

AMENDED

**FRUITLAND PARK CITY COMMISSION
REGULAR MEETING AGENDA
SEPTEMBER 24, 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. PRESENTATION

- (a) Proclamation Marking the Historic Grounds at Rose Plantation**
(National Society of Colonial Dames 17th Century, Local President
Suzanne van de Velde)

4. 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

August 4, 2026	Budget Workshop
August 4, 2026	Special City Commission Meeting
August 27, 2026	Regular City Commission Meeting
September 10, 2026	Regular City Commission Meeting

5. REGULAR AGENDA

- (a) Resolution 2026-052, Reappointment of City Attorney through
September 30, 2027**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPOINTING ANITA GERACI-CARVER AS CITY ATTORNEY; PROVIDING FOR THE TERM; AND PROVIDING FOR AN EFFECTIVE DATE.

- (b) **Resolution 2026-049, Utility Impact Fee Agreement for The Enclave at Lake Geneva (overall parcels A-H) comprising approximately 190 acres. Petitioner: Fruitland Park Development IV, LLC.** (city manager/city attorney/community development director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE UTILITY IMPACT FEE AGREEMENT BETWEEN THE CITY AND FRUITLAND PARK DEVELOPMENT IV, LLC RELATING TO A RESIDENTIAL PROJECT KNOWN AS THE ENCLAVE AT LAKE GENEVA GENERALLY LOCATED BETWEEN LAKE ELLA ROAD AND SOUTH TO SPRING LAKE ROAD, FRUITLAND PARK, FLORIDA; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

6. PUBLIC HEARING

- (a) **Second Reading and Public Hearing - Resolution 2026-050, Adopting the Final Millage Rate of 3.9134 Mills for FY 2026-2027.** (city manager/city attorney/finance director)

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

- (b) **Second Reading and Public Hearing – Resolution 2026-051, Adopting the Final Budget for Fiscal Year 2026-2027.** (city manager/city attorney/finance director)

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

- (c) **First Reading of Ordinance 2026-018, Approval of Drinking Water State Revolving Fund Loan Agreement DW350830.** (city attorney/city manager)

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, FLORIDA, RELATING TO THE STATE REVOLVING FUND LOAN PROGRAM; MAKING FINDINGS; APPROVING THE DRINKING WATER STATE REVOLVING FUND PLANNING, DESIGN AND CONSTRUCTION LOAN AGREEMENT FOR PROJECT DW350830 IN THE FUNDING AMOUNT OF \$347,004 WITH ESTIMATED PRINCIPAL FORGIVENESS OF \$173,502, ZERO PERCENT PER ANNUM INTEREST RATE ON THE UNPAID PRINCIPAL LOAN FOR A TERM OF 20 YEARS; ESTABLISHING PLEDGED REVENUES; DESIGNATING AUTHORIZED REPRESENTATIVES; PROVIDING ASSURANCES; PROVIDING FOR CONFLICTS, SEVERABILITY, AND EFFECTIVE DATE.

END OF PUBLIC HEARING

7. (a) **City Manager**

- (b) **City Attorney**

8. **UNFINISHED BUSINESS**

9. **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.

10. COMMISSIONER COMMENTS

- (a) Vice Mayor DeGrave**
- (b) Commissioner Williams**
- (c) Commissioner Goldberg**
- (d) Commissioner Raysin**

11. MAYOR'S COMMENTS

12. ADJOURNMENT

DATES TO REMEMBER

Mondays, Wednesdays & Fridays

**Indoor Aerobics Classes at the
Gardenia Center 9:15 a.m.**

Thursday, October 8

City Commission Meeting

Saturday, October 24th

**Blues, Brews & Bites –
Gardenia Center
6:30 p.m. – 9:30 p.m.**

For additional events, please visit <https://events.fruitlandpark.org/>

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.



Proclamation

WHEREAS, in 1892, Mr. and Mrs. W. T. Dean from Holyoke, Massachusetts purchased a home on Crystal Lake where in 1902 Mr. and Mrs. William G. Dwight, a newspaper publisher also from Holyoke, stayed with the Deans on the site once known as “Pine Eden” on Fountain Lake located on the west side of Rose Avenue across from Fountain Street; and

WHEREAS, in 1915, the Dwights bought a property from C. W. Johnson (owner of Perry Johnson House); in 1917 they built their two-story home, and due to its beautiful gardens, it was used as a winter retreat for Christmas galas, Halloween masquerades, yearly tennis tournaments, and socials and annual garden parties; and

WHEREAS, on September 14, 1923, the Orlando Sentinel entitled: “Weekly Resume of Progress in County of Lake” featured Mr. Dwight’s statement: *Have a winter home at Fruitland Park and think Florida is about the choicest spot on earth* where on March 19 the following year, travelers from around the United States were attracted to visit Pine Eden and extended their stay as guests, and

WHEREAS, on November 24, 1931, the Town of Fruitland Park Council (with the consideration of Lake County Commission) approved the building of the roadway (Rose Avenue, Fountain Street, College Avenue then south to Berkman Street); and

WHEREAS, the town council on May 8, 1958, granted permission for a citizen to use the Dwights’ property for a school for children with special needs; and

WHEREAS, on September 14, 1967, a petitioner requested to rezone the “Pine Eden” property on Rose Avenue to operate a “family-type-dining room business”; and

WHEREAS, in 2016, 2017, 2018, and 2021 respectively, The Rose Plantation Restaurant was featured in a regional publication covering lifestyles in Lake and Sumter Counties for its *beautiful rose garden . . . upscale restaurant, . . . perfect mix of casual and elegant . . . and fine dining*; and

WHEREAS, on behalf of the Community Redevelopment Agency (CRA), The Rose Plantation Restaurant was presented on October 4, 2019, with CRA Matching Grant Façade Improvement funds to enhance its property, and

WHEREAS, the City of Fruitland Park thanks The Orange Blossom Chapter National Society Colonial Dames XVII Century for its work in the unveiling and installation of a commemorative historical marker memorializing The Rose Plantation Gardens with its historical significance;

NOW, THEREFORE, BE IT RESOLVED, that I, Chris Cheshire, Mayor of the City of Fruitland Park, Florida, on behalf of the city commission, recognize that **The Rose Plantation Restaurant, with its beautiful gardens**, has continued to uphold making its mark since the turn of the century; support its vision of becoming something special for the community which has been realized and extend congratulations on being worthy of receiving the historical marker as a *Commemorative Site of Historical Value*.

Dated this 8th day of October 2026.

Chris Cheshire, Mayor

Attest:

Gwen Johns, MMC, City Clerk

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET

Item Number: 4a

ITEM TITLE: **Consent Agenda – Minutes**

MEETING DATE: September 24, 2026

DATE SUBMITTED: September 18, 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

August 4, 2026	Budget Workshop
August 4, 2026	Special City Commission Meeting
August 27, 2026	Regular City Commission Meeting
September 10, 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 WORKSHOP
MEETING MINUTES
August 4, 2026**

A budget workshop meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Monday, August 4, 2026, at 6:04 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioner Albert Goldberg, Commissioner Martina Williams, and Commissioner Michael Raysin

Also Present: City Manager Karen Manila, Attorney Anita Geraci-Carver, Finance Director Kim Gehrke; Police Chief Henry Rains; Public Works Director Robb Dicus; Community Services Director Barbara Fields, Administrative Supervisor Sharon Williams, Permit Technician Kelli Fielder, Community Development Department; and City Clerk Gwen Johns.

Attendance: 20

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Mayor Cheshire called the meeting to order, and Police Chief Rains led in the Pledge of Allegiance to the flag.

2. ROLL CALL

Mayor Cheshire requested that Ms. Johns call the roll and a quorum was present.

3. FY 2026-27 PROPOSED BUDGET

Karen Manila provided an overview of revenues and expenses for all four funds.

General Fund Revenues

Ms. Manila stated ad valorem taxes are budgeted at \$4.6 million, an increase in collections of 6.2%. Of that, \$662,000 would be transferred to the Community Redevelopment Agency. This year, there was a \$73.5 million increase in property assessed values but \$47 million, or 65% of that was new properties being added to the tax rolls.

Lake County Fire will be reimbursing the city for utility costs associated with their occupancy of the new Public Safety Facility.

Fire assessment with The Villages is zero, due to Lake County taking over administration of the fire assessment.

Solid Waste Disposal looks like it went up significantly. However, it is not a considerable increase but rather a rightsizing of the revenue, not a significant increase since the current budget understated the total.

Under law enforcement funds, there is a \$100k grant reflected, it will be from the Department of Transportation and will allow \$80,000 for overtime and \$20,000 for equipment. The expenses are reflected in the Police Dept budget.

Under revenues there are a number of transfers which accounts for the reserve that has been allocated for road work in the Villages. Transfer in storm water balance to pay for storm drainage projects. Building permit fee transfers are reflected in the budget every year. There is also some funding allocated for proposed upgrades at the cemetery.

Vice Mayor DeGrave asked what the balance would be after the \$750,000 is transferred and Ms. Manila said around \$750,000-\$800,000 ending balance for future paving.

Legislative

Ms. Manila said P&Z stipends were removed from the legislative budget. No other questions or comments.

Commissioner Williams asked how the Magistrate would be funded now that it has replaced the P&Z Board. Ms. Manila said that funding would come from development fees and is budgeted within the Building & Zoning Department.

Executive

Ms. Manila reviewed changes to the Executive budget, including a one-week reduction in SML, Inc. consulting services. There were also reductions in professional books and supplies. Ms. Manila explained the reduction in salaries and benefits reflects a change in how the City Manager's salary is allocated among departments rather than an actual cost reduction.

Finance

Ms. Manila reviewed the budget changes, noting that the reduction is primarily due to the elimination of a contingency that is not planned for the upcoming fiscal year. Personnel costs include a 3% cost-of-living adjustment (COLA) and a 1% market increase for all departments. She also noted a reduction in personnel costs because the Deputy Finance Director position was budgeted at an entry-level salary, and the City will likely hire an accountant instead of a Deputy Finance Director.

Vice Mayor DeGrave asked whether the budget included a specific contingency. Ms. Manila stated that there is no specific contingency in the General Fund.

Vice Mayor DeGrave noted that previous budgets included a contingency that provided the City Manager with flexibility to address unforeseen expenses. Ms. Manila explained that projected revenues were not sufficient to fund a contingency. She noted that if the City Commission made reductions in the budget, that money would be allocated for contingency.

Legal

Ms. Manila noted a slight increase for the labor attorney.

Other General Government

Ms. Manila stated that the IT Analyst position has been eliminated from this budget. She noted that MMD is responsive and services the city well. Commissioner Williams asked about the MMD Scope of Service. Ms. Manila responded that they do pretty much anything, noting they manage email, new equipment, network security, CJIS for the Police Department and other tasks, as necessary.

There are some facility repairs and maintenance included in the budget. City Hall needs an upgraded door access system.

Ms. Manila noted that college tuition reimbursement has been increased for the upcoming fiscal year.

Ms. Manila noted a slight increase in costs associated with insurance.

Law Enforcement

Ms. Manila stated that much of the increase is due to salary and benefits.

Police Chief Henry Rains explained the increase in costs for the building. Mayor Cheshire made sure a punch list would be addressed before March (warranty).

Chief Rains explained the fuel increase which is a direct result of the economic climate.

Chief Rains noted the step program remains in place, allowing for 5% pay increases across the board. There is a vacant position that was a Sargeant, and it is being left in the budget and will be a road patrol officer when and if it is filled.

Chief Rains said the increase in veterinary services is due to the addition of a 3rd K9.

Chief Rains stated that funds have been budgeted for evidence destruction in the amount of \$800, and logistically the Police Department may be able to do a single purge. Pad Tracks is a new evidence management software that will allow the Police Department to track the shipment of evidence and maintain an inventory of all evidence.

There are three copiers and printers in the new building.

Chief Rains mentioned the FLOCK camera expense of \$15,000 annually.

Chief Rains explained that a Spillman hosting invoice was received that was 3 years behind. Fruitland Park owes Lake County two more payments at this time.

Star Chase is the Police Department's GPS system and is a contractual service.

Lake County does owe the city money for utility expenses. Chief Rains is hopeful that revenue will be generated by the county paying their share of expenses, as well as back pay.

Equipment purchases include several additions. The Police Department currently operates a drone unit, and the drone cameras must be contracted through Axon, consistent with the Department's body-worn and in-car camera systems. The budget also includes a laptop. The current Axon contract covers body-worn and in-car cameras for 24 officers; if staffing increases, additional funding will be included in the budget.

Officer Meyer demonstrated equipment needed for situations requiring entry.

The vendor was changed from Coban to All World.

Mayor Cheshire asked about recent Summit service outages, noting that when service is interrupted, the City loses phone service and access to hosted software programs. He stated that redundant service for City Hall and the Police Department has been discussed. Vice Mayor DeGrave emphasized that redundancy should be a priority.

Fire

The City does not have its own Fire Department.

Building & Zoning

Ms. Manila noted a substantial decrease in expenses related to development activity and the use of consultants. She explained that development activity is expected to slow because there are fewer upcoming projects.

Vice Mayor DeGrave noted that if development activity increases, the Building & Zoning Department is supported by development-related revenues, with increased activity generating both additional revenues and corresponding expenses.

Solid Waste

Ms. Manila stated that the changes under Solid Waste fund will be used to right-size the budget and account for anticipated CPI adjustments.

Vice Mayor DeGrave asked where the City was with the Waste Management contract. He suggested noting the expiration date of the contract with Waste Management.

Stormwater

Ms. Manila stated that recent storm events have identified drainage issues requiring attention, including significant flooding from the unimproved portion of Sunset Way, which is located on a hill. Mr. Dicus further discussed the drainage concerns along Sunset Way and presented potential solutions.

Roads and Streets

Ms. Manila noted a budget increase for a project to begin micro surfacing several roads in The Villages. Mr. Dicus stated that funding had been budgeted for micro paving; however, a recent project produced mixed results. He noted that traditional paving would be significantly more expensive. Vice Mayor DeGrave asked about the differences between overlays, micro paving, and milling.

Vice Mayor DeGrave wondered about the installation of street signs in The Villages and when installation would begin. Mr. Dicus stated that it may be possible to get started during the month of August.

Library

Ms. Manila noted there was a reduction between proposed and adopted budgets. There were some personnel changes, which Ms. Manila reviewed. She noted that the Library Director position was eliminated, and fifty percent of the Community Services Director was added to the budget. In addition, with changes to the café a part-time Library Aide was eliminated.

Mayor Cheshire thought too much money was being spent to operate the café. He noted the city was not getting any financial benefit from the café. He had some suggestions for changing the way the café operates, or elimination of the café.

Ms. Fields said staff had been working to rebrand the café and she has evaluated the space for more efficient use in the future.

Mayor Cheshire asked that Ms. Manila and Ms. Fields to work together to bring a revised budget plan back to the City Commission with regard to the café.

Vice Mayor DeGrave stated that he had heard mixed reviews regarding the café. He noted that when the building was constructed, the space was intended for a contracted food service provider and that, when previously operated by the City, the café served as a destination. He emphasized that if the café were reopened, it would need to be done properly. Ms. Fields stated that proper operation would require improvements such as grease traps and cooking ventilation, estimated at \$50,000 to \$80,000.

Mayor Cheshire stated that recreational programming should be operated in a financially responsible manner, with programs generating sufficient revenue to cover their costs. He added that the café space may be better utilized for additional programming.

Swimming Pool

Ms. Manila noted a slight decrease in the proposed pool budget and stated that staff was questioning whether year-around operation was necessary. Ms. Fields stated she could provide usage statistics for review and discussed potential changes in the programming and operating hours for the pool.

Mayor Cheshire stated that changes to pool operations should be considered and requested that Ms. Manila present some different ideas for pool operations at the next budget meeting. Ms. Fields noted the costs associated with pool chemicals and the need to evaluate lifeguard hours. Vice Mayor DeGrave agreed that pool operations should be reevaluated to maximize usage while minimizing losses.

Parks Maintenance

Ms. Manila reviewed the budget reductions, noting that most were related to facility repairs. She also stated that the Kubota tractor previously included in the budget had been moved to Capital Projects.

Vice Mayor DeGrave asked about pest control expenses, and Ms. Fields noted there is someone on staff who can provide pest control for less cost.

Recreation

Ms. Manila stated that the proposed Recreation budget is \$193,000 less than the current year's adopted budget, primarily because the current budget includes a soccer field grant project that will not carry forward into the next fiscal year. She also noted that the Recreation Director position has been eliminated, 50% of the Community Services Director's salary has been allocated to Recreation, and a portion of a Recreation Aide position has been eliminated.

Vice Mayor DeGrave asked about the splash pad project. Ms. Manila stated that the project is currently on hold. Vice Mayor DeGrave agreed that it should remain on hold until future revenue sources are better known.

General Fund Transfers

There was no discussion.

Redevelopment Revenues

Ms. Manila reviewed the CRA revenue and expenditure projections. She explained that CRA revenues are generated from increases in property values within the CRA boundaries and may only be spent within the CRA area. Approximately \$2.3 million is included in the proposed budget.

Funding includes increased abatement costs with a greater emphasis on Code Enforcement, refurbishment of four “Welcome to Fruitland Park” signs, a new welcome sign on County Road 468, road resurfacing and repaving within the CRA, improvements to Veterans Park, basketball court resurfacing, and skatepark improvements.

