 - Fica/Medicare - Parks Maintenance Lead						1	$4,147
992 - Fica/Medicare - Parks Worker - Recreation II						1	$3,395
995 - Fica/Medicare - Parks Worker - Recreation I						1	$3,131
FICA for overtime						1	$153
RETIREMENT	001-570-573-10220	$23,802	$24,388	$24,388	$24,987		
1027 - FRS - Parks Worker - Recreation II						1	$5,972
1084 - FRS - Parks Maintenance Lead						1	$7,283
992 - FRS - Parks Worker - Recreation II						1	$5,962
995 - FRS - Parks Worker - Recreation I						1	$5,499
FRS for overtime						1	$272
HEALTH INSURANCE	001-570-573-10230	$30,191	$36,657	$36,657	$33,567		
DISABILITY INSURANCE	001-570-573-10231	$0	$522	$522	$1,536		
1027 - Short Term Disability - Parks Worker - Recreation II						1	$384
1084 - Short Term Disability - Parks Maintenance Lead						1	$384
992 - Short Term Disability - Parks Worker - Recreation II						1	$384
995 - Short Term Disability - Parks Worker - Recreation I						1	$384
HEALTH INS DEPENDENTS	001-570-573-10232	$10,944	$6,175	$6,175	$19,696		
LIFE INSURANCE	001-570-573-10233	$517	$458	$458	$288		
1027 - Life Insurance - Employees - Parks Worker - Recreation II						1	$72
1084 - Life Insurance - Employees - Parks Maintenance Lead						1	$72
992 - Life Insurance - Employees - Parks Worker - Recreation II						1	$72
995 - Life Insurance - Employees - Parks Worker - Recreation I						1	$72
DENTAL INSURANCE	001-570-573-10236	$854	$1,015	$1,015	$787		
WORKERS COMPENSATION	001-570-573-10240	$11,211	$22,938	$22,938	$14,327		
CONTRACTUAL SERVICES	001-570-573-30340	$1,158	$7,500	$7,500	$2,500		
Camera Monitering Service						1	$2,500
COMMUNICATIONS	001-570-573-30410	$287	$500	$500	$500		
POSTAGE	001-570-573-30420	$6	$20	$20	$25		
ELECTRIC	001-570-573-30430	$5,589	$8,200	$8,200	$7,800		

PARKS MAINTENANCE

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
WATER	001-570-573-30431	$82,245	$60,000	$60,000	$60,000		
RENTAL OF EQUIPMENT	001-570-573-30440	$9,132	$2,000	$2,000	$2,500		
INSURANCE	001-570-573-30450	$12,336	$18,257	$18,257	$21,879		
Liability Insurance						1	$11,692
Property/Crime Insurance						1	$10,187
VEHICLE REPAIRS/MAINT	001-570-573-30462	$2,426	$2,000	$2,000	$2,000		
EQUIPMENT REPAIRS/MAINT	001-570-573-30463	$2,356	$3,000	$3,000	$3,000		
Mower, weed eaters, edgers , field marking equipment						1	$6,000
Reduce to prior year budget amount						1	($3,000)
FACILITIES REPAIRS/MAINT	001-570-573-30464	$31,148	$35,800	$35,800	$6,400		
Fencing						1	$0
Park Restroom Locks						8	$800
FACILITIES REPAIRS/MAINT	1-570-573-30464-MIL	$14,549	$0	$0	$0		
OFFICE SUPPLIES	001-570-573-30510	$62	$1,000	$1,000	$500		
SUPPLIES	001-570-573-30520	$14,928	$28,979	$28,979	$23,000		
Reduce turf management supplies						1	($10,000)
Tools, Materials, Safety Equipment						1	$8,000
Turf Manangement Supplies						1	$25,000
UNIFORMS	001-570-573-30521	$730	$3,680	$3,680	$2,700		
Boot Allowance						4	$175
Uniform Shirts						4	$500
FUEL	001-570-573-30522	$4,957	$4,500	$4,500	$4,950		
TRAINING & EDUCATION	001-570-573-30542	$0	$1,000	$1,000	$1,200		
CPSI						3	$400
CEMETERY COSTS	001-570-573-53901	$1,738	$5,000	$5,000	$40,280		
Landscaping material						1	$1,000
New Benches w/cement pads						1	$27,280
Sign Border and Landscaping						1	$2,500
Storage Shed						1	$3,500
Upgrade cemetery software						1	$6,000
EQUIPMENT PURCHASES	001-570-573-60640	$42,272	$31,900	$31,900	$30,000		
Park Cameras						1	$12,000
	TOTAL	**$490,842**	**$494,768**	**$494,768**	**$504,620**		

RECREATION

FY 2026/27 Proposed Budget	$587,446
FY 2025/26 Adopted Budget	$800,903
Difference	($213,457)

Highlight of changes

Merit and COLA salary increases, FICA and FRS related to salaries, increase, elimination of Recreation Director position, funding for 1/2 of Community Services Director position, elimination of P/T Recreation Aide, increase in dependent health insurance, elimination of P/T Sports Coordinator	($135,461)
Increase in electric costs	$7,000
Increase in senior social supplies	$4,200
Various increases in decreases in other operating accounts	$10,000
Soccer field grant project not included in proposed	($100,000)
	($214,261)

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	001-570-574-10110	$133,015	$152,727	$152,727	$103,563	($49,164)
BONUS	001-570-574-10111	$1,656	$1,296	$1,296	$1,201	($95)
WAGES	001-570-574-10120	$111,486	$183,761	$183,761	$123,573	($60,188)
BONUS	001-570-574-10121	$1,206	$1,450	$1,450	$1,346	($104)
OVERTIME	001-570-574-10140	$5,198	$0	$0	$0	$0
PHONE ALLOWANCE	001-570-574-10159	$60	$0	$0	$0	$0
FICA	001-570-574-10210	$17,790	$29,357	$29,357	$13,576	($15,781)
RETIREMENT	001-570-574-10220	$33,683	$44,515	$44,515	$27,233	($17,282)
HEALTH INSURANCE	001-570-574-10230	$32,755	$36,657	$36,657	$33,634	($3,023)
DISABILITY INSURANCE	001-570-574-10231	$0	$1,011	$1,011	$1,344	$333
HEALTH INS DEPENDENTS	001-570-574-10232	$12,488	$0	$0	$16,919	$16,919
LIFE INSURANCE	001-570-574-10233	$481	$458	$458	$252	($206)
DENTAL INSURANCE	001-570-574-10236	$1,063	$1,015	$1,015	$1,048	$33
WORKERS COMPENSATION	001-570-574-10240	$9,053	$18,307	$18,307	$11,434	($6,873)
PERSONNEL SERVICES		$359,934	$470,554	$470,554	$335,123	($135,431)
CONTRACTUAL SERVICES	001-570-574-30340	$22,912	$10,400	$10,400	$12,300	$1,900
RECREATION PROGRAMS	001-570-574-30359	$233,394	$91,650	$91,650	$91,650	$0
TRAVEL/PER DIEM	001-570-574-30400	$4,723	$3,000	$3,000	$3,350	$350
COMMUNICATIONS	001-570-574-30410	$7,840	$6,190	$6,190	$6,190	$0
POSTAGE	001-570-574-30420	$6	$300	$300	$400	$100
ELECTRIC	001-570-574-30430	$13,610	$14,000	$14,000	$21,000	$7,000
WATER	001-570-574-30431	$1,956	$2,750	$2,750	$2,500	($250)
RENTAL OF EQUIPMENT	001-570-574-30440	$2,989	$2,100	$2,100	$0	($2,100)
INSURANCE	001-570-574-30450	$10,388	$15,375	$15,375	$18,423	$3,048
VEHICLE REPAIRS/MAINT	001-570-574-30462	$877	$1,000	$1,000	$1,700	$700
EQUIPMENT REPAIRS/MAINT	001-570-574-30463	$430	$4,250	$4,250	$5,500	$1,250
FACILITIES REPAIRS/MAINT	001-570-574-30464	$13,137	$19,900	$19,900	$17,600	($2,300)
PRINTING & COPYING	001-570-574-30470	$2,482	$2,500	$2,500	$960	($1,540)
ADVERTISING	001-570-574-30480	$2,474	$9,684	$9,684	$10,599	$915
ADVERTISING	001-570-574-30480-FPDAY	$810	$0	$0	$0	$0
ENTERTAINMENT	001-570-574-30484	$1,923	$750	$750	$0	($750)
OFFICE SUPPLIES	001-570-574-30510	$8,518	$1,750	$1,750	$3,000	$1,250
SUPPLIES SENIOR SOCIAL	001-570-574-30519	$10,369	$9,600	$9,600	$13,800	$4,200
SUPPLIES	001-570-574-30520	$7,474	$14,750	$14,750	$10,600	($4,150)
UNIFORMS	001-570-574-30521	$60	$1,000	$1,000	$1,000	$0
FUEL	001-570-574-30522	$1,098	$2,100	$2,100	$3,000	$900
TRAINING & EDUCATION	001-570-574-30542	$2,165	$3,100	$3,100	$3,000	($100)
MEMBERSHIPS	001-570-574-30544	$3,329	$2,800	$2,800	$1,850	($950)
RECREATION PROGRAMS	001-570-574-34730	$60,040	$0	$0	$0	$0
ENTERTAINMENT	001-570-574-34741	$1,284	$0	$0	$0	$0
OPERATING EXPENSES		$414,288	$218,949	$218,949	$228,422	$9,473

RECREATION

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
IMPROVEMENTS		001-570-574-60630	$4,825	$7,500	$7,500	$4,000	($3,500)
SOCCER FIELD		001-570-574-60632	$38,629	$100,000	$100,000	$14,600	($85,400)
EQUIPMENT PURCHASES		001-570-574-60640	$2,700	$3,900	$3,900	$5,300	$1,400
	CAPITAL OUTLAY		$46,154	$111,400	$111,400	$23,900	($87,500)
		TOTAL	**$820,376**	**$800,903**	**$800,903**	**$587,446**	**($213,457)**

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
SALARY	001-570-574-10110	$133,015	$152,727	$152,727	$103,563		
1083 - Wages - Director of Community Services						1	$46,459
1131 - Wages - Deputy Recreation Director						1	$57,104
BONUS	001-570-574-10111	$1,656	$1,296	$1,296	$1,201		
1083 - Christmas Bonus - Director of Community Services						1	$539
1131 - Christmas Bonus - Deputy Recreation Director						1	$662
WAGES	001-570-574-10120	$111,486	$183,761	$183,761	$123,573		
1015 - Wages - Administrative Assistant						1	$45,213
824 - Wages - Sports/Events Coordinator (Events Coordinator)						1	$51,613
993 - Wages - Recreation Aid/Assistant						1	$19,184
Vacancy - Wages - Day Camp Worker						1	$1,843
Vacancy - Wages - Day Camp Worker						1	$1,843
Vacancy - Wages - Day Camp Worker						1	$1,843
Vacancy - Wages - Day Camp Worker						1	$1,843
Vacancy - Wages - Recreation Aid/Assistant						1	$12,624
Vacancy - Wages - Sports Coordinator						1	$19,760
Eliminate Sports Coordinator							($19,760)
Vacancy - Wages - Summer Camp Coordinator						1	$2,032
Eliminate vacant Recreation Aide position						1	($12,624)
Eliminate vacant Day Camp Worker position						1	($1,843)
BONUS	001-570-574-10121	$1,206	$1,450	$1,450	$1,346		
1015 - Christmas Bonus - Administrative Assistant						1	$524
1 - Christmas Bonus - Sports/Events Coordinator (Events Coordinator)						1	$599
993 - Christmas Bonus - Recreation Aid/Assistant						1	$223
OVERTIME	001-570-574-10140	$5,198	$0	$0	$0		
PHONE ALLOWANCE	001-570-574-10159	$60	$0	$0	$0		
FICA	001-570-574-10210	$17,790	$29,357	$29,357	$13,576		
1015 - Fica/Medicare - Administrative Assistant						1	$3,499
1083 - Fica/Medicare - Director of Community Services						1	$3,595
1131 - Fica/Medicare - Deputy Recreation Director						1	$4,419
993 - Fica/Medicare - Recreation Aid/Assistant						1	$1,485
Vacancy - Fica/Medicare - Day Camp Worker						1	$141
Vacancy - Fica/Medicare - Day Camp Worker						1	$141
Vacancy - Fica/Medicare - Day Camp Worker						1	$141
Vacancy - Fica/Medicare - Day Camp Worker						1	$141
Vacancy - Fica/Medicare - Recreation Aid/Assistant						1	$966
Vacancy - Fica/Medicare - Sports Coordinator						1	$1,512
Eliminate Sports Coordinator							($1,512)
Vacancy - Fica/Medicare - Summer Camp Coordinator						1	$155
Eliminate vacant Recreation Aide position						1	($966)
Eliminat vacant Cay Camp Worker						1	($141)
RETIREMENT	001-570-574-10220	$33,683	$44,515	$44,515	$27,233		
1015 - FRS - Administrative Assistant						1	$6,144
1083 - FRS - Director of Community Services						1	$6,314

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
1131 - FRS - Deputy Recreation Director						1	$7,760
824 - FRS - Sports/Events Coordinator (Events Coordinator)						1	$7,014
HEALTH INSURANCE	001-570-574-10230	$32,755	$36,657	$36,657	$33,634		
DISABILITY INSURANCE	001-570-574-10231	$0	$1,011	$1,011	$1,344		
1015 - Short Term Disability - Administrative Assistant						1	$384
1083 - Short Term Disability - Director of Community Services						1	$192
1131 - Short Term Disability - Deputy Recreation Director						1	$384
824 - Short Term Disability - Sports/Events Coordinator						1	$384
HEALTH INS DEPENDENTS	001-570-574-10232	$12,488	$0	$0	$16,919		
LIFE INSURANCE	001-570-574-10233	$481	$458	$458	$252		
1015 - Life Insurance - Employees - Administrative Assistant						1	$72
1083 - Life Insurance - Employees - Director of Community Services						1	$36
1131 - Life Insurance - Employees - Deputy Recreation Director						1	$72
824 - Life Insurance - Employees - Sports/Events Coordinator						1	$72
DENTAL INSURANCE	001-570-574-10236	$1,063	$1,015	$1,015	$1,048		
WORKERS COMPENSATION	001-570-574-10240	$9,053	$18,307	$18,307	$11,434		
CONTRACTUAL SERVICES	001-570-574-30340	$22,912	$10,400	$10,400	$12,300		
Daysmart						1	$7,000
Perry Weather System						1	$3,900
Connect Teams						1	$1,400
RECREATION PROGRAMS	001-570-574-30359	$233,394	$91,650	$91,650	$91,650		
Enrichment						1	$16,000
Events						1	$35,000
Reduce to 25/26 budgeted levels						1	($27,350)
Sports						1	$64,000
Summer Camp						1	$4,000
TRAVEL/PER DIEM	001-570-574-30400	$4,723	$3,000	$3,000	$3,350		
FFEA Hotel						1	$500
FPRA Staff Meals						5	$150
FRPA- Hotel						2	$800
NRPA- Travel and Hotel						1	$1,000
Department submitted request-eliminate FFEA hotel						1	($500)
COMMUNICATIONS	001-570-574-30410	$7,840	$6,190	$6,190	$6,190		
Summit Broadband						1	$6,190
POSTAGE	001-570-574-30420	$6	$300	$300	$400		
ELECTRIC	001-570-574-30430	$13,610	$14,000	$14,000	$21,000		
WATER	001-570-574-30431	$1,956	$2,750	$2,750	$2,500		
RENTAL OF EQUIPMENT	001-570-574-30440	$2,989	$2,100	$2,100	$0		
INSURANCE	001-570-574-30450	$10,388	$15,375	$15,375	$18,423		
Liability Insurance						1	$9,845
Property/Crime Insurance						1	$8,578
VEHICLE REPAIRS/MAINT	001-570-574-30462	$877	$1,000	$1,000	$1,700		
Oil Changes - Chevy						1	$500
Tires						1	$1,200

RECREATION

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
EQUIPMENT REPAIRS/MAINT	001-570-574-30463	$430	$4,250	$4,250	$5,500		
FACILITIES REPAIRS/MAINT	001-570-574-30464	$13,137	$19,900	$19,900	$17,600		
Bi Annual Chair Cleaning						2	$2,000
Dry Cleaning						24	$150
Gardenia Center Repairs & Maitnance						1	$10,000
PRINTING & COPYING	001-570-574-30470	$2,482	$2,500	$2,500	$960		
Paper Supplies						12	$55
Printer Lease and Maintenance						1	$300
ADVERTISING	001-570-574-30480	$2,474	$9,684	$9,684	$10,599		
Facebook						1	$4,000
OptiSign						12	$15
Poster My Wall						12	$10
Print						1	$6,000
QR Codes						1	$300
Street Banners						0	$4,000
ADVERTISING	001-570-574-30480-FPDAY	$810	$0	$0	$0		
ENTERTAINMENT	001-570-574-30484	$1,923	$750	$750	$0		
Entertainment	001-570-574-30484-BTLBG	$0	$0	$0	$0		
Entertainment	001-570-574-30484-CMDY	$1,923	$0	$0	$0		
OFFICE SUPPLIES	001-570-574-30510	$8,518	$1,750	$1,750	$3,000		
SUPPLIES SENIOR SOCIAL	001-570-574-30519	$10,369	$9,600	$9,600	$13,800		
Senior Social Meals						24	$500
Senior Social Supplies						24	$75
SUPPLIES	001-570-574-30520	$7,474	$14,750	$14,750	$10,600		
Promotion Tent						2	$800
Promotional Matierals						1	$5,000
Safety Supplies						1	$4,000
UNIFORMS	001-570-574-30521	$60	$1,000	$1,000	$1,000		
Shirts/Polos						5	$200
FUEL	001-570-574-30522	$1,098	$2,100	$2,100	$3,000		
TRAINING & EDUCATION	001-570-574-30542	$2,165	$3,100	$3,100	$3,000		
Florida Festivals and Events Conference						2	$550
FRPA Conference						5	$400
NRPA Conference						1	$1,000
Department submitted request-eliminate FFEA						2	($550)
MEMBERSHIPS	001-570-574-30544	$3,329	$2,800	$2,800	$1,850		
FFEA						1	$475
FPRA						1	$900
Notary						1	$150
NPRA						1	$800
Department submitted request-eliminate FFEA						1	($475)
RECREATION PROGRAMS	001-570-574-34730	$60,040	$0	$0	$0		
ENTERTAINMENT	001-570-574-34741	$1,284	$0	$0	$0		
IMPROVEMENTS	001-570-574-60630	$4,825	$7,500	$7,500	$4,000		

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Basketball Court Painting						1	$0
Pavillion lighting						1	$4,000
Skate Park Equipment						1	$0
Skate Park resurfacing						1	$0
SOCCER FIELD	001-570-574-60632	$38,629	$100,000	$100,000	$14,600		
Landscaping						1	$10,000
PA System						1	$4,600
EQUIPMENT PURCHASES	001-570-574-60640	$2,700	$3,900	$3,900	$5,300		
Gardenia Air Conditioning						1	$20,000
Gardenia Center Chairs						100	$53
Replace A/C with savings in 25/26 budget						1	($20,000)
	TOTAL	**$822,299**	**$800,903**	**$800,903**	**$587,446**		

COMMUNITY REDEVELOPMENT AGENCY
REVENUES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
CITY OF FRUITLAND PARK		200-000-001-33901	$510,632	$594,264	$594,264	$662,922	$68,658
LAKE COUNTY COMMISSION		200-000-001-33902	$648,879	$756,511	$756,511	$842,046	$85,535
LAKE CO WATER AUTHORITY		200-000-001-33903	$38,362	$0	$0	$0	$0
LAKE CO AMBULANCE DISTRICT		200-000-001-33904	$59,639	$69,532	$69,532	$77,562	$8,030
	INTERGOVERNMENTAL REVENUE		$1,257,512	$1,420,307	$1,420,307	$1,582,530	$162,223
INTEREST INCOME		200-000-001-36110	$127,646	$85,600	$85,600	$100,000	$14,400
	MISC. REVENUE		$127,646	$85,600	$85,600	$100,000	$14,400
XFER IN FUND BALANCE		200-000-001-38001	$189,172	$0	$0	$762,017	$762,017
	TRANSFER IN FUND BALANCE		$189,172	$0	$0	$762,017	$762,017
		TOTAL	$1,574,330	$1,505,907	$1,505,907	$2,444,547	$938,640

COMMUNITY REDEVELOPMENT AGENCY
REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
CITY OF FRUITLAND PARK	200-000-001-33901	$510,632	$594,264	$594,264	$662,922		
Taxable Increment Value $178,213,753 \ 1,000 * $3.9134 * 95%						1	$662,922
LAKE COUNTY COMMISSION	200-000-001-33902	$648,879	$756,511	$756,511	$842,046		
OOF1 Lake County BCC Taxable Increment Value $90,569,392 Millage Rate $5.0254 * 95%						1	$432,390
OOF2 Lake County BCC Taxable Incremental Value $85,807,421 Millage Rate $5.0254 * 95%						1	$409,656
LAKE CO WATER AUTHORITY	200-000-001-33903	$38,362	$0	$0	$0		
LAKE CO AMBULANCE DISTRICT	200-000-001-33904	$59,639	$69,532	$69,532	$77,562		
OOF1 Lake County Ambulance Incremental Taxable Value $90,569,392 Millage Rate $.4629 * 95%						1	$39,828
OOF2 Lake County Ambulance Taxable Incremental Value $85,807,421 Millage Rate $.4629 * 95%						1	$37,734
INTEREST INCOME	200-000-001-36110	$127,646	$85,600	$85,600	$100,000		
Estimated interest income						1	$100,000
XFER IN FUND BALANCE	200-000-001-38001	$189,172	$0	$0	$762,017		
Appropriate Fund Balance to fund a portion of the 466A utility work being done with the widening project being performed by Lake County.						1	$690,856
	TOTAL	**$1,574,330**	**$1,505,907**	**$1,505,907**	**$2,444,547**		

COMMUNITY REDEVELOPMENT AGENCY

FY 2026/27 Proposed Budget	$2,444,547
FY 2025/26 Adopted Budget	$1,505,907
Difference	$938,640

Highlight of changes	
Increase to abatement costs	$7,000
Update/refresh welcome to 4 Fruitland Park signs	$28,000
New welcome to Fruitland Park sign on 468	$7,000
CRA resurfacing/paving	$250,000
Estimated cost for utility relocation/expansion 466A	$1,871,161
Skate park improvement-equipment replacement, skate park resurfacing	$100,000
Veteran's Park improvments- fencing around playground, resurface basketball courts	$32,000

COMMUNITY REDEVELOPMENT AGENCY
EXPENDITURES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
ENGINEERING FEES		200-510-511-30311	$0	$2,000	$2,000	$2,000	$0
PROFESSIONAL FEES		200-510-511-30313	$600	$2,000	$2,000	$2,000	$0
AUDIT FEES		200-510-511-30320	$0	$6,100	$6,100	$6,200	$100
ABATEMENT		200-510-511-30479	$0	$3,000	$3,000	$10,000	$7,000
MISC EXPENSE		200-510-511-30490	$1,052	$2,000	$2,000	$2,000	$0
MEMBERSHIPS		200-510-511-30544	$175	$250	$250	$200	($50)
	OPERATING EXPENSES		$1,827	$15,350	$15,350	$22,400	$7,050
LAND PURCHASE		200-510-511-60610	$29,939	$100,000	$100,000	$0	($100,000)
MUNICIPAL COMPLEX IMPROVMTS		200-510-511-60624	$0	$60,000	$60,000	$0	($60,000)
IMPROVEMENTS		200-510-511-60630	$189,172	$0	$0	$35,000	$35,000
STREETS		200-510-511-60631	$0	$346,424	$346,424	$250,000	($96,424)
SIDEWALKS		200-510-511-60634	$0	$75,000	$75,000	$75,000	$0
SYSTEM IMPROVEMENTS		200-510-511-60655-466AU	$0	$600,000	$542,000	$1,871,161	$1,271,161
PARKS IMPROVEMENTS		200-510-511-60665	$0	$242,700	$300,700	$132,000	($110,700)
	CAPITAL OUTLAY		$219,111	$1,424,124	$1,424,124	$2,363,161	$939,037
TX TO GF		200-580-581-90916	$74,131	$66,433	$66,433	$58,986	($7,447)
	TRANSFER GEN FUND		$74,131	$66,433	$66,433	$58,986	($7,447)
		TOTAL	**$295,069**	**$1,505,907**	**$1,505,907**	**$2,444,547**	**$938,640**

COMMUNITY REDEVELOPMENT AGENCY
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
ENGINEERING FEES	200-510-511-30311	$0	$2,000	$2,000	$2,000		
Engineering fees for projects						1	$2,000
PROFESSIONAL FEES	200-510-511-30313	$600	$2,000	$2,000	$2,000		
Professional fees for projects						1	$2,000
AUDIT FEES	200-510-511-30320	$0	$6,100	$6,100	$6,200		
CRA Audit Fee						1	$6,200
ABATEMENT	200-510-511-30479	$0	$3,000	$3,000	$10,000		
Enhanced code enforcement program						1	$10,000
MISC EXPENSE	200-510-511-30490	$1,052	$2,000	$2,000	$2,000		
Unforeseen expenses						1	$2,000
MEMBERSHIPS	200-510-511-30544	$175	$250	$250	$200		
Special District State Fee - FloridaCommerce						1	$200
LAND PURCHASE	200-510-511-60610	$29,939	$100,000	$100,000	$0		
MUNICIPAL COMPLEX IMPROVMTS	200-510-511-60624	$0	$60,000	$60,000	$0		
IMPROVEMENTS	200-510-511-60630	$189,172	$0	$0	$35,000		
New welcome to Fruitland Park sign on 468						1	$7,000
Update/Refresh welcome to Fruitland Park signs						4	$7,000
STREETS	200-510-511-60631	$0	$346,424	$346,424	$250,000		
CRA resurfacing/paving						1	$250,000
SIDEWALKS	200-510-511-60634	$0	$75,000	$75,000	$75,000		
SYSTEM IMPROVEMENTS	200-510-511-60655-466AU	$0	$600,000	$542,000	$1,871,161		
Projected costs for utility relocation/expansion associated with 466A - Lake County bidding out the project, FP will reimburse Lake County.						1	$1,871,161
PARKS IMPROVEMENTS	200-510-511-60665	$0	$242,700	$300,700	$132,000		
Skate Park - Equipment Replacement						1	$80,000
Skate Park - Resurfacing						1	$20,000
Veteran's Park - Decorative fencing around playground						1	$12,000
Veteran's Park - Resurface basketball court						1	$20,000

COMMUNITY REDEVELOPMENT AGENCY
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
TX TO GF	200-580-581-90916	$74,131	$66,433	$66,433	$58,986		
20% CM + 10% FD Xfer to 001-000-001-38150						1	$58,986
	TOTAL	**$295,069**	**$1,505,907**	**$1,505,907**	**$2,444,547**		

CAPITAL PROJECTS FUND
REVENUES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
LOCAL GOVT SURTAX-INFRAS		300-000-001-31260	$1,004,533	$1,050,510	$1,050,510	$1,050,510	$0
			$1,004,533	$1,050,510	$1,050,510	$1,050,510	$0
	TAXES						
BOCC GRANT		300-000-001-33477	$2,500,000	$0	$0	$0	$0
	INTERGOVERNMENTAL REVENUE		$2,500,000	$0	$0	$0	$0
LAKE CO LIBRARY GRANT		300-000-001-33771	$0	$120,000	$120,000	$0	($120,000)
INTEREST EARNED		300-000-001-36120	$98,400	$74,250	$74,250	$60,000	($14,250)
	MISC REVENUES		$98,400	$194,250	$194,250	$60,000	($134,250)
		TOTAL	**$3,602,933**	**$1,244,760**	**$1,244,760**	**$1,110,510**	**($134,250)**

CAPITAL PROJECTS FUND
REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
LOCAL GOVT SURTAX-INFRAS	300-000-001-31260	$1,004,533	$1,050,510	$1,050,510	$1,050,510		
Estimated taxes to be received						1	$1,050,510
BOCC GRANT	300-000-001-33477	$2,500,000	$0	$0	$0		
Lake Co Library Grant		$0	$120,000	$120,000	$0		
INTEREST EARNED	300-000-001-36120	$98,400	$74,250	$74,250	$60,000		
Estimated interest income						1	$60,000
	TOTAL	**$3,602,933**	**$1,244,760**	**$1,244,760**	**$1,110,510**		

CAPITAL PROJECTS

FY 2026/27 Proposed Budget	$1,110,510
FY 2025/26 Adopted Budget	$1,244,760
Difference	($134,250)

Highlight of changes	
Replace AC units (4) at city hall (current units 20 years old)	$65,000
PD Vehicle replacements - 4 vehicles plus build outs	$255,380
Ground penetrating radar for utility relocations	$35,000
Small dump truck	$90,000
Pavement overlay in Myrtle Lake area	$200,000
Bucket truck	$50,000
Street sweeper (used)	$175,000
Zero turn mower	$12,000
Transfer to Utility Fund to be used to fund the WWTP	$205,944

CAPITAL PROJECTS FUND
EXPENDITURES

Description		Account ID	Department	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
CITY HALL COMPLEX		300-510-519-60633	OGG	$0	$150,000	$150,000	$65,000	($85,000)
	CITY HALL COMPLEX - OGG CAPITAL OUTLAY			$0	$150,000	$150,000	$65,000	($85,000)
PSC ARCHITECT		300-520-521-60627	LAW	$93,426	$0	$0	$0	$0
PSC CONSTRUCTION CONTRACT		300-520-521-60628	LAW	$5,973,498	$0	$0	$0	$0
PSC CAPITAL OTHER MISCELL		300-520-521-60629	LAW	$415,947	$0	$0	$0	$0
EQUIPMENT PURCHASES		300-520-521-60640	LAW	$4,078	$155,262	$155,262	$0	($155,262)
EQUIPMENT - PD VEHICLES		300-520-521-60649	LAW	$134,840	$232,142	$232,142	$255,380	$23,238
	LAW ENFORCEMENT - CAPITAL OUTLAY			$6,621,789	$387,404	$387,404	$255,380	($132,024)
EQUIPMENT PURCHASES		300-530-533-60640	WATER	$0	$0	$0	$130,000	$130,000
	WATER - CAPITAL OUTLAY			$0	$0	$0	$130,000	$130,000
BUILDINGS		300-540-541-60620	R&S	$39,146	$0	$0	$3,000	$3,000
Road Resurfacing		300-540-541-60631	R&S	$0	$383,000	$383,000	$200,000	($183,000)
EQUIPMENT PURCHASES		300-540-541-60640	R&S	$0	$0	$0	$237,000	$237,000
	ROADS & STREETS - CAPITAL OUTLAY			$39,146	$383,000	$383,000	$440,000	$57,000
EQUIPMENT PURCHASES		300-570-571-60640	LIBRARY	$146,670	$0	$0	$0	$0
LIBRARY CONSTRUCTION		300-570-571-60663	LIBRARY	$0	$120,000	$120,000	$0	($120,000)
	LIBRARY COMMUNITY - CAPITAL OUTLAY			$146,670	$120,000	$120,000	$0	($120,000)
COMM CENTER CAPITAL OTHER		300-570-572-60629	POOL	$34,923	$0	$0	$0	$0
EQUIMENT PURCHASES		300-570-572-60640	POOL	$997	$18,000	$23,918	$0	($18,000)
	COMMUNITY REC POOL - CAPITAL OUTLAY			$35,920	$18,000	$23,918	$0	($18,000)
XFER TO UTILITY		300-580-581-90914	INTERFUND	$0	$186,356	$186,356	$220,130	$33,774
	UTILITY INTERFUND			$0	$186,356	$186,356	$220,130	$33,774
		TOTAL		**$6,843,525**	**$1,244,760**	**$1,250,678**	**$1,110,510**	**($134,250)**

