

**FRUITLAND PARK CITY COMMISSION
SPECIAL MEETING AGENDA
TUESDAY, AUGUST 4, 2026**

City Hall Commission Chambers
506 W. Berckman Street
Fruitland Park, Florida 34731
6:00 p.m.

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Pledge of Allegiance

2. ROLL CALL

3. PUBLIC HEARING

(a) Resolution 2026-039, Readoption of Proposed Millage Rate for Fiscal Year 2026-27 (city manager/city attorney/finance director)

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 REPEAL AND PROVIDING FOR AN EFFECTIVE DATE

4. ADJOURNMENT

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: Resolution 2026-039 Readoption of Proposed Millage FY 2026-27

MEETING DATE: Tuesday, August 4, 2026

DATE SUBMITTED: Wednesday, July 29, 2026

SUBMITTED BY: City Attorney/City Treasurer

BRIEF NARRATIVE:

After adopting the proposed millage rate at the July 23 City Commission meeting, an error in the calculation has been discovered that slightly changed both the roll-back rate and the 2/3 maximum rate. City Commission is being asked to readopt the proposed millage rate.

The City of Fruitland Park 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. By utilizing the same millage as the last nine 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.

A 2/3 vote (4 of the 5 Commissioners) is required to approve the not to exceed rate of 3.9134.

	Millage Rate	Revenue 100%	Increase over Roll-back Rate	Increase over Last Year 100%
Proposed rate	\$3.9134	\$4,871,209	\$40,579	\$283,860
Roll-back rate	\$3.8808	\$4,830,630		
2/3 Maximum	\$4.2689	\$4,997,402		

FUNDS BUDGETED:

ATTACHMENTS: Resolution 2026-039
Form DR420
Form DR420MMP

RECOMMENDATION: Approval

ACTION: Adopt Resolution 2026-039

RESOLUTION 2026-039

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 REPEAL AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice, a public hearing will be 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.

WHEREAS, the City of Fruitland Park is prepared to set a proposed millage rate of 3.9134 mills; and

WHEREAS, the FY2026-2027 operating proposed millage rate of 3.9134 mills is a 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 proposed not to exceed 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. The tentative millage and budget hearings will be held on September 10, 2026 at 6:00 p.m. in the Commission Chambers at City Hall located at 506 W. Berckman Street, Fruitland Park. FL.
3. The final millage and budget hearings will be held on September 24, 2026 at 6:00 p.m. in the Commission Chambers at City Hall located at 506 W. Berckman Street, Fruitland Park. FL.
4. Resolution 2026-037 is repealed.

5. 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 4th day of August, 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)

First Reading _____

Approved as to form and legality:

Anita Geraci-Carver, City Attorney



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Lake
Principal Authority : City of Fruitland Park	Taxing Authority : City of Fruitland Park - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 1,228,994,561	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 15,756,602	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 1,244,751,163	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 47,871,008	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 1,196,880,155	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 1,170,653,352	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☒ YES ☐ NO	Number 2 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☐ YES ☒ NO	Number 0 (9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/30/2026 2:35:55 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.			
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	3.9134 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 4,581,235	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 593,786	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 3,987,449	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 169,398,065	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 1,027,482,090	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	3.8808 per \$1000	(16)
17.	Current year proposed operating millage rate	3.9134 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 4,871,209	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County	☐ Independent Special District	(19)
		☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)	☒ Principal Authority	☐ Dependent Special District	(20)
		☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	☐ Yes	☒ No	(21)
DEPENDENT SPECIAL DISTRICTS AND MSTUS			STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>		\$ 3,987,449	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>		3.8808 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>		\$ 4,830,630	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>		\$ 4,871,209	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>		3.9134 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		0.84 %	(27)
First public budget hearing		Date : 9/10/2026	Time : 6:00 PM EST	Place : 506 W BERCKMAN ST Fruitland Park 34731
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :			Date :
	Title :		Contact Name and Contact Title :	
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone Number :	Fax Number :



MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM-P
R. 06/26
Rule 12D-16.002
F.A.C.
Effective 06/26
Page 1 of 3
Provisional