Funding included in the current budget for Olive Park will be encumbered as discussions and design work continue. Staff has met with the Bell family, and Ms. Fields noted that an eight-year-old resident is participating in the process to learn how a park is developed.

Vice Mayor DeGrave asked whether the \$1.8 million estimate for improvements along County Road 466A remained accurate. Ms. Manila stated that she anticipated the cost would increase. Mr. Dicus noted that Halff Engineering prepared the current estimate approximately two months ago. Vice Mayor DeGrave asked what improvements were proposed for the skatepark, and Ms. Fields responded that the park is utilized on a regular basis and needs to be resurfaced.

Capital Project Revenues

Ms. Manila provided an overview of the proposed budget.

Mr. Dicus discussed challenges with locating portions of the City’s underground infrastructure and explained that the proposed equipment would assist staff in locating underground pipes and utility lines.

Capital Expenditure Projects

There was no discussion.

Capital Transfers

There was no discussion.

Utility Revenues

Ms. Manila provided an overview of the proposed budget, noting a 3% increase in water and sewer fees.

Ms. Manila stated that the consultant is awaiting information from staff to continue the impact fee review. Vice Mayor DeGrave emphasized that completing the review is a priority, noting that impact fees will be important in funding growth-related expenses.

Water

Sewer

Vice Mayor DeGrave commended Ms. Manila and staff on a job well done on presenting a balanced budget.

5. ADJOURNMENT

The meeting adjourned at approximately 7:31 p.m.

Signed _____
Gwen Johns, City Clerk

Signed _____
Chris Cheshire, Mayor

**FRUITLAND PARK CITY COMMISSION SPECIAL
MEETING MINUTES
August 4, 2026**

A special meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Tuesday, August 4, 2026 at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioner Albert Goldberg, Commissioner Martina Williams, and Commissioner Michael Raysin

Also Present: City Manager Karen Manila, Attorney Anita Geraci-Carver, Finance Director Kim Gehrke; Police Chief Henry Rains; Public Works Director Robb Dicus; Community Services Director Barbara Fields, Administrative Supervisor Sharon Williams, Permit Technician Kelli Fielder, Community Development Department; and City Clerk Gwen Johns.

Attendance: 20

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Mayor Cheshire called the meeting to order, and Police Chief Rains led in the Pledge of Allegiance to the flag.

2. ROLL CALL

Mayor Cheshire requested that Ms. Johns call the roll and a quorum was present.

3. PUBLIC HEARING

(a) Resolution 2026-039, Readoption of Proposed Millage Rate for Fiscal Year 2026-27

Ms. Geraci-Carver read the Resolution by title.

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

Ms. Geraci-Carver stated the fiscal year 2026-2027 operating proposed millage rate of 3.9134 mills is a 0.84% increase over the current year rolled back rate of 3.8808 mills.

Ms. Geraci-Carver noted there was a discrepancy in the calculations input to the Department of Revenue form. The millage rate is not changing, however the percentage of increase and the rolled back rate changed slightly, which requires readoption of the resolution and repeal of the prior resolution approved.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Williams to approve Resolution 2026-039, as presented. Mayor Cheshire called for a vote on the motion and declared it carried unanimously, 5-0.

5. ADJOURNMENT

The meeting adjourned at approximately 6:03 p.m.

Gwen Johns, City Clerk

Chris Cheshire, Mayor

**FRUITLAND PARK CITY COMMISSION
REGULAR MEETING MINUTES
AUGUST 27, 2026**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, on Thursday, August 27, 2026, at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioner Michael Raysin, Commissioner Al Goldberg, and Commissioner Martina Williams

Also Present: City Manager Karen Manila, City Attorney Anita Geraci-Carver, Police Chief Henry Rains, Police Lieutenant Courtney Corman, Human Resources Coordinator Ellen King; Finance Director Kim Gehrke; Permit Tech Kelli Fielder, Sherie Lindh, LPG; Director of Community Services Barbara Fields, Director of Public Works Robb Dicus, City Clerk Gwen Johns

Total Attendance: 27

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

After Mayor Cheshire called the meeting to order, an Invocation was given by Police Chief Henry Rains.

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. CONSENT AGENDA

- (a) Resolution 2026-040, Disposal of Surplus Vehicles** (city manager/city attorney/police chief)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, DECLARING CERTAIN PERSONAL PROPERTY AS SURPLUS; PROVIDING AUTHORIZATION FOR AUCTION OF SAID PERSONAL PROPERTY; AND PROVIDING AN EFFECTIVE DATE.

- (b) Resolution 2026-041, Fifth Amendment to an Interlocal Agreement with Lake County for the Provision of Library Services** (city manager/city attorney/community services director)

A RESOLUTION OF THE CITY COMMISSIONERS OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, APPROVING THE FIFTH AMENDMENT TO INTERLOCAL

AGREEMENT BETWEEN LAKE COUNTY, FLORIDA, AND THE CITY OF FRUITLAND PARK RELATING TO PROVISION OF LIBRARY SERVICES; AUTHORIZING THE MAYOR TO EXECUTE THE AMENDMENT; PROVIDING FOR AN EFFECTIVE DATE.

(c) Resolution 2026-044, Auction Services Piggyback Contract with Osceola County School District (city manager/city attorney/police chief)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE PIGGYBACK AGREEMENT FOR ONLINE AUCTION SERVICES BETWEEN THE CITY OF FRUITLAND PARK, FLORIDA AND GEORGE GIDEON AUCTIONEERS, INC. PER THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FL CONTRACT #C-25-0393-LV FOR AUCTION OF SURPLUS PROPERTY OWNED BY THE CITY OF FRUITLAND PARK, FLORIDA; AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT AND ANY OTHER NECESSARY DOCUMENTS; PROVIDING FOR AN EFFECTIVE DATE.

A motion was made by Commissioner Goldberg and seconded by Vice Mayor DeGrave to approve the Consent Agenda as presented. Mayor Cheshire called for a roll call vote and declared the motion carried unanimously, 5-0.

5. REGULAR AGENDA

(a) Resolution 2026-042, First Amendment to an Interlocal Agreement with Lake County for Use of Library Impact Fees

Ms. Geraci-Carver read Resolution 2026-042 by title.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE FIRST AMENDMENT TO AN INTERLOCAL AGREEMENT BETWEEN LAKE COUNTY, FLORIDA, AND THE CITY OF FRUITLAND PARK RELATING TO THE USE OF LIBRARY IMPACT FEES WHICH AWARDS THE CITY AN AMOUNT NOT TO EXCEED \$620,000.00 TO FUND ARCHITECTURAL DESIGN/ENGINEERING SERVICES, CONSTRUCTION, EQUIPMENT AND FURNISHINGS FOR THE EXPANSION OF THE NORTH SIDE OF THE FRUITLAND PARK LIBRARY; PROVIDING FOR AN EFFECTIVE DATE.

Karen Manila, City Manager, asked the City Commission to provide direction on whether to proceed with the library expansion in light of Amendment 3 on the upcoming ballot.

Vice Mayor DeGrave asked whether the item could be delayed without jeopardizing the grant funding. Ms. Manila responded.

Commissioner Williams asked how library patrons would be affected if the expansion did not move forward. Ms. Manila discussed conversations with Ms. Fields, Community Services Director, and stated that alternative spaces could be used to accommodate library programming.

Mayor Cheshire stated that, given the current uncertainty, he did not believe it would be prudent to accept the grant at this time.

Ms. Geraci-Carver noted that tabling the item would provide an opportunity for further discussion with the County.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Williams to TABLE Resolution 2026-042 as presented. Mayor Cheshire called for a roll call vote and declared the motion carried unanimously, 5-0.

(b) Resolution 2026-045, Interlocal Agreement with Lake County for Utility Work along CR466A

Ms. Geraci-Carver read Resolution 2026-045 by title.

A RESOLUTION OF THE CITY COMMISSIONERS OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, APPROVING THE INTERLOCAL AGREEMENT BETWEEN LAKE COUNTY, FLORIDA, AND THE CITY OF FRUITLAND PARK, FLORIDA REGARDING CR 466A WIDENING PROJECT; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

A motion was made by Commissioner Goldberg and seconded by Commissioner Raysin to approve Resolution 2026-045 as presented. Mayor Cheshire called for a roll call vote and declared the motion carried unanimously, 5-0.

(c) Resolution 2026-043, Extension of a Wastewater Treatment Agreement with the Town of Lady Lake

Ms. Geraci-Carver read Resolution 2026-043 by title.

A RESOLUTION OF THE CITY COMMISSIONERS OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, APPROVING THE FIRST AMENDMENT TO AMENDED AND RESTATED WASTEWATER TREATMENT PLANT CAPACITY RESERVATION AND BULK TREATMENT AGREEMENT BETWEEN THE TOWN OF LADY LAKE, AND THE CITY OF FRUITLAND PARK; AUTHORIZING THE MAYOR TO EXECUTE THE AMENDMENT; PROVIDING FOR AN EFFECTIVE DATE.

Vice Mayor DeGrave asked whether the proposed benchmarks were reasonable based on the City's current progress. Ms. Manila stated that they were achievable if the project proceeds as planned.

Mayor Cheshire expressed concerns with the agreement, stating that the City had never indicated an intention to construct a new plant. He requested that Ms. Geraci-Carver or Ms. Manila continue negotiations with Derek Schroth regarding the cost. Vice Mayor DeGrave agreed, stating that Lady Lake may need the capacity for its future needs and is seeking to reduce Fruitland Park's reliance on its system.

Mayor Cheshire further stated that, had Fruitland Park ever intended to construct its own plant, the existing agreements would not have been established, and the utility line would not have been installed. He suggested that his desire would be for Ms. Manila and Ms. Geraci-Carver to go back and further discuss the agreement.

Vice Mayor DeGrave agreed that Lady Lake realized they needed their own capacity and have moved forward to eliminating Fruitland Park. He added that had Fruitland Park known this was going to happen, the city would have begun making plans for a plant long before now.

A motion was made by Commissioner Williams and seconded by Vice Mayor DeGrave to approve Resolution 2026-043 as presented.

Robert Wille, 843 Berry Hill Circle, stated that he had been aware of the City's sewer capacity concerns since relocating to Fruitland Park and that the need for additional sewer capacity had been evident for approximately ten years. He asked for an update on the City's progress in addressing the issue and how many approved units would require sewer service.

Vice Mayor DeGrave stated that developments approved by the City Commission do not always build out. He said a development may be approved and never be built. The City Commission does not necessarily know that at the time of approval. However, the City Commission does know they are promising to service a development. That is why the Master Development Agreements contain language about the limited sewage capacity and that such capacity will be granted on a first come, first serve basis.

Mitchell Langley, 101 S Valley Road, spoke about development and capacity.

Carl Yauk, 1123 Ritter Road, spoke about development and capacity.

Sarah McCallum, 2125 Miller Blvd, spoke about development and capacity. She stated that during the last P&Z Magistrate meeting, it was noted that additional information would be available to the public at the City Commission meeting.

Ms. Geraci-Carver spoke regarding Sarah McCallum's comments. She said the subject item from the P&Z Magistrate meeting was not on the agenda for this meeting. Information would be provided in conjunction with that agenda item being presented to the City Commission.

Kristen Nelson, 2928 Tangerine Court, Leesburg, stated that she represented CFC Florida. She discussed the City's Book Page subscription. She also stated that she would like for the City of Fruitland Park to declare October 14 Charlie Kirk Day.

Mayor Cheshire asked Ms. Manila to have staff gather the numbers related to development and capacity so that everyone would know the facts.

Mr. Dicus addressed some of the concerns expressed. He noted that he has the data available to provide to those interested.

Vice Mayor DeGrave clarified with Ms. Geraci-Carver, the language being included in MDA's pertaining to capacity. Ms. Geraci-Carver stated there is language that the City may not have capacity until 2030. There is also language that final concurrency reviews are conducted at construction plan approval, thereby obligating the City to provide those services.

Mayor Cheshire called for a roll call vote and declared the motion carried by a vote of 4-1, Mayor Cheshire dissenting.

(d) Resolution 2026-038, Fruitland Hills Subdivision Second Development Extension Request

Ms. Geraci-Carver read Resolution 2026-038 by title.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING AN EXTENSION OF THE DEVELOPMENT ORDER ENTERED MARCH 17, 2025, THAT APPROVED CONSTRUCTION PLANS FOR THE CONSTRUCTION OF FRUITLAND HILLS SUBDIVISION CONSISTENT WITH THE PRELIMINARY PLAT APPROVED IN RESOLUTION 2024-018 ON VACANT PROPERTY LOCATED ON EAST OF U.S. HIGHWAY 27/441, NORTH OF REGISTER ROAD AND WEST OF MAYBERRY ROAD; AUTHORIZING THE MAYOR TO ISSUE A DEVELOPMENT ORDER EXTENDING THE APPROVED CONSTRUCTION PLANS UNTIL MAY 22, 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Goldberg to approve Resolution 2026-048 as presented. Mayor Cheshire called for a roll call vote and declared the motion carried by a vote of 3-2, Mayor Cheshire and Commissioner Raysin dissenting.

6. PUBLIC HEARING

(a) First Reading of Ordinance 2026-014, Consideration of Request from Waste Management for the Implementation of a Fuel Surcharge

Ms. Geraci-Carver read Ordinance 2026-014 by title.

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ADOPTING RATES FOR THE PROVISION OF WASTE MANAGEMENT SERVICES TO THE RESIDENTS OF THE CITY OF FRUITLAND PARK; APPROVING AN AMENDMENT TO THE AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK AND WASTE MANAGEMENT SERVICES TO INCORPORATE AND REPLACE EXHIBIT B; PROVIDING FOR CONFLICTS AND SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES; PROVIDING FOR AN EFFECTIVE DATE.

Vice Mayor DeGrave's recalled that he was not supportive of extending the existing contract for five years. He thought it would be prudent to rebid solid waste services to ensure that the City of Fruitland Park is getting the latest and greatest technology. He acknowledged that Waste Management has done a great job for the city.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Williams to approve the first reading of Ordinance 2026-014 as presented.

Carl Yauk, 1123 Ritter Road, thought that the contract should be totally revised.

Mitchell Langley, 101 S Valley Road, did not think the commission should support the ordinance.

Mayor Cheshire called for a roll call vote and declared the motion failed by a vote of 3-2, Mayor Cheshire, Commissioner Raysin, and Commissioner Goldberg dissenting.

END OF PUBLIC HEARING

7. (a) City Manager

Ms. Manila discussed the City's annual Halloween on Shiloh event. Because Halloween falls on a Saturday this year, staff had proposed holding the event on Friday evening. Mayor Cheshire expressed concern that Shiloh residents may not favor having the event in their neighborhood.

Commissioner Raysin stated that the event should be held on Halloween, October 31. He asked about the associated cost, and Ms. Manila responded that holding the event on Saturday would result in additional costs. Following a brief discussion, it was determined that Halloween on Shiloh will be held on Saturday, October 31.

Jessica, 2124 Nicolette Way, Leesburg, stated that her family participates in trick-or-treating on Shiloh each year.

(b) City Attorney

Nothing additional to report.

8. UNFINISHED BUSINESS

There was no unfinished business.

9. PUBLIC COMMENTS

Carl Yauk, 1123 Ritter Road, mentioned the Leesburg Current, a flyer included in the City of Fruitland Park utility bill. He noted that the flyer would be a perfect place to publish important dates and events. He also spoke about the information referenced earlier in the meeting that had been discussed during the recent Planning and Zoning Magistrate meeting.

Sarah McCallum, 101 S Dixie Avenue & 2125 Miller Road, shared comments with regard to accountability.

10. COMMISSIONERS' COMMENTS

(a) Vice Mayor DeGrave – Nothing to report.

(b) Commissioner Williams – Nothing to report.

(c) Commissioner Raysin– Nothing to report.

(d) Commissioner Goldberg – Nothing to report.

MAYOR'S COMMENTS

Mayor Cheshire announced upcoming dates to remember.

Mondays, Wednesdays & Fridays

**Indoor Aerobics Classes at the
Gardenia Center 9:15 a.m.**

Monday, September 7th

**City Hall Offices Closed in
Observance of Labor Day**

Saturday, September 12th

**Daddy Daughter Dance at
the Gardenia Center
7:00p.m.**

Tuesday, September 10th

**City Commission Meeting and
1st Budget Public Hearing**

ADJOURNMENT

The meeting adjourned at 7:01 p.m.

Gwen Johns, MMC, City Clerk

Chris Cheshire, Mayor

**FRUITLAND PARK CITY COMMISSION REGULAR
MEETING MINUTES
SEPTEMBER 10, 2026**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, Fruitland Park, Florida on Thursday, September 10, 2026, at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioners Martina Williams, Michael Raysin, and Al Goldberg

Also Present: City Manager Karen Manila, City Attorney Anita Geraci-Carver, Police Chief Henry Rains, Human Resources Coordinator Ellen King; Finance Director Kim Gehrke; Community Development Administrative Manager Sharon Williams, Permit Tech Kelli Fielder; Interim Community Development Director Michael Rankin, Director of Community Services Barbara Fields, and Gwen Johns, City Clerk.

Total Attendance: 27

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

After Mayor Cheshire called the meeting to order, an Invocation was given by Police Chief Henry Rains.

Police Chief 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. CONSENT AGENDA

(a) Approval of Minutes.

July 23, 2026, Regular City Commission Meeting

A motion was made by Commissioner Williams and seconded by Commissioner Goldberg to approve the Consent Agenda, as presented.