CAPITAL PROJECTS FUND
EXPENDITURES

Description	Account ID	Department	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
CITY HALL COMPLEX	300-510-519-60633	OGG	$0	$150,000	$150,000	$65,000		
Replacement of four 20 year old a/c units							4	$16,250
PSC ARCHITECT	300-520-521-60627	LAW	$93,426	$0	$0	$0		
PSC CONSTRUCTION CONTRACT	300-520-521-60628	LAW	$5,973,498	$0	$0	$0		
PSC CAPITAL OTHER MISCELL	300-520-521-60629	LAW	$415,947	$0	$0	$0		
EQUIPMENT PURCHASES	300-520-521-60640	LAW	$4,078	$155,262	$155,262	$0		
EQUIPMENT - PD VEHICLES	300-520-521-60649	LAW	$134,840	$232,142	$232,142	$255,380		
Ford							1	$49,345
Ford 2							1	$49,345
Ford 3							1	$49,345
Ford 4							1	$49,345
Vehicle Build 3							1	$14,500
Vehicle Builds 1							1	$14,500
Vehicle Builds 2							1	$14,500
Vehicle Builds 4							1	$14,500
EQUIPMENT PURCHASES	300-530-533-60640	WATER	$0	$0	$0	$130,000		
Ground Penetrating Radar for utility locating							1	$35,000
Rigid handheld Utility Locator							1	$5,000
Small Dump Truck							1	$90,000
BUILDINGS	300-540-541-60620	R&S	$39,146	$0	$0	$3,000		
Roofing Material for Lean-To on PW pole barn							1	$3,000
Road Resurfacing	300-540-541-60631	R&S	$0	$383,000	$383,000	$200,000		
Pavement Overlay - Myrtle Lake Drive, Myrtle Lake Ave., Daybreak Drive							1	$200,000
EQUIPMENT PURCHASES	300-540-541-60640	R&S	$0	$0	$0	$237,000		
50-60 foot bucket truck (used)							1	$50,000
Street Sweeper							1	$175,000
Zero Turn Mower							1	$12,000
EQUIPMENT PURCHASES	300-570-571-60640	LIBRARY	$146,670	$0	$0	$0		
LIBRARY CONSTRUCTION	300-570-571-60663	LIBRARY	$0	$120,000	$120,000	$0		
COMM CENTER CAPITAL OTHER	300-570-572-60629	POOL	$34,923	$0	$0	$0		
EQUIPMENT PURCHASES	300-570-572-60640	POOL	$997	$18,000	$23,918	$0		
XFER TO UTILITY	300-580-581-90914	INTERFUND	$0	$186,356	$186,356	$220,130		
Xfer to Utility Fund FDOT Loan payment #13 of 30							1	$14,186
Xfer to Utility Fund for WWTP							1	$205,944
	TOTAL		**$6,843,525**	**$1,244,760**	**$1,250,678**	**$1,110,510**		

UTILITY FUND
REVENUES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
USE OF SEWER IMPACT FEE RESERVES		400-000-000-38915	$0	$0	$508,311	$0	$0
USE OF WATER IMPACT FEE RESERVES		400-000-000-38916	$0	$0	$103,512	$0	$0
USE OF ARPA RESERVES		400-000-001-38100	$0	$0	$945,220	$0	$0
BULK WATER SALES		400-000-001-34321	$126,434	$119,567	$119,567	$123,600	$4,033
SALE OF WATER		400-000-001-34331	$1,532,981	$1,571,304	$1,571,304	$1,594,100	$22,796
INSTALLATION OF METERS		400-000-001-34332	$37,984	$27,000	$27,000	$38,000	$11,000
BACKFLOW INSTALLATION		400-000-001-34333	$2,204	$3,825	$3,825	$3,825	$0
LINE INSTALL/EXTENSION		400-000-001-34334	$0	$51,970	$51,970	$25,000	($26,970)
OTHER REVENUES		400-000-001-34335	$48,068	$63,172	$63,172	$57,141	($6,031)
	CHARGES FOR SERVICES		$1,747,671	$1,836,838	$3,393,881	$1,841,666	$4,828
INTEREST EARNED		400-000-001-36120	$105,139	$108,000	$108,000	$104,616	($3,384)
WATER IMPACT FEE		400-000-001-36320	$181,530	$265,489	$265,489	$132,686	($132,803)
SALE OF SURPLUS EQUIPMENT		400-000-001-36441	$0	$3,500	$3,500	$3,500	$0
	MISC REVENUE		$286,669	$376,989	$376,989	$240,802	($136,187)
OVER/SHORT REGISTER		400-000-001-38002	($50)	($64)	($64)	$0	$64
XFER IN WTR IMPACT FND BAL		400-000-001-38006	$64,729	$0	$0	$0	$0
XFER IN CAPITAL PROJECTS		400-000-001-38300	$0	$14,186	$14,186	$14,186	$0
	WATER		$64,679	$14,122	$14,122	$14,186	$64
LINE INSTALLATION/EXTENSION		400-530-001-34334	$2,173	$2,000	$2,000	$2,000	$0
OTHER REVENUES		400-530-001-34335	$7,259	$0	$0	$0	$0
SEWER DECOMMISSION		400-530-001-34339	$1,950	$650	$650	$0	($650)
SEWER UTILITY REVENUE		400-530-001-34351	$468,976	$482,040	$482,040	$503,330	$21,290
SEWER IMPACT FEE		400-530-001-36321	$527,310	$800,000	$800,000	$400,000	($400,000)
XFER IN SWR IMPACT FEE FND BAL		400-530-001-38006	$96,576	$68,834	$68,834	$0	($68,834)
XFER IN CAPITAL PROJECT		400-530-001-38300	$0	$172,170	$172,170	$205,944	$33,774
	SEWER		$1,104,244	$1,525,694	$1,525,694	$1,111,274	($414,420)
		TOTAL	**$3,203,263**	**$3,753,643**	**$5,310,686**	**$3,207,928**	**($545,715)**

UTILITY FUND
REVENUES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
USE OF SEWER IMPACT FEE RESERVES	400-000-000-38915	$0	$0	$508,311	$0		
USE OF WATER IMPACT FEE RESERVES	400-000-000-38916	$0	$0	$103,512	$0		
USE OF ARPA RESERVES	400-000-001-38100	$0	$0	$945,220			
BULK WATER SALES	400-000-001-34321	$126,434	$119,567	$119,567	$123,600		
3% rate increase						1	$123,600
SALE OF WATER	400-000-001-34331	$1,532,981	$1,571,304	$1,571,304	$1,594,100		
3% rate increase						1	$1,594,100
INSTALLATION OF METERS	400-000-001-34332	$37,984	$27,000	$27,000	$38,000		
Estimate of new meters to be installed						1	$38,000
BACKFLOW INSTALLATION	400-000-001-34333	$2,204	$3,825	$3,825	$3,825		
Estimated backflow installation						1	$3,825
LINE INSTALL/EXTENSION	400-000-001-34334	$0	$51,970	$51,970	$25,000		
Estimated line install/extension						1	$25,000
OTHER REVENUES	400-000-001-34335	$48,068	$63,172	$63,172	$57,141		
Estimate based off of historical collections						1	$57,141
INTEREST EARNED	400-000-001-36120	$105,139	$108,000	$108,000	$104,616		
Estimated based off of historical collections						1	$104,616
WATER IMPACT FEE	400-000-001-36320	$181,530	$265,489	$265,489	$132,686		
Estimate based on potential developments						1	$132,686
SALE OF SURPLUS EQUIPMENT	400-000-001-36441	$0	$3,500	$3,500	$3,500		
Estimate for sale of surplus equipment						1	$3,500
OVER/SHORT REGISTER	400-000-001-38002	($50)	($64)	($64)	$0		
XFER IN WTR IMPACT FND BAL	400-000-001-38006	$64,729	$0	$0	$0		
XFER IN CAPITAL PROJECTS	400-000-001-38300	$0	$14,186	$14,186	$14,186		
Xfer from Capital for FDOT loan payment						1	$14,186
LINE INSTALLATION/EXTENSION	400-530-001-34334	$2,173	$2,000	$2,000	$2,000		
Estimate based off historical collection						1	$2,000
OTHER REVENUES	400-530-001-34335	$7,259	$0	$0	$0		
SEWER DECOMMISSION	400-530-001-34339	$1,950	$650	$650	$0		
SEWER UTILITY REVENUE	400-530-001-34351	$468,976	$482,040	$482,040	$503,330		
3% rate increase						1	$503,330
SEWER IMPACT FEE	400-530-001-36321	$527,310	$800,000	$800,000	$400,000		
Estimate for 2027 development						1	$400,000
XFER IN SWR IMPACT FEE FND BAL	400-530-001-38006	$96,576	$68,834	$68,834	$0		
XFER IN CAPITAL PROJECT	400-530-001-38300	$0	$172,170	$172,170	$205,944		
	TOTAL	**$3,203,263**	**$3,753,643**	**$5,310,686**	**$3,207,928**		

WATER

FY 2026/27 Proposed Budget	$1,973,943
FY 2025/26 Adopted	$2,227,949
Difference	($254,006)

Highlight of changes

Merit and COLA salary increases, FICA and FRS related to salaries, aligning health insurance cost with actuals, adjustments to other salary related costs	($20,902)
Increase in budget for infosend	$21,160
WP7 chlorine room rehab	$25,000
Well pump replacement	$25,000
Year 2 of meter reding upgrade (add'l over current year)	$70,000
Various accounts net of increases and decreases	($35,000)
Fewer capital project proposed	($98,000)
Contingency/reserve contribution	($237,598)
	($250,340)

WATER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
SALARY	400-530-533-10110	$135,117	$129,071	$129,071	$132,528	$3,457
BONUS	400-530-533-10111	$1,457	$1,176	$1,176	$1,537	$361
WAGES	400-530-533-10120	$280,161	$339,649	$339,649	$350,167	$10,518
BONUS	400-530-533-10121	$2,311	$3,583	$3,583	$4,062	$479
OVERTIME	400-530-533-10140	$22,216	$14,000	$14,000	$14,000	$0
VEHICLE ALLOWANCE	400-530-533-10158	$0	$0	$0	$3,600	$3,600
FICA	400-530-533-10210	$31,823	$40,042	$40,042	$37,630	($2,412)
RETIREMENT	400-530-533-10220	$58,172	$72,672	$72,672	$81,262	$8,590
HEALTH INSURANCE	400-530-533-10230	$33,778	$73,314	$73,314	$38,092	($35,222)
Disability Insurance	400-530-533-10231	$0	$1,450	$1,450	$3,072	$1,622
HEALTH INS DEPENDENTS	400-530-533-10232	$10,944	$21,932	$21,932	$18,448	($3,484)
LIFE INSURANCE	400-530-533-10233	$413	$916	$916	$648	($268)
DENTAL INSURANCE	400-530-533-10236	$939	$1,775	$1,775	$947	($828)
WORKERS COMPENSATION	400-530-533-10240	$9,730	$19,487	$19,487	$12,171	($7,316)
PERSONNEL SERVICES		$587,061	$719,067	$719,067	$698,165	($20,902)
ENGINEERING FEES	400-530-533-30311	$68,501	$10,000	$158,712	$10,000	$0
CONSUMPTIVE USE PERMIT	400-530-533-30315	$0	$6,000	$6,000	$0	($6,000)
AUDIT FEES	400-530-533-30320	$6,875	$10,988	$10,988	$9,438	($1,550)
CONTRACTUAL SERVICES	400-530-533-30340	$148,436	$226,525	$226,525	$250,864	$24,339
BANK FEES/SERVICE CHARGES	400-530-533-30344	$0	$150	$150	$150	$0
TRAVEL/PER DIEM	400-530-533-30400	$0	$3,000	$3,000	$3,000	$0
COMMUNICATIONS	400-530-533-30410	$10,341	$10,180	$10,180	$9,600	($580)
POSTAGE	400-530-533-30420	$18,124	$17,200	$17,200	$20,862	$3,662
ELECTRIC	400-530-533-30430	$56,158	$62,000	$62,000	$62,000	$0
RENTAL OF EQUIPMENT	400-530-533-30440	$0	$5,000	$5,000	$5,000	$0
INSURANCE	400-530-533-30450	$12,695	$17,142	$17,142	$20,539	$3,397
WATER SYSTEM REPAIR & MAINT	400-530-533-30460	$2,722	$35,000	$35,000	$35,000	$0
VEHICLE REPAIRS/MAINT	400-530-533-30462	$2,273	$7,500	$7,500	$7,500	$0
EQUIPMENT REPAIRS/MAINT	400-530-533-30463	$2,492	$6,500	$6,500	$6,500	$0
FACILITIES REPAIRS/MAINT	400-530-533-30464	$7,807	$15,000	$15,000	$65,600	$50,600
FIRE HYDRANT REPLACEMENT	400-530-533-30466	$0	$20,000	$20,000	$10,000	($10,000)
PRINTING & COPYING	400-530-533-30470	$0	$500	$500	$500	$0
ADVERTISING	400-530-533-30480	$84	$1,000	$1,000	$1,000	$0
MISC EXPENSE	400-530-533-30490	$0	$0	$0	$500	$500
OFFICE SUPPLIES	400-530-533-30510	$2,518	$1,000	$1,000	$1,000	$0
SUPPLIES	400-530-533-30520	$98,966	$277,080	$277,080	$315,692	$38,612
UNIFORMS	400-530-533-30521	$3,449	$4,375	$4,375	$3,810	($565)
FUEL	400-530-533-30522	$20,437	$16,200	$16,200	$16,280	$80
TRAINING & EDUCATION	400-530-533-30542	$1,881	$4,000	$4,000	$4,000	$0
MEMBERSHIPS	400-530-533-30544	$1,350	$2,500	$2,500	$2,500	$0
OPERATING EXPENSES		$465,109	$758,840	$907,552	$861,335	$102,495

WATER
EXPENDITURES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
LAND PURCHASE		400-530-533-60610	$0	$0	$530,000	$0	$0
LINE EXTENSION		400-530-533-60619	$0	$0	$0	$0	$0
EQUIPMENT PURCHASES		400-530-533-60640	$0	$78,000	$78,000	$25,000	($53,000)
SYSTEM IMPROVEMENTS		400-530-533-60655	$15,789	$45,000	$45,000	$0	($45,000)
SYSTEM IMPROVEMENTS		400-530-533-60655-SPGLK	$364,812	$0	$0	$0	$0
	CAPITAL OUTLAY		$380,601	$123,000	$653,000	$25,000	($98,000)
FDOT HWY CONSTRUCTION LOAN		400-530-533-70743	$0	$14,187	$14,187	$14,186	($1)
	DEBT SERVICE		$0	$14,187	$14,187	$14,186	($1)
TRANSFER TO RETAINED EARNINGS		400-530-533-90919	$0	$597,855	$597,855	$375,257	($222,598)
CONTINGENCY FUND		400-530-533-90940	$0	$15,000	$15,000	$0	($15,000)
	NON-OPERATING		$0	$612,855	$612,855	$375,257	($237,598)
		TOTAL	**$1,432,771**	**$2,227,949**	**$2,906,661**	**$1,973,943**	**($254,006)**

WATER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
SALARY	400-530-533-10110	$135,117	$129,071	$129,071	$132,528		
1100 - Wages - City Manager						1	$82,397
664 - Wages - Public Works Director						1	$50,131
BONUS	400-530-533-10111	$1,457	$1,176	$1,176	$1,537		
1100 - Christmas Bonus - City Manager						1	$956
664 - Christmas Bonus - Public Works Director						1	$582
WAGES	400-530-533-10120	$280,161	$339,649	$339,649	$350,167		
1066 - Wages - Revenue Specialist I						1	$43,207
1068 - Wages - Water Utility Service I						1	$45,893
1080 - Wages - Revenue Specialist I						1	$45,109
1129 - Wages - Water Utility Service I						1	$45,408
1130 - Wages - Water Utility Service I						1	$45,365
1132 - Wages - Water Utility Service II						1	$51,826
572 - Wages - Utilities Director						1	$73,359
BONUS	400-530-533-10121	$2,311	$3,583	$3,583	$4,062		
1066 - Christmas Bonus - Revenue Specialist I						1	$501
1068 - Christmas Bonus - Water Utility Service I						1	$532
1080 - Christmas Bonus - Revenue Specialist I						1	$523
1129 - Christmas Bonus - Water Utility Service I						1	$527
1130 - Christmas Bonus - Water Utility Service I						1	$526
1132 - Christmas Bonus - Water Utility Service II						1	$601
572 - Christmas Bonus - Utilities Director						1	$851
OVERTIME	400-530-533-10140	$22,216	$14,000	$14,000	$14,000		
VEHICLE ALLOWANCE	400-530-533-10158	$0	$0	$0	$3,600		
1100 - Vehicle - City Manager						1	$3,600
FICA	400-530-533-10210	$31,823	$40,042	$40,042	$37,630		
1066 - Fica/Medicare - Revenue Specialist I						1	$3,344
1068 - Fica/Medicare - Water Utility Service I						1	$3,552
1080 - Fica/Medicare - Revenue Specialist I						1	$3,491
1100 - Fica/Medicare - City Manager						1	$6,652
1129 - Fica/Medicare - Water Utility Service I						1	$3,514
1130 - Fica/Medicare - Water Utility Service I						1	$3,511
1132 - Fica/Medicare - Water Utility Service II						1	$4,011
572 - Fica/Medicare - Utilities Director						1	$5,677
664 - Fica/Medicare - Public Works Director						1	$3,880
RETIREMENT	400-530-533-10220	$58,172	$72,672	$72,672	$81,262		
1066 - FRS - Revenue Specialist I						1	$5,872
1068 - FRS - Water Utility Service I						1	$6,237
1080 - FRS - Revenue Specialist I						1	$6,130
1100 - FRS - Executive - City Manager						1	$26,861

WATER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
1129 - FRS - Water Utility Service I						1	$6,171
1130 - FRS - Water Utility Service I						1	$6,165
1132 - FRS - Water Utility Service II						1	$7,043
572 - FRS - Utilities Director						1	$9,970
664 - FRS - Public Works Director						1	$6,813
HEALTH INSURANCE	400-530-533-10230	$33,778	$73,314	$73,314	$38,092		
Disability Insurance	400-530-533-10231	$0	$1,450	$1,450	$3,072		
1066 - Short Term Disability - Revenue Specialist I						1	$384
1068 - Short Term Disability - Water Utility Service I						1	$384
1080 - Short Term Disability - Revenue Specialist I						1	$384
1100 - Short Term Disability - City Manager						1	$192
1129 - Short Term Disability - Water Utility Service I						1	$384
1130 - Short Term Disability - Water Utility Service I						1	$384
1132 - Short Term Disability - Water Utility Service II						1	$384
572 - Short Term Disability - Utilities Director						1	$384
664 - Short Term Disability - Public Works Director						1	$192
HEALTH INS DEPENDENTS	400-530-533-10232	$10,944	$21,932	$21,932	$18,448		
LIFE INSURANCE	400-530-533-10233	$413	$916	$916	$648		
1066 - Life Insurance - Employees - Revenue Specialist I						1	$72
1068 - Life Insurance - Employees - Water Utility Service I						1	$72
1080 - Life Insurance - Employees - Revenue Specialist I						1	$72
1100 - Life Insurance - City Manager - City Manager						1	$108
1129 - Life Insurance - Employees - Water Utility Service I						1	$72
1130 - Life Insurance - Employees - Water Utility Service I						1	$72
.132 - Life Insurance - Employees - Water Utility Service II						1	$72
572 - Life Insurance - Employees - Utilities Director						1	$72
664 - Life Insurance - Public Works Director						1	$36
DENTAL INSURANCE	400-530-533-10236	$939	$1,775	$1,775	$947		
WORKERS COMPENSATION	400-530-533-10240	$9,730	$19,487	$19,487	$12,171		
ENGINEERING FEES	400-530-533-30311	$68,501	$10,000	$158,712	$10,000		
General engineering fees						1	$10,000
CONSUMPTIVE USE PERMIT CUP	400-530-533-30315	$0	$6,000	$6,000	$0		
AUDIT FEES	400-530-533-30320	$6,875	$10,988	$10,988	$9,438		
1/4 of Cost of Annual Audit ($37,750)						1	$9,438
CONTRACTUAL SERVICES	400-530-533-30340	$148,436	$226,525	$226,525	$250,864		
Annual Autoread software						1	$9,000
AT Enviromental (Water Operator)						52	$1,642
BS&A Utility Billing						1	$2,070
Cummins Generator Maint. x2						4	$1,500
Diamond maps Software						1	$3,000

WATER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
Enterprise Fleet						12	$1,700
Enterprise Fleet x2						12	$1,700
FDEP annual operating License						1	$2,000
Infosend						1	$28,710
SCADA yearly liscense renewal						1	$2,500
Sensus Flex Read software hosting						1	$5,000
sunshine 811 locating						12	$100
Water sampling and testing						1	$15,000
Water Tower and Ground Storage Taink Maint and repair						1	$47,000
Website Hosting Maint. and support						1	$1,200
Well Alarm Monitoring						1	$2,000
BANK FEES/SERVICE CHARGES	400-530-533-30344	$0	$150	$150	$150		
TRAVEL/PER DIEM	400-530-533-30400	$0	$3,000	$3,000	$3,000		
COMMUNICATIONS	400-530-533-30410	$10,341	$10,180	$10,180	$9,600		
AT@T (for SCADA communication)						12	$200
Summit Broadband						1	$0
Verizon Wireless						12	$600
POSTAGE	400-530-533-30420	$18,124	$17,200	$17,200	$20,862		
ELECTRIC	400-530-533-30430	$56,158	$62,000	$62,000	$62,000		
RENTAL OF EQUIPMENT	400-530-533-30440	$0	$5,000	$5,000	$5,000		
INSURANCE	400-530-533-30450	$12,695	$17,142	$17,142	$20,539		
Liability Insurance						1	$10,976
Property/Crime Insurance						1	$9,563
WATER SYSTEM REPAIR & MAINT	400-530-533-30460	$2,722	$35,000	$35,000	$35,000		
VEHICLE REPAIRS/MAINT	400-530-533-30462	$2,273	$7,500	$7,500	$7,500		
EQUIPMENT REPAIRS/MAINT	400-530-533-30463	$2,492	$6,500	$6,500	$6,500		
FACILITIES REPAIRS/MAINT	400-530-533-30464	$7,807	$15,000	$15,000	$65,600		
Chlorine Anilyzer and Pump Repair WP7						1	$2,000
Chlorine Room Rehab WP7						1	$25,000
Ground Storage Tank Cleanout WP7						1	$5,000
Misc. repairs (Paint, Electric, parts, ect.)						1	$5,000
open						0	$0
Well Pump Replacement x2						1	$25,000
Yearly Gas Chlorine system maint. wells 4/5						2	$1,800
FIRE HYDRANT REPLACEMENT	400-530-533-30466	$0	$20,000	$20,000	$10,000		
PRINTING & COPYING	400-530-533-30470	$0	$500	$500	$500		
ADVERTISING	400-530-533-30480	$84	$1,000	$1,000	$1,000		
MISC EXPENSE	400-530-533-30490	$0	$0	$0	$500		
OFFICE SUPPLIES	400-530-533-30510	$2,518	$1,000	$1,000	$1,000		

WATER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
SUPPLIES	400-530-533-30520	$98,966	$277,080	$277,080	$315,692		
1 inch water meters						20	$300
2 inch water meters						6	$1,000
3/4 inch water meters						360	$152
Chlorine gas Cylinders						4	$620
Construction Hydrant meters						3	$2,500
Locating Paint, Flags, fitting'sand misc. materials						1	$15,000
Meter Sensor Housing						1	$4,000
Sodium Hypochlorite						12	$1,666
Water meter transponders upgrade to AMI Reading (year 2 of 3 year project) 407K total project price.						1	$200,000
UNIFORMS	400-530-533-30521	$3,449	$4,375	$4,375	$3,810		
boot allowance						6	$175
Safety vest, shirts and hats						6	$100
Uniform Setup						2	$300
Weekley Uniforms						52	$30
FUEL	400-530-533-30522	$20,437	$16,200	$16,200	$16,280		
2 emergency generators at well 5 and water plant 1						4	$2,250
Fuel for 6 trucks						52	$140
TRAINING & EDUCATION	400-530-533-30542	$1,881	$4,000	$4,000	$4,000		
MEMBERSHIPS	400-530-533-30544	$1,350	$2,500	$2,500	$2,500		
LAND PURCHASE	400-530-533-60610	$0	$0	$530,000	$0		
LINE EXTENSION	400-530-533-60619	$0	$0	$0	$0		
EQUIPMENT PURCHASES	400-530-533-60640	$0	$78,000	$78,000	$25,000		
Smartcom RTU upgrade for water plants						1	$25,000
Tablets for meter reading						4	$0
SYSTEM IMPROVEMENTS	400-530-533-60655	$15,789	$45,000	$45,000	$0		
SYSTEM IMPROVEMENTS	400-530-533-60655-SPGLK	$364,812	$0	$0	$0		
FDOT HWY CONSTRUCTION LOAN	400-530-533-70743	$0	$14,187	$14,187	$14,186		
Loan payment #13 of 30 for utility relocate loan on FDOT 441						1	$14,186
TRANSFER TO RETAINED EARNINGS	400-530-533-90919	$0	$597,855	$597,855	$375,257		
CONTINGENCY FUND	400-530-533-90940	$0	$15,000	$15,000	$0		
	TOTAL	**$1,432,771**	**$2,227,949**	**$2,906,661**	**$1,973,943**		

SEWER

FY 2026/27 Proposed Budget	$1,233,984
FY 2025/26 Adopted	$1,525,694
Difference	($291,710)

Highlight of changes

Merit and cola salary increases, fica and FRS related to salaries, Lift Station Mechanic not budgeted for full year, aligning health insurance costs and other insurance with actuals	($30,752)
Increase in part due to not including in the current year budget an amount that aligns with actuals, plus increases in costs related to the amended contract	$92,100
Fewer sewer system repairs	($20,000)
Budgeted access ladder that don't need to budget again this year	($20,000)
Several loans paid off in current year	($241,005)
Additions to reserves/contingency	($80,000)
	($299,657)

SEWER
EXPENDITURES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
WAGES		400-530-535-10120	$67,082	$109,538	$109,538	$95,283	($14,255)
BONUS		400-530-535-10121	$564	$784	$784	$575	($209)
OVERTIME		400-530-535-10140	$5,807	$7,000	$7,000	$7,000	$0
FICA		400-530-535-10210	$5,439	$10,226	$10,226	$7,333	($2,893)
RETIREMENT		400-530-535-10220	$10,064	$16,350	$16,350	$12,949	($3,401)
HEALTH INSURANCE		400-530-535-10230	$12,351	$18,329	$18,329	$10,320	($8,009)
Disability Insurance		400-530-535-10231	$0	$350	$350	$768	$418
LIFE INSURANCE		400-530-535-10233	$155	$229	$229	$144	($85)
DENTAL INSURANCE		400-530-535-10236	$341	$507	$507	$250	($257)
WORKERS COMPENSATION		400-530-535-10240	$3,131	$5,489	$5,489	$3,428	($2,061)
	PERSONNEL SERVICES		$104,934	$168,802	$168,802	$138,050	($30,752)
ENGINEERING FEES		400-530-535-30311	$87,983	$4,000	$872,331	$10,000	$6,000
AUDIT FEES		400-530-535-30320	$6,875	$10,988	$10,988	$9,438	($1,550)
CONTRACTUAL SERVICES		400-530-535-30340	$26,404	$30,000	$30,000	$30,900	$900
CONTRACTUAL LADY LAKE		400-530-535-30347	$340,469	$378,000	$378,000	$470,100	$92,100
TRAVEL/PER DIEM		400-530-535-30400	$0	$500	$500	$500	$0
COMMUNICATIONS		400-530-535-30410	($259)	$7,035	$7,035	$5,000	($2,035)
POSTAGE		400-530-535-30420	$0	$50	$50	$50	$0
ELECTRIC		400-530-535-30430	$27,737	$35,400	$35,400	$30,000	($5,400)
WATER		400-530-535-30431	$2,309	$3,000	$3,000	$3,000	$0
RENTAL OF EQUIPMENT		400-530-535-30440	$0	$5,000	$5,000	$5,000	$0
INSURANCE		400-530-535-30450	$11,301	$16,725	$16,725	$20,040	$3,315
VEHICLE REPAIRS/MAINT		400-530-535-30462	$5,188	$6,000	$6,000	$6,000	$0
EQUIPMENT REPAIRS/MAINT		400-530-535-30463	$3,201	$5,000	$5,000	$9,000	$4,000
FACILITIES REPAIRS/MAINT		400-530-535-30464	$0	$6,000	$6,000	$6,000	$0
SEWER SYSTEM REPAIRS		400-530-535-30467	$38,685	$114,300	$114,300	$94,000	($20,300)
ADVERTISING		400-530-535-30480	$83	$0	$0	$0	$0
MISC EXPENSE		400-530-535-30490	($19)	$500	$500	$500	$0
OFFICE SUPPLIES		400-530-535-30510	$351	$1,000	$1,000	$700	($300)
SUPPLIES		400-530-535-30520	$10,164	$8,220	$8,220	$13,000	$4,780
UNIFORMS		400-530-535-30521	$2,274	$3,430	$3,430	$2,190	($1,240)
FUEL		400-530-535-30522	$4,471	$17,500	$17,500	$17,400	($100)
TRAINING & EDUCATION		400-530-535-30542	$882	$2,400	$2,400	$2,400	$0
	OPERATING EXPENSES		$568,099	$655,048	$1,523,379	$735,218	$80,170
EQUIPMENT PURCHASES		400-530-535-60640	$48,720	$94,000	$94,000	$73,800	(20,200.00)
	CAPITAL OUTLAY		$48,720	$94,000	$94,000	$73,800	(20,200.00)
DEBT ISSUANCE COST		400-530-535-70715	$9,223	$0	$0	$0	$0