Year: 2026		County: Lake	
Principal Authority Name: City of Fruitland Park		Taxing Authority Name: City of Fruitland Park - Operating	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☒ No (1)
IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	3.8808	per \$1,000 (2)
Calculate maximum millage levy			
3.	Majority vote maximum millage rate allowed <i>(Enter rolled-back rate from line 2)</i>	3.8808	per \$1,000 (3)
4.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 3 by 1.10)</i>	4.2689	per \$1,000 (4)
5.	Current year proposed millage rate (See page 3 for Instructions)	3.9134	per \$1,000 (5)
6.	Minimum vote required to levy proposed millage: (Check one)		(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. <i>Enter Line 3 on Line 7.</i>		
☒	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. <i>Enter Line 5 on Line 7.</i>		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. <i>Enter Line 5 on Line 7.</i>		
7.	The selection on Line 6 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 6)</i>	3.9134	per \$1,000 (7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 1,244,751,163	(8)
9.	Current year proposed taxes <i>(Line 5 multiplied by Line 8, divided by 1,000)</i>	\$ 4,871,209	(9)
10.	Total taxes levied at the maximum millage rate <i>(Line 7 multiplied by Line 8, divided by 1,000)</i>	\$ 4,871,209	(10)
DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs)		STOP	STOP HERE. SIGN AND SUBMIT.
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 9 from each district's Form DR-420MM-P)</i>	\$ 0	(11)
12.	Total current year proposed taxes <i>(Line 9 plus Line 11)</i>	\$ 4,871,209	(12)
Total Maximum Taxes			
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 10 from each district's Form DR-420MM-P)</i>	\$ 0	(13)
14.	Total taxes at maximum millage rate <i>(Line 10 plus line 13)</i>	\$ 4,871,209	(14)
Total Maximum Versus Total Taxes Levied			
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☒ YES ☐ NO	(15)

Continued on page 2

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	City of Fruitland Park - Operating			
	Signature of Chief Administrative Officer :			Date :
	Title:		Contact Name and Contact Title:	
	Mailing Address:		Physical Address:	
	City, State, Zip:		Phone Number:	Fax Number:

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at <https://eportal.oasys.floridarevenue.com/>.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms



TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Lake
Principal Authority : City of Fruitland Park	Taxing Authority : City of Fruitland Park - Operating
Community Redevelopment Area : City of Fruitland Park CRA	Base Year : 1995

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	108,768,672	(1)
2.	Base year taxable value in the tax increment area	\$	17,896,110	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	90,872,562	(3)
4.	Prior year Final taxable value in the tax increment area	\$	100,490,613	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	82,594,503	(5)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/30/2026 2:35:55 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		%	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$		(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$		(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	307,064	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		3.9134 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$	323,225	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>		95.00 %	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	86,328,934	(7e)

SIGN HERE	Taxing Authority Certification	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Title :		Contact Name and Contact Title :	
	Mailing Address :		Physical Address :	
	City, State, Zip :		Phone Number :	Fax Number :



TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Lake
Principal Authority : City of Fruitland Park	Taxing Authority : City of Fruitland Park - Operating
Community Redevelopment Area : City of Fruitland Park CRA (Amended; 2005)	Base Year : 2005

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value in the tax increment area	\$	155,087,925	(1)
2.	Base year taxable value in the tax increment area	\$	67,646,734	(2)
3.	Current year tax increment value <i>(Line 1 minus Line 2)</i>	\$	87,441,191	(3)
4.	Prior year Final taxable value in the tax increment area	\$	144,769,662	(4)
5.	Prior year tax increment value <i>(Line 4 minus Line 2)</i>	\$	77,122,928	(5)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	
	Electronically Certified by Property Appraiser	6/30/2026 2:35:55 PM	

SECTION II: COMPLETED BY TAXING AUTHORITY Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:				
6a.	Enter the proportion on which the payment is based.		%	(6a)
6b.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 6a)</i> <i>If value is zero or less than zero, then enter zero on Line 6b</i>	\$		(6b)
6c.	Amount of payment to redevelopment trust fund in prior year	\$		(6c)
7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:				
7a.	Amount of payment to redevelopment trust fund in prior year	\$	286,722	(7a)
7b.	Prior year operating millage levy from Form DR-420, Line 10		3.9134 per \$1,000	(7b)
7c.	Taxes levied on prior year tax increment value <i>(Line 5 multiplied by Line 7b, divided by 1,000)</i>	\$	301,813	(7c)
7d.	Prior year payment as proportion of taxes levied on increment value <i>(Line 7a divided by Line 7c, multiplied by 100)</i>		95.00 %	(7d)
7e.	Dedicated increment value <i>(Line 3 multiplied by the percentage on Line 7d)</i> <i>If value is zero or less than zero, then enter zero on Line 7e</i>	\$	83,069,131	(7e)

S I G N H E R E	Taxing Authority Certification	I certify the calculations, millages and rates are correct to the best of my knowledge.		
	Signature of Chief Administrative Officer :		Date :	
	Title :	Contact Name and Contact Title :		
	Mailing Address :	Physical Address :		
	City, State, Zip :	Phone Number :	Fax Number :	