Mayor Cheshire called for a vote on the motion and declared it carried unanimously, 5-0.

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. (Second Reading – September 21, 2026, Special Meeting)**

Ms. Geraci-Carver read the Resolution by title only.

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.

Ms. Manila stated this resolution would set the rate to 0, and administration of the assessment will be moving to Lake County.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Williams to approve Resolution 2026-046, as presented.

Mayor Cheshire called for public comments.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 5-0.

- (b) First Public Hearing - Resolution 2026-047, Adopting a Proposed Tentative Millage Rate of 3.9134 Mills.**

Ms. Geraci-Carver stated that this is the first public hearing for the City of Fruitland Park's Budget for fiscal year 2026-2027. The City of Fruitland Park is prepared to set the Tentative Millage Rate of 3.9134 mills, which is a 0.84% increase over the roll back rate of 3.8808. The proposed millage rate is the same rate as the last nine years. Once a tentative rate is established, the City Commission may not exceed that rate at the final rate hearing.

Ms. Geraci-Carver read the Resolution by title only.

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.

Ms. Geraci-Carver stated for fiscal year 2026-27, at 3.9134 mills which is greater than the rolled back rate of 3.8808 mills by 0.84%.

A motion was made by Commissioner Raysin and seconded by Commissioner Goldberg to approve Resolution 2026-046, as presented.

Mayor Cheshire called for public comments.

Carl Yauk, 1123 Ritter Road, stated that he thought the rate was too high for a number of reasons which he discussed.

Mitchell Langley, 101 S. Valley Road, discussed the tentative millage and shared his thoughts regarding not using the rolled back rate.

Paul Carpenter, 3068 Pope Place, spoke about the millage rate and expressed concern about his high tax bill.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 5-0.

(c) First Public Hearing – Resolution 2026-048, Adopting the Fiscal Year 2026-2027 Proposed Budget.

Ms. Geraci-Carver read the Resolution by title only.

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.

Ms. Manila presented the final budget, reflective of amendments made as a result of the budget workshop discussions. She discussed altered hours of operation for the swimming pool and elimination of the café at the Library.

Commissioner Williams noted that she would like to see the street sweeper eliminated from the budget and those funds reallocated to the wastewater treatment plant.

A motion was made by Commissioner Williams and seconded by Commissioner Rayson to approve Resolution 2026-046, with an amendment eliminating the street sweeper from the budget and reallocating those funds (\$175,000) to the wastewater treatment plant.

Mitchell Langley, 101 S. Valley Road, asked if there were alternative budget considerations that would not reduce services currently offered to residents. He said the pool provides family-oriented activity for residents.

Mayor Cheshire shared statistics from the pool use over the past year. Ms. Manila stated that she would work with Ms. Fields with regard to pool operations.

Carl Yauk, 1123 Ritter Road, discussed the library expansion and brought up the suggestion of extended Library hours.

Ms. Manila responded to Mr. Yauk's comments regarding the library expansion funds.

Mayor Cheshire stated it would be nice to have the library open later in the evenings and on Saturdays for children but acknowledged that such operation would mean more expense. He noted it was tried approximately ten years ago, and it was stopped after the trial period.

Commissioner Williams asked what the cost would be to operate the library for a day. Ms. Manila stated she could bring that cost back to the commission.

Jay McCallum, 101 S. Dixie Avenue, expressed appreciation for the prioritization of wastewater improvements and raised concerns regarding accumulated sand, dirt, and vegetation along Dixie Avenue. He was in support of the street sweeper. Mr. McCallum was advised that Dixie Avenue is a County-maintained road.

Mr. Dicus, Public Works Director, stated that the City could perform maintenance on a County road without the County's permission; however, doing so could create liability, and any associated costs would be borne by the City.

Sarah McCallum, 2125 Miller Boulevard and 101 S. Dixie Avenue, asked whether prior fiscal year-end fund balances carried forward were reflected in the current budget.

Ms. Manila stated that the balances were not reflected in the budget because they were not part of the appropriations.

Ms. McCallum stated that it was her understanding that year-end balances carried forward should be reflected in the budget and requested clarification as to whether they had been included.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 5-0.

(d) First Reading of Ordinance 2026-015, Approval of a 3% Increase in Water Usage Rates.

Ms. Geraci-Carver read the Ordinance by title only.

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.

A motion was made by Commissioner Goldberg and seconded by Commissioner Williams to approve Ordinance 2026-015, on first reading.

Mayor Cheshire called for public comments.

Carl Yauk, 1123 Ritter Road, commented about the increase in water and wastewater utility rates.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 5-0.

(e) First Reading of Ordinance 2026-016, Approval of a 3% Increase in Wastewater Usage Rates.

Ms. Geraci-Carver read the Ordinance by title only.

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.

A motion was made by Commissioner Williams and seconded by Vice Mayor DeGrave to approve Ordinance 2026-015, on first reading.

Mitchell Langley, 101 S. Valley Road, commented about the increase in water and wastewater utility rates. He asked if there were any alternatives that could be considered in lieu of increasing the fees.

Mayor Cheshire provided some history pertaining to the rate increases. He noted that the consistent increases were a consideration for the City's CUP.

Carl Yauk, 1123 Ritter Road, spoke about funding for the future wastewater plant. Mayor Cheshire stated that the City of Fruitland Park tried to save the wastewater treatment plant that was built before anyone who is currently on the commission. There was an evaluation of the plant, and it was not repairable.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 5-0.

- (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.**

Ms. Geraci-Carver read the Ordinance by title only.

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.

Michael Rankin, Interim Community Development Director, gave a presentation pertaining to the Kensington Gardens Ordinances 2026-011 (Annexation), 2026-012 (LSCPA), and 2026-013 (Rezoning).

Mr. Richard Wohlfarth, Developer, stated his preference would be to invite public comment regarding the proposed annexation and stated that he would provide a brief presentation and respond to any questions following public input.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Goldberg to approve the first reading of Ordinance 2026-011.

Mike Stefonek, 36836 Skycrest Blvd, expressed concerns about traffic, and he was not in support of the project.

Mitchell Langley, 101 S. Valley Road, raised concerns regarding the potential for rental properties within the development and emphasized the importance of maintaining opportunities for homeownership in Fruitland Park.

Carl Yauk, 1123 Ritter Road, reminded the City Commission of their ability to deny annexation.

Jay McCallum, 101 S. Dixie Ave., shared his concerns about the annexation.

Stephanie Stokes-Rankler, resident of Lake County, stated that she is a farmer. She spoke about water.

Sarah McCallum, 2125 Miller Blvd and 101 S. Dixie, shared her comments about the annexation. She did not understand the reason for annexation at this time.

Richard Wohlfarth, Developer, presented the concept plan for Kensington Gardens, which would be located on South Gray's Airport Road. He stated that a traffic impact analysis had been done and submitted to Lake County, noting that there would be a traffic signal at South Gray's Airport Road and Lake Geneva Drive in the future. He stated that his team had been working with Lake County and they have committed to pay a percentage of placement of a traffic signal based on the traffic analyses.

Mayor Cheshire reiterated his previously stated position that the City should refrain from annexing additional property with Amendment 3 on the horizon.

Vice Mayor DeGrave stated that if the Commission denied the annexation, it should consider a moratorium on future annexations until the City was closer to having additional wastewater treatment capacity available.

Commissioner Raysin expressed concern regarding the additional traffic the development could generate and its potential impact on the rural character of the area.

Vice Mayor DeGrave noted that denying the annexation would not necessarily prevent future development of the surrounding properties. He stated that development permitted under existing land-use designations could occur and potentially be less desirable, and that denying the annexation would not eliminate future traffic or population growth.

Commissioner Williams stated that Lake County had expressed concerns regarding high-density development, and she acknowledged the concerns being expressed.

Mayor Cheshire stated that Lake County had indicated that the existing roadway infrastructure was not prepared to accommodate additional development and had asked municipalities to limit further development.

Mayor Cheshire called for a roll call vote on the motion and declared it failed by a vote of 4-1. Mayor Cheshire, and Commissioners Raysin, Williams and Goldberg dissented).

Ms. Geraci-Carver advised the City Commission to Table Items G & H be tabled and brought back to a future meeting once second reading has been done on the annexation.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Raysin to TABLE the following items G, First Reading of Ordinance 2026-012, and H, First Reading of Ordinance 2026-013. Mayor Cheshire called for a vote on the motion and declared it carried unanimously, 5-0.

(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 - TABLED

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 - TABLED

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.

(i) First Reading of Ordinance 2026-017, Pertaining to the EMS MSTU with Lake County for the provision of Ambulance and Emergency Medical Services.

Ms. Geraci-Carver read the Ordinance by title only.

ORDINANCE 2026-017

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, CONSENTING TO THE INCLUSION OF THE CITY OF FRUITLAND PARK, FLORIDA, WITHIN THE COUNTY-WIDE MUNICIPAL SERVICE TAXING UNIT (MSTU) OF THE PROVISION OF AMBULANCE AND EMERGENCY MEDICAL SERVICES, AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA; PROVIDING FOR THE CITY TO BE INCLUDED WITHIN SAID MSTU FOR A SPECIFIED TERM OF YEARS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

David Kilbury, Lake County Fire Department, apologized for getting this item to the City staff at the last minute. He noted that nearly every other municipality has an automatic renewal clause in the agreement.

Carl Yauk, 1123 Ritter Road, expressed concerns about the agreement.

A motion was made by Vice Mayor DeGrave and seconded by Commissioner Williams to approve the first reading of Ordinance 2026-017. Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 5-0.

END OF PUBLIC HEARING

6. (a) City Manager

Nothing to report.

(b) City Attorney

Nothing to report.

7. UNFINISHED BUSINESS

There was no unfinished business.

8. PUBLIC COMMENTS

Mitchell Langley, 101 S. Valley Road, thanked the City Commission for listening to residents' concerns.

Carl Yauk, 1123 Ritter Road, requested a status update regarding the wastewater treatment agreement with the Town of Lady Lake.

Stephanie Stokes Rinkle commented on incorporating drought-tolerant and Florida-native landscaping requirements into new development.

Sarah McCallum, 2125 Miller Boulevard and 101 S. Dixie Avenue, thanked the City Commission and commented regarding the budget and Community Redevelopment Agency (CRA).

9. COMMISSIONERS' COMMENTS

- (a) Vice Mayor DeGrave - Nothing to report.
- (b) Commissioner Goldberg – Nothing to report.
- (c) Commissioner Williams – Nothing to report.
- (d) Commissioner Raysin – Nothing to report.

10. MAYOR'S COMMENTS

Mayor Cheshire announced the following important dates:

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.**

Thursday, September 24th

**City Commission Meeting and 2nd Budget
Public Hearing**

11. ADJOURNMENT

The meeting adjourned at 8:03 p.m.

Gwen Johns, MMC, City Clerk

Chris Cheshire, Mayor

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

ITEM TITLE: **RESOLUTION 2026-052 RE: APPOINTMENT OF CITY ATTORNEY THROUGH SEPT. 30, 2027**

MEETING DATE: September 24, 2026

DATE SUBMITTED: September 17, 2026

SUBMITTED BY: City Manager/City Attorney

The City Charter in Sec. 4.03 requires the City Commission, by a majority vote, to annually appoint the city attorney. The City Commission appointed Anita Geraci-Carver to serve as City Attorney through September 30, 2026.

The attached resolution appoints Mrs. Geraci-Carver to serve as City Attorney for Fiscal Year 2026-2027 which runs through September 30, 2027.

There are no changes proposed to compensation or any other terms set forth in the Legal Services Agreement dated May 14, 2015, as amended in 2023.

FUNDS BUDGETED: Funds are budgeted for FY2026-2027

ATTACHMENTS: Resolution 2026-052

RECOMMENDATION: Approve Resolution 2026-052

ACTION TO BE TAKEN: **Approve or Deny Resolution 2026-052**

RESOLUTION 2026-052

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF
FRUITLAND PARK, FLORIDA, APPOINTING ANITA GERACI-
CARVER AS CITY ATTORNEY; PROVIDING FOR THE TERM; AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Charter of the City of Fruitland Park provides for appointment of a city attorney by the City Commission; and

WHEREAS, it is the City Commission's desire to appoint Anita Geraci-Carver to serve as City attorney for Fiscal Year 2026-2027.

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

1. Anita Geraci-Carver is hereby appointed as the City attorney of the City of Fruitland Park to serve the City's Fiscal Year 2026-2027 ending September 30, 2027.

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 24th day of September, 2026, by the City Commission of the City of Fruitland Park, Florida.

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 and legality:

Anita Geraci-Carver, City Attorney

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

ITEM TITLE:	Resolution 2026-049 Utility Impact Fee Agreement The Enclave at Lake Geneva (overall parcels A-H) comprising approximately 190 acres, Petitioner: Fruitland Park Development IV, LLC
MEETING DATE:	September 24, 2026
DATE SUBMITTED:	September 14, 2026
SUBMITTED BY:	City Attorney/City Manager/ Community Development Director
BRIEF NARRATIVE:	As result of the approved development of The Enclave at Lake Geneva's overall project (parcels A-H), the city desires the owner to upsize the watermain from 8" to 12" and upsize the sewer force main from 4" to 8" to sufficiently serve the project and future growth/development. While construction to service the new development for all on-site and extension of facilities will be at the owner's expense, the city desires to upsize the aforementioned lines and reimburse the owner for the upsizing.
FUNDS REQUIRED:	None
ATTACHMENTS:	Resolution 2026-049, legal descriptions, overall utility exhibit and the utility agreement details with applicable signatures.
RECOMMENDATION:	Approve Resolution 2026-049
ACTION:	Approve or deny Resolution 2026-049

RESOLUTION 2026-049

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE UTILITY IMPACT FEE AGREEMENT BETWEEN THE CITY AND FRUITLAND PARK DEVELOPMENT IV, LLC RELATING TO A RESIDENTIAL PROJECT KNOWN AS THE ENCLAVE AT LAKE GENEVA GENERALLY LOCATED BETWEEN LAKE ELLA ROAD AND SOUTH TO SPRING LAKE ROAD, FRUITLAND PARK, FLORIDA; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Fruitland Park Development IV, LLC., a Florida limited liability company, is the owner of real property consisting of approximately 190 +/- acres (Parcels A through H) more particularly described in the Utility Impact Fee Agreement (the “Property”),.

WHEREAS, the Project is approved for development consistent approved ordinances and resolutions which ordinances require connection to the City’s potable water and wastewater utilities, and further provides for the City to reimburse the Owner for the cost of any upsizing required by the City

WHEREAS, Ordinance 2022-012 also adopted the First Amended and Restated Master Development Agreement requiring the Owner/Developer to construct at Owner/Developer’s expense, all on-site utility facilities as well as pay for the extension of facilities from City’s current point of connection, and transferred to the City as a contribution in aid of construction; and

WHEREAS, the City’s adopted capital improvement plan provides for construction of a water main and a sewer force main that would serve the Project and other developments in the northern portion of the City; and

WHEREAS, for the successful development of the property new and expanded utilities must be provided on a timely basis; and

WHEREAS, the City desires for Owner to upsize the water main from 8” needed to serve the Project to 12”, and upsize the sewer force main from 4” needed to serve the Project to 8” so the City can serve future development; and

WHEREAS, the City and Owner desire to set forth the following specific terms and conditions with respect to the utilities improvements.

WHEREAS, the City Commission finds it beneficial to the City of Fruitland Park and desires to approve the Agreement with the terms and conditions outlined therein.

WHEREAS, has home rule authority to take any action in the furtherance of the interest of the City that is not in conflict with general law, and taking action authorized in this resolution is not in conflict.

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

Section 1. The Utility Impact Fee Agreement, a copy of which is attached hereto, is approved.

Section 2. The Commission authorizes the Mayor to execute the Agreement.

Section 3. This resolution shall take effect immediately upon its adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this ____ day of _____, 2026, by the City Commission of the City of Fruitland Park, Florida.

CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

Chris Cheshire, Mayor

ATTEST:

SEAL

Gwen Johns, MMC, 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

Record and Return To:
City of Fruitland Park
506 West Berckman St.
Fruitland Park, FL 34731

UTILITY IMPACT FEE AGREEMENT

THIS UTILITY IMPACT FEE AGREEMENT (“Agreement”) is made and entered into by **FRUITLAND PARK DEVELOPMENT IV, LLC**, a Florida limited liability company, (the “**Owner**”), and the **City of Fruitland Park, Florida**, a municipal corporation organized and existing under the laws of the State of Florida (the “**City**”).