SEWER
EXPENDITURES

Description		Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Difference
DEBT SERV WWTP LOAN PRIN SRF		400-530-535-70740	$0	$67,952	$67,952	$0	($67,952)
INT SEWER WWTP SRF LOAN #1		400-530-535-70741	$567	$127	$127	$0	($127)
INT SEWER WWTP SRF LOAN #2		400-530-535-70742	$3,737	$755	$755	$0	($755)
INTEREST BANK LOAN BB&T		400-530-535-70744	$7,885	$1,983	$1,983	$0	($1,983)
DEBT LLSWR LOAN PRINC BB&T		400-530-535-70745	$0	$170,188	$170,188	$0	($170,188)
DEBT URICK SWR SRF PRINCIPLE		400-530-535-70750	$71,749	$80,972	$80,972	$80,972	$0
	DEBT SERVICE		$93,161	$321,977	$321,977	$80,972	($241,005)
TRANSFER TO RETAINED EARNINGS		400-530-535-90919	$0	$270,867	$270,867	$205,944	($64,923)
CONTINGENCY FUND		400-530-535-90940	$0	$15,000	$15,000	$0	($15,000)
	NON-OPERATIING		$0	$285,867	$285,867	$205,944	($79,923)
		TOTAL	**$814,914**	**$1,525,694**	**$2,394,025**	**$1,233,984**	**($291,710)**

SEWER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
WAGES	400-530-535-10120	$67,082	$109,538	$109,538	$95,283		
896 - Wages - Sewer Utility Service I						1	$49,544
Vacancy - Wages - Lift Station Mechanic/Technician						1	$45,739
BONUS	400-530-535-10121	$564	$784	$784	$575		
896 - Christmas Bonus - Sewer Utility Service I						1	$575
OVERTIME	400-530-535-10140	$5,807	$7,000	$7,000	$7,000		
FICA	400-530-535-10210	$5,439	$10,226	$10,226	$7,333		
896 - Fica/Medicare - Sewer Utility Service I						1	$3,834
Vacancy - Fica/Medicare - Lift Station Mechanic/Technician						1	$3,499
RETIREMENT	400-530-535-10220	$10,064	$16,350	$16,350	$12,949		
896 - FRS - Sewer Utility Service I						1	$6,733
Vacancy - FRS - Lift Station Mechanic/Technician						1	$6,216
HEALTH INSURANCE	400-530-535-10230	$12,351	$18,329	$18,329	$10,320		
Disability Insurance	400-530-535-10231	$0	$350	$350	$768		
896 - Short Term Disability - Sewer Utility Service I						1	$384
Vacancy - Short Term Disability - Lift Station Mechanic/Technician						1	$384
LIFE INSURANCE	400-530-535-10233	$155	$229	$229	$144		
896 - Life Insurance - Employees - Sewer Utility Service I						1	$72
Vacancy - Life Insurance - Employees - Lift Station Mechanic/Technician						1	$72
DENTAL INSURANCE	400-530-535-10236	$341	$507	$507	$250		
WORKERS COMPENSATION	400-530-535-10240	$3,131	$5,489	$5,489	$3,428		
ENGINEERING FEES	400-530-535-30311	$87,983	$4,000	$872,331	$10,000		
General engineering fees						1	$10,000
AUDIT FEES	400-530-535-30320	$6,875	$10,988	$10,988	$9,438		
1/4 of Audit Expense ($37,750)						1	$9,438
CONTRACTUAL SERVICES	400-530-535-30340	$26,404	$30,000	$30,000	$30,900		
Cummins Emergency Generator Maint. x3						4	$2,625
Enterprise Fleet x 2 trucks						12	$1,700
CONTRACTUAL LADY LAKE	400-530-535-30347	$340,469	$378,000	$378,000	$470,100		

SEWER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
Amended contract with Lady Lake for wastewater treatment - estimate at 100,000 gallons						12	$39,175
TRAVEL/PER DIEM	400-530-535-30400	$0	$500	$500	$500		
COMMUNICATIONS	400-530-535-30410	($259)	$7,035	$7,035	$5,000		
POSTAGE	400-530-535-30420	$0	$50	$50	$50		
ELECTRIC	400-530-535-30430	$27,737	$35,400	$35,400	$30,000		
WATER	400-530-535-30431	$2,309	$3,000	$3,000	$3,000		
RENTAL OF EQUIPMENT	400-530-535-30440	$0	$5,000	$5,000	$5,000		
INSURANCE	400-530-535-30450	$11,301	$16,725	$16,725	$20,040		
Liability Insurance						1	$10,709
Property/Crime Insurance						1	$9,331
VEHICLE REPAIRS/MAINT	400-530-535-30462	$5,188	$6,000	$6,000	$6,000		
EQUIPMENT REPAIRS/MAINT	400-530-535-30463	$3,201	$5,000	$5,000	$9,000		
FACILITIES REPAIRS/MAINT	400-530-535-30464	$0	$6,000	$6,000	$6,000		
SEWER SYSTEM REPAIRS	400-530-535-30467	$38,685	$114,300	$114,300	$94,000		
Lift Station Pumping						4	$6,000
Lift Station Repairs and Pump Replacement						1	$50,000
SCADA Controls						1	$10,000
Sewer main repairs						1	$10,000
ADVERTISING	400-530-535-30480	$83	$0	$0	$0		
MISC EXPENSE	400-530-535-30490	($19)	$500	$500	$500		
OFFICE SUPPLIES	400-530-535-30510	$351	$1,000	$1,000	$700		
SUPPLIES	400-530-535-30520	$10,164	$8,220	$8,220	$13,000		
Fittings, Pipe locate Flags and paint Ect.						1	$13,000
UNIFORMS	400-530-535-30521	$2,274	$3,430	$3,430	$2,190		
Boot Allowance						2	$175
Satety vest, shirts, hats						2	$100
Uniform Setup						2	$300
Weekly uniforms						52	$20
FUEL	400-530-535-30522	$4,471	$17,500	$17,500	$17,400		
Emergency generators x3	400-530-535-30522					6	$2,250
Fuel for 2 vehicles	400-530-535-30522					52	$75
TRAINING & EDUCATION	400-530-535-30542	$882	$2,400	$2,400	$2,400		
EQUIPMENT PURCHASES	400-530-535-60640	$48,720	$94,000	$94,000	$73,800		
GPU Pumps						17	$1,400

SEWER
EXPENDITURES

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Cost
Other Sewer instaltion parts as needed						1	$25,000
Sewer Grinder Pump Units						5	$5,000
DEBT ISSUANCE COST	400-530-535-70715	$9,223	$0	$0	$0		
DEBT SERV WWTP LOAN PRIN SRF	400-530-535-70740	$0	$67,952	$67,952	$0		
INT SEWER WWTP SRF LOAN #1	400-530-535-70741	$567	$127	$127	$0		
INT SEWER WWTP SRF LOAN #2	400-530-535-70742	$3,737	$755	$755	$0		
INTEREST BANK LOAN BB&T	400-530-535-70744	$7,885	$1,983	$1,983	$0		
DEBT LLSWR LOAN PRINC BB&T	400-530-535-70745	$0	$170,188	$170,188	$0		
DEBT URICK SWR SRF PRINCIPLE	400-530-535-70750	$71,749	$80,972	$80,972	$80,972		
SRF 350820 Urick Sewer Line Preconstruction loan payment #12 and #13 of 40						2	$680
SRF 350821 Urick Form Main Extension payments #6 and #7 of 40						2	$39,806
TRANSFER TO RETAINED EARNINGS	400-530-535-90919	$0	$270,867	$270,867	$205,944		
CONTINGENCY FUND	400-530-535-90940	$0	$15,000	$15,000	$0		
	TOTAL	**$814,914**	**$1,525,694**	**$2,394,025**	**$1,233,984**		

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **5d**

ITEM TITLE: **First Reading and Public Hearing – Ordinance 2026-015 Increasing Water Usage Rates by 3%**

MEETING DATE: September 10, 2026

DATE SUBMITTED: August 31, 2026

SUBMITTED BY: city attorney/city manager/city treasurer

BRIEF NARRATIVE: **Ordinance 2026-015** – first reading amending Section 50.30 of Chapter 50 of the Fruitland Park Code of Ordinances to adjust the water utility usage rates by 3%, less than the CPI-U of 3.4% for July 2026. The base rate will remain the same. The volumetric rate (cost per 1,000 gallons) will be increased by 3% per 1,000 gallons. This increases residential customers approximately $0.10 per 1,000 gallons of water used. The average residential customer (with no separate irrigation meter) uses approximately 7,500 gallons of water per month. This rate adjustment would increase their water bill by approximately $0.75 per month.

The second reading of this ordinance will be on October 8, 2026, with an effective date of October 12, 2026.

FUNDS BUDGETED: None

ATTACHMENTS: Ordinance 2026-015, rate tables

RECOMMENDATION: Approval

ACTION TO BE TAKEN: **Approve Ordinance 2026-015**

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ORDINANCE 2026-015

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA AMENDING SECTION A-27 IN APPENDIX A OF THE FRUITLAND PARK CODE OF ORDINANCES TO ADJUST THE WATER UTILITY RATES BASED ON JULY 2026 CONSUMER PRICE INDEX; PROVIDING FOR CODIFICATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Fruitland Park owns, operates and maintains a potable water services utility; and

WHEREAS, the City of Fruitland Park provides potable water within its utility district and charges its customers a water utility rate for providing such service; and

WHEREAS, the City Commission has determined that it is necessary to amend the ordinance governing the water systems for the City of Fruitland Park to meet the cost of providing water service to the customers of the water system and

WHEREAS, the City Commission enacted Ordinance 2005-031 which allowed for adjustment of water and wastewater rates in accordance with changes to the cost of living; and

WHEREAS, the City Commission of the City of Fruitland Park has accordingly determined that it is necessary to uniformly increase water usage rate by 3%; and

WHEREAS, the City of Fruitland Park has provided notice of the proposed increase to each customer through the utility's billing process as is required by s.180.136, Florida Statutes; and

NOW, THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA AS FOLLOWS:

Section 1. Recitals.
The above recitals are true and correct and, by this reference, are hereby incorporated into the made an integral part of this ordinance.

Section 2. Water Rates
That Section A-27 in Appendix A, of the Fruitland Park Code of Ordinances are hereby amended to read as follows:

Sec. A-27. Charge or rate for water services.

Any user for the services of the waterworks system of the city shall pay therefore the following rates for water services beginning October 12, 2026, which rates shall be applicable to all customers of the waterworks system, except as otherwise provided hereafter:

(1) *Water service inside the city*.

a. Except as provided in subsection (1)b, water rates within the city shall be calculated by adding the base rate to the tier-based charge per 1,000 gallons of actual consumptive use. Effective October 12, 2026 the base rate and the charge per 1,000 gallons of actual use shall be as follows:

Single Family Residential Water Rates - Inside City

	Effective 10/12/2026
Base Rate	
¾" Meter or Smaller	$17.10
1" Meter	28.50
1½" Meter	57.00
2" Meter	91.20
Volumetric Rate [1]	
Block 1 Per 1,000 Gallons	$ 3.43
Block 2 Per 1,000 Gallons	6.87
Block 3 Per 1,000 Gallons	10.30
Block 4 Per 1,000 Gallons	13.73

Multi-Family and Commercial Residential Water Rates - Inside City

Base Rate	
¾" Meter or Smaller	$17.10
1" Meter	28.50
1½ " Meter	57.00
2" Meter	91.20
3" Meter	171.00
4" Meter	285.00
6" Meter	570.00
8" Meter	912.00
10" Meter	1,311.00
Volumetric Rate [2]	
All Usage Per 1,000 Gallons	$ 3.43

Single Family Residential Irrigation Rates - Inside City

Base Rate	
¾" Meter or Smaller	$17.10
1" Meter	28.50
1½" Meter	57.00
2" Meter	91.20
Volumetric Rate	
Block 1 Per 1,000 Gallons	6.87
Block 2 Per 1,000 Gallons	10.30
Block 3 Per 1,000 Gallons	13.73

Multi-Family and Commercial Residential Irrigation Water Rates - Inside City Base Rate

¾" Meter or Smaller	$17.10
1" Meter	28.50
1½" Meter	57.00
2" Meter	91.20
3" Meter	171.00
4" Meter	285.00
6" Meter	570.00
8" Meter	912.00
10" Meter	1,311.00

b. The bulk potable water rate within the city for water provided to Central Sumter Utility Company, LLC, shall be a bulk rate per 1,000 gallons. The rate will be adjusted any time the city adjusts the base rate for residential water by the same percentage increase or decrease in the city's base rate for residential water. Effective October 12, 2026, the charge per 1,000 gallons of actual use shall be as follows:

	Effective 10/13/2026
All consumption per 1,000 gallons	$ 1.90

(2) *Water service outside the city.*
Users receiving service outside the city limits shall pay a charge of 125 percent of the rates set forth in subsection (1)a. of this section. The water rates shall be calculated by adding the base rate to the tier-based charge per 1,000 gallons of actual consumptive use. Effective October 12, 2026, the base rate and the charge per 1,000 gallons of actual use shall be as follows:

Single Family Residential Water Rates – Outside City	Effective
Base Rate	10/12/2026
¾" Meter or Smaller	$21.38
1" Meter	35.63
1½" Meter	71.25
2" Meter	114.00
Volumetric Rate	
Block 1 Per 1,000 Gallons	$ 4.29
Block 2 Per 1,000 Gallons	8.58
Block 3 Per 1,000 Gallons	12.88
Block 4 Per 1,000 Gallons	17.17

Multi-Family and Commercial Residential Water Rates – Outside City

Base Rate	
¾" Meter or Smaller	$21.38
1" Meter	35.63

1½" Meter	71.25
2" Meter	114.00
3" Meter	213.75
4" Meter	356.25
6" Meter	712.50
8" Meter	1,140.00
10" Meter	1,638.75

Volumetric Rate

All Usage Per 1,000 Gallons	$ 4.29

(3) Summary of Monthly Water Tiered-Based Range Charge Per 1,000 Gallons

a. Consumption ranges for single family residential customers shall vary by meter size as follows:

Single Family Residential Consumption Ranges

Meter Size	**Block 1**	**Block 2**	**Block 3**	**Block 4**
¾" or smaller	0 to 8,000	8,.001 to 16,000	16,001 to 24,000	Above 24,000
1"	0 to 13,000	13,001 to 27,000	27,001 to 40,000	Above 40,000
1½" Meter	0 to 27,000	27,001 to 53,000	53,001 to 80,000	Above 80,000
2" Meter	0 to 43,000	43,001 to 85,000	85,001 to 128,000	Above 128,000

b. Consumption ranges for irrigation customer shall vary by meter size as follows:

Irrigation Consumption Ranges

Meter Size	**Block 1**	**Block 2**	**Block 3**
¾" or smaller	0 to 16,000	16,001 to 24,000	Above 24,000
1"	0 to 27,000	27,001 to 40,000	Above 40,.000
1½" Meter	0 to 53,000	53,001 to 80,000	Above 80,000
2" Meter	0 to 85,000	85,001 to 128,000	Above 128,000
3" Meter	0 to 160,000	160,001 to 240,000	Above 240,000
4" Meter	0 to 267,000	267,001 to 400,000	Above 400,000
6" Meter	0 to 533,000	533,001 to 800,000	Above 800,000
8" Meter	0 to 853,000	853,001 to 1,280,000	Above 1,280,000
10" Meter	0 to 1,227,000	1,227,001 to 1,840,000	Above 1,840,000

A surcharge of 25% is applied to customers located outside City limits as allowable by Florida Statutes, Chapter 180.191(1).

Section 3. Conflicts and Ordinances Repealed
All Ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 4. Severability.
If any section, sentence, phrase, or word or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any

other section, sentence, phrase, word or portion of this ordinance not otherwise determined to be invalid, unlawful or unconstitutional.

Section 5. Codification.
It is the intent of the City Commission of the City of Fruitland Park that the provisions of this chapter shall become and made a part of the Fruitland Park Code of Ordinances; and grants authority to the codifier to renumber or re-letter sections, and change the words in this ordinance to section, article, chapter or such other appropriate word or phrase in order to accomplish such intentions.

Section 6. Effective Date.
This ordinance shall be effective immediately upon adoption; however, the water rate adjustments shall be implemented October 12, 2026.

PASSED AND DULY ADOPTED this 8th day of October, 2026 by the City of Fruitland Park, Florida.

_____
Christopher Cheshire, Mayor

Attest:

_____
Gwen Johns, City Clerk

Mayor Cheshire	_____(Yes),	_____(No),	_____(Abstained),	_____(Absent)
Vice Mayor DeGrave	_____(Yes),	_____(No),	_____(Abstained),	_____(Absent)
Commissioner Williams	_____(Yes),	_____(No),	_____(Abstained),	_____(Absent)
Commissioner Raysin	_____(Yes),	_____(No),	_____(Abstained),	_____(Absent)
Commissioner Goldberg	_____(Yes),	_____(No),	_____(Abstained),	_____(Absent)

First Reading September 10, 2026

Second Reading October 8, 2026

Approved as to form and legality:

_____
Anita Geraci-Carver, City Attorney

FY2027 3/4: Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS	WARI75	WACI75	WARO75	WACO75
BASE RATE		17.10	17.10	21.38	21.38
BLOCK 1 (per 1K)	0-8,000	3.53	3.53	4.42	4.42
BLOCK 2	8,001-16,000	7.07	3.53	8.83	4.42
BLOCK 3	16,001-24,000	10.60	3.53	13.25	4.42
BLOCK 4	24,001-9,999,999	14.13	3.53	17.66	4.42

Increase 3.0%

BULK	1.96

FY2027 1.0" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS	WARI10	WACI10	WARO10	WACO10
BASE RATE		28.50	28.50	35.63	35.63
BLOCK 1 (per 1K)	0-13,000	3.53	3.53	4.42	4.42
BLOCK 2	13,001-27,000	7.07	3.53	8.83	4.42
BLOCK 3	27,001-40,000	10.60	3.53	13.25	4.42
BLOCK 4	40,001-9,999,999	14.13	3.53	17.66	4.42

FY2027 1.5" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS	WARI15	WACI15	WARO15	WACO15
BASE RATE		57.00	57.00	71.25	71.25
BLOCK 1 (per 1K)	0-27,000	3.53	3.53	4.42	4.42
BLOCK 2	27,001-53,000	7.07	3.53	8.83	4.42
BLOCK 3	53,001-80,000	10.60	3.53	13.25	4.42
BLOCK 4	80,001-9,999,999	14.13	3.53	17.66	4.42

FY2027 2.0" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS	WARI20	WACI20	WARO20	WACO20
BASE RATE		91.20	91.20	114.00	114.00
BLOCK 1 (per 1K)	0-43,000	3.53	3.53	4.42	4.42
BLOCK 2	43,001-85,000	7.07	3.53	8.83	4.42
BLOCK 3	85,001-128,000	10.60	3.53	13.25	4.42
BLOCK 4	128,001-9,999,999	14.13	3.53	17.66	4.42

FY2027 3.0" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS		WACI30		WACO30
BASE RATE			171.00	-	213.75
BLOCK 1 (per 1K)	0-43,000		3.53	-	4.42
BLOCK 2	43,001-85,000		3.53	-	4.42
BLOCK 3	85,001-128,000		3.53	-	4.42
BLOCK 4	128,001-9,999,999		3.53	-	4.42

FY2027 4.0" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS		WACI40		WACO40
BASE RATE			285.00	-	356.25
BLOCK 1 (per 1K)	0-43,000		3.53	-	4.42
BLOCK 2	43,001-85,000		3.53	-	4.42
BLOCK 3	85,001-128,000		3.53	-	4.42
BLOCK 4	128,001-9,999,999		3.53	-	4.42

FY2027 6.0" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS		WACI60		WACO60
BASE RATE			570.00	-	712.50
BLOCK 1 (per 1K)	0-43,000		3.53	-	4.42
BLOCK 2	43,001-85,000		3.53	-	4.42
BLOCK 3	85,001-128,000		3.53	-	4.42
BLOCK 4	128,001-9,999,999		3.53	-	4.42

FY2027 8.0" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS		WACI80		WACO80
BASE RATE			912.00	-	1,140.00
BLOCK 1 (per 1K)	0-43,000		3.53	-	4.42
BLOCK 2	43,001-85,000		3.53	-	4.42
BLOCK 3	85,001-128,000		3.53	-	4.42
BLOCK 4	128,001-9,999,999		3.53	-	4.42

FY2027 10.0" Meter (10/12/2026 - 09/30/2027) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS		WACIX		WACOX
BASE RATE			1,311.00	-	1,638.75
BLOCK 1 (per 1K)	0-43,000		3.53	-	4.42
BLOCK 2	43,001-85,000		3.53	-	4.42
BLOCK 3	85,001-128,000		3.53	-	4.42
BLOCK 4	128,001-9,999,999		3.53	-	4.42

LAST YEAR

FY2022 3/4: Meter (10/16/2023- 09/30/2024) RATE STUDY RESTRUCTURE		In City-residential	In City-commercial	County-Residential	County-Commercial
	GALLONS	WARI75	WACI75	WARO75	WACO75
BASE RATE		17.10	17.10	21.38	21.38
BLOCK 1 (per 1K)	0-8,000	3.43	3.43	4.29	4.29
BLOCK 2	8,001-16,000	6.87	3.43	8.58	4.29
BLOCK 3	16,001-24,000	10.30	3.43	12.88	4.29
BLOCK 4	24,001-9,999,999	13.73	3.43	17.17	4.29

Usage Only

BULK	1.90

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: **5e**

ITEM TITLE: **First Reading and Public Hearing – Ordinance 2026-016 Increasing Wastewater Usage Rates by 3%**

MEETING DATE: September 10, 2026

DATE SUBMITTED: August 31, 2026

SUBMITTED BY: city attorney/city manager/city treasurer

BRIEF NARRATIVE: **Ordinance 2026-016** – first reading amending Section 99.60 of Chapter 50 of the Fruitland Park Code of Ordinances to increase the wastewater utility rates by 3%, less than CPI-U of 3.4% for July 2026. The base rate will remain the same. The volumetric rate (cost per 1,000 gallons) will be increased by 3% per 1,000 gallons. This increases residential customers approximately $0.19 per 1,000 gallons of water used. The average residential customer (with no separate irrigation meter) uses approximately 7,500 gallons of water per month. This rate adjustment would increase their sewer bill by approximately $1.43 per month.

The second reading of this ordinance will be on October 8, 2026 with an effective date of October 12, 2026.

FUNDS BUDGETED: None

ATTACHMENTS: Ordinance 2026-016, rate tables

RECOMMENDATION: Approval

ACTION TO BE TAKEN: **Approve Ordinance 2026-016**

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ORDINANCE 2026-016

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING A-6 IN APPENDIX A OF THE FRUITLAND PARK CODE OF ORDINANCES TO ADJUST THE WASTEWATER UTILITY RATES BASED ON JULY 2026 CONSUMER PRICE INDEX; PROVIDING FOR CODIFICATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statute Chapter 180 provides local municipalities with the authority to establish and operate water utility systems; and

WHEREAS, Florida Statute Chapter 180.13 provides the City Commission with the authority to establish just and equitable rates or charges to be paid to the municipality for the use of the utility by each person; and

WHEREAS, the City Commission has determined that it is necessary to amend the ordinance governing the wastewater systems for the City of Fruitland Park to meet the cost of providing wastewater service to the customers of the wastewater system; and

WHEREAS, the City Commission enacted Ordinance 2005-031 which allowed for adjustment of water and wastewater rates in accordance with changes to the cost of living; and

WHEREAS, the City Commission of the City of Fruitland Park has accordingly determined that it is necessary to uniformly increase wastewater usage rate by 3%; and

WHEREAS, the City of Fruitland Park has provided notice of the proposed increase to each customer through the utility's billing process as is required by 180.136, Florida Statutes; and

NOW, THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

Section 1. Recitals.
The above recitals are true and correct and, by this reference, are hereby incorporated into the made an integral part of this ordinance.

Section 2. Section A-6 in Appendix A, of the Fruitland Park Code of Ordinances are hereby amended to read as follows:

(A) The city is authorized to charge a fee for each of the utility services set forth in division (B) below.

(B) The utility services for which the city shall charge a fee and the amount of the fee for each use are as follows:

Single Family Residential Wastewater Rates - Inside City

Base Rate	10/12/2026
¾" Meter or Smaller	$27.30
1" Meter	27.30
1½" Meter	27.30
2" Meter	27.30
Volumetric Rate [4]	
All Consumption Per 1,000 Gallons	$6.17
Up to 10,000 Gallons	0.00
All Consumption Per 1,000 Gallons	$0.00
Above 10,000 Gallons	0.00

Multi-Family Residential Wastewater Rates - Inside City

Base Rate	
¾" Meter or Smaller	$27.30
1" Meter	45.51
1½" Meter	90.99
2" Meter	145.59
3" Meter	273.00
4" Meter	455.01
6" Meter	909.99
8" Meter	1,455.99
10" Meter	2,093.01
Volumetric Rate	
All Consumption Per 1,000 Gallons	$6.17

Single Family Residential Wastewater Rates – Outside City

Base Rate	
¾" Meter or Smaller	$34.13
1" Meter	34.13
1½" Meter	34.13
2" Meter	34.13
Volumetric Rate [4]	
All Consumption Per 1,000 Gallons	$7.72
Up to 10,000 Gallons	0.00
All Consumption Per 1,000 Gallons	$0.00
Above 10,000 Gallons	0.00

Multi-Family and Commercial Wastewater Rates – Outside City

Base Rate	
¾" Meter or Smaller	$34.13

1” Meter	56.87
1½” Meter	113.75
2” Meter	181.98
3” Meter	341.25
4” Meter	568.75
6” Meter	1,137.50
8” Meter	1,820.00
10” Meter	2,616.25

Volumetric Rate	
All Consumption Per 1,000 Gallons	$7.72

(a) Sewer pump, electric connection fee:	$400.00

Section 2. All Ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 3. The provisions of this ordinance are intended to be incorporated into the Code of Ordinances of the City of Fruitland Park, Florida and the sections of this ordinance may be renumbered, re-lettered, and the word “ordinance” may be changed to “section”, “article” or such other word or phrase in order to accomplish such intention.

Section 4. If any section, sentence, clause, or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portion of this ordinance.

Section 5. This ordinance shall be effective immediately upon adoption; however, the wastewater rate adjustments shall be implemented October 12, 2026.

PASSED AND ORDAINED this 8TH day of October, 2026, by the City Commission of the City of Fruitland Park, Florida.

_____
Christopher Cheshire, Mayor

Attest:

_____
Gwen Johns, City Clerk

Mayor Cheshire	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Vice Mayor DeGrave	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Williams	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Raysin	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Goldberg	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)

First Reading September 10, 2026

Second Reading October 8, 2026

Approved as to form and legality:

_____

Anita Geraci-Carver

SEWER RATES FY 2027

SEWER

Eff FY2027 (10/12/2026-9/30/2027)

RESIDENTIAL CITY BASE RATE			RESIDENTIAL COUNTY BASE RATE			125% OF CITY	MIN GAL	MAX GAL	CITY RATE	COUNTY RATE	125% OF CITY
3/4 Meter	WWRI75	27.30	3/4 Meter	WWRO75	34.13		0	10,000	6.36	7.94	3.00%
1 Meter	WWRI10	27.30	1 Meter	WWRO10	34.13		0	10,000	6.36	7.94	
1.5 Meter	WWRI15	27.30	1.5 Meter	WWRO15	34.13		0	10,000	6.36	7.94	
2.0 Meter	WWRI20	27.30	2.0 Meter	WWRO20	34.13		0	10,000	6.36	7.94	

WASTERWATER

Non Single-Family (Multifamily & Commercial): Inside City

Meter Size		Monthly Base Charge	Usage gal/Mth	Usage Rate per 1000 gallons	WW Code
3/4"		27.30	All Consumption	6.36	WWCI75
1.0"		45.51	All Consumption	6.36	WWCI10
1.5"		90.99	All Consumption	6.36	WWCI15
2.0"		145.59	All Consumption	6.36	WWCI20
3.0"		273.00	All Consumption	6.36	WWCI30
4.0"		455.01	All Consumption	6.36	WWCI40
6.0"		909.99	All Consumption	6.36	WWCI60
8.0"		1,455.99	All Consumption	6.36	WWCI80
10.0"		2,093.01	All Consumption	6.36	WWCI1*

Non Single-Family (Multifamily & Commercial): Outside City

Meter Size		Monthly Base Charge	Usage gal/Month	Usage Rate per 1000 gallons	Munis A/R Code
3/4"		34.13	All Consumption	7.94	WWCO75
1.0"		56.87	All Consumption	7.94	WWCO10
1.5"		113.75	All Consumption	7.94	WWCO15
2.0"		181.98	All Consumption	7.94	WWCO20
3.0"		341.25	All Consumption	7.94	WWCO30
4.0"		568.75	All Consumption	7.94	WWCO40
6.0"		1,137.50	All Consumption	7.94	WWCO60
8.0"		1,820.00	All Consumption	7.94	WWCO80
10.0"		2,616.25	All Consumption	7.94	WWCO1*

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

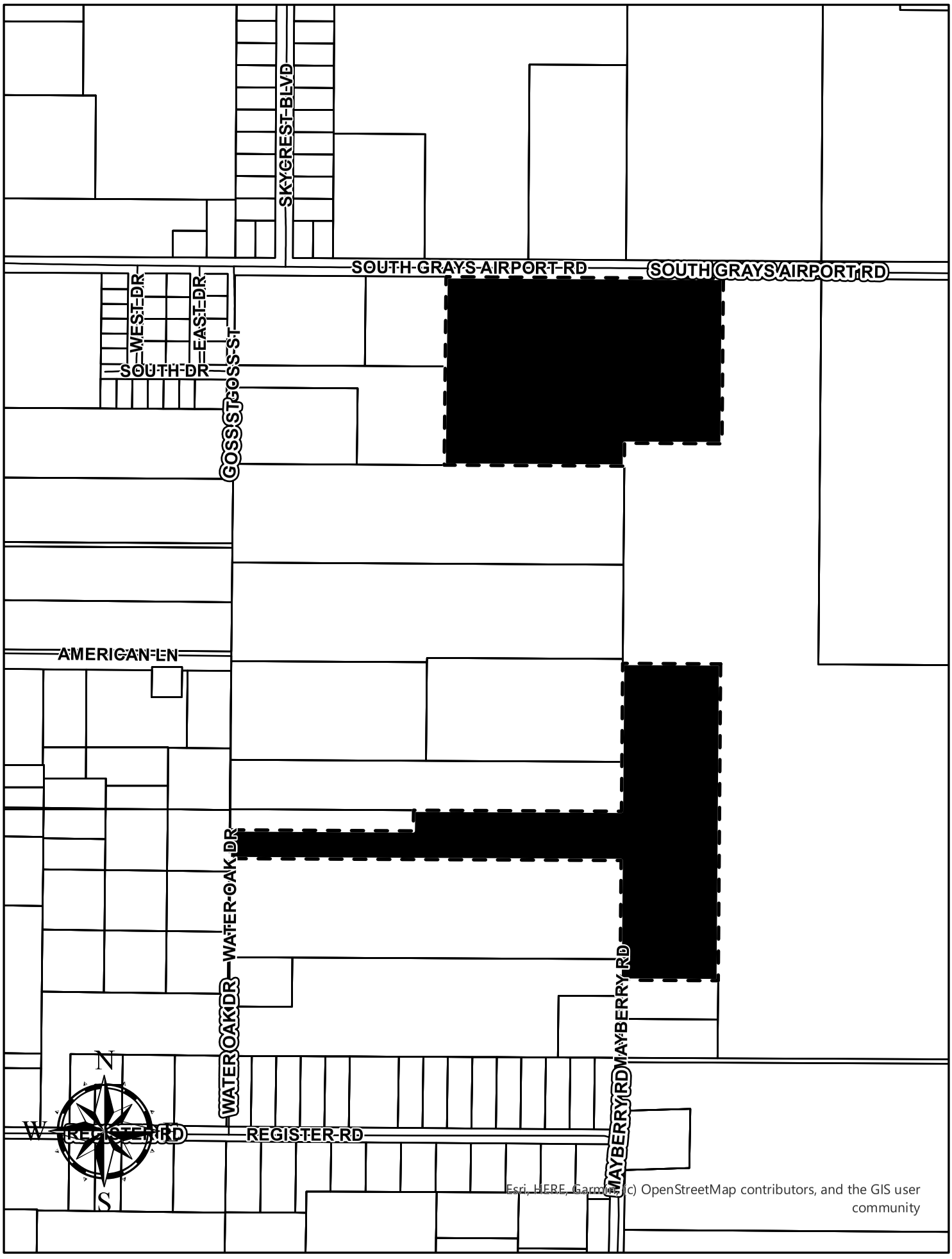
Item Number: **5f**

ITEM TITLE:	**1st Reading Ordinance 2026-011 Annexation – Kensington Gardens**
	Approximately 25.41 +/- acres for property generally located East of US Hwy 27/441 and South of S. Grays Airport Rd. Petitioner: Fruitland Park Development V, LLC on behalf of the owners, John D. Gunter and Agnes S. Berry, Trustee
MEETING DATE:	September 10, 2026
DATE SUBMITTED:	September 1, 2026
SUBMITTED BY:	City Attorney/City Manager/Community Development Director
BRIEF NARRATIVE:	The applicant is seeking voluntary annexation into the city

to receive city services and develop a proposed 308 unit single family subdivision 131 – 40' x 115' (4,600 sf) lots and 177 – 50' x115' (5,750 sf) lots. The properties are located east of US Hwy 27/441 and south of S. Grays Airport, a designated urban connector road. The properties considered for annexation are contiguous to the city boundaries and would assist in eliminating a portion of an existing enclave.