W I T N E S S E T H

WHEREAS, Owner holds title to certain property situated in Lake County, Florida more particularly described in **Exhibit A** attached hereto and incorporated herein by this reference (the “**Property**”) all of which lies within and is a part of The Enclave at Lake Geneva Project (the “**Project**”); and

WHEREAS, the Project originally consisted of 135.7 +/- acres (Parcels A through E), which was increased to 145.1 +/- acres (Parcels A through F) by Ordinance 2025-001, and together with the approximately 45.31 acres comprising Parcels G and H, will total approximately 190 acres, and is located between Lake Ella Road and South to Spring Lake Road; and

WHEREAS, the Project is approved for development consistent with PUD Ordinance 2006-013 extended by Resolution 2018-043, and as amended in Ordinance 2022-012 recorded in Official Records Book 5974, Pages 2151-2171, Public Records of Lake County, Florida, which requires connection to the City’s potable water and wastewater utilities, and further provides for the City to reimburse the Owner for the cost of any upsizing required by the City; and

WHEREAS, Ordinance 2022-012 also adopted the First Amended and Restated Master Development Agreement requiring the Owner/Developer to construct at Owner/Developer’s expense, all on-site utility facilities as well as pay for the extension of facilities from City’s current point of connection, and transferred to the City as a contribution in aid of construction; and

WHEREAS, the density was reduced from 3.11 units per acre to 2.93 units per acre and the maximum density was reduced to a maximum of 397 units in the Second Amended and Restated Master Development Agreement adopted by Ordinance 2023-012; and

WHEREAS, Parcels G and H of the Project, were rezoned to Mixed Planned Unit Development (MPUD) by Ordinance 2025-030 adopting the Master Development Agreement for Enclave at Lake Geneva MPUD, recorded in Official Records Book 6701, Pages 2450-2483, Public Records of Lake County, Florida; and

WHEREAS, Ordinance 2025-029 adopted the Small-Scale Comprehensive Plan Amendment for a portion of Parcels G and H, recorded in Official Records Book 6672, Pages 145-153, Public Records of Lake County, Florida; and

WHEREAS, Resolution 2026-021 granted Preliminary Plan Approval for Parcels G and H of the Project for a maximum of 121 residential dwelling units and 93,455 square feet +/- of non-residential uses on the 45.31 +/- acres; and

WHEREAS, Parcel F of the Project, consisting of approximately 9.67 acres, was annexed into the City by Ordinance 2024-012 recorded in Official Records Book 6476, Pages 2062-2064, Public Records of Lake County, Florida; and

WHEREAS, Ordinance 2024-014 adopted the Small-Scale Comprehensive Plan Amendment for Parcel F, changing the future land use from Lake County Urban Medium to City of Fruitland Park Multi-Family High Density, recorded in Official Records Book 6479, Pages 1224-1230, Public Records of Lake County, Florida; and

WHEREAS, Ordinance 2025-001 adopted the Third Amended and Restated Master Development Agreement, adding Parcel F to the Project and increasing the maximum density to 421 units on 145.1 +/- acres, recorded in Official Records Book 6476, Pages 2035-2061, Public Records of Lake County, Florida; and

WHEREAS, Resolution 2025-006 granted Preliminary Plan Approval for the Enclave at Lake Geneva, including Parcel F, for a maximum of 421 residential dwelling units on the 145.10 +/- acres; and

WHEREAS, the City's adopted capital improvement plan provides for construction of a water main and a sewer force main that would serve the Project and other developments in the northern portion of the City; and

WHEREAS, for the successful development of the Project new and expanded utilities must be provided on a timely basis; and

WHEREAS, the Owner desires to design, engineer, permit and construct the water main and sewer force main and ancillary utility infrastructure improvements to ensure availability for the Project; and

WHEREAS, the City desires for Owner to upsize the water main from 8" needed to serve the Project to 12", and upsize the sewer force main from 4" needed to serve the Project to 8" so the City can serve future development; and

WHEREAS, the City and Owner desire to set forth the following specific terms and conditions with respect to the utilities improvements.

NOW THEREFORE, for and in consideration of the mutual covenants and agreements contained herein and other good and valuable consideration each to the other provided, the parties agree as follows:

1. **Recitals, Exhibits and Appendix.** The above recitals are true and correct, are incorporated herein by reference, and form a material part of this Agreement. All exhibits to this

Agreement are incorporated herein by reference and form a material part of this Agreement.

2. **Authority.** This Agreement is entered into pursuant to the provisions of Article VIII, Section 2 of the Constitution of the State of Florida, Chapter 166, Florida Statutes, and other applicable provisions of law.

3. **City Comprehensive Plan, and Development Regulations.** The Project shall be developed and operated in accordance with the City of Fruitland Park Comprehensive Plan, PUD Ordinance 2006-013 extended by Resolution 2018-043, as amended in Ordinance 2022-012, the First Amended and Restated Master Development Agreement, as further amended in Ordinance 2023-012, the Second Amended and Restated Master Development Agreement, as further amended in Ordinance 2025-001, the Third Amended and Restated Master Development Agreement (which added Parcel F to the Project), and this Utility Impact Fee Agreement. Parcel F of the Project shall be developed and operated in accordance with Ordinance 2024-012 (annexation), Ordinance 2024-014 (Small-Scale Comprehensive Plan Amendment), Ordinance 2025-001 (Third Amended and Restated Master Development Agreement), and Resolution 2025-006 (Preliminary Plan Approval). Parcels G and H of the Project shall be developed and operated in accordance with Ordinance 2025-029, Ordinance 2025-030, and Resolution 2026-021. Where in conflict, the provisions of this Utility Impact Fee Agreement shall govern.

4. **Water and Sewer Utilities.** The City's existing potable water main and sewer force main will require extensions to serve the Project. Owner, at its own cost, shall design, engineer, permit and construct the water and sewer utility service infrastructure within the Property, a potable water main extension, and a wastewater force main extension ("Utility Upgrades") as more particularly set forth below:

- A. Approximately 99 feet 8" water main along Spring Lake Road right-of-way depicted on the Extension and Oversizing Locations map attached as **Exhibit B**. 100% Reimbursable.
- B. Approximately 3,358 feet 12" water main within Lake Ella Road right-of-way depicted on the Extension and Oversizing Locations map attached as **Exhibit B**. 100% Reimbursable.
- C. Approximately 2,973 feet 12" potable water main upsizing from 8" through the Project as depicted in **Exhibit B** attached hereto. Upsizing Reimbursable.
- D. Approximately 1,220 feet 8" sewer force main from the Project's lift station to the western edge of the Project boundary as depicted in **Exhibit B** attached hereto. 100% Reimbursable.
- E. Approximately 2,311 feet 8" sewer force main upsizing from 4" from the City's connection point at the City's former wastewater facility to the Project lift station as depicted in **Exhibit B** attached hereto. Upsizing Reimbursable.
- F. Approximately 2,966 feet 12" reuse water main upsizing from 4" through the Project as depicted in **Exhibit B** attached hereto. Upsizing Reimbursable.
- G. Approximately 1,296 feet 16" potable water main through the Project as depicted in **Exhibit B** attached hereto. 100% Reimbursable.

All specifications and plans must be submitted to the City for review and approval prior to permitting and construction. Construction of all improvements shall be in accordance with the City of Fruitland Park's

requirements, FDEP standards and sound engineering practices. Prior to utilities construction commencing, the Owner must submit to the City a copy of the material bids/proposals for the City's review and approval, which will not be unreasonably withheld.

Parcel F (approximately 9.67 acres), approved under Ordinance 2024-012, Ordinance 2024-014, Ordinance 2025-001, and Resolution 2025-006, and Parcels G and H (approximately 45.31 acres), approved under Ordinance 2025-029, Ordinance 2025-030, and Resolution 2026-021, are hereby made subject to this Agreement. In the event additional property/ies beyond Parcel F and Parcels G and H are added to the Project and the City requests the Owner upsize water or sewer mains associated with development of the additional property/ies, then the terms of this Agreement will govern relating to impact fee credits and reimbursements.

5. **Impact Fee Credits and Reimbursements.** If the Owner designs, engineers, permits and constructs the improvements set forth above, then the City shall reimburse Owner for the difference in material costs between the cost of the line at the size required to serve the Project and the cost of the oversized line as provided in the Second Amended and Restated Master Development Agreement recorded in O.R. Book 6228, Page 315, Public Records of Lake County, Florida (the "MDA"). Reimbursement will be in the form of impact fee credits equal to and no more than the documented actual cost of the difference in line size based on invoices from the contractor, certified by the Owner/developer and engineer of record, and reasonably approved by the City. In the event the reimbursement amount due to the Owner exceeds the water impact fee credit available for the Project, then the City will reimburse the Owner the balance using funds from the City's Water Impact Fee Fund. Also as provided in the MDA, the Owner must pay water and sewer impact fees in an amount representing the difference between the impact fee credits applied to the Project, and the impact fees for the Project calculated at the time building permit application is submitted.

6. **Reservation by City.** The City reserves the right to design, engineer, permit and/or construct the Utility Upgrades if construction of the Utility Upgrades required in this Agreement has not commenced within one year from the issuance of permits by the City for the Utility Upgrades, or if at any time the City determines, in its reasonable discretion, that Owner will be unable to complete the Utility Upgrades on or before December 31, 2028 upon thirty (30) days written notice to Owner ("Takeover Notice"). To the extent that the Owner has installed any of the Utility Upgrades prior to the Takeover Notice, Owner shall be entitled to the credits for the costs of such installed Utility Upgrades as provided for in this Agreement.

7. **Representations and Warranties of Owner.** Owner, in addition to any other representations and warranties set forth herein, does hereby give and make the following representations and warranties, as of the date hereof, each of which is material and is being relied upon by City. All of such representations and warranties are made to the best of Owner's actual knowledge and belief.

A. Owner has the full right, power, and authority to enter into this Agreement and to consummate the transactions contemplated herein and to perform all covenants and agreements of Owner hereunder.

B. The execution and delivery of this Agreement and the consummation of the transactions contemplated herein shall not and do not constitute a violation or breach by Owner of any provision of any agreement or other instrument to which Owner is a party nor shall it result in or constitute a violation or breach of any judgment, order, writ, injunction or decree issued against

Owner.

C. Owner further represents and warrants that no public official or employee was paid a contingency fee, commission, gift, or other consideration by Owner as an inducement to entering into this Agreement.

8. **Representations and Warranties of City.** City, in addition to any other representations and warranties set forth herein, does hereby give and make the following representations and warranties, as of the date hereof, each of which is material and is being relied upon by Owner. All of such representations and warranties are made to the best of City's knowledge and belief.

A. City has the full right, power, and authority to enter into this Agreement and to consummate the transactions contemplated herein and to perform all covenants and agreements of City hereunder.

B. This Agreement has been validly approved by City Commission, has been duly executed and delivered by City and the enforceability hereof is not subject to impairment on the basis of any public policy or police power.

9. **Litigation and Attorneys' Fees.** If any party to this Agreement shall bring suit in connection with the enforcement or interpretation of any provisions hereof, the prevailing party on any issue in any such litigation and any appeals therefrom shall be entitled to recover from the other party (ies), in addition to any other relief granted as a result of such litigation, all costs and expenses of such litigation and reasonable attorneys' fees and paralegals' fees incurred prior to trial, at trial and on appeal. The provisions of this subsection shall survive termination of this Agreement.

10. **Time of Essence.** Time is of the essence of this Agreement and in the performance of all conditions and covenants to be performed or satisfied by either party hereto. Waiver of performance or satisfaction of timely performance or satisfaction of any condition or covenant by either party shall not be deemed to be a waiver of the future performance or satisfaction thereof or of the performance or satisfaction of any other condition or covenant unless specifically consented to in writing. Whenever a date specified herein falls on a Saturday, Sunday or legal holiday, the date shall be extended to the next succeeding business day.

11. **Execution and Counterparts.** To facilitate execution, the parties hereto agree that this Agreement may be executed and faxed to the other parties and that the executed fax shall be binding and enforceable as an original; the parties agree to fully execute two (2) originals of this Agreement. This Agreement may be executed in as many counterparts as may be required and it shall not be necessary that the signature of, or on behalf of, each party, or that the signatures of all persons required to bind any party, appear on each counterpart; it shall be sufficient that the signature of, or on behalf of, each party, or that the signatures of the persons required to bind any party, appear on one or more of such counterparts. All counterparts shall collectively constitute a single agreement.

12. **Captions and Paragraph Headings.** Captions and paragraph headings contained in this Agreement are for convenience and reference only and in no way define, describe, extend, or limit the scope or content of this Agreement nor the intent of any provision hereof.

13. **Notices.** Any notices which may be permitted or required hereunder shall be in writing and shall be deemed to have been duly given as of the date and time the same are personally delivered, transmitted electronically (i.e., facsimile device) or within three (3) days after depositing with the

United States Postal Service, postage prepaid by registered or certified mail, return receipt requested, or within one (1) day after depositing with Federal Express or other overnight delivery service from which a receipt may be obtained, and addressed as follows:

To Owner: FRUITLAND PARK
DEVELOPMENT IV, LLC
Attn: Manager Richard C. Wohlfarth
246 N. Westmonte Dr.
Altamonte Springs, FL 32714

To the City: City Manager
City of Fruitland Park
506 West Berckman St.
Fruitland Park, FL 34731

With a copy to: City Attorney
1560 Bloxam Avenue
Clermont, FL 34711

or to such other address as either party hereto shall from time to time designate to the other party by notice in writing as herein provided.

14. **Governing Law and Binding Effect.** The interpretation and enforcement of this Agreement shall be governed by and construed in accordance with the laws of the State of Florida. The terms and provisions of this Agreement shall bind, and the benefits and advantages hereof shall inure to and be enforceable by, the parties hereto as well as their respective successors and permitted assigns. Whenever used herein, the singular name shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders. Any causes of actions arising hereunder shall be tried in the court of competent jurisdiction in Lake County, Florida.

15. **Integrated Agreement, Waiver and Modification.** This Agreement (together with the documents specifically referred to herein) represents the complete and entire understanding and agreement between and among the parties hereto with regard to all matters involved in this Agreement and supersedes any and all prior or contemporaneous agreements, whether written or oral. This Agreement may not be modified or amended, nor may any provision contained herein be waived, except in writing signed by all parties, or if such modification, amendment or waiver is for the benefit of one or more of the parties hereto and to the detriment of the others, then the same must be in writing signed by all parties to whose detriment the modification, amendment or waiver inures.

16. **Severability.** If any sentence, phrase, paragraph, provision, or portion of this Agreement is for any reason held invalid, unenforceable or unconstitutional by any court of competent jurisdiction, to the extent it is possible to do so without destroying the overall intent and effectiveness of the agreement or impairing its benefit to the City and the public, such portion shall be severed therefrom and deemed a separate, distinct, and interdependent provision, and the remainder of this agreement shall continue to be binding on the parties.

17. **Effective Date.** The Effective Date of this Agreement shall be the date on which the latter of the parties hereto have executed this Agreement.

18. **Further Assurances.** Each party hereto shall take all such additional actions and execute and deliver all such additional documents and instruments as may be reasonably required in order to fully effectuate all actions contemplated by this Agreement.

19. **Assignment.** Owner's rights and obligations under this Agreement shall be a covenant that runs with title to the Property and shall be assigned to and assumed by any successor in interest to Owner. The purpose, terms, and conditions contained herein shall be binding upon the Owner or any successor and/or assignee.

20. **No Third-Party Beneficiaries.** This Agreement is solely for the benefit of the parties signed hereto and no right, nor any cause of action, shall accrue to or for the benefit of any third party.

21. **Force Majeure.** Owner shall not be deemed to be in breach of this Agreement for failure to perform by any specified date due to acts of God, fire, flood, hurricane, epidemic, labor strike, act of terrorism, act of government, or any other cause or event beyond the reasonable control of and without fault of Owner. Under such circumstances, the dates so specified shall be extended for a period equal to the length of the delay caused by the force majeure, unless a different date or extension period is mutually agreed to by City and Owner.

22. **Relationship.** This Agreement does not evidence the creation of, nor shall it be construed as creating, a partnership or joint venture between City and Owner. Owner has no authority to act on behalf of, or otherwise obligate or bind, City in any manner. Each party hereby acknowledges that it is sophisticated and prudent in business transactions and is acting for its own account. Each party has made its own independent decisions to enter into this Agreement and as to whether the same is appropriate or proper for it based upon its own judgment and upon advice from such advisers as it has deemed necessary. Each party hereby acknowledges that it is proceeding at its own risk and that the other party is not acting as a fiduciary for or an adviser to it with respect to this Agreement or any responsibility or obligation contemplated herein.

22. **Personal Liability.** No provision of this Agreement is intended, nor shall any be construed, as a covenant of any official (either elected or appointed), director, employee or agent of City in an individual capacity and neither shall any such individuals be subject to personal liability by reason of any covenant or obligation of City hereunder.

23. **Enforcement.** In the event of any breach in any of the terms or conditions of this Agreement or any default or failure of Owner, successor, or assignee to comply with this Agreement, with the codes of the governmental agencies having lawful and appropriate jurisdiction thereon, this Agreement may be revoked after a public hearing before the City Commission. However, prior to holding a public hearing, the City must provide written notice to the Owner detailing the basis of the breach, default or failure to comply, and allow Owner 30 days to cure said breach, default, or failure.

24. Except to the extent modified herein, the terms and conditions set forth in the Agreement shall remain in effect.

[SIGNATURES ON FOLLOWING PAGES.]

IN WITNESS WHEREOF, Owner and City have caused this Utility Agreement to be duly executed on the dates specified below.

“OWNER”

Signed, Sealed and Delivered
in the presence of:

FRUITLAND PARK DEVELOPMENT IV, LLC
a Florida limited liability company,

Print Name: _____
Address: _____

By: _____
Andon Calhoun as Its Manager

Date: _____

Print Name: _____
Address: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to or affirmed and subscribed before me by means of ☒ physical presence or ☐ online notarization, this ____ day of ____, 2026 by Andon Calhoun, Manager of Fruitland Park Development IV, LLC, a Florida limited liability company on behalf of the company, and who is ☐ personally known to me or ☐ has produced _____ as identification.

(Print Name of Notary)
Notary Public – State of Florida
Commission Number: _____
My Commission Expires: _____

“CITY”

Signed, Sealed and Delivered
in the presence of:

CITY OF FRUITLAND PARK,
a Florida municipality

Print Name: _____
Address: _____

By: _____
Chris Cheshire, Mayor

Print Name: _____
Address: _____

ATTEST:

Gwen Johns, MMC, City Clerk

APPROVED AS TO FORM AND LEGALITY
for use and reliance by the City of Fruitland Park,
Florida, only.

Anita Geraci-Carver, City Attorney

Exhibit A
Legal Description of Property

Parcels A-F also known as Parcels 1-9

Parcel 1

The East 66 feet of the North 210 feet of the Southeast 1/4 of the Northwest 1/4 and the West 160 feet of the North 210 feet of the Southwest 1/4 of the Northeast 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida.

Parcel 2

The North 511 feet of the Northwest 1/4 of the Southeast 1/4 of Section 33, Township 18 South, Range 24 East, lying West of the Railroad, Lake County, Florida.

Parcel 3

The Northeast 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, LESS: Commence at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East, in Lake County, Florida, and run South 89°58'40" West, along the North line of the Northeast 1/4 of the Northwest 1/4, a distance of 380.35 feet to the Point of Beginning of this description; from said Point of Beginning, run South 00°02'26" West, 1326.45 feet to a point on the South line of the Northeast 1/4 of the Northwest 1/4 of said Section 33; thence South 89°54'10" West, along the South line of the Northeast 1/4 of the Northwest 1/4 a distance of 209.28 feet; thence North 00°02'26" East, 1326.67 feet, to a point on the North line of the Northeast 1/4 of the Northwest 1/4 of said Section 33; thence North 89°58'40" East, along the North line of the Northeast 1/4 of the Northwest 1/4 a distance of 209.29 feet to the Point of Beginning. LESS the North 40 feet for right-of-way of Lake Ella Road.

FURTHER LESS AND EXCEPT any portion lying within the lands conveyed by that certain Warranty Deed recorded in Official Records Book 5942, Page 848, Public Records of Lake County, Florida.

ALSO, FURTHER LESS AND EXCEPT the following described lands:

Begin at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, and run South 89°58'40" West, along said North line of the Northeast 1/4 of the Northwest 1/4, a distance of 380.35 feet; thence South 00°02'26" West, 1326.45 feet to a point on the South line of the Northeast 1/4 of the Northwest 1/4 of said Section 33; thence North 89°54'10" East, along said South line to the Southeast corner of the Northeast 1/4 of the Northwest 1/4; thence North along said East line of the Northeast 1/4 of the Northwest 1/4 to the Point of Beginning. LESS the North 40 feet thereof for right-of-way of Lake Ella Road.

Parcel 4

The East 240 feet of the North 1/2 of the Southwest 1/4 of the Northwest 1/4 and the West 550 feet of the North 1/2 of the Southeast 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida.

Parcel 5

The South 209.88 feet of the West 157.5 feet of the East 682.5 feet of the Northeast 1/4 of the Southwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, LESS the South 33 feet for road right of way for Spring Lake Road.

Parcel 6

Begin at the Northwest corner of the Southeast 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, run thence East 1254 feet; thence South 210 feet; thence East 226 feet; thence North 210 feet; thence East to the Westerly right of way of the railroad; thence Southerly along said railroad right of way to South line of the Southwest 1/4 of the Northeast 1/4; thence West to the Southwest corner of the Southeast 1/4 of the Northwest 1/4; thence North 1320 feet to the Point of Beginning, LESS the West 550 feet of the North 1/2 of the Southeast 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East.

Parcel 7

Begin at the Northeast corner of the Northeast 1/4 of the Southwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, run thence South 900.5 feet; thence West 209.88 feet; thence South 209.88 feet; thence West 400.12 feet; thence North 1092.88 feet; thence East 610 feet to the Point of Beginning.

Parcel 8

Begin at the Northeast corner of the Northeast 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, and run South 89°58'40" West, along said North line of the Northeast 1/4 of the Northwest 1/4, a distance of 380.35 feet; thence South 00°02'26" West, 1326.45 feet to a point on the South line of the Northeast 1/4 of the Northwest 1/4 of said Section 33; thence North 89°54'10" East, along said South line to the Southeast corner of the Northeast 1/4 of the Northwest 1/4; thence North along said East line of the Northeast 1/4 of the Northwest 1/4 to the Point of Beginning. LESS the North 40 feet thereof for right-of-way of Lake Ella Road.

Parcel 9, a/k/a Windhorst Parcel:

The East 1/2 of the East 1/2 of the Northwest 1/4 of the Northwest 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, lying South of Lake Ella Road.

Parcels G & H

Parcel 1:

That part of the Northwest 1/4 of the Northwest 1/4 of the Northeast 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, lying west of the highway, less and except railroad right-of-way.

Less and Except

A portion of the Northwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, being more particularly described as follows:

Commence at the North 1/4 corner of said Section 33; run thence S 89°51'42" E along the north line of the Northeast 1/4 of said Section 33, a distance of 1327.14 feet for a point of beginning; thence continue S 89°51'42" E along the north line of the Northwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of said Section 33 a distance of 375.60 feet to the west right-of-way line of U.S. Highway 27/441 as shown on Florida Department of Transportation right-of-way map, F.P. No. 238395-4, Section 11040; thence S 02°14'34" W along said west right-of-way line a distance of 424.28 feet; thence N 89°51'34" W a distance of 285.97 feet; thence N 00°16'00" E a distance of 305.00 feet; thence N 89°45'01" W a distance of 75.00 feet to the west line of the Northwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of said Section 33; thence N 00°16'00" E along said west line a distance of 118.84 feet to the point of beginning.

Parcel 2:

The North 100 feet of the West 1/2 of the Southwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of Section 33, Township 18 South, Range 24 East, less right-of-way of A.C.L. Railroad, Lake County, Florida.

Parcel 3:

The South 100 feet of the North 200 feet of the West 1/2 of the Southwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, less the right-of-way of A.C.L. Railroad and less and except that part conveyed to the State of Florida by Special Warranty Deed recorded in O.R. Book 68, Page 297, Public Records of Lake County, Florida.

Parcel 4:

The South 100 feet of the North 300 feet of the West 1/2 of the Southwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of Section 33, Township 18 South, Range 24 East, Lake County, Florida, less right-of-way for A.C.L. Railroad and less and except that part conveyed to the State of Florida by Special Warranty Deed recorded in O.R. Book 68, Page 297, Public Records of Lake County, Florida.

Parcel 5:

The South 1/2 of the Northwest 1/4 of the Northeast 1/4, and the Northeast 1/4 of the Northwest 1/4 of the Northeast 1/4, Section 33, Township 18 South, Range 24 East, Lake County, Florida, less the railroad right-of-way.

Parcel 6:

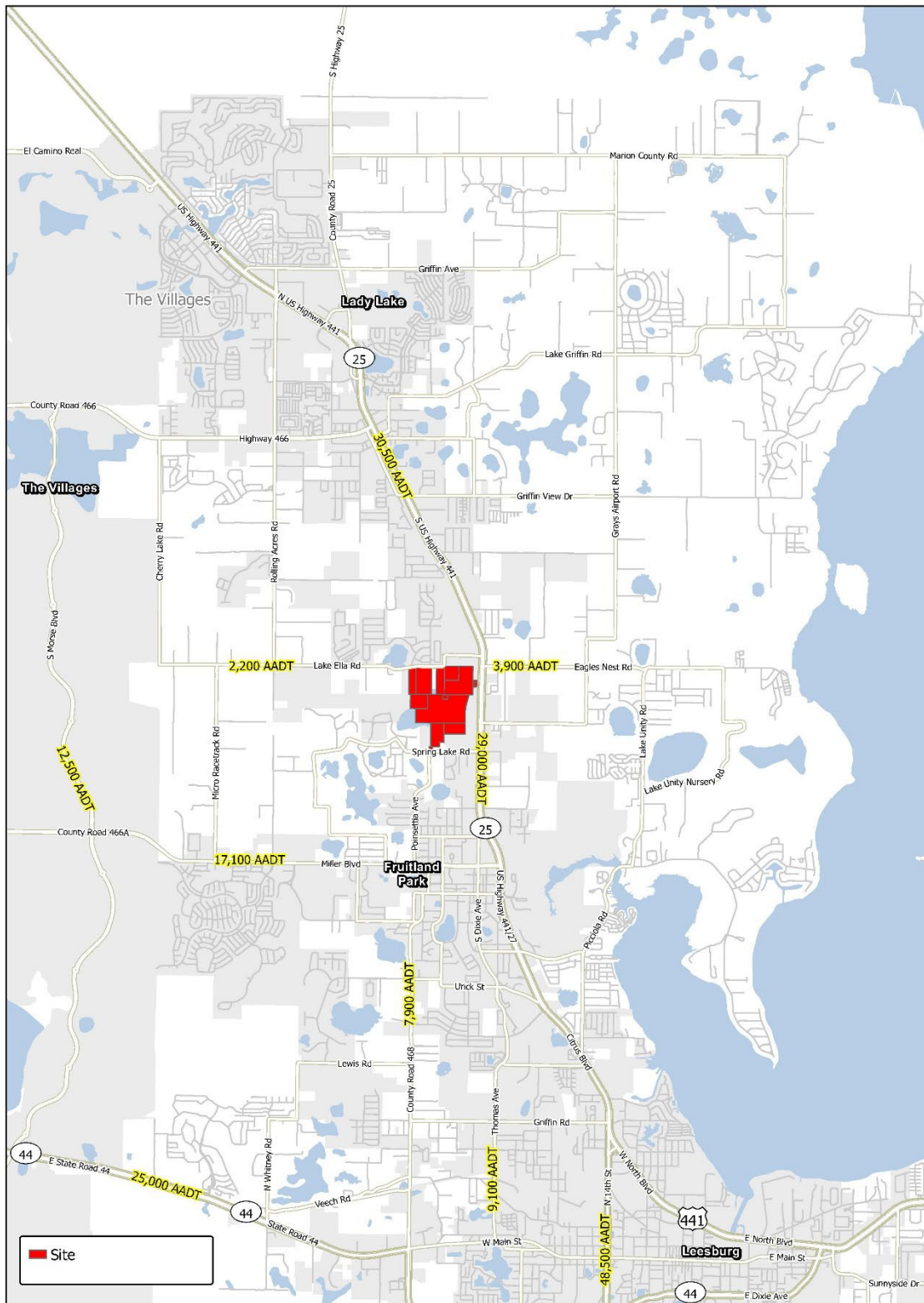
The Northwest 1/4 of the Northwest 1/4 of the Northeast 1/4, Section 33, Township 18 South, Range 24 East, Lake County, Florida.

Together with that certain legal description as described in Final Judgment Quieting Title recorded in O.R. Book 3578, Page 2451, Public Records of Lake County, Florida, more particularly described as follows:

A portion of the C.S.X. Transportation railroad right-of-way (formerly the Atlantic Coast Line Railroad) as shown on the Atlantic Coast Line Railroad right-of-way and track map, Palatka to Brooksville, Station 4809+92.5 to Station 4915+52.5, dated June 30, 1917, bounded on the north by the north line of Section 33, Township 18 South, Range 24 East, Lake County, Florida and bounded on the south by the south line of the north 1/2 of said Section 33, said portion of right-of-way being more particularly described as follows:

From the Northwest corner of the said Northeast 1/4 of Section 33; run thence along the north line thereof, S 89°51'38" E, for a distance of 1589.24 feet more or less to the west right-of-way of said railroad, said right-of-way being located 17.50 feet west (at right angles) from the centerline thereof and the point of beginning; thence departing said westerly right-of-way line, continue along said north line of the Northeast 1/4, S 89°51'38" E, for a distance of 36.34 feet to the easterly right-of-way line of said C.S.X. Transportation Railroad, being a point on the arc of a curve concave westerly, having a radius of 1927.20 feet and a chord bearing and distance of S 16°18'28" W, 46.20 feet; thence southerly along said easterly right-of-way line for the next four (4) courses: run thence along the arc thereof, through a central angle of 01°22'25", a distance of 46.20 feet; thence S 16°59'40" W, 992.56 feet to the east line of the south 1/2 of the Northwest 1/4 of the Northeast 1/4 of aforesaid Section 33; thence along said east line, S 00°15'56" W, 147.65 feet to a right-of-way line 60.00 feet east of the railroad centerline; thence departing said east line, S 16°59'40" W, along said right-of-way line, 192.01 feet to the south line of said south 1/2 of the Northwest 1/4 of the Northeast 1/4 of Section 33; thence departing the aforesaid easterly railroad right-of-way line, and run along said south line, N 89°49'58" W, 125.37 feet to the westerly right-of-way line of aforesaid railroad said centerline being 60.00 feet from the centerline thereof; thence departing said south line, run northerly along said westerly railroad right-of-way line for the next four (4) courses: run thence N 16°59'40" E, 627.55 feet to the aforesaid east line of the south 1/2 of the Northwest 1/4 of the Northeast 1/4 of Section 33; thence along the east line thereof, S 00°15'56" W, 147.65 feet to a right-of-way line 17.5 feet east of said railroad centerline; thence departing said east line, N 16°59'40" E, 876.12 feet to the point of curvature of a curve concave westerly and having a radius of 1892.20 feet; thence northerly along the arc thereof through a central angle of 01°04'47", a distance of 35.66 feet to the point of beginning.

Less any portion thereof lying within the south 100.00 feet of the north 400.00 feet of the West 1/2 of the Southwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of said Section 33.