Seven (7) parcels located in "unincorporated" Lake County (alternate keys 1284929, 1284937, 1285186, 1285267, 1285275, 1285305 and 3645162) are being considered for annexation for the proposed development; note, however, one of the properties (alternate key 2856351) is already located within Fruitland Park's city limits and is thereby not considered for annexation.

FUNDS BUDGETED:	None
ATTACHMENTS:	Ordinance 2026-011 and maps
RECOMMENDATION:	Consider approval or denial of Ordinance 2026-011
ACTION TO BE TAKEN:	**Approve or deny Ordinance 2026-011**


SKYCREST BLVD
SOUTH GRAYS AIRPORT RD
SOUTH GRAYS AIRPORT RD
WEST DR
EAST DR
SOUTH DR
GOSS ST
GOSS ST
AMERICAN LN
WATER OAK DR
WATER OAK DR
MAYBERRY RD
MAYBERRY RD
REGISTER RD
REGISTER RD
N
W
S
Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

ORDINANCE 2026-011

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF FRUITLAND PARK FLORIDA, IN ACCORDANCE WITH THE PROCEDURE SET FORTH IN SECTION 171.044, FLORIDA STATUTES, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 25 ± ACRES OF LAND GENERALLY LOCATED SOUTH OF GRAY'S AIRPORT ROAD AND EAST OF US HIGHWAY 27/441; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, THE LAKE COUNTY MANAGER AND THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SCRIVENER'S ERRORS AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been submitted by Wohlfarth Consultants, LLC., as Applicant on behalf of Richard D. Gunter and Agnes S. Berry, Trustee as Owners, requesting that approximately 25.00 ± acres of real property generally located south of Gray's Airport Road and east of US Highway 27/441 (the "Property") be annexed to and made a part of the City of Fruitland Park; and

WHEREAS, the petition bears the signature of all applicable parties; and

WHEREAS, this Ordinance has been advertised as required by law with a copy of said notice sent via certified mail to the Board of County Commissioners of Lake County as provided for by statute; and

WHEREAS, the Property is contiguous to the City limits and is reasonably compact; and

WHEREAS, the City Commission has determined that the area proposed for annexation meets the requirements of §171.044, Florida Statutes; and

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Fruitland Park, Florida, as follows:

Section 1.
The following described property consisting of approximately 25.00 acres of land generally located south of Gray's Airport Road and east of US Highway 27/441, contiguous to the City limits, is hereby incorporated into and made part of the City of Fruitland Park Florida. The property is more particularly described as follows:

LEGAL DESCRIPTION: See Exhibit "A"

Parcel Alternate Key No. 1285267, 1285305, 1285275, 1285186, 3645162, 1284929, and 1284937

Section 2. The City Clerk shall forward a certified copy of this Ordinance to the Clerk of the Circuit Court, the County Manager of Lake County, Florida, and the Department of State of Florida within seven (7) days after its passage on second and final reading. It shall further be submitted to the Office of Economic and Demographic Research within 30 days of approval along with a statement specifying the population census effect and the affected land area. F.S. 171.091, Florida Statutes.

Section 3. Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 4. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 5. The property annexed in this Ordinance is subject to the Land Use Plan of the Lake County Comprehensive Plan and county zoning regulations until the City adopts the Comprehensive Plan Amendments to include the property annexed in the City Comprehensive Plan.

Section 6. This Ordinance shall become effective immediately upon passage by the City Commission of the City of Fruitland Park.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2026.

_____
Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

_____
Gwen Keough-Johns, BS, MMC, City Clerk

Approved as to Form:

_____
Anita Geraci-Carver, City Attorney

Vice-Mayor DeGrave	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Cosenza	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Raysin	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Williams	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Mayor Cheshire	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)

Passed First Reading _____
Passed Second Reading_____

(SEAL)

EXHIBIT 'A'

(GUNTER PROPERTY)
PARCEL 1: **Alternate Key 1285186**
THE EAST 396 FEET OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

PARCEL 2: **Alternate Key 3645162**
BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA AND RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; A DISTANCE OF 330.00 FEET TO THE POINT OF BEGINNING. SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, IN OFFICIAL RECORDS BOOK 1084, PAGE 2319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3: **Alternate Key 1285305**
THE WEST 924 FEET OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA, LESS AND EXCEPT THAT PART THEREOF BOUNDED AND DESCRIBED AS FOLLOWS: FROM THE NORTHWEST CORNER OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, RUN S.00°14'00"W. ALONG THE WEST LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 75.66 FEET TO THE POINT OF BEGINNING. FROM SAID POINT OF BEGINNING CONTINUE S.00°14'00"W. ALONG SAID WEST LINE 258.57 FEET TO THE SOUTHWEST CORNER OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4; THENCE N.89°55'55"E. ALONG THE SOUTH LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 418.55 FEET; THENCE N.00°14'00"E. 258.4 FEET; THENCE S.89°57'17"W. 418.55 FEET TO THE POINT OF BEGINNING.
LESS AND EXCEPT THOSE LANDS AS DESCRIBED IN WARRANTY DEED RECORDED IN OFFICIAL RECORDS BOOK 1415, PAGE 1319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 4: **Alternate Key 1285267**
THE EAST 105.0 FEET OF THE WEST 819.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

PARCEL 5: **Alternate Key 1285275**
THE EAST 105.0 FEET OF THE WEST 924.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

(BERRY PROPERTY)
Alternate Key 1284929
THE WEST QUARTER (1/4) OF THE SOUTH EAST QUARTER (1/4) OF THE SOUTH WEST QUARTER (1/4) OF SECTION 34, TWP. 18, SOUTH RANGE 24 EAST, LESS THE SOUTH 262.4 FT. THEREOF, CONTAINING 8.2 ACRES MORE OR LESS, FRUITLAND PARK, LAKE COUNTY, FLORIDA.

TOGETHER WITH:
Alternate Key 1284937
SOUTH HALF (1/2) OF THE SOUTH HALF (1/2) OF THE NORTH HALF (1/2) OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, SECTION 34, TOWNSHIP 18, SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; LESS AND EXCEPT – THE NORTH 70 FEET OF THE WEST 622 FEET THEREOF.

LEGAL DESCRIPTIONS (KENSINGTON GARDENS)

(LOGAN PROPERTY) Alternate Key **2856351 (not included for annexation)**

THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 LESS ROAD ON NORTH, AND THE EAST 3/4, OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT:

BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330 FEET TO THE POINT OF BEGINNING.

SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, AT O.R. BOOK 1084, PAGE 2319, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

TOGETHER WITH:

(GUNTER PROPERTY)

PARCEL 1: Alternate Key **1285186**

THE EAST 396 FEET OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

PARCEL 2: Alternate Key **3645162**

BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE

COUNTY, FLORIDA AND RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; A DISTANCE OF 330.00 FEET TO THE POINT OF BEGINNING. SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, IN OFFICIAL RECORDS BOOK 1084, PAGE 2319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3: Alternate Key **1285305**

THE WEST 924 FEET OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA, LESS AND EXCEPT THAT PART THEREOF BOUNDED AND DESCRIBED AS FOLLOWS: FROM THE NORTHWEST CORNER OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, RUN S.00°14'00"W. ALONG THE WEST LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 75.66 FEET TO THE POINT OF BEGINNING. FROM SAID POINT OF BEGINNING CONTINUE S.00°14'00"W. ALONG SAID WEST LINE 258.57 FEET TO THE SOUTHWEST CORNER OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4; THENCE N.89°55'55"E. ALONG THE SOUTH LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 418.55 FEET; THENCE N.00°14'00"E. 258.4 FEET; THENCE S.89°57'17"W. 418.55 FEET TO THE POINT OF BEGINNING.

LESS AND EXCEPT THOSE LANDS AS DESCRIBED IN WARRANTY DEED RECORDED IN OFFICIAL RECORDS BOOK 1415, PAGE 1319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 4: Alternate Key **1285267**

THE EAST 105.0 FEET OF THE WEST 819.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

PARCEL 5: Alternate Key **1285275**

THE EAST 105.0 FEET OF THE WEST 924.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

TOGETHER WITH:

(BERRY PROPERTY) Alternate Key **1284929**

THE WEST QUARTER (1/4) OF THE SOUTH EAST QUARTER (1/4) OF THE SOUTH WEST QUARTER (1/4) OF SECTION 34, TWP. 18, SOUTH RANGE 24 EAST, LESS THE SOUTH 262.4 FT. THEREOF, CONTAINING 8.2 ACRES MORE OR LESS, FRUITLAND PARK, LAKE COUNTY, FLORIDA.

TOGETHER WITH: Alternate Key **1284937**

SOUTH HALF (1/2) OF THE SOUTH HALF (1/2) OF THE NORTH HALF (1/2) OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, SECTION 34, TOWNSHIP 18, SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; LESS AND EXCEPT – THE NORTH 70 FEET OF THE WEST 622 FEET THEREOF.

The Villages
DAILY SUN

Published Daily
State of Florida
County Of Sumter

Affidavit of Publication

Before the undersigned authority personally Appeared **Amber Sevison** who on oath says that he or she is Legal Ad Coordinator of the Villages DAILY SUN, a daily newspaper published in Sumter County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal Ad # **01319055** in the matter of

NOTICE OF PUBLIC HEARING

was published in said newspaper in the issues of

AUGUST 10, 2026

Affiant further says that the Daily Sun is a newspaper that complies with all legal requirements for publication in chapter 50, Florida Statutes.

(Signature Of Affiant)

Sworn to and subscribed before me this 10

day August 2026.

Robin L Baldeschwieler, Notary

Personally Known _____ or

Production Identification _____

Type of Identification Produced

_____

ROBIN L. BALDESCHWIELER
Notary Public - State of Florida
Commission # HH 588770
My Comm. Expires Oct 10, 2028
Bonded through National Notary Assn.

NOTICE OF PUBLIC HEARING

ORDINANCE 2026-011

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF FRUITLAND PARK FLORIDA, IN ACCORDANCE WITH THE PROCEDURE SET FORTH IN SECTION 171.044, FLORIDA STATUTES, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 25 ± ACRES OF LAND GENERALLY LOCATED SOUTH OF GRAY'S AIRPORT ROAD AND EAST OF US HIGHWAY 27/441; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, THE LAKE COUNTY MANAGER AND THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SCRIVENER'S ERRORS AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE 2026-012

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE-SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK SINGLE-FAMILY LOW DENSITY AND LAKE COUNTY REGIONAL OFFICE TO CITY OF FRUITLAND PARK SINGLE FAMILY MEDIUM DENSITY OF 58.16 +/- ACRES AND FROM LAKE COUNTY REGIONAL COMMERCIAL TO MULTI-FAMILY LOW DENSITY OF 13.11 +/- ACRES OF PROPERTY GENERALLY LOCATED EAST OF U.S. HWY 27/441, SOUTH OF SOUTH GRAYS AIRPORT ROAD AND NORTH OF REGISTER ROAD; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE 2026-013

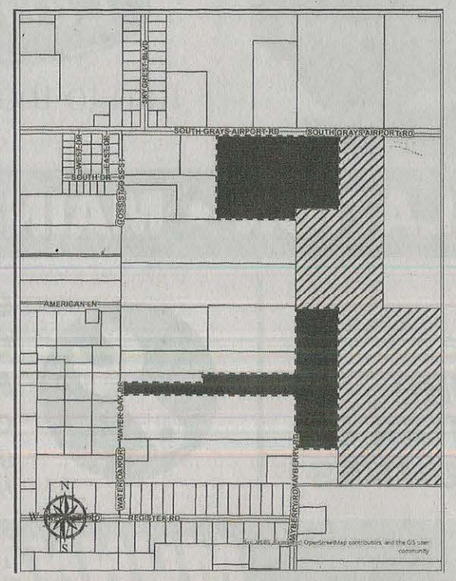
AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 71.26 +/- ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD), CITY OF FRUITLAND PARK SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-2), LAKE COUNTY RURAL RESIDENTIAL (R-1), LAKE COUNTY AGRICULTURE (A), AND LAKE COUNTY COMMUNITY COMMERCIAL DISTRICT (C-2) TO CITY OF FRUITLAND PARK RESIDENTIAL PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; GENERALLY LOCATED EAST OF US HWY. 441/27 AND SOUTH OF GRAYS AIRPORT ROAD; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER OR DESIGNEE TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

The proposed ordinances will be considered at the following public meetings:

Planning & Zoning Thursday, August 20, 2026 @ 6:00 p.m.
Land Planning Agency Meeting, Thursday, August 20,2026 @ 6:05 p.m.
City Commission 1st Reading Thursday, September 10, 2026 @ 6:00 p.m.

The public meetings will be held in the Commission Chambers located at City Hall, 506 West Berckman Street, Fruitland Park FL 34731. These meetings are open to the public and hearings may be continued as determined by the commission from time to time to a time/date certain. The proposed ordinances and metes and bounds legal description of property may be inspected by the public during normal working hours at City Hall. For further information call 352-360-6727. Interested parties may appear at the meetings and will be heard with respect to the proposed ordinances.

A person who decides to appeal any decision made by any board, agency or council with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based (Florida Statues, 286.0105). Persons with disabilities needing assistance to participate in any of these proceedings should contact Gwen Johns, City Clerk at (352) 360-6790 at least 48 hours before the date of the scheduled hearing.



506 WEST BERCKMAN STREET
FRUITLAND PARK, FL 34731

PHONE: 352 360-6727
FAX: 352 360-6652

SPECIAL MASTER:	**Others:**
Amanda Boggus, Atty	Sherie Lindh, LPG Anita Geraci-Carver, City Attorney Sharon Williams, Administrative Manager

MINUTES
Planning & Zoning (P&Z) MEETING – SPECIAL MASTER
August 20, 2026
6:00 PM

I. **INVOCATION AND PLEDGE OF ALLEGIANCE:** Pledge led by Special Magistrate Amanda Boggus & Invocation was led by Sharon Williams.

II. **MEETING NOTES FROM PREVIOUS MEETING:** Meeting notes from the May 21st meeting included for review and were approved.

III. **RECESS TO THE LOCAL PLANNING AGENCY (LPA) MEETING**

IV. **NEW BUSINESS**

1. **Kensington Gardens – Annexation, Large Scale Comp Plan, and Rezone/MDA - Alternate Keys 1284929, 1284937, 1285186, 1285267, 1285275, 1285305, 3645162 (alternate key 2856351-Fruitland Park parcel is exempt from the annexation)**

a. Annexation - Ordinance 2026-011
The applicant is seeking the voluntary annexation of seven (7) parcels consisting of approximately 25.41 +/- acres to receive city services and develop a proposed 308 unit single family subdivision. The development will consist of 131 - 40' x 115' (4,600 sf) lots and 177 - 50' x 115' (5,750 sf) lots. The properties are located east of US Hwy 27/441 and south of S. Grays Airport Rd, a designated urban collector road. The parcels are also contiguous to the city boundaries and would assist in eliminating a portion of an existing enclave.

Sherie Lindh, LPG, introduced the topic. The applicant had nothing further to add. Attorney Boggus opened for public comment and swore in all that intended to make comment. She further stated that only competent and substantial fact-based testimony or evidence will be

considered. Pure speculation or mere opinion not based on competent facts cannot be legally considered by the special master in weighing the appropriateness of the application.

Carl Yauk, 1123 Ritter Road, expressed disagreement with the annexation.

Seeing no further comments, Attorney Boggus closed public comment.

Attorney Boggus stated that the annexation application meets the requirements of Florida Statutes and recommended approval for consideration by the City Council at its anticipated September 10th meeting.

Special Master Boggus then recessed to the Land Planning Agency (LPA) meeting for the quasi-judicial application hearing where only the LSCPA application is legally required. During the LPA meeting, she stated that the additional application items would be heard at the same time to make everything clear for both the LPA and P&Z meeting as they are he same application. She then recessed back over to the P&Z meeting to hear the following two (2) items:

b. Large Scale Comp Plan Amendment (LSCPA) - Ordinance 2026-012
The proposed large scale comp plan consists of eight (8) parcels totaling approximately 71.27 +/- acres. The applicant is proposing Single Family Medium Density (@ 4 units/acre) on 58.16 acres and Multi-Family Low Density (@8 units/acre) on 13.11 acres for a proposed density of 4.32 units/acre. The current/existing land use is Single Family Low Density (@2 units/acre), Regional Commercial (3.0 FAR) and Regional Office (3.0 FAR).

c. Rezoning Ordinance 2026-013
The current zoning for the mentioned 8 properties is Lake County Agriculture, R-1, R-2, C-2 and Residential PUD. It should be noted that the proposed zoning is Residential Planned Unit Development (PUD) with an overall density of 4.32 units/acre and a maximum total number of 308 units. Open space is required to be a minimum of 25% with some suitably improved areas for the recreational needs of the community. Although, based on the acreage, a minimum of 17.81 acres is required, the plan indicates an offering of 18.75 acres or 26.31%.

Sherie Lindh introduced the project and provided an overview from the staff report that was included in the Agenda Packet wherein LPG determined the proposal is consistent with the Comprehensive Plan, provides adequate infrastructure and open space, and would not adversely impact traffic, utilities, solid waste, or schools. Environmental review identified gopher tortoises requiring relocation prior to development. Staff recommended approval of the Comprehensive Plan Amendment and rezoning.

Richard Wohlfarth, the applicant and developer, stated that the proposed development would significantly reduce the intensity of the property's existing land use and provide an appropriate transition between the surrounding residential, commercial, and industrial uses. He noted that the location, near South Grays Airport Road and U.S. 27/441, provides convenient access to restaurants, shopping, and schools and would be well suited for entry-level and first move-up housing.

Mr. Wohlfarth described the proposed mix of larger and smaller residential lots and noted

that the development would incorporate perimeter landscaping and a six-foot precast wall adjacent to the existing industrial property. He also discussed measures intended to address parking concerns, including varied front setbacks to provide additional driveway parking, guest parking throughout the community, and restrictions on overnight, commercial, trailer, and off-street swale parking.

Mr. Wohlfarth stated that the project is expected to represent an approximately $65 million investment, including infrastructure and home construction, and would generate impact fees, utility connection fees, and additional tax revenue. Construction of infrastructure is anticipated to begin in early 2027, with the first residents expected in approximately mid-2028 and full buildout occurring over several years.

Mr. Wohlfarth further highlighted the proposed amenities, including a pool and cabana, two pickleball courts, two playgrounds, three pocket parks, picnic and barbecue areas, walking paths, and benches. He noted that architectural enhancements, landscaping, and other development standards would be incorporated through the Master Development Agreement. He also clarified that the project plans include a continuous approximately 450-foot eastbound right-turn lane along South Grays Airport Road extending between the two proposed entrances.

Sherie Lindh noted that Lake County's current standard for interior local street access is 150 feet and indicated the City's code may contain a typographical error. Staff further clarified that required accessways and turn lanes are subject to Lake County jurisdiction, with the MDA requiring all on-site and off-site traffic improvements required by Lake County and the City. The applicant confirmed that the required use permit had been submitted to Lake County for review.

Attorney Boggus opened public comment.

Carl Yauk, 1123 Ritter Road, The Villages of Pine Hills, requested clarification regarding the definition of "developable acreage" and whether it includes easements, water frontage, setbacks, drainage, utilities, buffers, and stormwater management areas. He also raised concerns regarding wastewater capacity, noting that the proposal appeared to reference outdated capacity figures for the City of Fruitland Park's agreement with Lady Lake. He questioned whether sufficient wastewater capacity would be available for the proposed development and future growth. Mr. Yauk further questioned the basis and current applicability of the housing analysis indicating a need for 5,460 additional dwelling units through 2035. He requested clarification on how many of those units have already been accommodated and whether the analysis accounts for recent regional growth. He also asked about the development's status relative to the applicable water allocation and whether adequate water and wastewater capacity exist to support additional development. Finally, he expressed concerns regarding potential impacts on local schools, particularly overcrowding, and emphasized the importance of ensuring adequate infrastructure and educational capacity to support community growth.

Mitchell Langley, 101 South Valley Road, echoed concerns regarding wastewater capacity. He noted that Lady Lake recently reduced the City's wastewater capacity to 150,000 gallons per day, while the application continues to reference 500,000 gallons per day. He questioned whether the discrepancy and any missing unity of title documentation should be addressed

before the application proceeds. Mr. Langley further stated that the City currently uses approximately 80,000 gallons per day and has commitments totaling approximately 145,000 gallons per day, leaving limited available capacity. He noted that the proposed development would require approximately 93,000 gallons per day and that the City's planned wastewater treatment expansion is not expected to be operational until 2030. He also cited approximately 1,939 homes currently planned or permitted and expressed concern that existing commitments could substantially reduce the remaining capacity of the current wastewater plant. He requested that staff verify the application's completeness and wastewater capacity before the development proceeds.

Sarah McCallum, 2125 Miller Boulevard, requested that staff formally address the wastewater capacity questions raised during the hearing. She also expressed concerns regarding the requested variances, stating that the proposed 55% lot coverage, compared to the 30% permitted, appeared to contribute to the need for additional variances. Ms. McCallum expressed concern that the variances could establish a precedent for higher-density development inconsistent with the City's existing development standards and community character. She stated that the property did not appear to have unique characteristics warranting the requested deviations and emphasized the importance of adhering to the City's code. She also questioned whether the application was complete, particularly if a unity of title had not been provided, and expressed concern that several project details remained unresolved at the time of the hearing. Finally, she questioned whether the proposed project included any designated garden areas.

Boston Eddie, 36100 Water Oak Drive, stated that he is directly affected by the proposal and, due to hearing difficulties, did not fully understand the discussion. He requested an opportunity to meet individually with the developer to clarify how the proposal would affect him. The applicant agreed to meet with him prior to the matter being presented to the City Council.

Carl Yauk, 1123 Ritter Road, The Villages of Pine Hills, questioned whether the green spaces shown behind and between the proposed homes would be considered open space, drainage areas, swales, or part of the individual lots. He noted that the same area should not be counted as both required open space and private yard area and requested clarification regarding its designation.

Seeing no further comments, Attorney Boggus closed public comment.

Richard Wohlfarth clarified that the 25% open-space requirement is based on the development's gross area of 71 acres. He stated that buffers, common landscaped areas between lots, and the landscaped dry retention area would be maintained by the HOA or CDD and collectively provide approximately 30% open space, exceeding the requirement. He further confirmed that all areas shown in green are included as open space.

Sherie Lindh clarified that a unity of title would be required when the applicant submits a preliminary plat or site plan, contingent upon approval of the annexation, future land use, and rezoning. She also noted that Lake County is working toward interlocal agreements with municipalities regarding annexations.

Attorney Boggus asked whether Fruitland Park currently has an agreement in place. The City

Attorney confirmed that no such agreement exists.

Attorney Boggus asked whether PUD zoning is considered flexible or restrictive in Fruitland Park. The City Attorney explained that PUD zoning is negotiable and may include waivers or variances from the code as part of the approval process.

Attorney Boggus asked about the housing shortage analysis and its current status. Sherie Lindh stated that the analysis was based on the City's existing Comprehensive Plan data and that additional development data was being tracked. She noted that current unit and development figures were not immediately available but could be provided for the City Council meeting, as requested by Attorney Boggus.

Attorney Boggus asked about wastewater capacity and its potential impact on the development. The City Attorney explained that the City's current agreement with Lady Lake provides 500,000 gallons per day but is set to expire in October, with a proposed five-year extension at 150,000 gallons per day pending City Commission consideration. The City Attorney stated that wastewater concurrency would be reevaluated when construction plans are submitted, and the MDA would specify that the developer assumes the risk if sufficient capacity is unavailable. Sherie Lindh added that Comprehensive Plan policies require capacity to be available when development occurs. Attorney Boggus confirmed that the developer would assume the risk of proceeding without a guarantee of future wastewater capacity.

Attorney Boggus stated that the advisory board's role was to determine whether the minimum criteria had been met for City Council consideration. Based on the documentation and competent substantial evidence, she recommended approval of the annexation, future land use amendment contingent upon annexation approval, and rezoning to Planned Unit Development contingent upon approval of both. The matters were scheduled for consideration at the September 10 City Council meeting.

STAFF COMMENTS: None

PUBLIC COMMENTS:

This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Note: Pursuant to F.S. 286.0114 and the City of Fruitland Park's Public Participation Policy adopted by Resolution 2013-023, members of the public shall be given a reasonable opportunity to be heard on propositions before the Planning and Zoning Board. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

ADJOURNMENT: 6:59 PM

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY

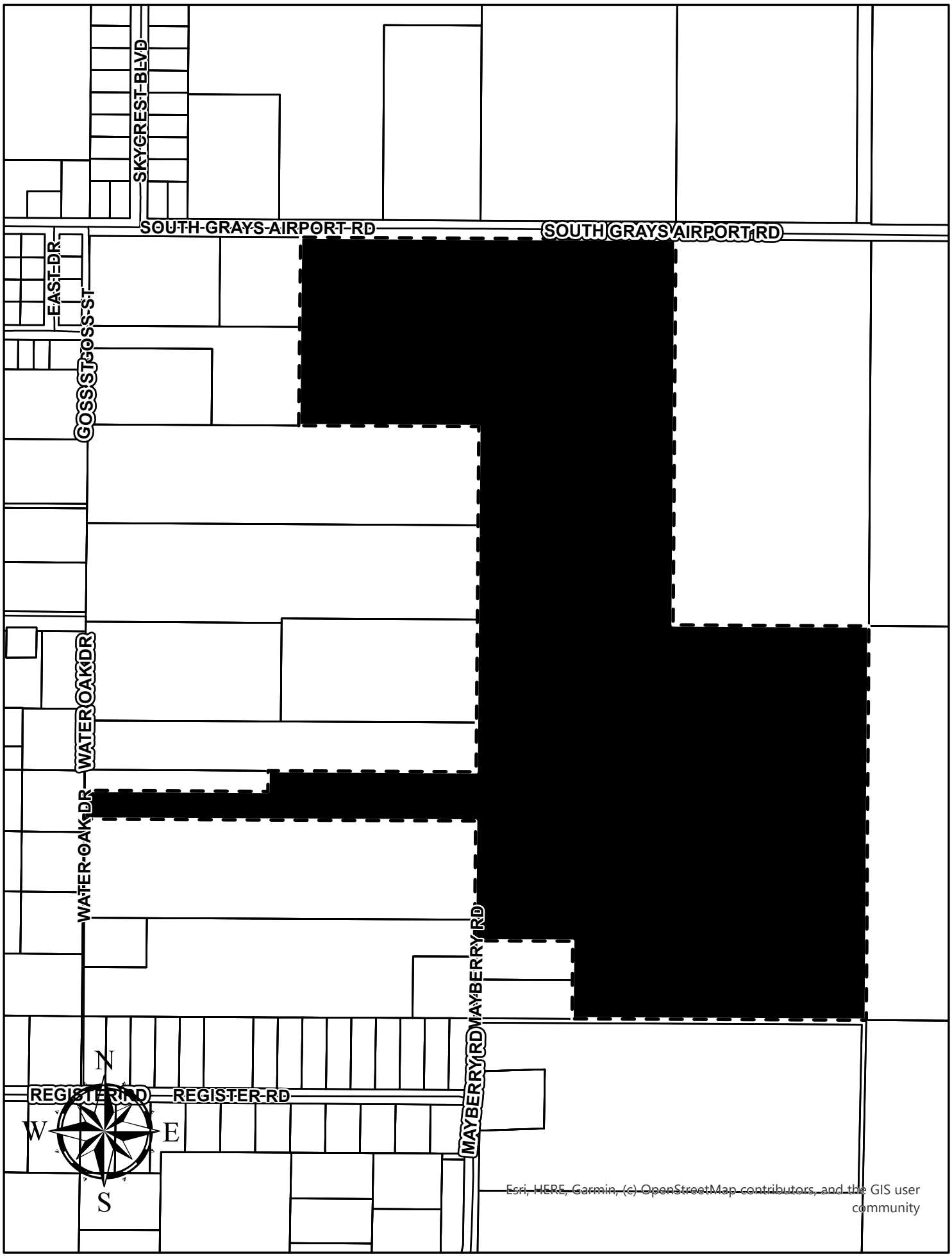
SHEET Item Number: **5g**

ITEM TITLE:	**1st Reading Ordinance 2026-012 Large Scale Comp Plan Amendment (LSCPA) – Kensington Gardens**
	Approximately 71.27 +/- acres to be considered for property generally located East of US Hwy 27/441 and South of S. Grays Airport Rd. Petitioner: Richard Wohlfarth on behalf of the owner, Joseph C. Burke, Jr. Trust.
MEETING DATE:	September 10, 2026
DATE SUBMITTED:	September 1, 2026
SUBMITTED BY:	City Attorney/City Manager/Community Development Director
BRIEF NARRATIVE:	The applicant is seeking a large scale comprehensive plan amendment of eight (8) parcels to develop a 308 unit

single family subdivision. The applicant is proposing Single Family Medium Density at 4 units/acres for 58.16 acres and Multi-Family Low Density at 8 units/acre for 13.11 acres.