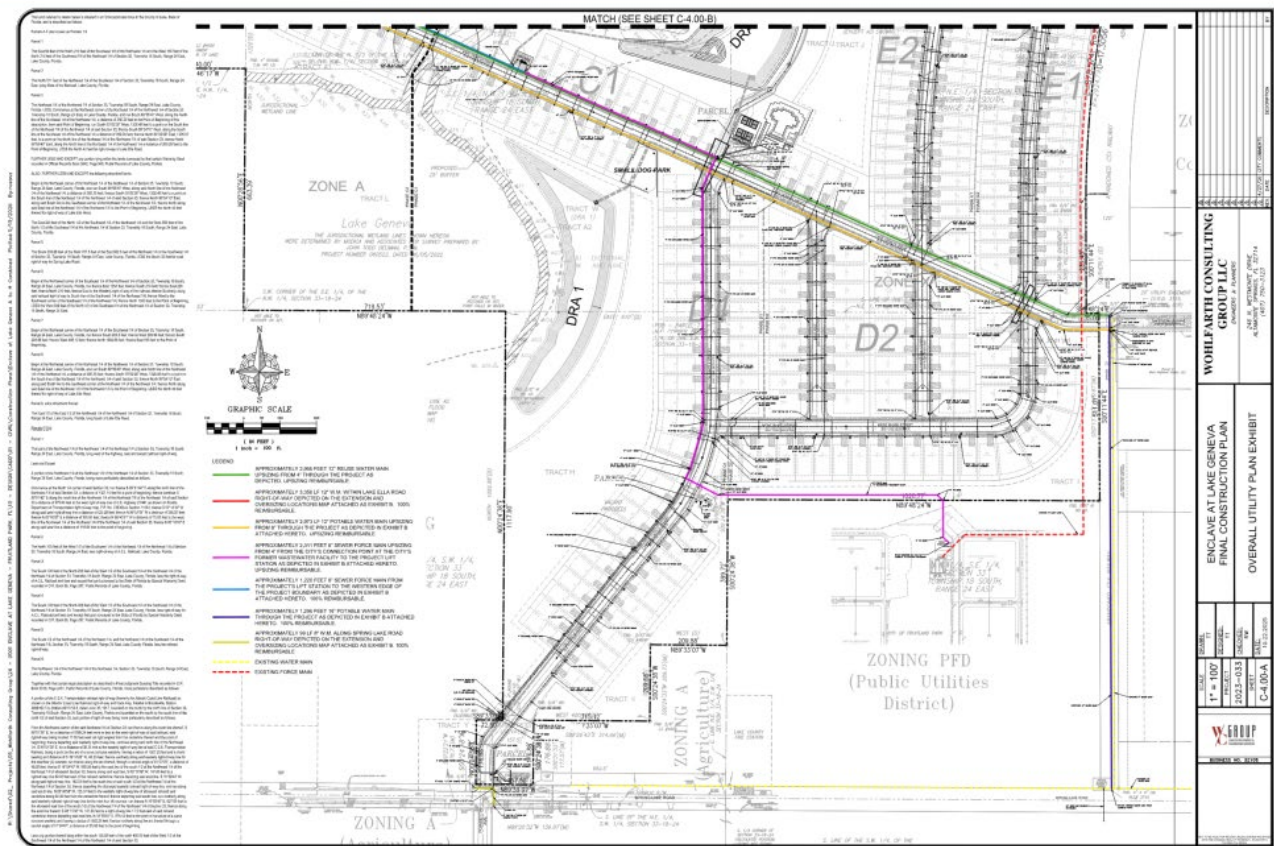
Enclave at Lake Geneva

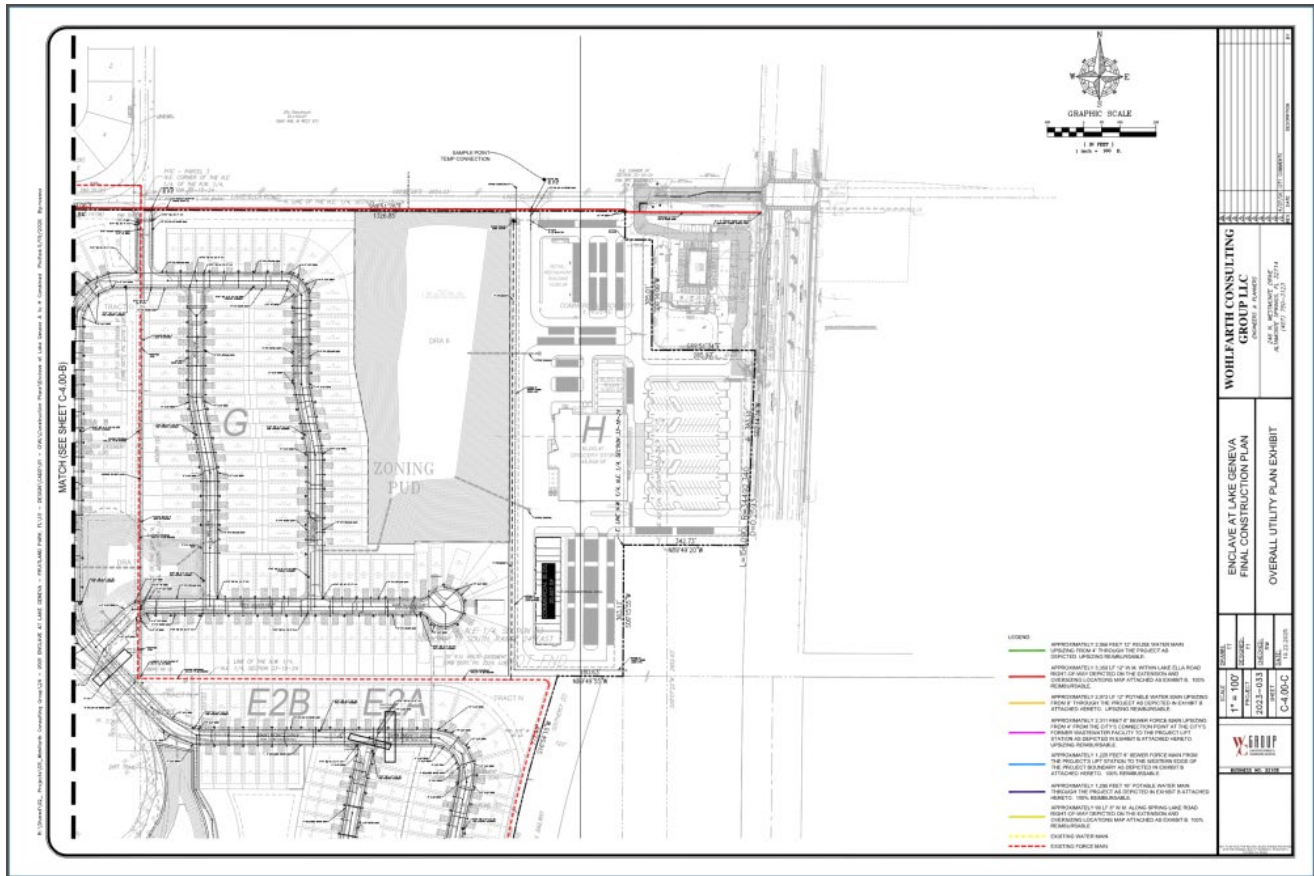
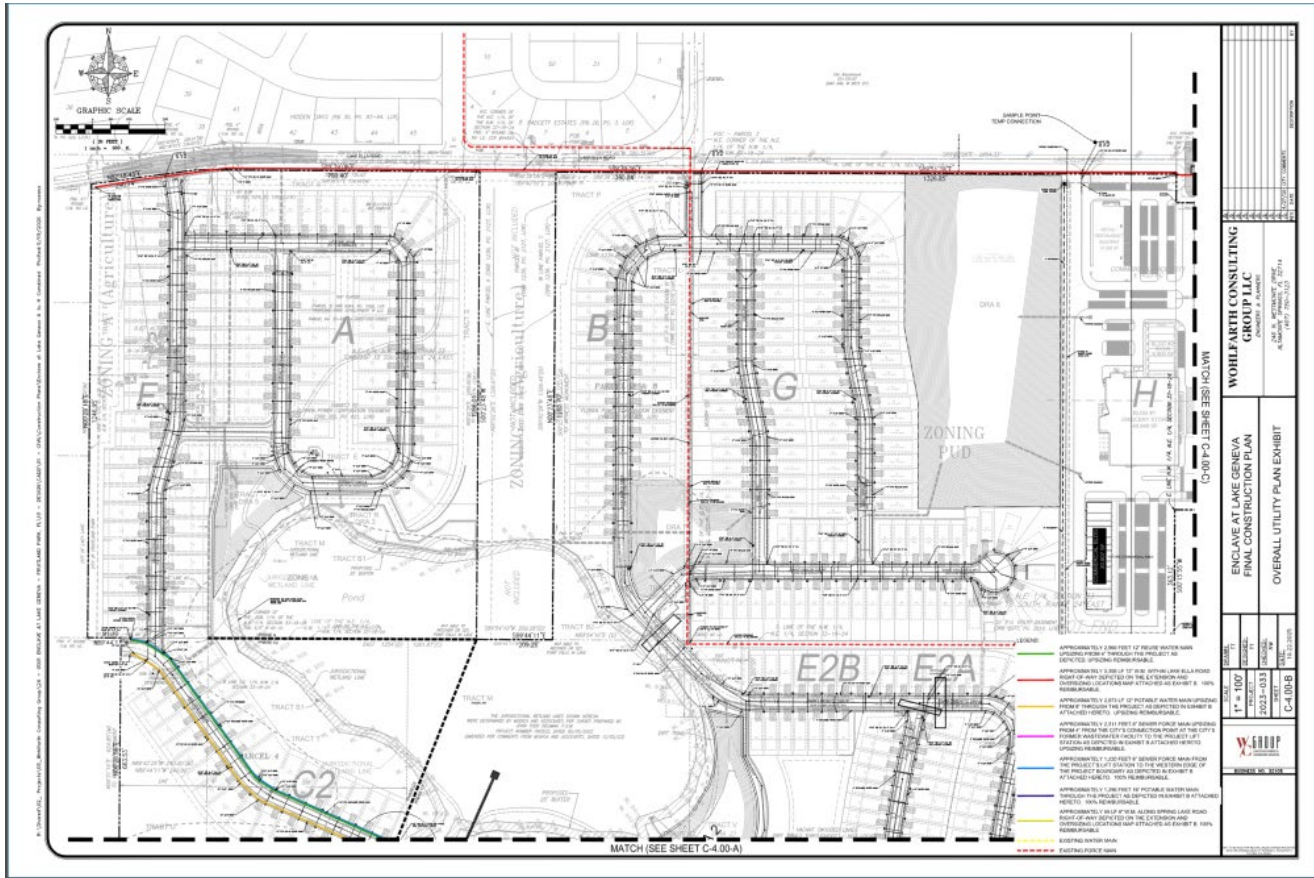
Location and Traffic Map

0 1 Miles



EXTENSION AND OVERSIZING LOCATIONS





CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 6a

ITEM TITLE: **Second Public Hearing Resolution 2026-050**
Adopting the Final Millage Rate of 3.9134

MEETING DATE: September 24, 2026

DATE SUBMITTED: September 15, 2026

SUBMITTED BY: city attorney/city manager/finance director

BRIEF NARRATIVE: **Resolution 2026-050** regarding the adoption of the 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, and held the first public hearing on September 10, 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 2026-050

RECOMMENDATION: Approve Resolution 2026-050

ACTION TO BE TAKEN: **Adopt or deny Resolution 2026-050**

RESOLUTION 2026-050

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

WHEREAS, the City Commission of the City of Fruitland Park, Lake County, Florida, on September 10, 2026 adopted Fiscal Year 2026-2027 tentative millage rate following a public hearing as required by section 200.065, Florida Statutes; and

WHEREAS, on September 24, 2026 the City Commission of the City of Fruitland Park, Lake County, Florida, held a public hearing on the final levying of ad valorem taxes as required by section 200.065, Florida Statutes; and

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

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 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.

DULY ADOPTED at a public hearing this 24th day of September 2026, at _____ p.m., 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)

Adoption Hearing September 24, 2026

Approved as to form and legality:

Anita Geraci-Carver, City Attorney

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 6b

ITEM TITLE: **Second Public Hearing – Resolution 2026-051 to Adopt the Final FY 2026/27 Budget**

MEETING DATE: September 24, 2026

DATE SUBMITTED: September 15, 2026

SUBMITTED BY: city attorney/city manager/city treasurer

BRIEF NARRATIVE: **Resolution 2026-051** – this is the second 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. Additionally, after discussions during the first public hearing on the budget, a street sweeper has been removed from the Capital Projects Fund budget and those dollars reallocated to the Utility Fund, where they will be placed in a dedicated reserve for the construction of the new wastewater treatment plant. 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	<u>\$ 3,382,926</u>
Total Appropriations	<u><u>\$20,648,787</u></u>

FUNDS BUDGETED: None

ATTACHMENTS: Resolution 2026-051, Exhibits A and B, FY 2026/27 Proposed Budget

RECOMMENDATION: Approval

ACTION TO BE TAKEN: **Consider Resolution 2026-051**

RESOLUTION 2026-051

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

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice the City Commission of the City of Fruitland Park held a public hearing at which time the general public was given an opportunity to comment and ask questions pertaining to the proposed final budget; 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 \$20,648,787.00.

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 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.

DULY ADOPTED at a public hearing this 24th day of September, 2026 at _____ p.m. , by the City Commission of the City of Fruitland Park, Florida.

City of Fruitland Park
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 Goldberg	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Raysin	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)

Adoption Hearing September 24, 2026

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
- Remove \$175,000 street sweeper from budget
- Increase transfer to the utility fund by \$175,000 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.

Exhibit A

Sewer – Transfer in from Capital Projects

- Increase revenues by \$205,944 from transfer in from the Capital Projects Fund.
- Increase transfer to retained earnings for wastewater by \$205,944 to be earmarked for future construction of the wastewater treatment plant
- Increase revenues by \$175,000 from transfer in from the Capital Project Fund.
- Increase transfer to retained earnings for wastewater by \$175,000 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
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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
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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
300-540-541-60640	remove street sweeper	(\$175,000)
300-580-581-90914	transfer to the utility fund	\$175,000

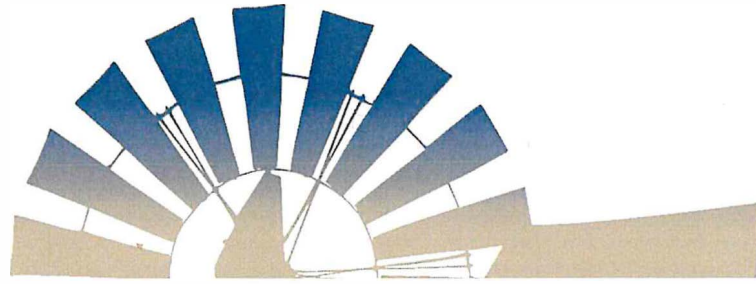
Utility Fund

Water

400-530-533-90919	addition to retained earnings	\$375,257
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Sewer

400-530-001-38300	transfer from capital projects	\$205,944
400-530-535-90919	addition to retained earnings	\$205,944
400-530-001-38300	transfer from capital projects	\$175,000
400-530-535-90919	addition to retained earnings	\$175,000



City of Fruitland Park

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	<u>\$ 3,382,926</u>
Total Citywide Budget	\$20,648,787

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.



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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.



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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



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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 of 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



506 W. Berckman St. | Fruitland Park, FL 34731

Ph: 352-360-6727

Fax: 352-360-6686

purchase a used bucket truck and a zero-turn mower. Finally, there is a transfer of \$380,944 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 \$3,382,926, a decrease of \$370,717 from last year. Most of the decrease is from fewer impact fees from development projected to be received next year. There is a transfer of \$380,944 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 \$84,850. 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 \$211,787. 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.

There is a contribution to retained earnings for water in the amount of \$375,257 and a contribution to a dedicated reserve for the building of the new wastewater treatment plant for \$380,944.

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

	General Fund	Community Redevelopment Agency	Capital Projects Fund	Utility Fund	Total
<u>REVENUES</u>					
Taxes	\$7,317,483	\$0	\$1,050,510	\$0	\$8,367,993
Licenses & Permits	728,500	0	0	0	728,500
Intergovernmental	1,265,572	1,582,530	0	0	2,848,102
Charges for Services	1,550,297	0	0	2,346,996	3,897,293
Fines & Forfeitures	40,957	0	0	0	40,957
Miscellaneous	1,034,179	100,000	60,000	640,802	1,834,981
Non-Revenue	1,773,816	762,017	0	395,128	2,930,961
TOTAL REVENUES	\$13,710,804	\$2,444,547	\$1,110,510	\$3,382,926	\$20,648,787
<u>EXPENDITURES</u>					
Personnel Services	\$7,336,570	\$0	\$0	\$836,215	\$8,172,785
Operating Expenses	5,053,453	22,400	0	1,596,553	6,672,406
Capital	1,176,991	2,363,161	715,380	98,800	4,354,332
Non-Operating	143,790	0	0	756,200	899,990
Transfers	0	58,986	395,130	0	454,116
Debt	0	0	0	95,158	95,158
TOTAL EXPENDITURES	\$13,710,804	\$2,444,547	\$1,110,510	\$3,382,926	\$20,648,787
BALANCE	\$0	\$0	\$0	\$0	\$0

FISCAL YEAR 2026/27

SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND

	Actual	Adopted	Amended	Proposed
	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27
<u>REVENUES</u>				
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
<u>EXPENDITURES</u>				
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
<u>REVENUES</u>				
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
<u>EXPENDITURES</u>				
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
<u>REVENUES</u>				
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
<u>EXPENDITURES</u>				
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	265,000
Library	146,670	120,000	120,000	0
Pool	35,920	18,000	23,918	0
Transfers	0	186,356	186,356	395,130
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

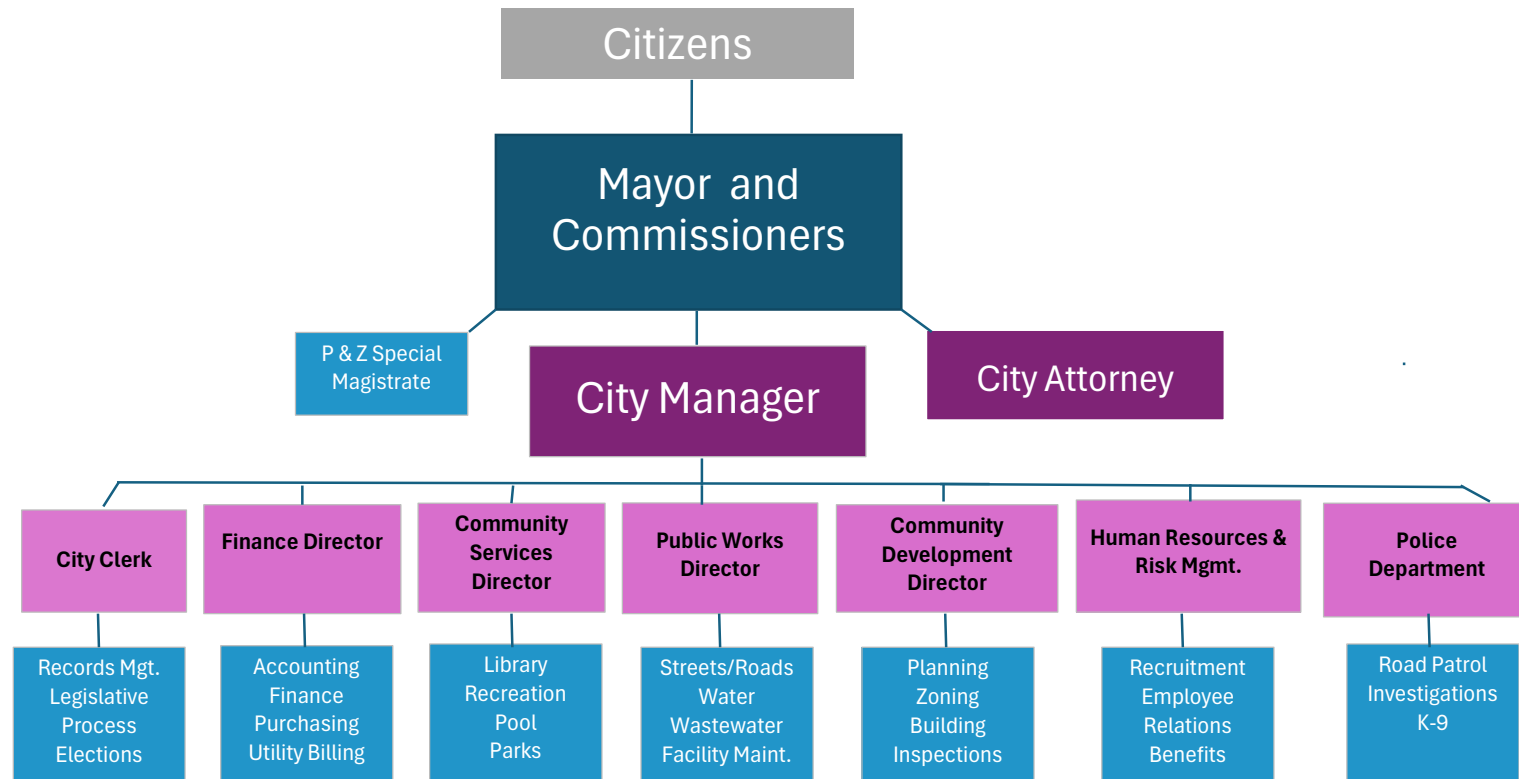
SUMMARY OF REVENUES AND EXPENDITURES

UTILITY FUND

	Actual	Adopted	Amended	Proposed
	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27
<u>REVENUES</u>				
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	395,130
TOTAL REVENUES	\$3,203,263	\$3,753,643	\$5,310,686	\$3,382,926
<u>EXPENDITURES</u>				
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	898,722	898,722	756,199
TOTAL EXPENDITURES	\$2,247,685	\$3,753,643	\$5,300,686	\$3,382,926
BALANCE	\$955,578	\$0	\$10,000	\$0

CITY OF FRUITLAND PARK ORGANIZATIONAL CHART

September 15, 2026



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/Cemetery 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

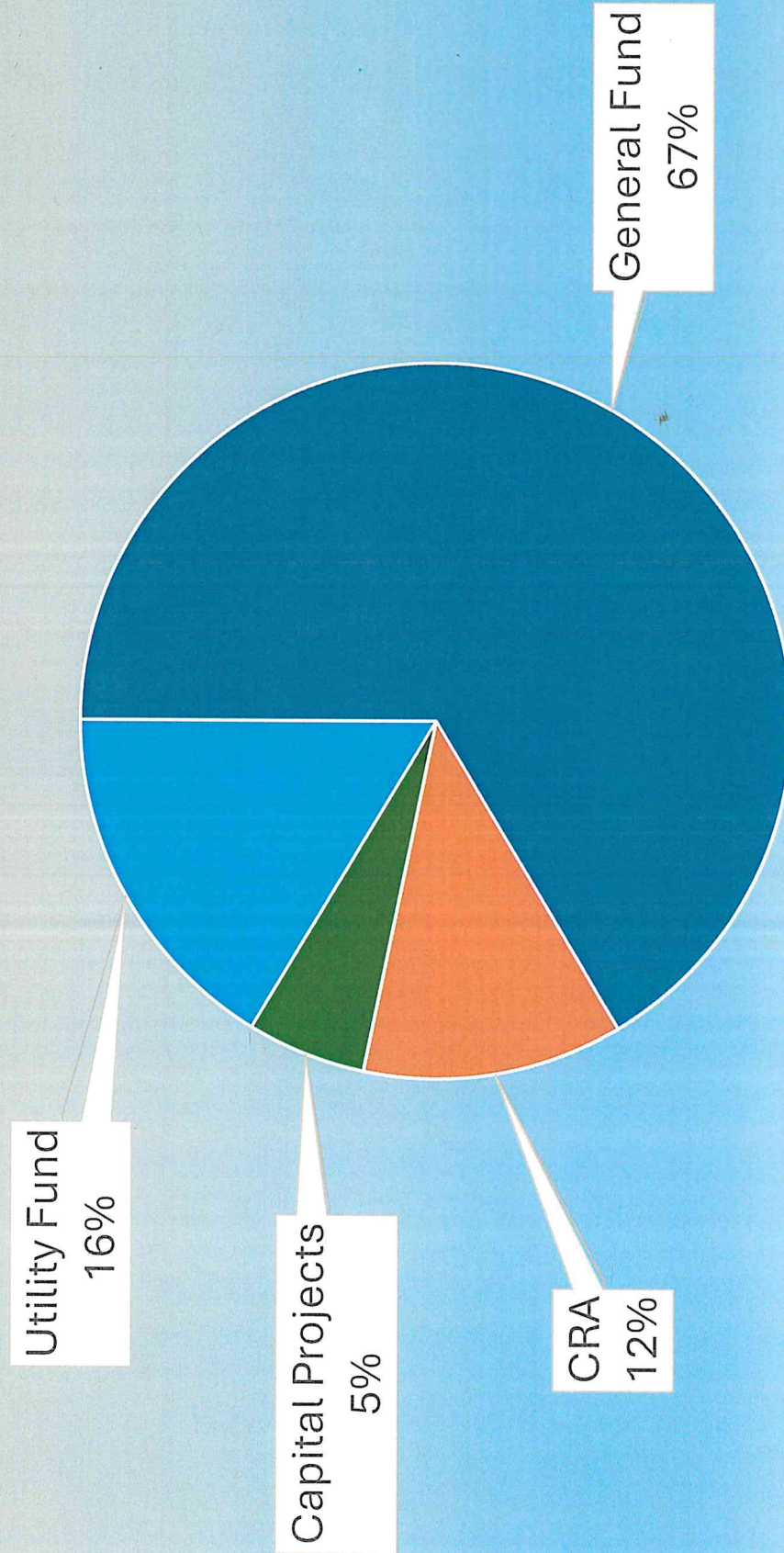
Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

	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

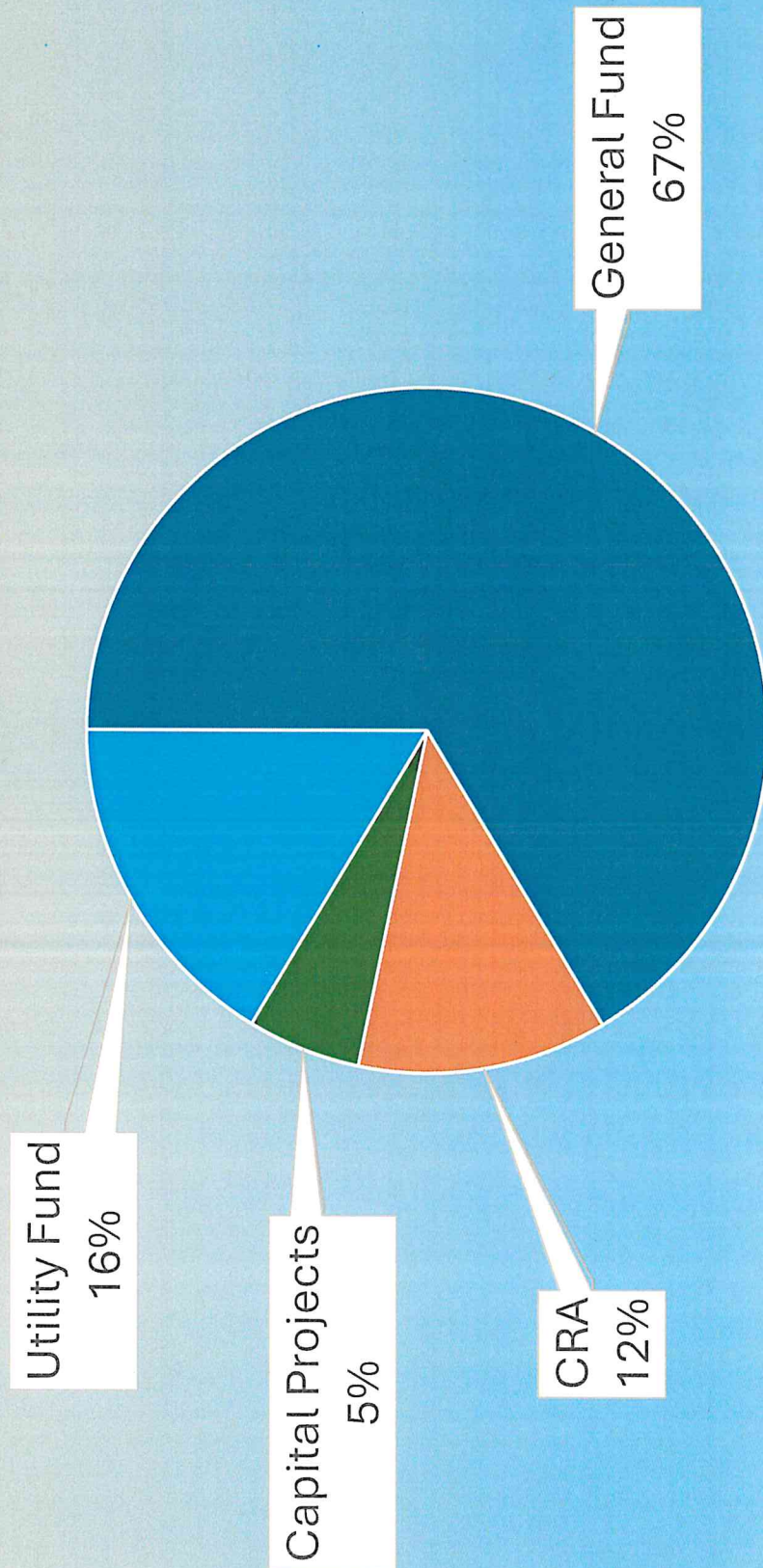
Personnel Distribution
Summary of Personnel by Department
FY 2027 Proposed