The eight (8) parcels are alternate keys 1284929, 1284937, 1285186, 1285267, 1285275, 1285305, 3645162 and 2856351.

FUNDS BUDGETED:	None
ATTACHMENTS:	Ordinance 2026-012 and maps
RECOMMENDATION:	Consider approval or denial of Ordinance 2026-012
ACTION TO BE TAKEN:	**Approve or deny Ordinance 2026-012**


SKY CREST BLVD
SOUTH GRAYS AIRPORT RD
SOUTH GRAYS AIRPORT RD
EAST DR
GOSS ST
GOSS ST
WATER OAK DR
WATER OAK DR
WATER OAK DR
MAYBERRY RD
MAYBERRY RD
REGISTER RD
REGISTER RD
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W
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S
Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

ORDINANCE 2026-012

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE-SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK SINGLE-FAMILY LOW DENSITY AND LAKE COUNTY REGIONAL OFFICE TO CITY OF FRUITLAND PARK SINGLE FAMILY MEDIUM DENSITY OF 58.16 +/- ACRES AND FROM LAKE COUNTY REGIONAL COMMERCIAL TO MULTI-FAMILY LOW DENSITY OF 13.11 +/- ACRES OF PROPERTY GENERALLY LOCATED EAST OF U.S. HWY 27/441, SOUTH OF SOUTH GRAYS AIRPORT ROAD AND NORTH OF REGISTER ROAD; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been submitted by Fruitland Park Development V, LLC, a Florida limited liability company on behalf of Jim and Barbara Logan, Richard D. Gunter and the Living Trust of Agnes Berry requesting that real property within the city limits of the City of Fruitland Park be assigned a land use designation from Single-Family Low Density to "Single-Family Medium Density" on 58.16 +/- acres and Multi-Family Low Density on 13.11 +/- acres under the Comprehensive Plan for the City of Fruitland Park; and

WHEREAS, the required notice of the proposed large scale comprehensive plan amendment has been properly published as required by Chapter 163, Florida Statutes; and

WHEREAS, the Planning and Zoning Commission of the City of Fruitland Park and the Local Planning Agency for the City of Fruitland Park have reviewed the proposed amendment to the Comprehensive Plan and have made recommendations to the City Commission of the City of Fruitland Park.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF FRUITLAND PARK, FLORIDA, AS FOLLOWS:

Section 1: The following described property consisting of approximately 71.27 ± acres generally located east of U.S. Hwy 27/441, south of South Grays Airport Road and north of Register Road as described and depicted as set forth on Exhibit "A" shall be assigned a land use designation of Single Family Medium Density and Multi-Family Low Density under the City of Fruitland Park Comprehensive Plan as depicted on the map attached hereto as Exhibit "B" and incorporated herein by reference.

Section 2: A copy of said Land Use Plan Amendment is filed in the office of the City Manager of the City of Fruitland Park as a matter of permanent record of the City, matters and contents therein are made a part of this ordinance by reference as fully and

completely as if set forth herein, and such copy shall remain on file in said office available for public inspection.

Section 3. Direction to the City Manager.
Upon the Effective Date of this ordinance, the City Manager is hereby authorized to amend the comprehensive plan and future land-use map as identified herein after compliance with F.S. 163.3187 and F.S. 163.3184(11).

Section 4: Severability.
If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 6: Scrivener's Errors.
Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 7. Adoption
After adoption, a copy hereof shall be forwarded to the Department of Commerce.

Section 8: This Ordinance shall become effective 31 days after its adoption by the City Commission. If this Ordinance is challenged within 30 days after its adoption, it may not become effective until the state land planning agency or Administrative Commission, respectively, issues a final order determining that this Ordinance is in compliance. No development permits or land uses dependent on this amendment may be issued or commence before it has become effective.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2026.

_____
Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST: (SEAL)

_____
Gwen Johns, City Clerk

Mayor Cheshire	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Vice-Mayor DeGrave	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner VACANT	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Cosenza	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner VACANT	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)

Passed First Reading _____
Passed Second Reading _____

Approved as to Form:

_____
Anita Geraci-Carver, City Attorney

"EXHIBIT A"

SINGLE FAMILY MEDIUM DENSITY LAND USE

Alternate Key 2856351
THE WEST 1/2 OF THE NORTI-IEAST 1/4 OF THE SOUTHWEST 1/4, LESS ROAD ON THE NORTH, AND THE EAST 3/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT:

BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTH EAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330 FEET TO THE POINT OF BEGINNING.

SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, AT O.R. BOOK 1084, PAGE 2 319, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.
THE ABOVE DESCRIPTION IS 48.26 ACRES.

(BERRY PROPERTY)
Alternate Key **1284929**

THE WEST QUARTER (1/4) OF THE SOUTH EAST QUARTER (1/4) OF THE SOUTH WEST QUARTER (1/4) OF SECTION 34, TWP. 18, SOUTH RANGE 24 EAST, LESS THE SOUTH 262.4 FT. THEREOF, CONTAINING 8.2 ACRES MORE OR LESS, FRUITLAND PARK, LAKE COUNTY, FLORIDA.

TOGETHER WITH: Alternate Key **1284937**
SOUTH HALF (1/2) OF THE SOUTH HALF (1/2) OF THE NORTH HALF (1/2) OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, SECTION 34, TOWNSHIP 18, SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; LESS AND EXCEPT – THE NORTH 70 FEET OF THE WEST 622 FEET THEREOF.

MULTI-FAMILY LOW DENSITY LAND USE

(GUNTER PROPERTY)
PARCEL 1: Alternate Key **1285186**

THE EAST 396 FEET OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

PARCEL 2: Alternate Key **3645162**
BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA AND RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; A DISTANCE OF 330.00 FEET TO THE POINT OF BEGINNING. SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, IN OFFICIAL RECORDS BOOK 1084, PAGE 2319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

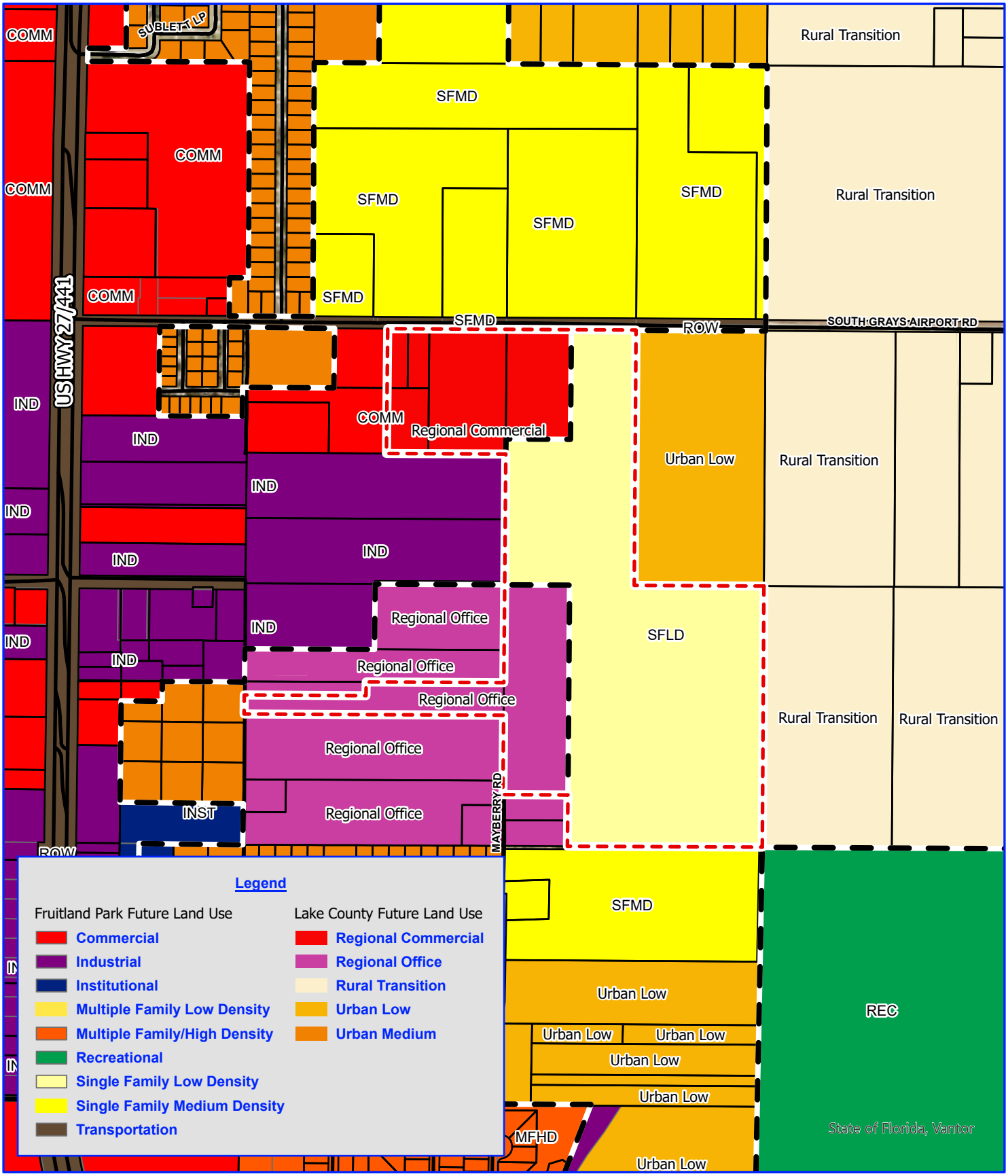
PARCEL 3: Alternate Key **1285305**
THE WEST 924 FEET OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA, LESS AND EXCEPT THAT PART THEREOF BOUNDED AND DESCRIBED AS FOLLOWS: FROM THE NORTHWEST CORNER OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, RUN S.00°14'00"W. ALONG THE WEST LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 75.66 FEET TO THE POINT OF BEGINNING. FROM SAID POINT OF BEGINNING CONTINUE S.00°14'00"W. ALONG SAID WEST LINE 258.57 FEET TO THE SOUTHWEST CORNER OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4; THENCE N.89°55'55"E. ALONG THE SOUTH LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 418.55 FEET; THENCE N.00°14'00"E. 258.4 FEET; THENCE S.89°57'17"W. 418.55 FEET TO THE POINT OF BEGINNING.
LESS AND EXCEPT THOSE LANDS AS DESCRIBED IN WARRANTY DEED RECORDED IN OFFICIAL RECORDS BOOK 1415, PAGE 1319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 4: Alternate Key **1285267**
THE EAST 105.0 FEET OF THE WEST 819.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

PARCEL 5: Alternate Key **1285275**
THE EAST 105.0 FEET OF THE WEST 924.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

EXHIBIT B

MAP



N
W E
S

160 0 160 320 480 640 800 Feet

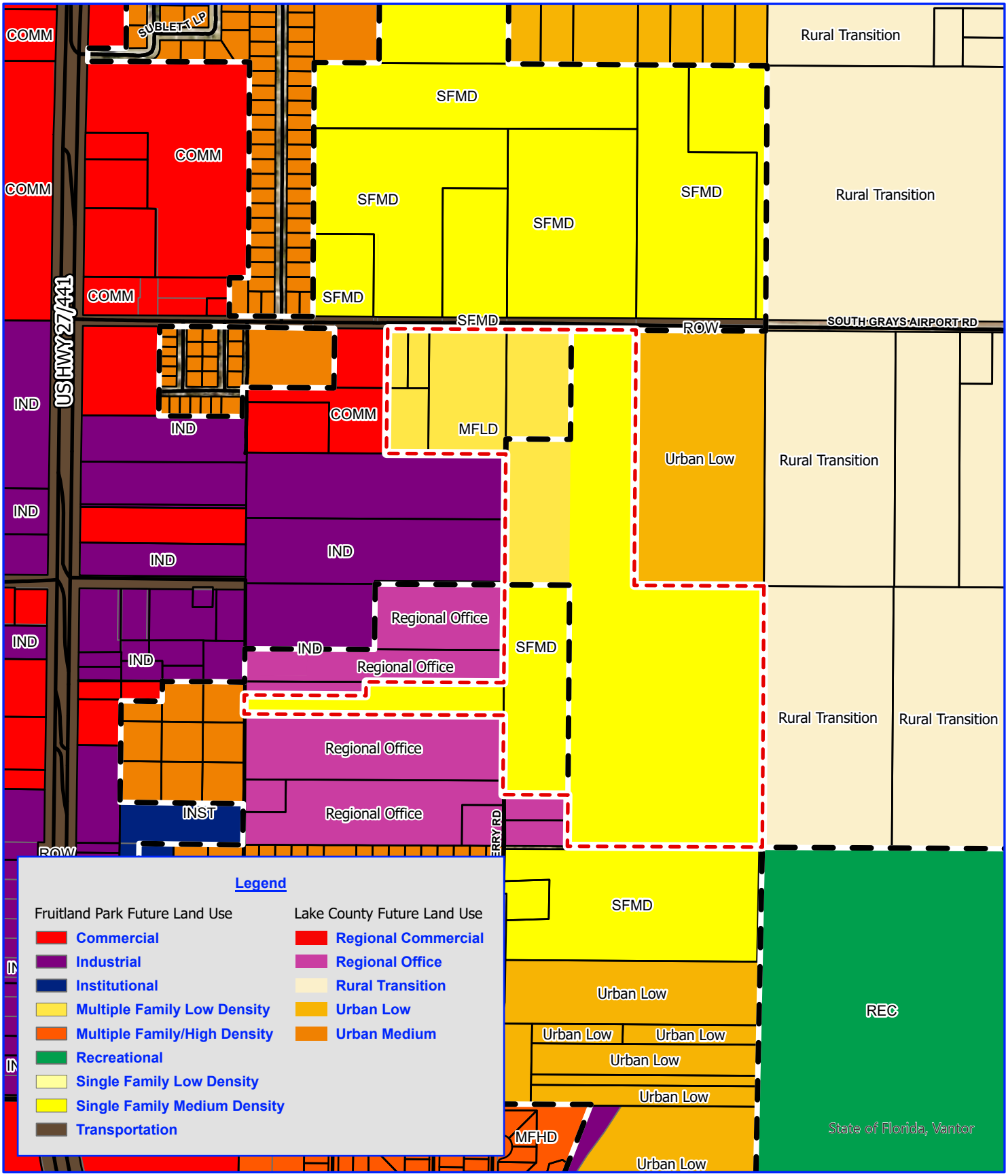
Scale: 1:8,000

Kensington Gardens

Fruitland Park, Florida
Existing Future Land Use Map

Project: 398/24/13
File: Existing FLU
Name: Kensington Gardens
PM: S. Lindh
Date: April 6, 2026
Created By: T. Ramdass

LAND PLANNING GROUP
ENTITLEMENT · PLANNING · CONSULTING
URBAN AND REGIONAL PLANNERS



N
W E
S

160 0 160 320 480 640 800
Feet

Scale: 1:8,000

Kensington Gardens

Fruitland Park, Florida
Proposed Future Land Use Map

Project: 398/24/13
File: Proposed FLU
Name: Kensington Gardens
PM: S. Lindh
Date: April 6, 2026
Created By: T. Ramdass

LAND PLANNING GROUP
ENTITLEMENT · PLANNING · CONSULTING
URBAN AND REGIONAL PLANNERS

The Villages®
DAILY SUN

Published Daily
State of Florida
County Of Sumter

Affidavit of Publication

Before the undersigned authority personally Appeared **Amber Sevison** who on oath says that he or she is Legal Ad Coordinator of the Villages DAILY SUN, a daily newspaper published in Sumter County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal Ad **# 01319055** in the matter of

NOTICE OF PUBLIC HEARING

was published in said newspaper in the issues of

AUGUST 10, 2026
AUGUST 17, 2026

Affiant further says that the Daily Sun is a newspaper that complies with all legal requirements for publication in chapter 50, Florida Statutes.

(Signature Of Affiant)

Sworn to and subscribed before me this 17

day August 2026.

Robin L Baldeschwieler, Notary

Personally Known _____ or

Production Identification _____

Type of Identification Produced

_____

ROBIN L. BALDESCHWIELER
Notary Public - State of Florida
Commission # HH 588770
My Comm. Expires Oct 10, 2028
Bonded through National Notary Assn.

NOTICE OF PUBLIC HEARING

ORDINANCE 2026-011

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF FRUITLAND PARK FLORIDA, IN ACCORDANCE WITH THE PROCEDURE SET FORTH IN SECTION 171.044, FLORIDA STATUTES, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 25 ± ACRES OF LAND GENERALLY LOCATED SOUTH OF GRAY'S AIRPORT ROAD AND EAST OF US HIGHWAY 27/441; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, THE LAKE COUNTY MANAGER AND THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SCRIVENER'S ERRORS AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE 2026-012

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE-SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK SINGLE-FAMILY LOW DENSITY AND LAKE COUNTY REGIONAL OFFICE TO CITY OF FRUITLAND PARK SINGLE FAMILY MEDIUM DENSITY OF 58.16 +/- ACRES AND FROM LAKE COUNTY REGIONAL COMMERCIAL TO MULTI-FAMILY LOW DENSITY OF 13.11 +/- ACRES OF PROPERTY GENERALLY LOCATED EAST OF U.S. HWY 27/441, SOUTH OF SOUTH GRAYS AIRPORT ROAD AND NORTH OF REGISTER ROAD; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE 2026-013

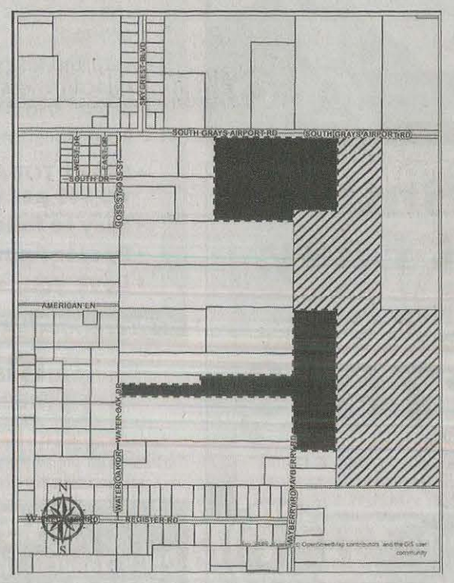
AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 71.26 +/- ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD), CITY OF FRUITLAND PARK SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-2), LAKE COUNTY RURAL RESIDENTIAL (R-1), LAKE COUNTY AGRICULTURE (A), AND LAKE COUNTY COMMUNITY COMMERCIAL DISTRICT (C-2) TO CITY OF FRUITLAND PARK RESIDENTIAL PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; GENERALLY LOCATED EAST OF US HWY. 441/27 AND SOUTH OF GRAYS AIRPORT ROAD; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER OR DESIGNEE TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

The proposed ordinances will be considered at the following public meetings:

Planning & Zoning Thursday, August 20, 2026 @ 6:00 p.m.
Land Planning Agency Meeting, Thursday, August 20,2026 @ 6:05 p.m.
City Commission 1st Reading Thursday, September 10, 2026 @ 6:00 p.m.

The public meetings will be held in the Commission Chambers located at City Hall, 506 West Berckman Street, Fruitland Park FL 34731. These meetings are open to the public and hearings may be continued as determined by the commission from time to time to a time/date certain. The proposed ordinances and metes and bounds legal description of property may be inspected by the public during normal working hours at City Hall. For further information call 352-360-6727. Interested parties may appear at the meetings and will be heard with respect to the proposed ordinances.

A person who decides to appeal any decision made by any board, agency or council with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based (Florida Statues, 286.0105). Persons with disabilities needing assistance to participate in any of these proceedings should contact Gwen Johns, City Clerk at (352) 360-6790 at least 48 hours before the date of the scheduled hearing.



CITY OF FRUITLAND PARK

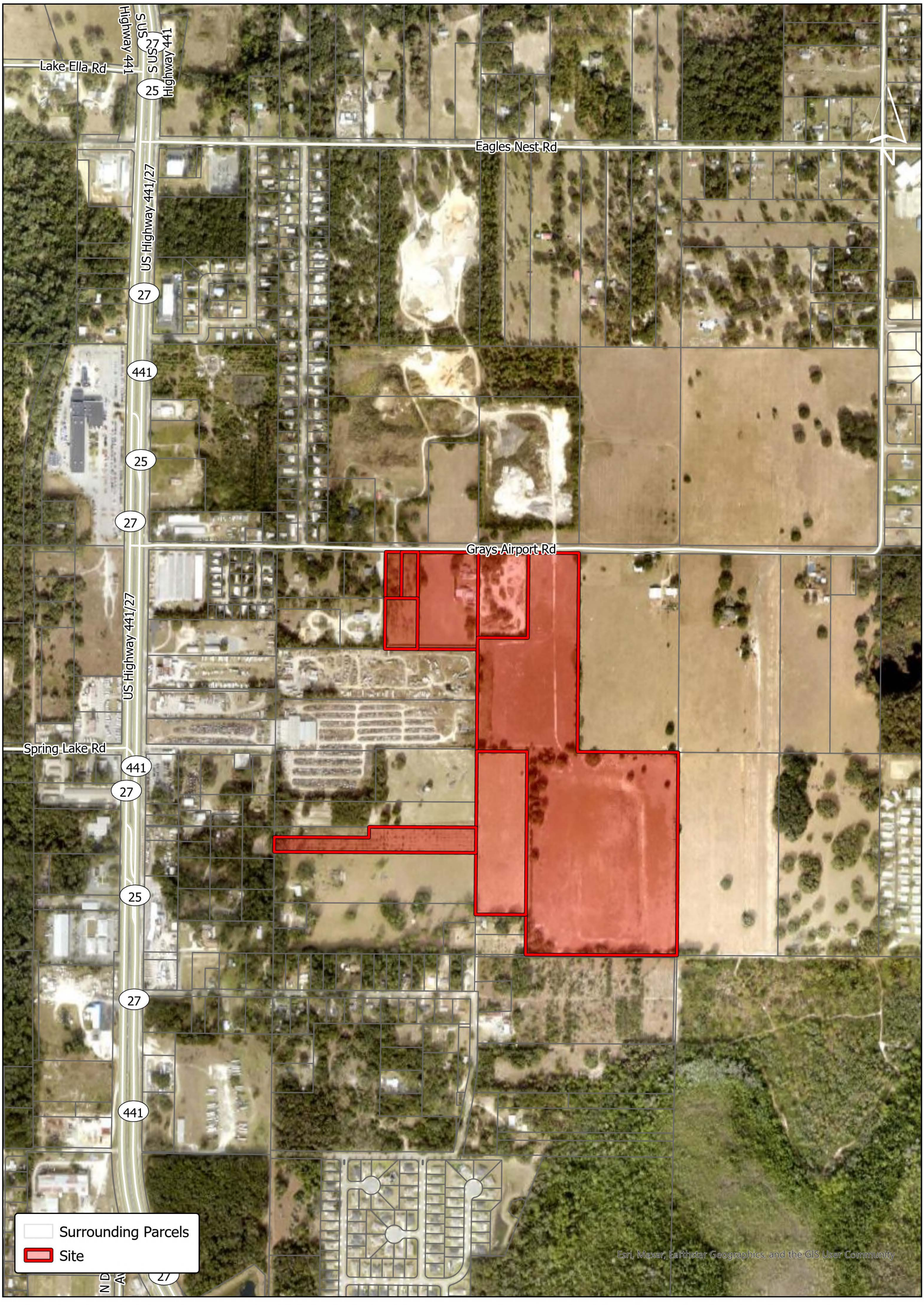
AGENDA ITEM SUMMARY SHEET

Item Number: **5h**

ITEM TITLE:	**1st Reading Ordinance 2026-013 Rezoning – Kensington Gardens**
	Petitioner: Fruitland Park Development V,LLC on behalf of the owners, James & Barbara Logan, Richard D. Gunter and Agnes S. Berry, Trustee, as Owner
MEETING DATE:	September 10, 2026
DATE SUBMITTED:	September 1, 2026
SUBMITTED BY:	City Attorney/City Manager/Community Development Director
BRIEF NARRATIVE:	The applicant is seeking to rezone property currently zoned as Lake County R-1, R-2, Agriculture, C-2 and city Residential

PUD to a City of Fruitland Park overall zoning for all parcels of Residential Planned Unit Development. The total maximum number of 308 units is proposed with a overall density of 4.32 units per acre. Open space is required to be a minimum of 25% with some suitably improved areas for the recreational needs of the community. Although, based on the acreage, a minimum of 17.81 acres is required, the plan indicates an offering of 18.75 acres or 26.31%. The homes are proposed to be built in five (5) phases with two car full access driveways per unit and a minimum living area of 1,200 sf. Please see staff report dated 6/30/2026 for additional information pertaining to the detailed assessment of the project.

FUNDS BUDGETED:	None
ATTACHMENTS:	Ordinance 2026-013, legal description, advertising affidavit, maps and plan
RECOMMENDATION:	Consider approval or denial of Ordinance 2026-013
ACTION TO BE TAKEN:	**Approve or deny Ordinance 2026-013**



WC GROUP
LAND DEVELOPMENT & ENGINEERING SERVICES

Kensington Gardens

Surrounding Parcels

0 400 US Feet

N

ORDINANCE 2026-013

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 71.26 +/- ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD), CITY OF FRUITLAND PARK SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-2), LAKE COUNTY RURAL RESIDENTIAL (R-1), LAKE COUNTY AGRICULTURE (A), AND LAKE COUNTY COMMUNITY COMMERCIAL DISTRICT (C-2) TO CITY OF FRUITLAND PARK RESIDENTIAL PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; GENERALLY LOCATED EAST OF US HWY. 441/27 AND SOUTH OF GRAYS AIRPORT ROAD; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER OR DESIGNEE TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been received from Wohlfarth Consultants, LLC. as applicant, on behalf of James and Barbara Logan, Richard D. Gunter, and Agnes S. Berry, Trustee as Owners, requesting that real property within the city limits of the City of Fruitland Park be rezoned from Planned Unit Development (PUD), Single Family Low Density Residential (R-2), Lake County Rural Residential (R-1), Lake County Agriculture (A), Lake County Community Commercial District (C-2) to Planned Unit Development (PUD) within the City limits of Fruitland Park; and

WHEREAS, the petition bears the signature of all applicable parties; and

WHEREAS, the required notice of the proposed zoning has been properly published; and

WHEREAS, the City Commission reviewed said petition, the recommendations of the Planning and Zoning Board, staff report and any comments, favorable or unfavorable, from the public and surrounding property owners at a public hearing duly advertised;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF FRUITLAND PARK, FLORIDA, AS FOLLOWS:

Section 1: The following described property consisting of approximately 71.26 $\pm$ acres generally located east of U.S. Highway 441/27 and south of Grays Airport Road as described as set forth on **Exhibit "A"** and depicted on the map attached hereto as **Exhibit "B".** shall hereafter be designated as PUD "Planned Unit Development" as defined in the Fruitland Park Land Development Regulations. The Property shall hereafter be developed with a maximum of 308 residential units and according to the Master Development Agreement attached hereto as **Exhibit "C"**, which includes, but is not limited to, the concept plan attached to the Master Development Agreement.

Section 2: That the City Manager, or designee, is hereby directed to have amended, altered, and implemented the official zoning maps of the City of Fruitland Park, Florida to include said designation consistent with this Ordinance.

Section 3. Severability. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 4. Scrivener's Errors. Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 5. Conflict. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 6. This Ordinance shall become effective immediately upon passage by the City Commission of the City of Fruitland Park.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2026.

_____
Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

_____
Gwen Keough-Johns, BS, MMC, City Clerk

Approved as to Form:

_____
Anita Geraci-Carver, City Attorney

Vice-Mayor DeGrave	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Cosenza	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Raysin	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Williams	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Mayor Cheshire	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)

Passed First Reading _____
Passed Second Reading_____
(SEAL)

"EXHIBIT A"
LEGAL DESCRIPTIONS

(LOGAN PROPERTY) Alternate Key **2856351**

THE WEST 1/2 OF THE NORTI-IEAST 1/4 OF THE SOUTHWEST 1/4, LESS ROAD ON THE NORTH, AND THE EAST 3/4 OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

LESS AND EXCEPT:

BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTH EAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330 FEET TO THE POINT OF BEGINNING.

SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, AT O.R. BOOK 1084, PAGE 2 319, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.
THE ABOVE DESCRIPTION IS 48.26 ACRES.

(GUNTER PROPERTY)
PARCEL 1: Alternate Key **1285186**
THE EAST 396 FEET OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

PARCEL 2: Alternate Key **3645162**
BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA AND RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; A DISTANCE OF 330.00 FEET TO THE POINT OF BEGINNING. SUBJECT TO EASEMENT TO FLORIDA POWER

CORPORATION RECORDED NOVEMBER 21, 1990, IN OFFICIAL RECORDS BOOK 1084, PAGE 2319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 3: Alternate Key **1285305**
THE WEST 924 FEET OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA, LESS AND EXCEPT THAT PART THEREOF BOUNDED AND DESCRIBED AS FOLLOWS: FROM THE NORTHWEST CORNER OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, RUN S.00°14'00"W. ALONG THE WEST LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 75.66 FEET TO THE POINT OF BEGINNING. FROM SAID POINT OF BEGINNING CONTINUE S.00°14'00"W. ALONG SAID WEST LINE 258.57 FEET TO THE SOUTHWEST CORNER OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4; THENCE N.89°55'55"E. ALONG THE SOUTH LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 418.55 FEET; THENCE N.00°14'00"E. 258.4 FEET; THENCE S.89°57'17"W. 418.55 FEET TO THE POINT OF BEGINNING.
LESS AND EXCEPT THOSE LANDS AS DESCRIBED IN WARRANTY DEED RECORDED IN OFFICIAL RECORDS BOOK 1415, PAGE 1319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 4: Alternate Key **1285267**
THE EAST 105.0 FEET OF THE WEST 819.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

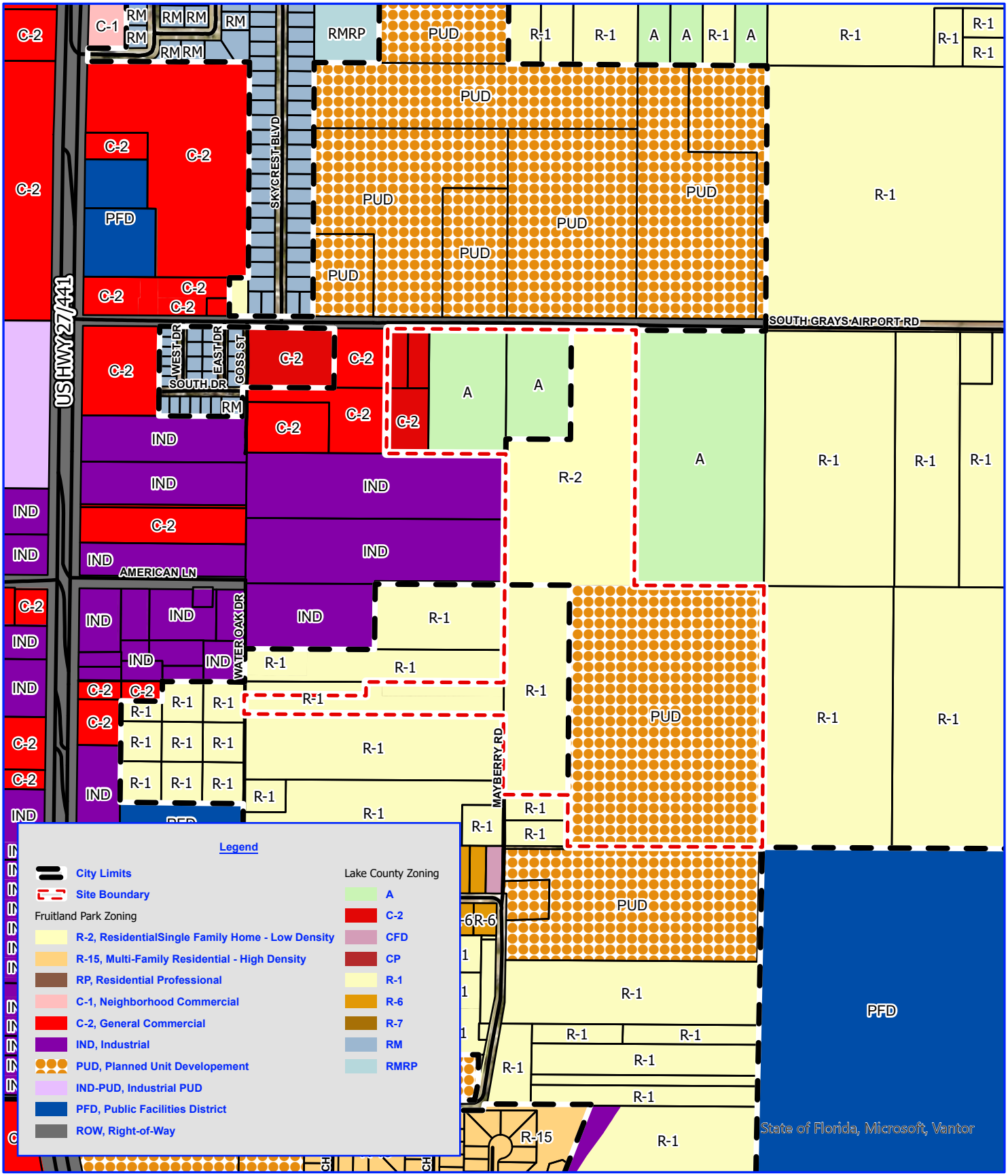
PARCEL 5: Alternate Key **1285275**
THE EAST 105.0 FEET OF THE WEST 924.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

(BERRY PROPERTY) Alternate Key **1284929**
THE WEST QUARTER (1/4) OF THE SOUTH EAST QUARTER (1/4) OF THE SOUTH WEST QUARTER (1/4) OF SECTION 34, TWP. 18, SOUTH RANGE 24 EAST, LESS THE SOUTH 262.4 FT. THEREOF, CONTAINING 8.2 ACRES MORE OR LESS, FRUITLAND PARK, LAKE COUNTY, FLORIDA.

TOGETHER WITH: Alternate Key **1284937**
SOUTH HALF (1/2) OF THE SOUTH HALF (1/2) OF THE NORTH HALF (1/2) OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, SECTION 34, TOWNSHIP 18, SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; LESS AND EXCEPT – THE NORTH 70 FEET OF THE WEST 622 FEET THEREOF.

EXHIBIT "B"
MAP

EXHIBIT "C"
MASTER DEVELOPMENT AGREEMENT



N W E S

160 0 160 320 480 640 800 Feet

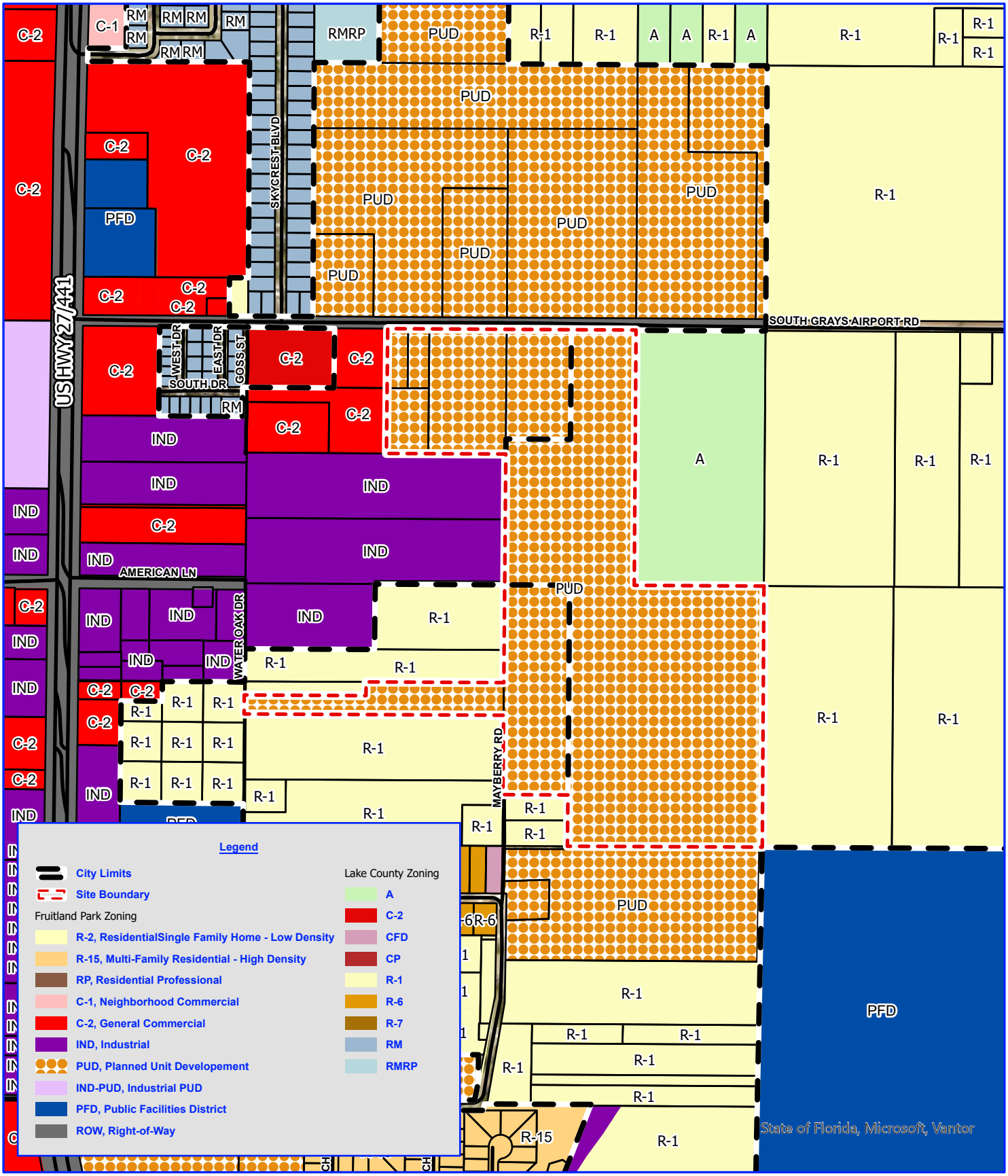
Scale: 1:8,000

Kensington Gardens

Fruitland Park, Florida
Existing Zoning Map

Project: 398/24/13
File: Existing Zoning
Name: Kensington Gardens
PM: S. Lindh
Date: April 6, 2026
Created By: T. Ramdass

LAND PLANNING GROUP
ENTITLEMENT · PLANNING · CONSULTING
URBAN AND REGIONAL PLANNERS



N W E S

160 0 160 320 480 640 800 Feet

Scale: 1:8,000

Kensington Gardens

Fruitland Park, Florida
Proposed Zoning Map

Project: 398/24/13
File: Proposed Zoning
Name: Kensington Gardens
PM: S. Lindh
Date: April 6, 2026
Created By: T. Ramdass

LAND PLANNING GROUP
ENTITLEMENT · PERMITTING · CONSULTING
URBAN AND REGIONAL PLANNERS

V 8/22/2026

Record and Return to:
City of Fruitland Park
Attn: City Clerk
506 W. Berckman Street
Fruitland Park, Florida 34731

MASTER DEVELOPMENT AGREEMENT

THIS AGREEMENT is entered into and made as of the _____ day of _____, 2026, between the **CITY OF FRUITLAND PARK, FLORIDA, a Florida municipal corporation,** (hereinafter referred to as the "City"), and **FRUITLAND PARK DEVELOPMENT V, LLC** ((hereinafter referred to as the "Owner").

RECITALS

1. The Owner desires to rezone approximately 71.273 ± acres of property within the City of Fruitland Park, described and depicted as set forth on **Exhibit "A"** attached to and incorporated in this Agreement (hereafter referred to as the "Property").

2. The Property is currently located within the City of Fruitland Park with 58.16 acres having a future land use designation of "Single Family Medium Density" and 13.11 acres having a future land use designation of "Multi-Family Low Density" on the City of Fruitland Park Future Land Use Map and is currently zoned City of Fruitland Park R-2 and PUD and Lake County R-1, A and General Commercial (C-2).

3. Owner has filed applications for rezoning for the Property as a Residential Planned Unit Development.

4. Owner represents that it is the sole legal owner of the Property and that it has the full power and authority to make, deliver, enter into, and perform pursuant to the terms and conditions of this Agreement and has taken all necessary action to authorize the execution, delivery, and performance of the terms and conditions of this Agreement.

5. The City of Fruitland Park has determined that the rezoning of the Property and the proposal for its development presents, among other things, an opportunity for the City to secure quality planning and growth, protection of the environment, and a strengthened and revitalized tax base.

6. Owner will fund certain public improvements and infrastructure to facilitate the development of the Property.

7. The Property is within the City's Chapter 180, Florida Statutes, utility district, and Owner has requested and City desires to provide water and sewer as well as other municipal services to the Property.

ACCORDINGLY, in consideration of the mutual benefits and the public interest and other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. Recitals. The above recitals are true and correct, are hereby incorporated herein by reference, and form a material part of this Agreement. All exhibits to this Agreement are hereby deemed a part thereof.

Section 2. Conditions Precedent. Owner has filed an application for rezoning for the Property. It is understood and agreed to by the City and the Owner that this Agreement shall not be binding or enforceable as to any party unless and until: a) the City duly adopts the Agreement and adopts an ordinance rezoning the Property. The parties hereto understand and acknowledge that the City is in no way bound to rezone the Property. The City shall have the full and complete right to approve or deny the application for rezoning.

Section 3. Land Use/Development. Development of the Property shall be substantially consistent with the "PUD Conceptual Plan" prepared by Wohlfarth Consulting Group, LLC, dated _____2026, and attached as **Composite Exhibit "B"** (which may be referred to as the "Plan" or the "PUD Master Plan" or "Development Plan"). The project shall be developed in accordance with the Permitted Uses set forth below. All development shall be consistent with City's "PUD" (Planned Unit Development) zoning district and, subject to City approval. As set forth further below, all land use issues addressed herein must be adopted by City through its regular procedures before being effective.

Section 4. Permitted Uses. Permitted Uses shall include:

a. Single family detached residential dwelling units not to exceed 308 units.
b. Recreation amenities.
c. Temporary modular office uses shall be allowed during construction.
d. Up to six (6) model homes prior to platting, after approval of the preliminary plan, provided that the model homes shall not be eligible to receive certificates of occupancy for residential use until final plat approval. All off-street parking for model homes shall comply with the requirements of the City's Land Development Code.

Section 5. Development Standards. Development Standards shall be as follows:

a. Minimum Open Space 25%, which may include all buffers, recreation and other pervious area not located within platted road right of way. Stormwater ponds may be utilized for meeting open space requirements.
b. Maximum Building Height of thirty-five feet (35'), measured to the mean height of hip or gabled roofs.
c. Minimum Setback requirements, as measured from the PUD perimeter property lines shall be:
    i. North: Twenty-five feet (25')
    ii. South: Fifty feet (50'), except if adjacent to Enclave at Lake Geneva Residential PUD, then 0' is allowed.
    iii. East: Twenty-five feet (25')
    iv. West: Twenty-five feet (25') except if adjacent to Enclave at Lake Geneva Residential PUD, then 0' is allowed.
d. Density may not exceed 4.32 du/ac.
e. Regardless of lot width and price range of the residential unit, every unit's garage must be no less in size than the standard two vehicle garage, and upgraded/enhanced garage doors must be provided for visual appeal.

Single Family Detached:

i. Minimum Building Setbacks

a. Front: 20 feet
b. Front-Garage: 25 feet
c. Side: 5 feet (between building pads)
d. Side: 15 feet (building to street), except if adjacent to parking, 13 feet is allowed; 5-feet for accessory structures
e. Rear: 15 feet, except 5' for patio, pool and screen structures

To provide additional parking for the residential units and improve the streetscape of the development the minimum Front-Garage setback shall be 50% at 25', 25% at 30' and 25% at 35'. The variable setbacks shall be interspersed throughout the community to minimize the number of equal front setbacks.

ii. Lot Development Standards
a. 40' x 115' : maximum of 131 lots
b. 50' x 115' : minimum of 177 lots
c. All perimeter lots must be a minimum of 50' in width.
d. Maximum Building Coverage is 55%
e. Maximum Impervious Surface Ratio (Lots) is 75%
f. A minimum of 2 parking spaces, excluding garage parking, must be on each lot for a total of 688.

f. Open space shall not be less than twenty-five (25) percent of the total property area. Stormwater ponds may be used to meeting open space requirements.

g. Parking: The Owner will be required to meet the parking requirements of the Fruitland Park Land Development Regulations.

h. Guest Parking: The Owner shall provide additional guest parking beyond the driveway parking. There shall be a minimum of 49 spaces provided dispersed throughout the community and as shown on the Master Development Plan C3.0.

i. Off-Street Parking:
i. Parking will be limited to ONLY 6:00 am to 11:00 pm
ii. No commercial vehicles or trailers, except for service vehicles and limited from 7:00 am to 7:00 pm, Monday through Saturday and not on City of Fruitland Park holidays.
iii. Parking shall be permitted only on 1 side of the street, where practical the parking shall only be on the north and east side of the roads. No parking signs shall be erected by Owner with approval of the City.
iv. No car repairs and/or maintenance is permitted to occur within the road.
v. All vehicles shall be maintained to prevent oil leaks on the roads. Any oil leaks found shall be cleaned within 24 hours of notice to the owner. If the owner of the vehicle leaving the leak cannot be determined, then the HOA or CDD must clean the oil leak.

A landscape buffer of twenty-five feet (25') shall be provided along the PUD perimeter property boundaries. Landscape buffer shall be as detailed in the attached plans.

j. Recreational amenities. At a minimum the following must be provided:
i. Amenity building and pool.
ii. Dog park.
iii. Pickleball courts.
iv. And at least one of the following:
a. Playground
b. Walkways, benches and bicycle racks
c. Picnic tables, BBQ and trash receptors

Section 6. **<u>Residential Design Standards</u>.** Design Standards shall be as follows:

a. Single-family development shall meet the design standards of the R-4 SFMD zoning development standards, except where in conflict with this Master Development Agreement.

b. Architectural features - All buildings shall utilize at least three of the following design features to provide visual relief along all elevations of the single-family units. Front doors shall incorporate the following decorative elements: raised decorative panels, decorative glass panels or panes, decorative handles, etc. Designs may vary throughout the development.
1) Dormers
2) Gables
3) Recessed or raised entries
4) Covered porch entries
5) Cupolas
6) Pillars or decorative posts
7) Bay window (minimum 12 inch projections)
8) Eaves (minimum 6-inch projections)
9) Front windows with arched glass tops and minimum 4-inch trim
10) Metal roofs
11) Decorative Corbels and Brackets

c. Building Materials - Exterior building materials contribute significantly to the visual impact of a building on the community. These materials shall be well designed and integrated into a comprehensive design style for the project. The total exterior wall area of each building elevation shall be composed of one of the following:
i. The exterior wall area may be any type of lap siding and/or stucco, including a "cementitious" lap siding. (A "cementitious" lap siding product is defined as a manufactured strip siding composed of cement-based materials rather than wood fiber-based or plastic-based materials. For example, Masonite or vinyl lap siding would not be allowed under this option.) The exterior may include full width or cast brick or stone.
ii. All textured stucco, provided there are unique design features such as recessed garages, tile or metal roofs, arched windows etc. in the elevations of the buildings or the buildings are all brick stucco. Unique design features shall be reviewed by the Community Development Director for compliance.

d. Details, such as, brackets, corbels, decorative panels, may be made from alternative materials, such foam with a hard shell finish.
e. Roof lines must change throughout to change the exterior façade.
f. Recreational Buildings shall have landscape areas planted with trees, shrubs or groundcovers, other than sod, around the building as follows:
    i. Building Perimeter landscaping. A minimum three (3) foot wide landscape area, with an average of five (5) feet or more, around a minimum of forty (40) percent of the total building perimeter and within twenty-five (25) feet of the building walls.
    ii. *Minimum planting requirement*. One (1) canopy tree or three (3) understory trees, and twenty-eight (28) shrubs shall be required for every three hundred and fifty (350) feet of planting area in e. 1) above. Trees installed for any other requirement of this subsection e. may be credited towards this requirement if in the required location.

Section 7. **Development Phasing.** The proposed project must be constructed in no less than five phases in accordance with the Planned Unit Development Master Plan (attached as part of these conditions) which is also provided in the Phasing Table below. Changes to the Planned Unit Development Master Plan, other than those conditions described in this agreement, shall be revised in accordance with the Planned Unit Development review process. If such changes are consistent with this Master Development Agreement, the amendment to the Planned Unit Development Master Plan will be processed as a Minor Development under LDC section 160.040.

Kensington Gardens
Phasing Table

	40’ x 115’	50’ x 115’	Total
Phase 1	47	35	82
Phase 2	84	0	84
Phase 3	0	32	32
Phase 4	0	60	60
Phase 5	0	50	50
Total	131	177	308

Section 8. **Site Access and Transportation Improvements**. Vehicular access to the project site shall be provided by a minimum of two (2) full-access points on South Grays Airport Road. The access points shall be reviewed during the development review process.

a. The Owner shall provide all necessary improvements within and adjacent to the development as required by Lake County and City of Fruitland Park.
b. All roads within the development shall be designed and constructed by the developer to meet the City of Fruitland Park requirements. Drive aisles within parking areas shall not be required to be constructed to City street standards.
c. Sidewalks shall be provided on both sides of the local internal roads and shall provide cross connections to all recreation and residential areas. Internal road rights-of-ways shall be of sufficient width to contain the sidewalks. All sidewalks shall be constructed in accordance with City of Fruitland Park Codes.
d. The City of Fruitland Park will not be responsible for the maintenance or repair of any of the roads or transportation improvements. The Owner shall establish an appropriate legal entity that will be responsible to pay the cost and perform the services to maintain the roads and transportation improvements, inclusive of all sidewalks.
e. A traffic/transportation study shall be submitted prior to preliminary plan approval for review and determination of any necessary access improvements if required by Lake County. Said improvements will be the responsibility of the Owner.
f. At such time that traffic signals are warranted at the proposed project entrance, the Owner shall pay their pro rata share of the cost of the signal(s) as determined by Lake County or the City.
g. Spacing of intersections from local roads is reduced from 330 L.F. as set forth in Sec. 157.080(a)(4), LDRs to 250 L.F. as measured from centerline to centerline.

Section 9. **Homeowners Association.** The Developer shall establish a homeowner's association, which shall be responsible for ownership and maintenance of common areas and infrastructure within the Property, including, but not limited to, parks and recreation areas, stormwater retention, open space areas, internal roads and sidewalks, parking, lighting, and common areas, unless some or all of those responsibilities are undertaken by a Community Development District pursuant to Section 10 below. The Developer agrees to, at Developer's expense, provide landscaping and improvements to the park and recreation areas located within the Property as agreed to by City at site plan approval. Developer shall record declarations satisfactory to City setting forth these requirements and detailing assessments in conjunction with the platting of the Property.

Section 10. **Community Development District.** Developer must submit an application to establish a Community Development District ("CDD") pursuant to and consistent with Chapter 190, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems, facilities, and basic infrastructures as allowed by Section 190.12, F.S. If the CDD is approved then the CDD must own and maintain all internal roads, sidewalks and rights of way, including street lighting. Internal roads means those roads within the Property and depicted on the recorded plat.

Section 11. **Lighting.** All exterior lighting shall be arranged to reflect light away from adjacent properties to the greatest extent possible while providing lighting adequate to ensure safety on road right of way and parking areas.

Section 12. **Water, Wastewater, and Reuse Water.**

A. Subject to the terms herein, Owner and their successors and assigns agree to obtain water, reuse water, irrigation water, and wastewater service (hereafter, “Utilities”) exclusively through purchase from City. Owner covenants and warrants to City that it will not engage in the business of providing such Utilities to the Property or within City’s F.S. Chapter 180 utility district. Owner shall construct, at Owner’s expense, all on-site utility facilities (e.g. lift stations and lines) as well as pay for the extension of facilities from City’s current point of connection. Owner shall also construct, at Owner’s expense, “dry” utility lines for reclaimed water purposes. Except as otherwise provided herein, all such improvements must be constructed to City requirements and transferred to City as a contribution in aid of construction. If any such utility facilities are oversized at the City's request, the City shall provide impact fee credits or cash to reimburse Developer for the materials directly related to such oversizing. If any utility facilities serve to provide any other property with connection ability which would not exist otherwise, the City and Developer will enter into an agreement with the owner or developer of such other property to provide for an appropriate reimbursement payment by such other property owner or developer upon connection to the utility facilities, to the City or Developer.

B. No final development order shall be granted until there is a finding that all public facilities and services have sufficient capacity at or above their adopted level of service to accommodate the impacts of this development, or that improvements necessary to bring facilities up to their adopted levels of service will be in place concurrent with the impacts of the development as defined in Ch. 153, LDR. At the time of this Agreement wastewater capacity is not available. Wastewater capacity cannot be guaranteed to be available until the City's wastewater plant is fully permitted and operational with an anticipated date of 2030.

   During the construction plans and specifications review process, Owner must request a concurrency determination. Conditional construction plan and specifications approval may be granted by the City if during concurrency review capacity is determined to be available, or if construction of additional potable water and/or wastewater capacity is underway and nearing completion; however, should Owner choose to commence with construction prior to the City issuing unconditional construction plan and specification approval, it will be at Owner's risk. Owner further understands that issuance of a certificate of occupancy cannot occur until both potable water and wastewater capacity is available.

C. As part of the development an off-site force main along Register Road, under SR 27/441 to an existing 8-inch Force Main will be required. The Owner, at its cost and expense, must design, engineer, permit and construct, to City standards an offsite force main connecting from its current terminus to the Property's connection point. The design shall incorporate other projects that may connect to the offsite force main. The design, including the size of the force main, must be provided for City review, comment and approval during the final construction plan process. It is the Owner's responsibility to demonstrate through modeling that the main has capacity and that the lift station is sufficiently designed. All expenses for the offsite force main are the responsibility of the Owner.

   The Owner, at its cost and expense, must design, engineer, permit and construct the reuse system. The design, including the size of the reuse main, must be provided for City review, comment and approval during the final construction plan process. All expenses for the reuse system are the responsibility of the Owner.

   Utility connections at the south of the project will require a 30-ft easement. Owner is responsible for negotiating and coordinating with property owner for the easement. The easement will be prepared by the City's attorney and must be executed during final construction plan process.

D. Owner may utilize corrugated polyethylene pipe (HP) instead of reinforced concrete pipe as required by Sec. 157.080(a)(4)(c), LDRs provided the following conditions are met:
   1. Minimum and Maximum cover heights should follow the requirements set forth in the FDOT Drainage Manual, Appendix C, as reiterated in Table 1. Polypropylene pipe can be installed in deeper conditions once supporting calculations and documentation associated with this analysis are approved.

      a. Polypropylene Pipe is required to be installed with an RCP end section.
      b. Polypropylene Pipe in Wall Zone installations should follow the requirements set forth in the FDOT Drainage Manual Section 3.11, Appendix D and in the latest version of FDOT Standard Specifications, section 430-4.1.
      c. FDOT's pipe repair matrix should be used as guidance for any repairs
      d. Polypropylene Pipe must be produced from a FDOT approved production facility for Class II Polypropylene Pipe
      e. Class I Polypropylene Pipe is not accepted for use within roadways
      f. Post inspection services are provided by the pipe manufacturer

Section 13. **Impact Fees.** Owner shall be required to pay impact fees as established by City from time to time, including water and wastewater impact fees. The amount to be paid shall be the adopted impact fee rate at the time the building permit is issued.

Owner agrees to pay all impact fees and any impact fees adopted after the execution of this Agreement as building permits are issued. If impact fees increase from the time they are paid until the building permit is issued, Owner shall pay the incremental increased amount at the time building permits are issued. Prepayment of utility impact fees and acceptance by City of such fees shall reserve capacity. No capacity is reserved until or unless such fees have been paid pursuant to an agreement with City. Owner agrees and understands that no capacity has been reserved and that Owner assumes the risk that capacity will be available. Accordingly, if capacity is available at the time of preliminary plan and City is willing to allocate such capacity to Owner, Owner shall enter into a reservation agreement and any other utility agreements or easements related to the Property as requested by City from time to time.

Section 14. **Easements.** Owner shall provide the City such easements or right of way in form acceptable to the City Attorney, as the City deems necessary for the installation and maintenance of roads, sidewalks, bikeways, street lighting or utility services, including but not limited to sewer, water, drainage and reclaimed water services.

Section 15. **Landscaping/Buffers.** Developer has reviewed City's Land Development Regulations relating to landscaping and agrees to comply with such regulations. All landscaping and tree protection shall comply with Chapter 164 of the City of Fruitland Park Land Development Regulations.

Owner shall, at its sole expense, install underground irrigation systems on all common areas of the Property, as well as exercise any other measures reasonably necessary to ensure the long-term maintenance of the landscaping.

Owner shall design and construct, at its sole expense, the interior landscaped areas and islands within the parking areas of the Property in accordance with all applicable City of Fruitland Park Land Development Regulations. Owner shall maintain such areas.

Owner acknowledges City's goal of achieving a greater level of tree preservation within the City. In aid of such goal, Owner agrees to comply with all applicable City of Fruitland Park Land Development Regulations pertaining to tree removal and replacement.

Landscaping for buffers and internal lots shall be in accordance with the following conditions, as detailed in Exhibit "C". In the event of a conflict between the following conditions and Exhibit "C", Exhibit "C" shall control.

A. A single canopy tree shall be planted in the front yard of all Single-Family units.
B. A single understory tree shall be planted in the front yard of all Single-Family units.
C. No trees shall be required in rear yard that is adjacent to any landscape buffer.
D. A shade tree must be provided on the garage side of the lot.
E. Where Lots are back-to-back a canopy tree shall be planted in the rear yard five feet (5') from the property line and be staggered from lot to lot. The intent is that trees shall be spaced equal to the width of the lot.

F. The landscape buffers shall be a minimum width of twenty-five feet (25') and have a minimum of two (2) canopy trees and one (1) understory tree per every one-hundred feet (100').
G. Each Lot shall have a minimum of one (1) canopy tree planted five feet (5') within the landscape buffer and centered on such Lot and one (1) understory tree shall be planted ten feet (10') within the landscape buffer along the boundary of each adjacent Lot.
H. A continuous hedge shall be planted three feet (3') within the landscape buffer.
I. The planting material shall consist of a minimum of sixty percent (60%) native material. All materials shall be Florida-Friendly Material and noted on the preliminary plans.
J. The planting material shall consist of the following species:

Canopy Trees

Quercus Virginiana	Live Oak
Magnolia Grandiflora	Southern Magnolia
Cronus Florida	Dogwood
Juniperus Virginiana	Eastern Red Cedar
Pinus Elliottii	Slash Pine
Sabal Palmetto	Sable Palm
Platanus occidentalis	Sycamore
Acer rubrum	Red Maple
Liquidambar stryaciflua	Sweetgum

Understory Trees

Red cedar (Juniperus virginiana)
Little Gem Magnolia
Red Maple
Crape Myrtle
Wax Myrtle
Japanese Blueberry
Bottlebrush
Weeping Bottlebrush
Ilex Vomitoria
Sweet Viburnum
Eastern Redbuddim

Shrubs

Walter Viburnum
Sweet Viburnum
Wax Myrtle
Ilex Vomitoria

Canopy Trees shall be 2" cal. and 12' Height when planted.

Understory Trees shall be 1 ½" cal. and 8' Height when planted.

Hedges shall be 24" in height when planted, with the maximum spacing for hedges at 30 inches on center.

Section 16. **Stormwater Management.** Owner agrees to provide at Owner's expense a comprehensive stormwater management system consistent with all regulatory requirements of the City and the St. John's River Water Management District. Impacts to flood plains are allowed in accordance with the Water Management District procedures for compensating storage and will be based on the 100-year flood plain established by Lake County. As of January 1, 2026, the presumptive criteria for treatment volume is no longer valid and new SJRWMD criteria must be used.

Section 17. **Other Municipal Facilities/Services.** The City hereby agrees to provide, either directly or through its franchisees or third party providers, police and fire protection, emergency medical services, and solid waste collection, disposal, and recycling services to the Property under the same terms and conditions and in the same manner as are afforded to all other property owners within the City.

Section 18. **Environmental Considerations**. The Owner agrees to comply with all federal, state, county, and city laws, rules and regulations regarding any environmental issues affecting the Property.

Section 19. **Signage**. Owner shall submit a master sign plan as a component of the final site plan (i.e., construction plan) application for the Property. Such plan shall be in compliance with all applicable regulations contained within the City of Fruitland Park Land Development Regulations, unless City grants a waiver or variance pursuant to the City's Land Development Regulations. Alternatively, the Owner, in the Owner's discretion, may apply to amend the PUD to incorporate a Master Signage Plan at the time that the Owner desires to install signage at the development.

Section 20. **Issuance of Permits.** After the approved Conceptual Site Plan and this Master Development Agreement is recorded, and prior to issuance of any permits for construction, excluding clearing and landfill, a preliminary plat and construction plans, shall be prepared and submitted for review and approval in the manner required by the City's Land Development Code, as amended.

Section 21. **Title Opinion.** Owner shall provide to City, in advance of the City's execution of this Agreement, a title opinion of an attorney licensed in the State of Florida, or a certification by an abstractor or title company authorized to do business in the State of Florida, showing marketable title to the Property to be in the name of the Owner and showing all liens, mortgages, and other encumbrances not satisfied or released of record.

Section 22. **Compliance with City Laws and Regulations.** Except as expressly modified herein, all development of the Property shall be subject to compliance with the City Land Development Regulations and City Code provisions, as amended, as well as regulations of county, state, local, and federal agencies. All improvements and infrastructure shall be constructed to City standards.

Section 23. **Due Diligence**.

The City and Owner further agree that they shall commence all reasonable actions necessary to fulfill their obligations hereunder and shall diligently pursue the same throughout the existence of this Agreement. The City shall further provide all other municipal services to the Property as are needed by Owner from time to time in accordance with the City's applicable policies for the provision of said services.

Section 24. **Enforcement/Effectiveness.** A default by either party under this Agreement shall entitle the other party to all remedies available at law. This is a non-statutory development agreement which is not subject to or enacted pursuant to the provisions of Sections 163.3220 – 163.3243, *Florida Statutes*.

Section 25 **Governing Law.** This Agreement shall be construed in accordance with the laws of the State of Florida and venue for any action hereunder shall be in the Circuit Court of Lake County, Florida.

Section 26. **Binding Effect; Assignability.** This Agreement, once effective, shall be binding upon and enforceable by and against the parties hereto and their successors in interest and/or assigns. This Agreement shall be assignable by the Owner to successive owners. Owner shall, however, provide written notice to the City of any and all such assignees. The rights and obligations set forth in this Agreement shall run with the land and be binding on all successors and/or assignees. Owner consents to the placement of a claim of lien on the Property upon default in payment of any obligation herein without precluding any other remedies of City. The parties hereby covenant that they will enforce this Agreement and that it is a legal, valid, and binding agreement.

Section 27. **Waiver; Remedies.** No failure or delay on the part of either party in exercising any right, power, or privilege hereunder will operate as a waiver thereof, nor will any waiver on the part of either party or any right, power, or privilege hereunder operate as a waiver of any other right, power, privilege hereunder, not will any single or partial exercise of any right, power, or privilege hereunder preclude any other further exercise thereof or the exercise of any other right, power, or privilege hereunder.

Section 28. **Exhibits.** All exhibits attached hereto are hereby incorporated in and made a part of this Agreement as if set forth in full herein.

Section 29. **Notice.** Any notice to be given shall be in writing and shall be sent by certified mail, return receipt requested, to the party being noticed at the following addresses or such other address as the parties shall provide from time to time:

As to City:	City Manager City of Fruitland Park 506 W. Berckman Street Fruitland Park, Florida 34731 352-360-6727 Telephone
Copy to:	Chris Cheshire, City Mayor City of Fruitland Park 506 W. Berckman Street Fruitland Park, Florida 34731 352-360-6727 Telephone Anita Geraci-Carver Law Office of Anita Geraci-Carver, P.A. 1560 Bloxam Avenue Clermont, Florida 34711 352-243-2801 Telephone 352-243-2768 Facsimile
As to Developer:	Richard C. Wolfarth, P.E. Fruitland Park Development V, LLC 1315 S. International Parkway Suite 1101 Lake Mary, Florida 32746 Rwohlfarth@wcgroup.com Cell: 407-350-9090
As to Owner:	James P. and Barbara H. Logan P.O. Box 729 Fruitland Park, Florida 34731-0729 Richard D. Gunter 35416 Grays Airport Road Fruitland Park, Florida 34731 Berry Agnes S, Trustee 900 Mc Cormack Street Leesburg, Florida 34748
Copy to: (Developer)	OLIVE | JUDD Stephen V. Hoffman | Attorney at Law 2426 East Las Olas Boulevard Fort Lauderdale, Florida 33301 Office: 954.334.2250 Facsimile: 954-334-2259 shoffman@olivejudd.com

Section 30. **Entire Agreement.** This Agreement sets forth all of the promises, covenants, agreements, conditions, and understandings between the parties hereto, and supersedes all prior and contemporaneous agreements, understandings, inducements or conditions, express or implied, oral or written, except as herein contained. However, the failure of this Agreement to address a particular permit, condition, term, or restriction shall not relieve Owner from complying with the law governing said permitting requirements, conditions, terms or restrictions.

Section 31. **Term of Agreement.** The term of this Agreement shall commence on the date this Agreement is executed by both the City and Owner, or the effective date of the annexation of the Property, whichever occurs later, and shall terminate five (5) years thereafter; provided, however, that the term of this Agreement may be extended by mutual consent of the City and the Owner, subject to a public hearing before the City Commission.

Section 32. **Amendment.** Amendments to the provisions of this Agreement shall be made by the parties only in writing by formal amendment.

Section 33. **Severability.** If any part of this Developer's Agreement is found invalid or unenforceable in any court, such invalidity or unenforceability shall not affect the other parts of this Developer's Agreement, if the rights and obligations of the parties contained herein are not materially prejudiced and if the intentions of the parties can be effected. To that end, this Developer's Agreement is declared severable.

IN WITNESS WHEREOF, the Owner and the City have executed this Agreement as of the day and year first above written.

SIGNED, SEALED AND DELIVERED IN THE PRESENCE OF:

OWNER:

_____ _____
Witness Signature

_____
Print Name

_____
Witness Signature

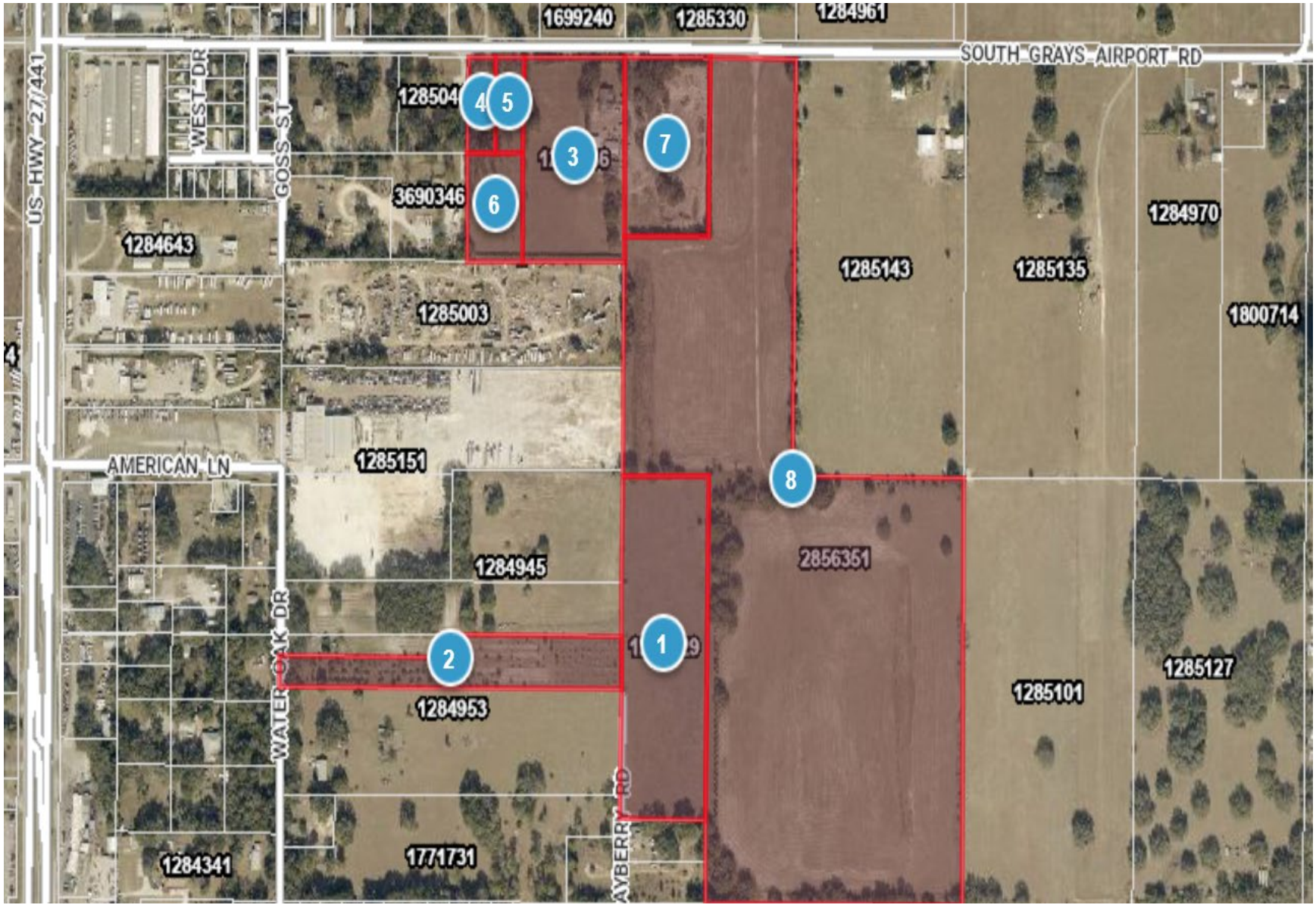
_____
Print Name

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by [ ] physical presence or [ ] online notarization this ____ day of _____, 2026 by _____, who is personally known to me or who have produced _____ as identification.

_____
Notary Public
Notary Public - State of Florida
Commission No _____
My Commission Expires _____

Kensington Gardens: Alternate Keys 1284929, 1284937, 1285186, 1285267, 1285275, 1285305, 3645162, 2856351



V 8/22/2026

ACCEPTED BY THE CITY OF FRUITLAND PARK

Approved as to form and
Legality for use and reliance
by the City of Fruitland Park

By:_____
Chris Cheshire, Mayor

Date:_____

_____
Anita Geraci-Carver
City Attorney

ATTEST:_____
Gwen Johns
City Clerk

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing instrument was acknowledged before me by [X] physical present or [ ] online notarization this _____ day of _____, 2026 by Chris Cheshire, Mayor of the City of Fruitland Park, a Florida municipal corporation on behalf of the corporation and Gwen Johns, City Clerk of the City of Fruitland Park, Florida, on behalf of the corporation, who are [X] personally known to be me or produced _____ as identification.

_____
Notary Public
Notary Public - State of Florida
Commission No _____
My Commission Expires _____

EXHIBIT "A"
LEGAL DESCRIPTION

BUSINESS NO. 32108

WC GROUP
LAND DEVELOPMENT & ENGINEERING SERVICES

WOHLFARTH CONSULTING GROUP LLC
ENGINEERS, PLANNERS

1315 SOUTH INTERNATIONAL PARKWAY
SUITE 1101, LAKE MARY, FLORIDA 32746
(407) 750-3123

CERTIFICATE OF AUTHORIZATION NO. LB8214

SKETCH AND DESCRIPTION ONLY (NOT A SURVEY)

DESCRIPTION: *KENSINGTON GARDENS*

THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 LESS ROAD ON NORTH, AND THE EAST 3/4, OF THE SOUTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA.

ALSO LESS AND EXCEPT:

BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330 FEET TO THE POINT OF BEGINNING.

SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, AT O.R. BOOK 1084, PAGE 2319, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

TOGETHER WITH:

THE WEST QUARTER (1/4) OF THE SOUTH EAST QUARTER (1/4) OF THE SOUTH WEST QUARTER (1/4) OF SECTION 34, TWP. 18, SOUTH RANGE 24 EAST, LESS THE SOUTH 262.4 FT. THEREOF, CONTAINING 8.2 ACRES MORE OR LESS, FRUITLAND PARK, LAKE COUNTY, FLORIDA.

CONTINUED ON SHEET 2 OF 4

NOTES:

1. UNLESS IT BEARS THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER THIS DRAWING, SKETCH, PLAT OR MAP IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT VALID. ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
2. LANDS SHOWN HEREON WERE NOT ABSTRACTED BY WOHLFARTH CONSULTING GROUP LLC FOR EASEMENTS AND RIGHTS-OF-WAY OF RECORD.
3. DATA SHOWN HEREON WAS COMPILED FROM OTHER INSTRUMENTS AND DOES NOT CONSTITUTE A FIELD SURVEY.
4. BEARINGS ARE BASED ON THE EAST LINE OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, SAID EAST LINE HAVING AN ASSUMED BEARING OF SOUTH 00°19'30" WEST.
5. WOHLFARTH CONSULTING GROUP LLC CERTIFICATE OF AUTHORIZATION NO. LB 8214 IS ISSUED BY THE FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES.

PROJECT NAME: Kensington Gardens
LOCATION: City of Fruitland Park, Lake County, Florida

CERTIFICATION:

I HEREBY CERTIFY THAT THE ATTACHED SKETCH AND DESCRIPTION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND THAT IT MEETS THE STANDARDS OF PRACTICE SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE.

FOR THE FIRM
WOHLFARTH CONSULTING GROUP LLC:

WILSON E. WAY, P.S.M.
PROFESSIONAL SURVEYOR and MAPPER #2885 STATE OF FLORIDA

REVISIONS	DATE	BY

DATE:	DRAWN BY	CHECKED BY	FIELD BOOK
3/03/26	BF	WW	N/A

SHEET 1 OF 4

PROJECT NO. A-85

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BUSINESS NO. 32108

WC GROUP
LAND DEVELOPMENT & ENGINEERING SERVICES

WOHLFARTH CONSULTING GROUP LLC
ENGINEERS, PLANNERS

1315 SOUTH INTERNATIONAL PARKWAY
SUITE 1101, LAKE MARY, FLORIDA 32746
(407) 750-3123

CERTIFICATE OF AUTHORIZATION NO. LB8214

SKETCH AND DESCRIPTION ONLY (NOT A SURVEY)

CONTINUED FROM SHEET 1 OF 4

DESCRIPTION: *KENSINGTON GARDENS*

TOGETHER WITH:

SOUTH HALF (1/2) OF THE SOUTH HALF (1/2) OF THE NORTH HALF (1/2) OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER, SECTION 34, TOWNSHIP 18, SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; LESS AND EXCEPT – THE NORTH 70 FEET OF THE WEST 622 FEET THEREOF.

TOGETHER WITH:

PARCEL 1:

THE EAST 396 FEET OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA. LESS RIGHT–OF–WAY FOR COUNTY ROAD.

PARCEL 2:

BEGIN AT THE NORTHWEST CORNER OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA AND RUN SOUTH ALONG THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS, TO A POINT THAT IS 70.00 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; FROM SAID POINT RUN EAST, PARALLEL WITH THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 330.00 FEET; THENCE NORTH PARALLEL WITH THE WEST LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 590.00 FEET, MORE OR LESS TO A POINT ON THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; THENCE RUN WEST ALONG THE NORTH LINE OF THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34; A DISTANCE OF 330.00 FEET TO THE POINT OF BEGINNING. SUBJECT TO EASEMENT TO FLORIDA POWER CORPORATION RECORDED NOVEMBER 21, 1990, IN OFFICIAL RECORDS BOOK 1084, PAGE 2319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA. LESS RIGHT–OF–WAY FOR COUNTY ROAD.

PARCEL 3:

THE WEST 924 FEET OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, IN LAKE COUNTY, FLORIDA, LESS AND EXCEPT THAT PART THEREOF BOUNDED AND DESCRIBED AS FOLLOWS: FROM THE NORTHWEST CORNER OF THE SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, RUN S.00°14'00"W. ALONG THE WEST LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 75.66 FEET TO THE POINT OF BEGINNING. FROM SAID POINT OF BEGINNING CONTINUE S.00°14'00"W. ALONG SAID WEST LINE 258.57 FEET TO THE SOUTHWEST CORNER OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4; THENCE

CONTINUED ON SHEET 3 OF 4

SHEET 2 OF 4

C:\Users\Bill\AppData\Local\Temp\AcPublish_21896\KENSINGTON PROJECT.dwg

PROJECT NO. A-85

REVISIONS	DATE	BY

DATE:	DRAWN BY	CHECKED BY	FIELD BOOK
3/03/26	BF	WW	N/A

BUSINESS NO. 32108

WC GROUP
LAND DEVELOPMENT & ENGINEERING SERVICES

WOHLFARTH CONSULTING GROUP LLC
ENGINEERS, PLANNERS

1315 SOUTH INTERNATIONAL PARKWAY
SUITE 1101, LAKE MARY, FLORIDA 32746
(407) 750-3123

CERTIFICATE OF AUTHORIZATION NO. LB8214

SKETCH AND DESCRIPTION ONLY (NOT A SURVEY)

CONTINUED FROM SHEET 2 OF 4

DESCRIPTION: *KENSINGTON GARDENS*

N.89°55'55"E. ALONG THE SOUTH LINE OF SAID SOUTH 1/2 OF THE NORTH 1/2 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 A DISTANCE OF 418.55 FEET; THENCE N.00°14'00"E. 258.4 FEET; THENCE S.89°57'17"W. 418.55 FEET TO THE POINT OF BEGINNING. LESS AND EXCEPT THOSE LANDS AS DESCRIBED IN WARRANTY DEED RECORDED IN OFFICIAL RECORDS BOOK 1415, PAGE 1319, OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 4:

THE EAST 105.0 FEET OF THE WEST 819.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

PARCEL 5:

THE EAST 105.0 FEET OF THE WEST 924.0 FEET OF THE NORTH 1/4 OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST, LESS: RIGHT-OF-WAY FOR COUNTY ROAD.

CONTAINING IN AGGREGATE 71.273 ACRES (3,104,671 SQUARE FEET) MORE OR LESS.

Line Table		
Line #	Direction	Length
L1	S00°14'00"W (D)	75.66' (D)
L2	S00°14'00"W (D)	258.57' (D)
L3	N89°55'55"E (D)	418.55' (D)
L4	N00°14'00"E (D)	258.4' (D)
L5	S89°57'17"W (D)	418.55' (D)

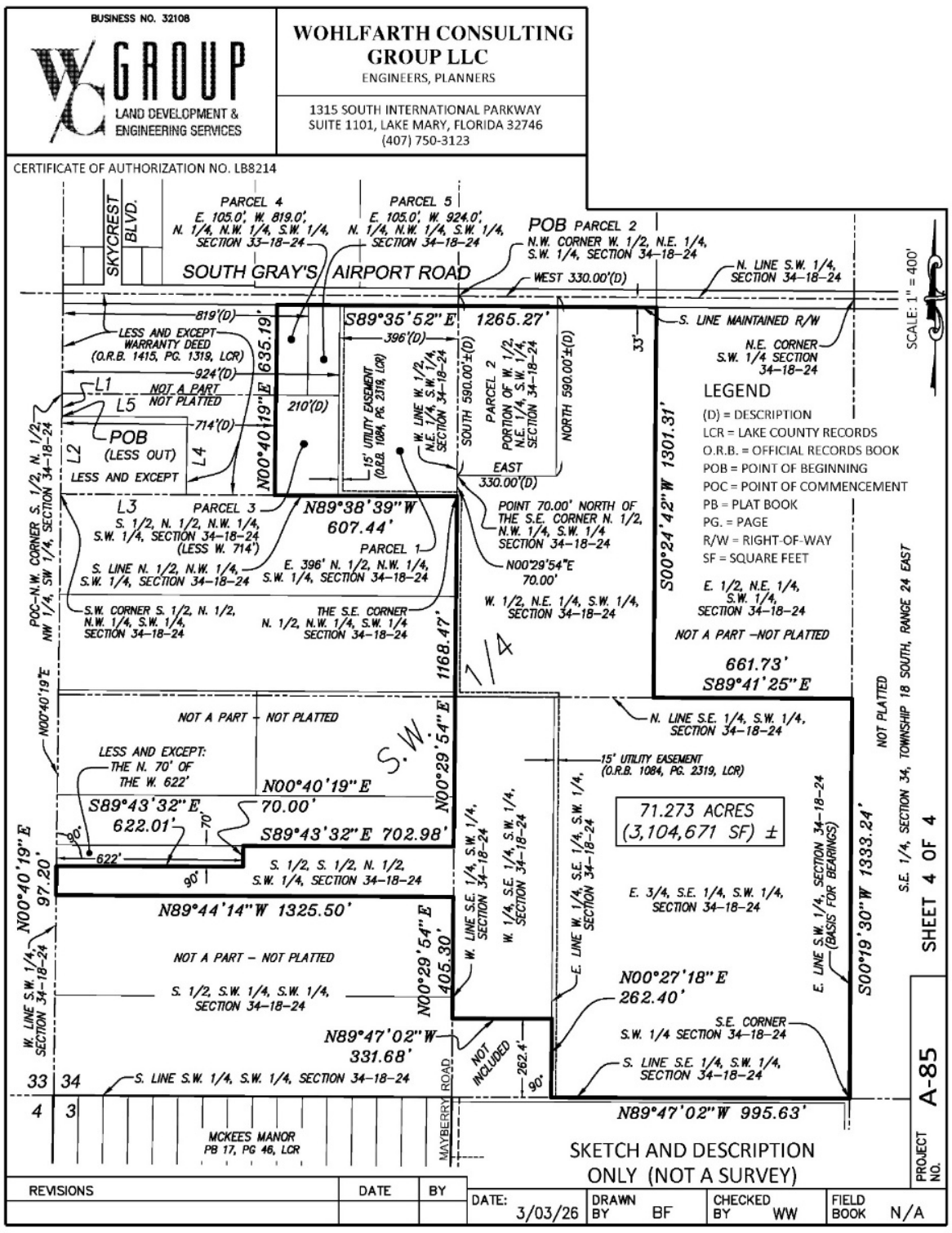
C:\Users\Bill\AppData\Local\Temp\AcPublish_21896\KENSINGTON PROJECT.dwg

SHEET 3 OF 4

PROJECT NO. A-85

REVISIONS	DATE	BY

DATE: 3/03/26 | DRAWN BY BF | CHECKED BY WW | FIELD BOOK N/A


BUSINESS NO. 32108
WC GROUP
LAND DEVELOPMENT & ENGINEERING SERVICES
WOHLFARTH CONSULTING GROUP LLC
ENGINEERS, PLANNERS
1315 SOUTH INTERNATIONAL PARKWAY
SUITE 1101, LAKE MARY, FLORIDA 32746
(407) 750-3123
CERTIFICATE OF AUTHORIZATION NO. LB8214
SKYCREST BLVD.
SOUTH GRAY'S AIRPORT ROAD
PARCEL 4
E. 105.0', W. 819.0',
N. 1/4, N.W. 1/4, S.W. 1/4,
SECTION 33-18-24
PARCEL 5
E. 105.0', W. 924.0',
N. 1/4, N.W. 1/4, S.W. 1/4,
SECTION 34-18-24
POB PARCEL 2
N.W. CORNER W. 1/2, N.E. 1/4,
S.W. 1/4, SECTION 34-18-24
WEST 330.00'(D)
N. LINE S.W. 1/4,
SECTION 34-18-24
S. LINE MAINTAINED R/W
N.E. CORNER
S.W. 1/4 SECTION
34-18-24
SCALE: 1" = 400'
819'(D)
LESS AND EXCEPT
WARRANTY DEED
(O.R.B. 1415, PG. 1319, LCR)
924'(D)
635.19'
N00°40'19"E
210'(D)
L1
L5
NOT A PART
NOT PLATTED
714'(D)
POB
(LESS OUT)
LESS AND EXCEPT
L2
L4
L3
PARCEL 3
S. 1/2, N. 1/2, N.W. 1/4,
S.W. 1/4, SECTION 34-18-24
(LESS W. 714')
S89°35'52"E
1265.27'
396'(D)
15' UTILITY EASEMENT
(O.R.B. 1084, PG. 2319, LCR)
W. LINE W. 1/2,
N.E. 1/4, S.W. 1/4,
SECTION 34-18-24
SOUTH 590.00'±(D)
PARCEL 2
PORTION OF W. 1/2,
N.E. 1/4, S.W. 1/4,
SECTION 34-18-24
NORTH 590.00'±(D)
33'
EAST
330.00'(D)
N89°38'39"W
607.44'
PARCEL 1
E. 396' N. 1/2, N.W. 1/4,
S.W. 1/4, SECTION 34-18-24
S. LINE N. 1/2, N.W. 1/4,
S.W. 1/4, SECTION 34-18-24
POINT 70.00' NORTH OF
THE S.E. CORNER N. 1/2,
N.W. 1/4, S.W. 1/4
SECTION 34-18-24
N00°29'54"E
70.00'
W. 1/2, N.E. 1/4, S.W. 1/4,
SECTION 34-18-24
POC-N.W. CORNER S. 1/2, N. 1/2,
NW 1/4, SW 1/4, SECTION 34-18-24
S.W. CORNER S. 1/2, N. 1/2,
N.W. 1/4, S.W. 1/4,
SECTION 34-18-24
THE S.E. CORNER
N. 1/2, N.W. 1/4, S.W. 1/4
SECTION 34-18-24
1168.47'
S00°24'42"W 1301.31'
LEGEND
(D) = DESCRIPTION
LCR = LAKE COUNTY RECORDS
O.R.B. = OFFICIAL RECORDS BOOK
POB = POINT OF BEGINNING
POC = POINT OF COMMENCEMENT
PB = PLAT BOOK
PG. = PAGE
R/W = RIGHT-OF-WAY
SF = SQUARE FEET
E. 1/2, N.E. 1/4,
S.W. 1/4,
SECTION 34-18-24
NOT A PART -NOT PLATTED
661.73'
S89°41'25"E
N. LINE S.E. 1/4, S.W. 1/4,
SECTION 34-18-24
15' UTILITY EASEMENT
(O.R.B. 1084, PG. 2319, LCR)
71.273 ACRES
(3,104,671 SF) ±
E. 3/4, S.E. 1/4, S.W. 1/4,
SECTION 34-18-24
E. LINE S.W. 1/4, SECTION 34-18-24
(BASIS FOR BEARINGS)
S00°19'30"W 1333.24'
S.E. 1/4, SECTION 34, TOWNSHIP 18 SOUTH, RANGE 24 EAST
NOT PLATTED
N00°40'19"E
NOT A PART - NOT PLATTED
LESS AND EXCEPT:
THE N. 70' OF
THE W. 622'
N00°40'19"E
S89°43'32"E
622.01'
70.00'
S89°43'32"E 702.98'
622'
S. 1/2, S. 1/2, N. 1/2,
S.W. 1/4, SECTION 34-18-24
N00°40'19"E
97.20'
N89°44'14"W 1325.50'
N00°29'54"E
405.30'
NOT A PART - NOT PLATTED
S. 1/2, S.W. 1/4, S.W. 1/4,
SECTION 34-18-24
W. LINE S.W. 1/4,
SECTION 34-18-24
W. LINE S.E. 1/4, S.W. 1/4,
SECTION 34-18-24
W. 1/4, S.E. 1/4, S.W. 1/4,
SECTION 34-18-24
E. LINE W. 1/4, S.E. 1/4, S.W. 1/4,
SECTION 34-18-24
N00°27'18"E
262.40'
S.E. CORNER
S.W. 1/4 SECTION 34-18-24
S. LINE S.E. 1/4, S.W. 1/4,
SECTION 34-18-24
N89°47'02"W
331.68'
NOT
INCLUDED
262.4'
90°
33
34
4
3
S. LINE S.W. 1/4, S.W. 1/4, SECTION 34-18-24
MAYBERRY ROAD
MCKEES MANOR
PB 17, PG 46, LCR
N89°47'02"W 995.63'
SKETCH AND DESCRIPTION
ONLY (NOT A SURVEY)
SHEET 4 OF 4
PROJECT NO. A-85
REVISIONS
DATE
BY
DATE: 3/03/26
DRAWN BY BF
CHECKED BY WW
FIELD BOOK N/A

V 8/22/2026

COMPOSITE EXHIBIT "B"

Kensington Gardens Master Development Plan prepared by Wohlfarth Consulting Group, LLC., dated _____, 2026

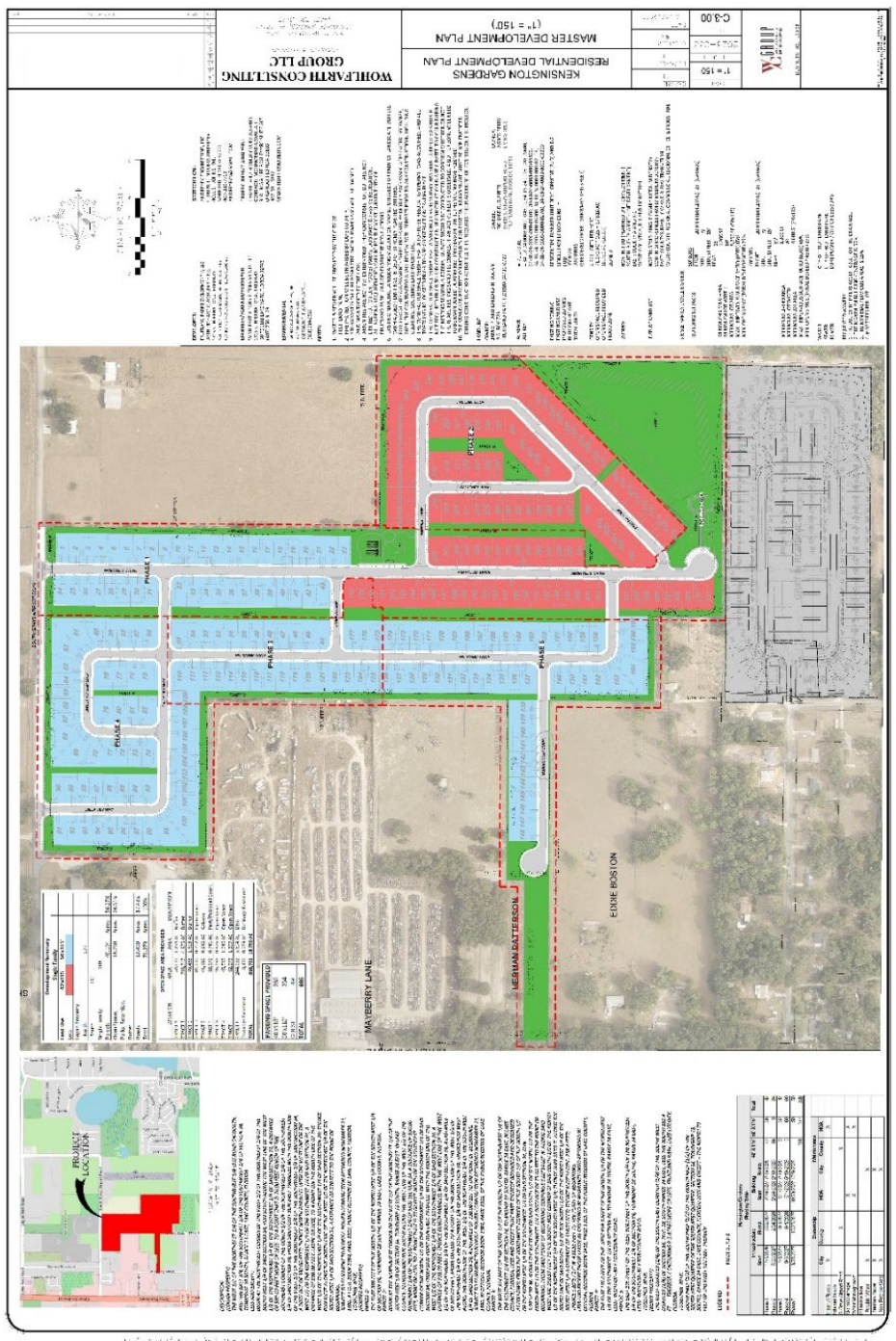
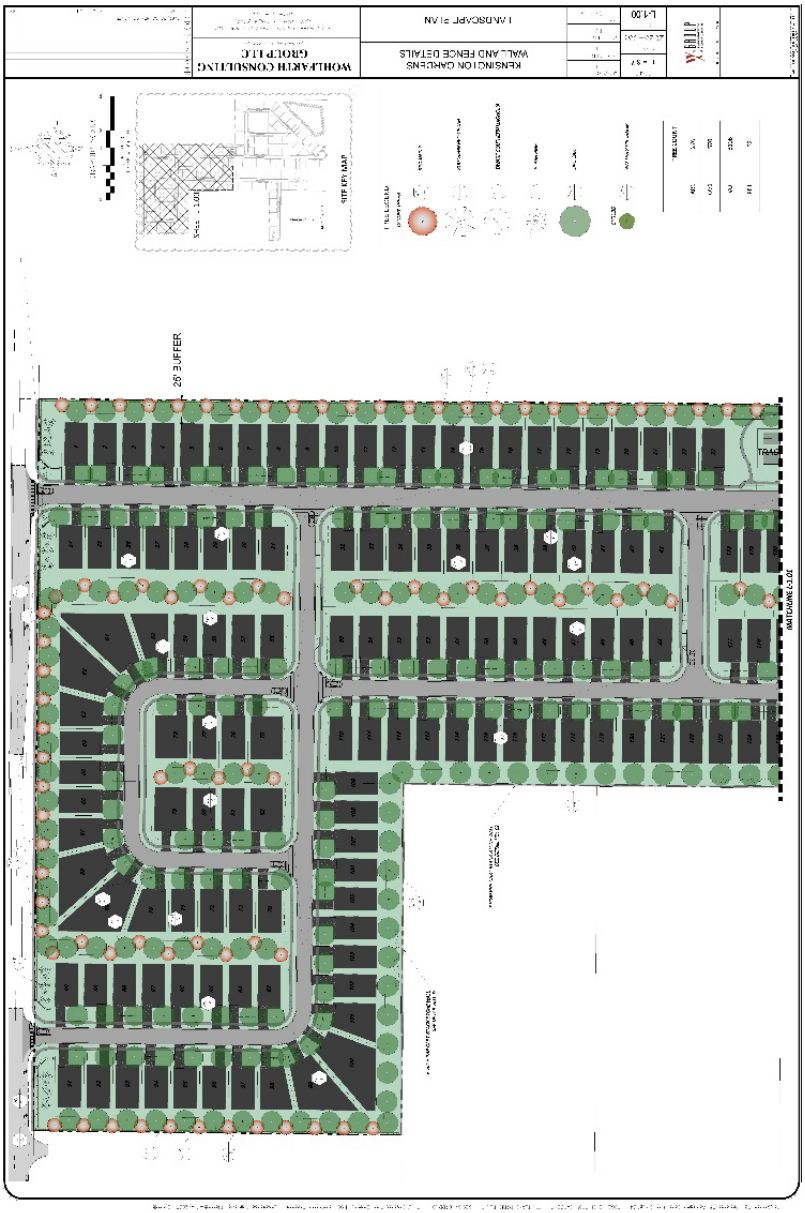


EXHIBIT "C"
Landscaping for Buffers and Internal Lots




LANDSCAPE PLAN
KENSINGTON GARDENS
WALL AND FENCE DETAILS
WOHLFARTH CONSULTING GROUP LLC
SITE KEY MAP
MATCHLINE L-1.00
TRACT F
25' BUFFER
25' BUFFER

The Villages®
DAILY SUN

Published Daily
State of Florida
County Of Sumter

Affidavit of Publication

Before the undersigned authority personally Appeared **Amber Sevison** who on oath says that he or she is Legal Ad Coordinator of the Villages DAILY SUN, a daily newspaper published in Sumter County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal Ad **# 01319055** in the matter of

NOTICE OF PUBLIC HEARING

was published in said newspaper in the issues of

AUGUST 10, 2026
AUGUST 17, 2026

Affiant further says that the Daily Sun is a newspaper that complies with all legal requirements for publication in chapter 50, Florida Statutes.

(Signature Of Affiant)

Sworn to and subscribed before me this 17

day August 2026.

Robin L Baldeschwieler, Notary

Personally Known _____ or

Production Identification _____

Type of Identification Produced

_____

ROBIN L. BALDESCHWIELER
Notary Public - State of Florida
Commission # HH 588770
My Comm. Expires Oct 10, 2028
Bonded through National Notary Assn.

NOTICE OF PUBLIC HEARING

ORDINANCE 2026-011

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF FRUITLAND PARK FLORIDA, IN ACCORDANCE WITH THE PROCEDURE SET FORTH IN SECTION 171.044, FLORIDA STATUTES, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 25 ± ACRES OF LAND GENERALLY LOCATED SOUTH OF GRAY'S AIRPORT ROAD AND EAST OF US HIGHWAY 27/441; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, THE LAKE COUNTY MANAGER AND THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SCRIVENER'S ERRORS AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE 2026-012

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE-SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK SINGLE-FAMILY LOW DENSITY AND LAKE COUNTY REGIONAL OFFICE TO CITY OF FRUITLAND PARK SINGLE FAMILY MEDIUM DENSITY OF 58.16 +/- ACRES AND FROM LAKE COUNTY REGIONAL COMMERCIAL TO MULTI-FAMILY LOW DENSITY OF 13.11 +/- ACRES OF PROPERTY GENERALLY LOCATED EAST OF U.S. HWY 27/441, SOUTH OF SOUTH GRAYS AIRPORT ROAD AND NORTH OF REGISTER ROAD; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE 2026-013

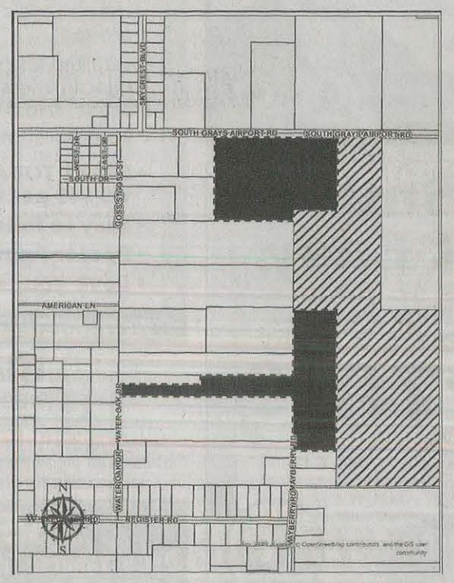
AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 71.26 +/- ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD), CITY OF FRUITLAND PARK SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-2), LAKE COUNTY RURAL RESIDENTIAL (R-1), LAKE COUNTY AGRICULTURE (A), AND LAKE COUNTY COMMUNITY COMMERCIAL DISTRICT (C-2) TO CITY OF FRUITLAND PARK RESIDENTIAL PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; GENERALLY LOCATED EAST OF US HWY. 441/27 AND SOUTH OF GRAYS AIRPORT ROAD; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER OR DESIGNEE TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

The proposed ordinances will be considered at the following public meetings:

Planning & Zoning Thursday, August 20, 2026 @ 6:00 p.m.
Land Planning Agency Meeting, Thursday, August 20,2026 @ 6:05 p.m.
City Commission 1st Reading Thursday, September 10, 2026 @ 6:00 p.m.

The public meetings will be held in the Commission Chambers located at City Hall, 506 West Berckman Street, Fruitland Park FL 34731. These meetings are open to the public and hearings may be continued as determined by the commission from time to time to a time/date certain. The proposed ordinances and metes and bounds legal description of property may be inspected by the public during normal working hours at City Hall. For further information call 352-360-6727. Interested parties may appear at the meetings and will be heard with respect to the proposed ordinances.

A person who decides to appeal any decision made by any board, agency or council with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based (Florida Statues, 286.0105). Persons with disabilities needing assistance to participate in any of these proceedings should contact Gwen Johns, City Clerk at (352) 360-6790 at least 48 hours before the date of the scheduled hearing.



CITY OF FRUITLAND PARK
STAFF REPORT BY LPG URBAN & REGIONAL PLANNERS, LLC

ANNEXATION, LSCPA, REZONING, VARIANCE/WAIVERS AND PRELIMINARY PLAN

Owner:	**James and Barbara Logan, Richard Gunter, and Agnes Berry, Trustee**
Applicant:	**Wohlfarth Consultants Group, LLC, Richard Wohlfarth, P.E.**
General Location:	**East of US 27/441 and South of Grays Airport Road**
Number of Acres:	**71.273 ± acres**
Existing Zoning:	**Agriculture, C-2, R-1, R-2 and Residential PUD**
Proposed Zoning:	**PUD**
Existing Land Use:	**Single Family Low Density (2 units/acre), Regional Commercial (3.0 FAR), and Regional Office (3.0 FAR)**
Proposed Land Use:	**Single Family Medium Density (4 units/acre) and Multi-Family Low Density (8 units/acre)**
Date:	**June 30, 2026**

Description of Project

The applicant is requesting a large scale comp plan amendment to SF Medium Density (4 units/acre) on 58.16 acres and Multi-Family Low Density (8 units/acre) on 13.11 acres, and a rezoning to PUD to develop a proposed 308-unit single family subdivision consisting of 40' x 115' (131 lots) and 50' x 115' lots (177 lots). Two (2) full access driveways are proposed off of S Grays Airport Road, an urban collector.

	Surrounding Zoning	Surrounding Land Use
North	PUD	Single Family Medium Density (4 units/acre)
South	PUD	Single Family Medium Density (4 units/acre)
East	Lake County Agriculture and R-1	Urban Low Density (4 units/acre) & Rural Transition (1 unit/5 acres)
West	Commercial, Agriculture, Industrial, Regional Office	Commercial, Industrial

Assessment

Approximately 13.11 acres is designated as Lake County Regional Commercial, approximately 12.24 acres is designated as Lake County Regional Office, and approximately 45.91 acres is designated as Single Family Low Density (2 units/acre). It is proposed to designate approximately 58.16 acres as Single Family Medium Density (4 units/acre) and 13.11 acres as MF Low Density (8 units/acre) for an overall density of 4.70 units/acre.

Application

The applicant in compliance with a large scale comprehensive plan amendment has submitted an urban sprawl analysis, updated environmental assessment, updated traffic impact analysis, and updated school concurrency. The Florida master file sign-off is still lacking.

Annexation

It is proposed to annex the Gunther and Berry parcels into the city consisting of approximately 25 acres. The Gunther parcel is contiguous to the city limits along the entire property boundary and therefore would be annexing an existing enclave. The Berry parcel is contiguous to the city limits along a portion of the northern boundary, eastern and southern boundary. Annexation of the Berry parcels would assist the city in eliminating a portion of an existing enclave. The properties are reasonably compact and the voluntary annexation appears to consistent with the Florida Statutes.

Chapter 152, Section 152.040(e) list criteria for review of comprehensive plan and rezoning amendments as follows:

1) Consistency with the Comprehensive Plan, or in the case of a Plan amendment, consistency with the remainder of the Plan and its goal, objectives and policies.

The applicant indicates that the proposed amendment is consistent with the comprehensive plan as the property to the east is a combination of industrial, office, etc. The current uses include an auto salvage site and the proposed uses include storage and other similar uses. The property to the south and north is 4 DU/AC. Part of the eastern boundary is also 4 DU/AC. The proposed transition from east to west of 4.3 DU/AC. Staff conducted an analysis as outlined below under Comprehensive Plan. The applicant has submitted an Urban Sprawl Analysis (see attached) and the amendment is not considered urban sprawl.

2) Consistency with applicable sections of the Land Development Code.

Chapter 154, Section 154.030(11) indicates that a conceptual plan is required for the rezoning which the applicant has submitted.

3) Additionally, as to rezoning amendments:

A) Whether justified by changed or changing conditions.

The existing PUD allowed for a borrow pit which is no longer needed. In order to accommodate the proposed mixed use house types and lot sizes require a rezoning or amendment to the PUD.

B) Whether adequate sites already exist for the proposed district uses.

A PUD zoning allows for specific development criteria allowing for a mix of lot or housing types which cannot be achieved by a straight zoning category. The proposed development requires a PUD zoning which the applicant has applied for.

C) Whether specific requirements of the Land Development Code are adequate to ensure compatibility with adjoining properties as required by the Comprehensive Plan.

Any proposed development must comply with the land development regulations including landscape buffers which assist in buffering adjacent uses. The applicant submitted a statement indicating that the current land use is City Single Family Low Density (2 units/acre) and the proposed amendment to City Single Family Medium Density (4 units/acre) and Multi-Family Low Density (8 units/acre) which would accommodate the proposed 308 lot subdivision. The overall proposed density is 4.32 units/acre.

Large Scale Comp Plan Amendment

The proposed large scale comprehensive plan amendment consists of 71.27 ± acres and is located east of US Highway 27/441 and south of S Grays Airport Road. For comprehensive plan purposes a maximum development scenario was utilized.

Approximately 13.11 acres is designated as Lake County Regional Commercial, approximately 12.24 acres is designated as Lake County Regional Office, and approximately 45.92 acres is designated as Single Family Low Density (2 units/acre).

The majority of the site is designated as Single Family Low Density (2 units/acre) on the Future Land Use Map and it is proposed to designate the site as Single Family Medium Density (4 units/acre) on 58.16acres and Multi-Family Low Density (8 units/acre) on 13.11 acres. Under the Single Family Low Density future land use the property could have been developed at a maximum development scenario of 97 residential units pursuant to FLU Policy 1-1.2 and 1-1.3. Under the Regional Office category multi-family residential units are allowed at 1 unit per 10,000 square feet pursuant to Lake County FLU Policy I-1.3.6 which equates to approximately 158 units. Under the Lake County Regional Commercial category multi-family units are allowed at 1 unit per 10,000 square feet of commercial development pursuant to Lake County FLU Policy I-1.3.7 which equates to approximately 171 units. In summary the existing land use allows for a total of 97 single family units, 329 multi-family units and over 3 million square feet of

commercial and office development assuming a maximum FAR of 3.0. Under the proposed Single Family Medium Density land use the property could be developed at a maximum development scenario of 232 units (4 units/acre) and Multi-Family Low Density (8 units/acre) of 104 units for a total of 336 units; therefore, the amendment would result in a decrease of 90 units and a decrease of over 3 million square feet of commercial and office development. It should be noted that maximum densities and intensities will not be achieved in all cases. Compatibility standards and other LDR regulations including those regulating the interaction between land use districts as related to each specific site's unique characteristics, will determine actual achievable densities and intensities.

It should be noted that the proposed PUD zoning would limit development and the applicant is requesting 308 single-family units which would provide an overall density of 4.33 units/acre.

The properties to the north and south within the city limits are designated as SF Medium Density (4 units/acre), and properties to the south within Lake County are designated Regional Office; properties to the east are designated as Lake County Urban Low Density (4 units/acre) and Rural Transition (1 unit/5 net acres); and properties to the west are designated as Commercial, Industrial, and Regional Office (3.0 FAR).

The proposed amendment is compatible with the existing adjacent land uses and would result in a logical transition between those land uses.

Residential Needs Analysis – The housing element data and analysis indicates the City requires a minimum of 5,460 additional dwelling units to meet the projected need through 2035. The addition of 336 units will assist in meeting this need.

School Impact Analysis – The amendment will increase the impacts to schools, the increase in school age children is from 86 students to 89 students; an increase of 3 students. The proposed PUD would increase students by 10.

Existing Land Use Residential Units: 97 SF units and 329 MF units

Proposed Land Use Residential Units: 231 SF units and 104 MF units

Proposed PUD Residential Units: 308 SF units

The anticipated number of students generated by the existing land use is shown in Table 1.

TABLE 1
STUDENTS GENERATED BASED ON EXISTING LAND USE DEVELOPMENT

Lake County Student Generation Rates	
Single-Family >800 SF	
Type	Student Multipliers per Dwelling Unit
High School	0.100
Middle School	0.072
Elementary School	0.140
Total	0.312

Lake County Student Generation Rates	
Multi-Family 551 - 800 SF	
Type	Student Multipliers per Dwelling Unit
High School	0.041
Middle School	0.037
Elementary School	0.141
Total	0.169

SCHOOL	SF Units	STUDENT GENERATION RATE	STUDENTS GENERATED	MF UNITS	STUDENT GENERATION RATE	STUDENTS GENERATED	GRAND TOTAL
ELEMENTARY	97	0.140	14	329	0.091	30	**44**
MIDDLE	97	0.072	7	329	0.037	12	**19**
HIGH	97	0.100	10	329	0.041	13	**23**
GRAND TOTAL		**0.312**	**31**				**86**

The anticipated number of students generated by the proposed land use is shown in Table 2.

SCHOOL	SF Units	STUDENT GENERATION RATE	STUDENTS GENERATED	MF UNITS	STUDENT GENERATION RATE	STUDENTS GENERATED	GRAND TOTAL
ELEMENTARY	231	0.140	32	104	0.091	9	**41**
MIDDLE	231	0.072	17	104	0.037	4	**21**
HIGH	231	0.100	23	104	0.041	4	**27**
GRAND TOTAL		**0.312**	**72**				**89**

The anticipated number of students generated by the proposed PUD is shown in Table 3.

SCHOOL	SF Units	STUDENT GENERATION RATE	STUDENTS GENERATED	MF UNITS	STUDENT GENERATION RATE	STUDENTS GENERATED	GRAND TOTAL
ELEMENTARY	308	0.140	43	0	0.091		**43**
MIDDLE	308	0.072	22	0	0.037		**22**
HIGH	308	0.100	31	0	0.041		**31**
GRAND TOTAL		**0.312**	**96**				**96**

Traffic Impact Analysis – A trip generation analysis was conducted on the residential portion only as outlined below based on existing and proposed land uses. The amendment will

decrease traffic impacts as it is a decrease in multi-family family residential units. S Grays Airport Road is under the jurisdiction of Lake County and is designated as an urban collector roadway. The LOS for S Grays Airport Road is "D". Results of the trip analysis of the project indicate that the proposed amendment will decrease the residential daily trips by 370 and decrease the PM Peak hour trips by 3.

The applicant retained Traffic & Mobility Consultants to conduct a traffic impact analysis (TIA) based on the proposed PUD zoning. The TIA indicates that the proposed development of 308 single family units would not degrade the LOS of area roadways. It also indicates that a 400-foot-long eastbound right-turn deceleration lane at access driveway I and provide a continuous right-turn lane extending from Access Driveway I to Access Driveway II, with a storage length of 106 feet will be required. The unsignalized intersection of US 27/US 441 and South Grays Airport Road is projected to experience delays during peak hours at buildout. There are plans being discussed to install a traffic signal at this location, which is expected to mitigate these delays.

TRIP GENERATION ANALYSIS

Proposed Land Use Program

Land Use	Size/Unit	ITE Code	Daily Trips	PM Peak Hour Trips	PM Trips Enter	PM Trips Exit
SF Residential	231 units	210	2,062	203	122	81
MF Low Rise	104 units	220	700	53	33	20
TOTAL GROSS TRIPS (PROPOSED)			2,762	256	155	101

Existing Land Use Program

Land Use	Size/Unit	ITE Code	Daily Trips	PM Peak Hour Trips	PM Trips Enter	PM Trips Exit
SF Residential	97 units	210	915	91	57	34
MF Low Rise	329 units	220	2,217	168	106	62
TOTAL GROSS TRIPS (EXISTING)			3,132	259	163	96

Net Difference (Proposed Net Generation Minus Existing Net Trip Generation)

Land Use	PM Peak Hour Trips	PM Trips Enter	PM Trips Exit
TOTAL NET TRIPS (PROPOSED – EXISTING)	**-3**	**-8**	**5**

Trip Generation analysis based on ITE Trip Generation Manual, 11th Edition

Solid Waste Impact Analysis – The LOS for solid waste is 2 collections per week pursuant to Public Facilities Policy 4-6.1. The City utilizes a private waste hauler through a franchise agreement. The amendment will not cause a deficiency in the LOS.

Utility Impact Analysis – The subject site is within the City of Fruitland Park Utility Service Area and central water is available. The LOS for water is 172 gallons per resident per day pursuant to Public Facilities Policy 4-10.1. The estimated population based on US Census data (estimated 2024) of 2.28 person per household is 764. The estimated water usage is 0.131 based on the proposed land use amendment.

The City owns, operates and maintains a central potable water treatment and distribution system. The permitted plant capacity is 2.879 MGD and the permitted consumptive use permit capacity is 1.22 MGD. The City has a current available capacity of .29 mgpd and an analysis was conducted of the proposed amendment based on land use and the City's Level of Service (LOS) standards. The analysis concludes that the proposed amendment will not cause a deficiency and the City will have a remaining available capacity of 0.159 mgpd.

The City of Fruitland Park provides sanitary sewer. The City of Fruitland Park has an agreement with the Town of Lady Lake to treat sewage and the maximum capacity is 500,000 gallons per day (0.5 mgd). The City currently has an available capacity of 355,000 gallons per day (0.355 mgd). The LOS for sanitary sewer is 122 gallons per resident per day pursuant to Public Facilities Policy 4-2.1. The estimated population based on US Census data (estimated 2024) of 2.28 person per household is 764. The estimated sanitary sewer usage is 0.093 (mgd) based on the proposed land use amendment. The analysis concludes that the proposed amendment will not cause a deficiency and the City will have a remaining capacity of 0.262 (mgd).

Environmental Analysis – An environmental assessment was conducted by Modica and Associates (Appendix B). There are no wetlands or flood prone areas on the subject site. Results of the assessment indicate the presence of one (1) protected species, the gopher tortoise. A small area of the site is conducive to sand skinks; however, a coverboard survey was conducted and no sand skink observations were made. Prior to development, the appropriate regulatory permits will be required. It was also recommended that since the subject site is adjacent to Lake Griffin State Park which utilizes prescribed burning that the proposed homeowners be advised since some people may have respiratory vulnerabilities to the smoke drifting over the site during prescribed burns.

Rezoning

The subject property is currently zoned Planned Unit Development (PUD), Agriculture, C-2, R-1 and R-2 and the proposed zoning is Residential Planned Unit Development (PUD) for the development of a 308-unit single family subdivision with lots of 4,600 SF and 5,750 SF. The property to the North is zoned PUD which allows for 78-unit development. The property to the west is zoned Commercial, Agriculture, Industrial and R-1. The property to the south is zoned PUD for the proposed development known as Griffin Preserve which is a 67-lot subdivision consisting of 50' x 115' lots (5,750 SF). The property to the east is zoned Agriculture (minimum 5-acre lots) and R-1 (minimum 1 acre lots). The proposed PUD would allow a 75% lot reduction from the R-1 zoning to the east.

The applicant indicates that the proposed development would serve as a gradual transition between existing single family detached (larger lots) and smaller lots. A twenty-five foot (25') perimeter landscape buffer is proposed which would assist in mitigating the lot sizes and lessen impacts.

Concept Plan

The concept plan identifies 308 lots consisting of 40' x 115' (4,600 SF) (131 lots) and 50' x 115' (5,750 SF) (177 lots) and a 25' buffer along the property boundary. The concept plan identifies two (2) entrances off of Grays Airport Road. The proposed development will be constructed in five (5) phases.

The minimum living area proposed is 1,200 SF. The applicant is requesting a 55% maximum building coverage instead of 30% per lot and a maximum impervious surface ratio (ISR) of 65% per lot.

Chapter 154 requires a minimum of 25% of common open space of which portions should be suitably improved to meet the recreational needs of the community. Based on the acreage of the site a minimum of 17.81 acres is required. The master development plan (development summary table – Open Space Area) indicates that the applicant is offering 18.75 acres (26.31%) of open space and includes buffers and parks of 9.53 acres, open space/drainage easement of 3.612 acres, and the proposed stormwater pond (5.604 acres). If the stormwater pond is to be utilized as open space, it will need to be enhanced (include trails or other beneficial features for the proposed residents). The preliminary plan indicates that a sidewalk with park benchs are proposed within the landscaping adjacent to the stormwater pond. The note section indicates that amenities are not determined, they can consist of, but not limited to, tot lot, pocket parks, dog park and passive recreation; however, the Master Plan identifies a Pool/Cabana on Tract E and Tot Lot and courts on Tract F.

Preliminary Plan

Tree removal indicates a total of 55 to be removed of which 10 are specimen trees and 4 are historic trees. Tree mitigation would require 22 canopy trees. Review of the landscape plans indicate that the 25' buffer areas are proposed; however, it is not the typical 25' Type "C" which is 5 canopy trees, 4 understory trees and 30 shrubs per 100 linear feet. The proposed buffer will consist of 2 canopy trees, 1 understory tree and a continuous hedge per 100 linear feet.

Planning staff defers to the city's engineering comments and recommendations on the preliminary plan.

Variance/Waivers Requested

The applicant is seeking the following variance/waiver:

A variance from Chapter 154, Section 154.030 to allow a maximum building coverage from 30% to 55%. The applicant indicates that the proposed plans to promote single-family one-story units to permit variation in the various sizes and based on the setbacks, the maximum building coverage would be 55%.

A variance from Chapter 157, Section 157.080(a)(3) to modify intersection spacing from 330' to 250' for local roadways. The applicant indicates that the spacing does not consider roads within a typical subdivision where lots are back to back. In this condition the spacing is approximately 250 linear feet. Other parts of the code encourage a grid and efficient roadway network.

A variance from Chapter 164, Section 164.050 regarding tree requirements for new single family dwelling units of a minimum of 3 canopy trees with a minimum of 12 feet in height and a 1 ½" DBH or existing approved canopy trees with an equal or greater height and DBH will be required per lot. The applicant indicates that due to the lot sizes that 3 canopy trees cannot be provided. The applicant is proposing one canopy tree in the front yard of all the units unless the lot is adjacent to a buffer in which no additional trees required on a lot; however, where lots are back to back one canopy tree will be planted 5' from the property line and be staggered from lot to lot. The landscape buffer will have 1 shade tree (canopy tree) planted 5' into the buffer and centered on the adjacent lot. In addition, an understory tree shall be planted 10' inside the buffer along the adjacent lot line. A continuous hedge shall be planted 3 feet inside the buffer. The shrubs shall be planted with 30 inch centers.

Review of the plant list for the variance, the applicant indicates that the following canopy and understory trees would be planted:

Live Oak, Southern Magnolia, Dogwood, Eastern Red Cedar, Slash Pine, Sable Palm, Sycamore, Red Maple, and Sweetgum.

Red Cedar, Little Gem Magnolia, Red Maple, Crape Myrtle, Wax Myrtle, Japanese Blueberry, Bottlebrush, Weeping Bottlebrush, Sweet Viburnum, and Eastern Redbud.

Conclusions

The proposed large scale comprehensive plan amendment is consistent with the City's adopted comprehensive plan and is not considered Urban Sprawl. The proposed amendment is consistent with the following policies:

Policy 1-1.1: **Adequate Residential Land Area.** The Future Land Use Map shall designate sufficient land area for residential land uses according to a pattern which promotes neighborhood cohesiveness and identity, and which enables efficient provision of public facilities and services. The City shall allocate a reasonable amount of land above identified needs to avoid economic impacts which a controlled supply of land places on land values and market potential.

The housing element data and analysis indicates the City requires a minimum of 5,460 additional dwelling units to meet the projected need through 2035. The addition of 336 units will assist in meeting this need.

Policy 1-1.2: **Density and Intensity Standards.** The Future Land Use Map Series shall designate areas for the uses listed in Table 1-1 and shall not exceed the maximum density and intensity contained in the Table.

Table 1.1 identifies Single Family Medium Density not to exceed 4 units/acre and requires a minimum 25% open space; and Identifies Multi-Family Low Density not to exceed 8 units/acre with a minimum of 25% open space.

Policy 1-1.4: **Single-Family Medium Density.** Development within this category shall be limited to single-family detached dwelling units and the density shall not exceed 4 dwelling units/acre. Small scale commercial uses may be permitted adjacent to major highways provided they are intended to provide for the daily needs of residents within the development and the adjoining residential area. Such businesses will generally not exceed 15,000 sq. ft. in size and will require Planned Unit Development (PUD) zoning.

it is proposed to designate the site as Single Family Medium Density (4 units/acre) on 58.16 acres and Multi-Family Low Density (8 units/acre) on 13.11 acres which would allow a total unit count of 336 dwelling units for an overall density of 4.70 units/acre.

Policy 1-1.5: **Multiple-Family Low Density.** Development in this land use category shall be limited to single-family detached, single-family attached, two-family (duplex),

multi-family homes, and mobile homes. However, mobile homes shall only be permitted in mobile home parks subdivisions. Density shall not exceed 8 dwelling units/acre; however, density shall be limited to 4 dwelling units/acre unless a centralized sanitary sewer system is provided. Small scale commercial uses may be permitted adjacent to major highways provided they are intended to provide for the daily needs of residents within the development and the adjoining residential area. Such businesses will generally not exceed 15,000 sq. ft. in size and will require Planned Unit Development (PUD) zoning.

See Response above.

Policy 1-2.1: **Promote Orderly, Compact Growth.** Land use patterns delineated on the Future Land Use Map shall promote orderly, compact growth. The City shall encourage growth and development in existing developed areas where public facilities and services are presently in place and in those areas where public facilities can provide the most efficient service.

The proposed amendment would promote orderly, compact growth and cure an existing enclave. The proposed amendment to Single Family Medium Density and Multi-Family Low Density is compatible with the existing land use and zoning categories and can coexist in relative proximity to each other and will not negatively impact adjacent land uses. Compatibility standards typically address height, density, setbacks, parking, and other general standards. Multi-Family development is allowed under the existing Lake County Regional Commercial and Regional Office categories; therefore, the request for that portion of the site along S. Gray's Airport Road is consistent with the existing Lake County land use category. The maximum height is limited by the proposed PUD at 2-stories (35') and is consistent with adjacent land use categories within the city. It should be noted that the adjacent Lake County zoning and land use allow for a maximum height of 40'. The proposed setbacks and parking requirements are consistent with residential development within the city. Varying densities can successfully integrate into a community without disrupting neighborhood character as outlined above.

Policy 1-3.1: **Planned Unit Development.** Planned unit development techniques shall be used as a management strategy for promoting smart growth principles, negotiating innovative development concepts, design amenities, and measures intended to encourage unique planning concepts not attainable with certainty under conventional zoning or to protect environmentally, historically, or archaeologically significant sites.

The proposed zoning is Planned Unit Development for the development of 306 single family units at an overall density of 4.30 units/acre. The proposed

concept plan provides for innovative development concepts regarding buffering and parking, and provides for design amenities.

The applicant is working with Lake County Schools regarding mitigation of impacts.

The proposed concept plan meets the minimum technical requirements of Chapter 154, Section 154.030(d)(12)(G)(i).