	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

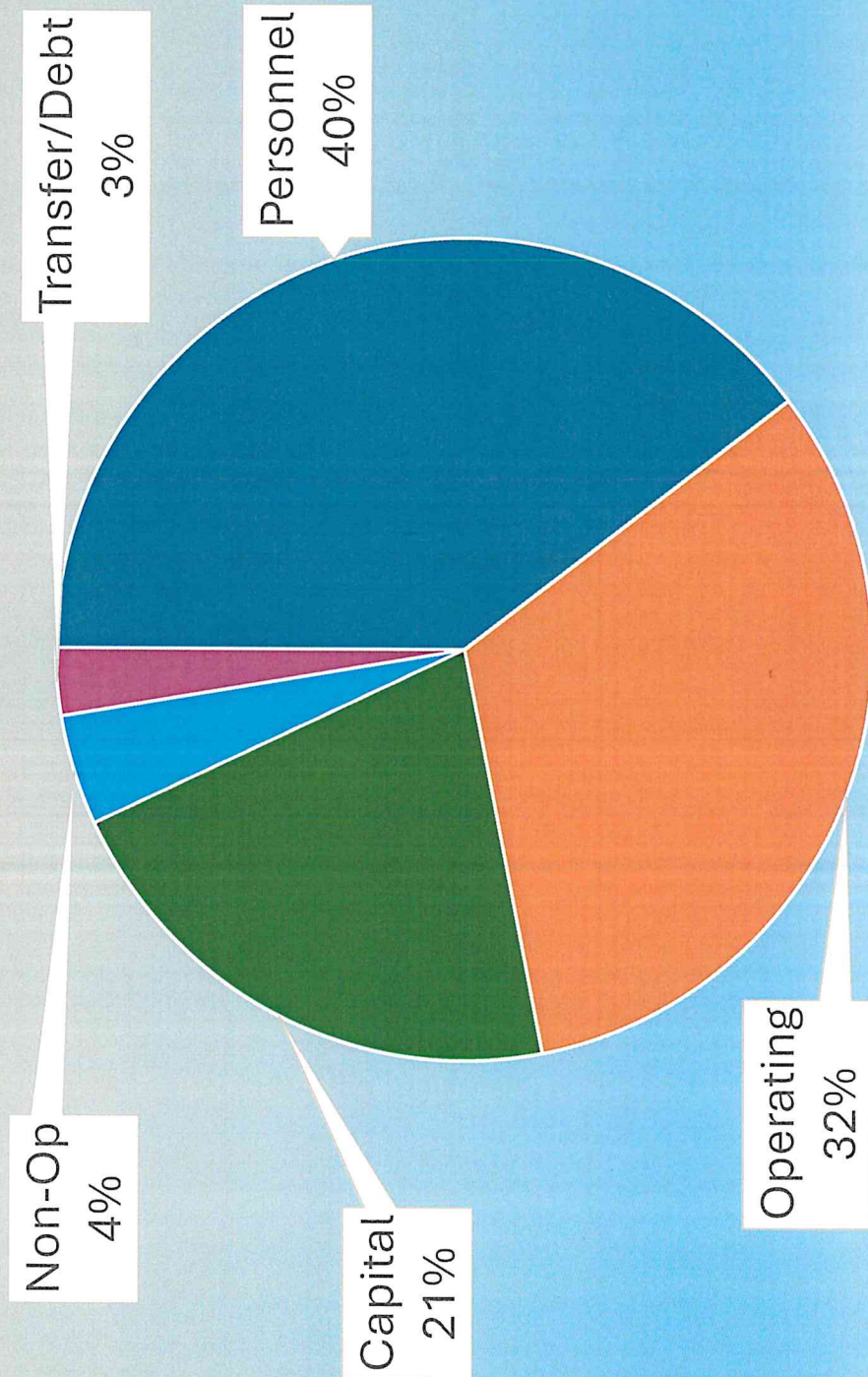
Total Revenues
\$20,648,787



Total Expenditures
\$20,648,787

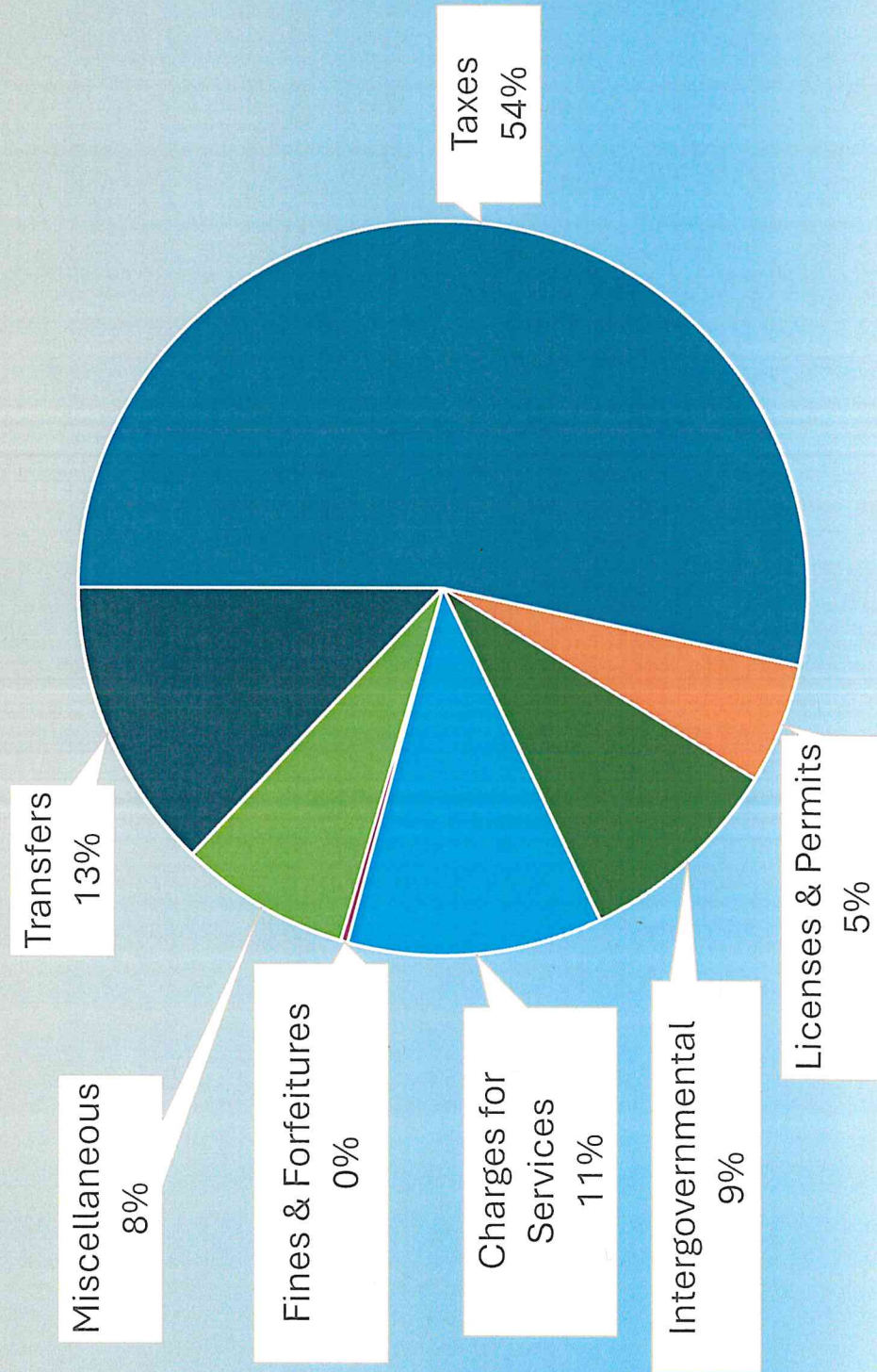


Total Expenditures



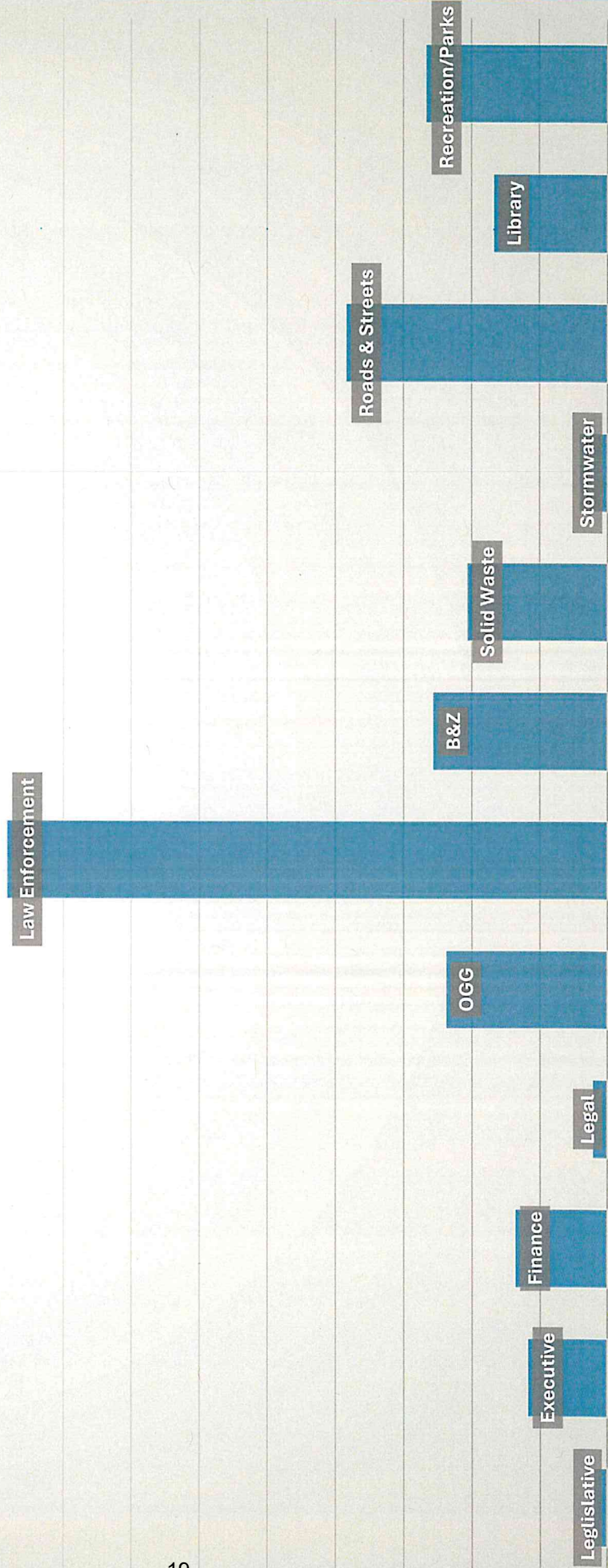
General Fund - Revenues

\$13,710,804

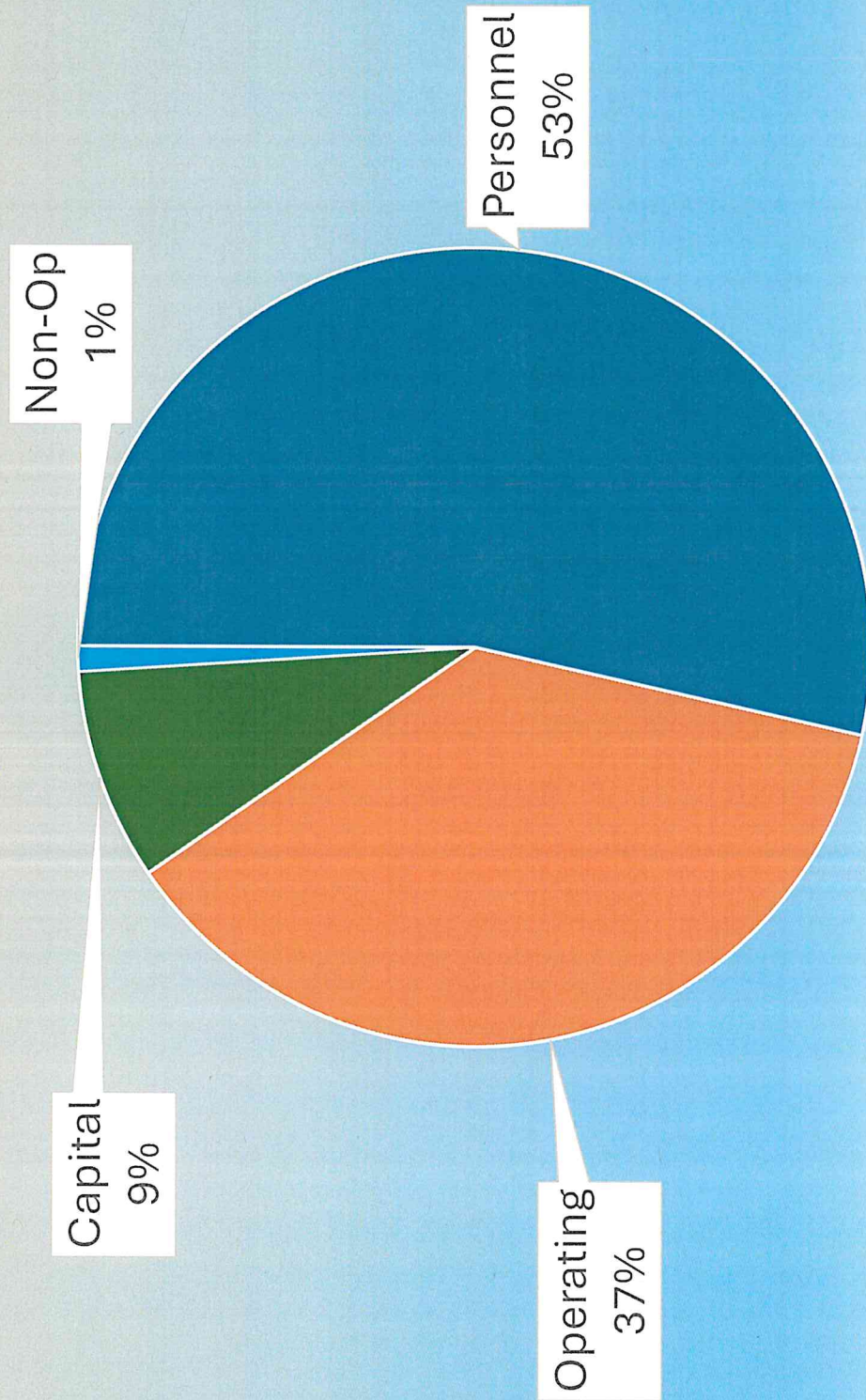


General Fund - Expenditures

\$13,710,804

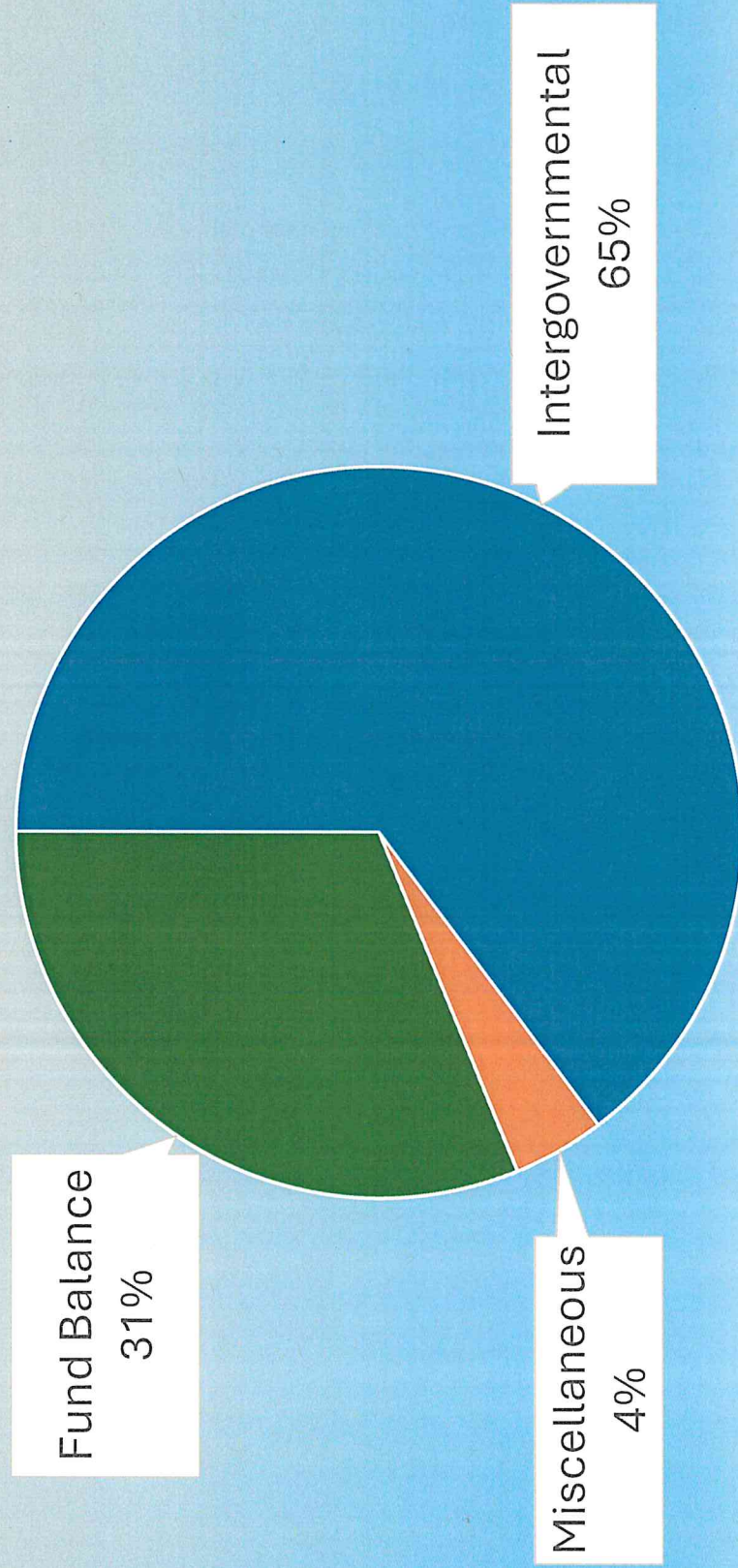


General Fund Expenditures



Community Redevelopment Agency - Revenues

\$2,444,547



Community Redevelopment Agency - Expenditures

\$2,444,547

Utilities 466A

Paving

Entryway Signs

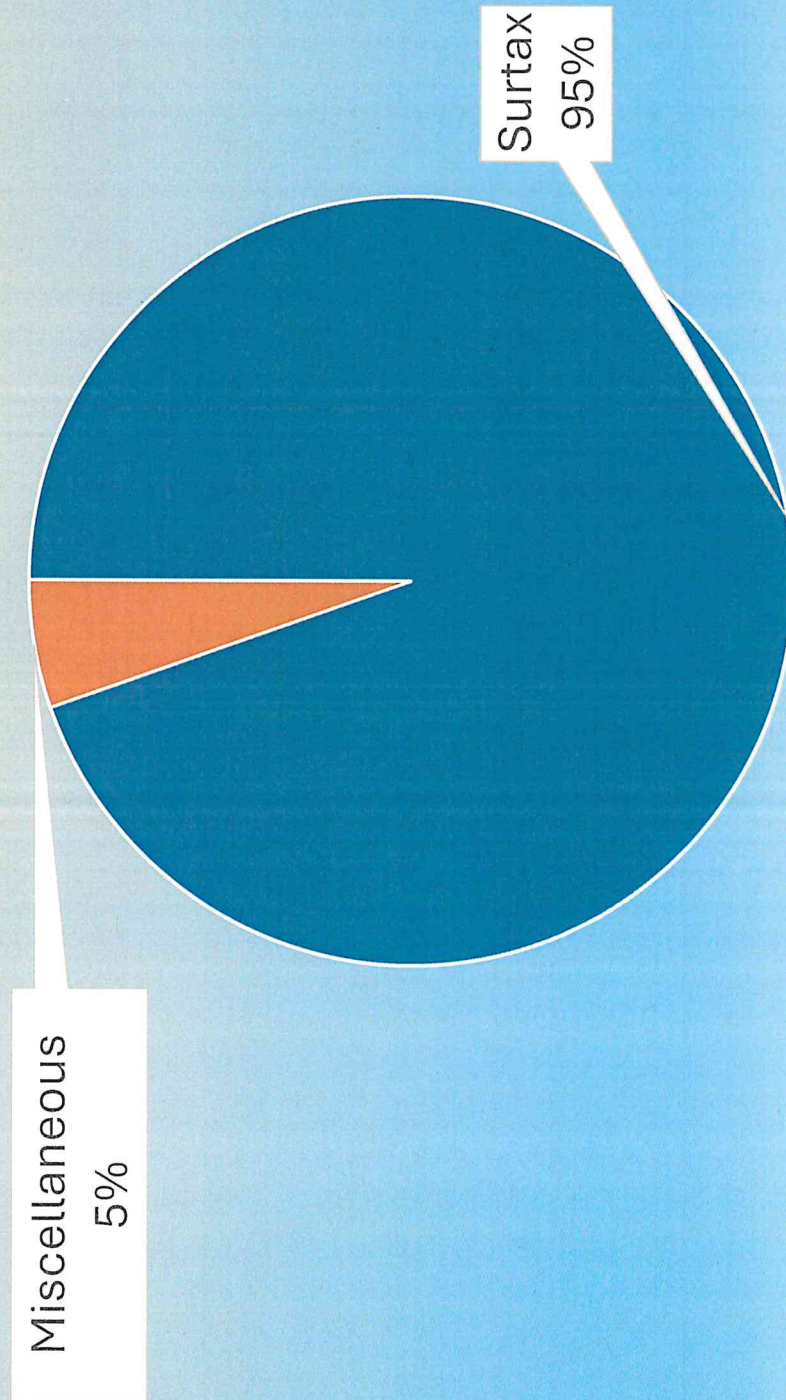
Operating

Sidewalks

Parks

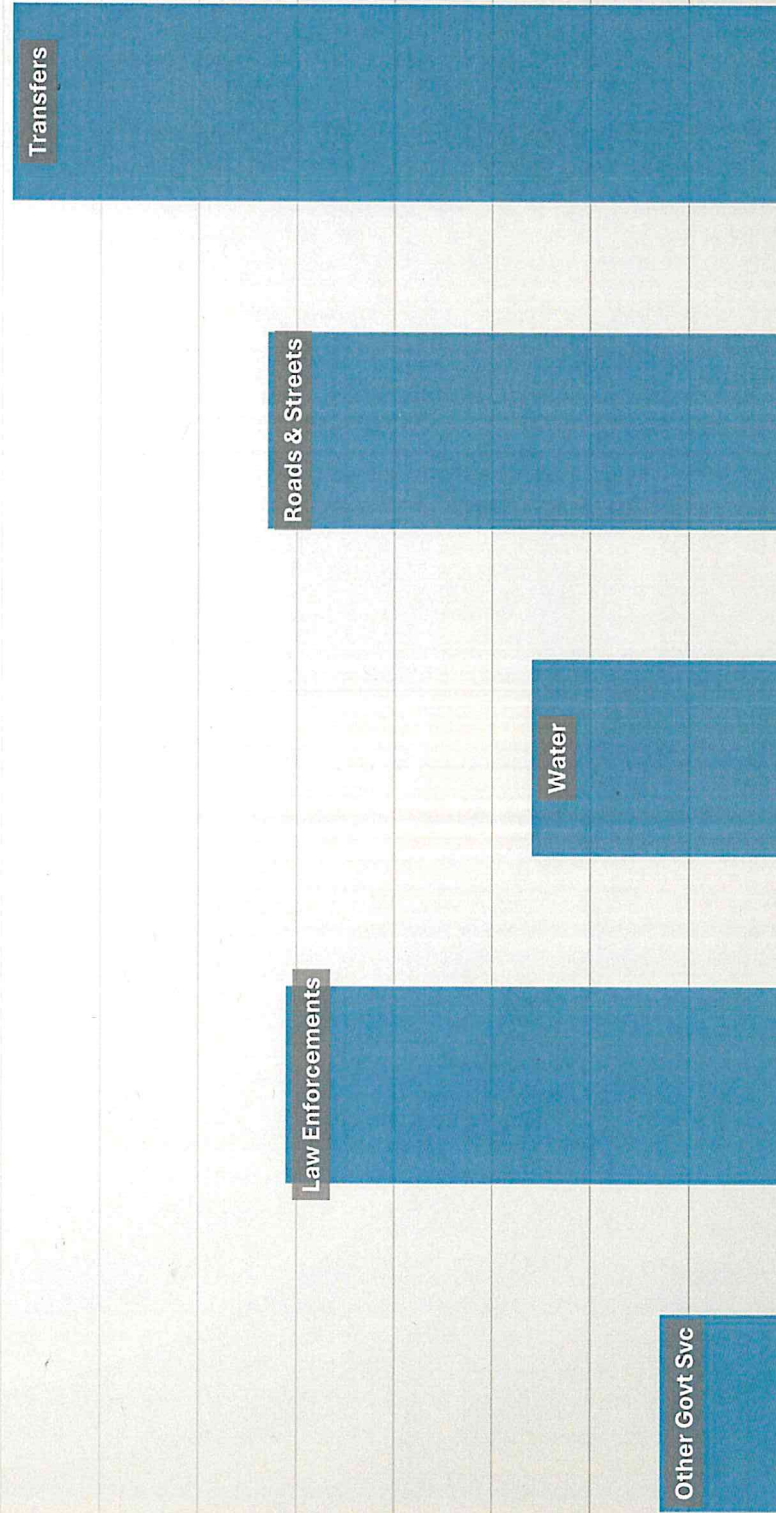
Capital Projects Fund – Revenues

\$1,110,510



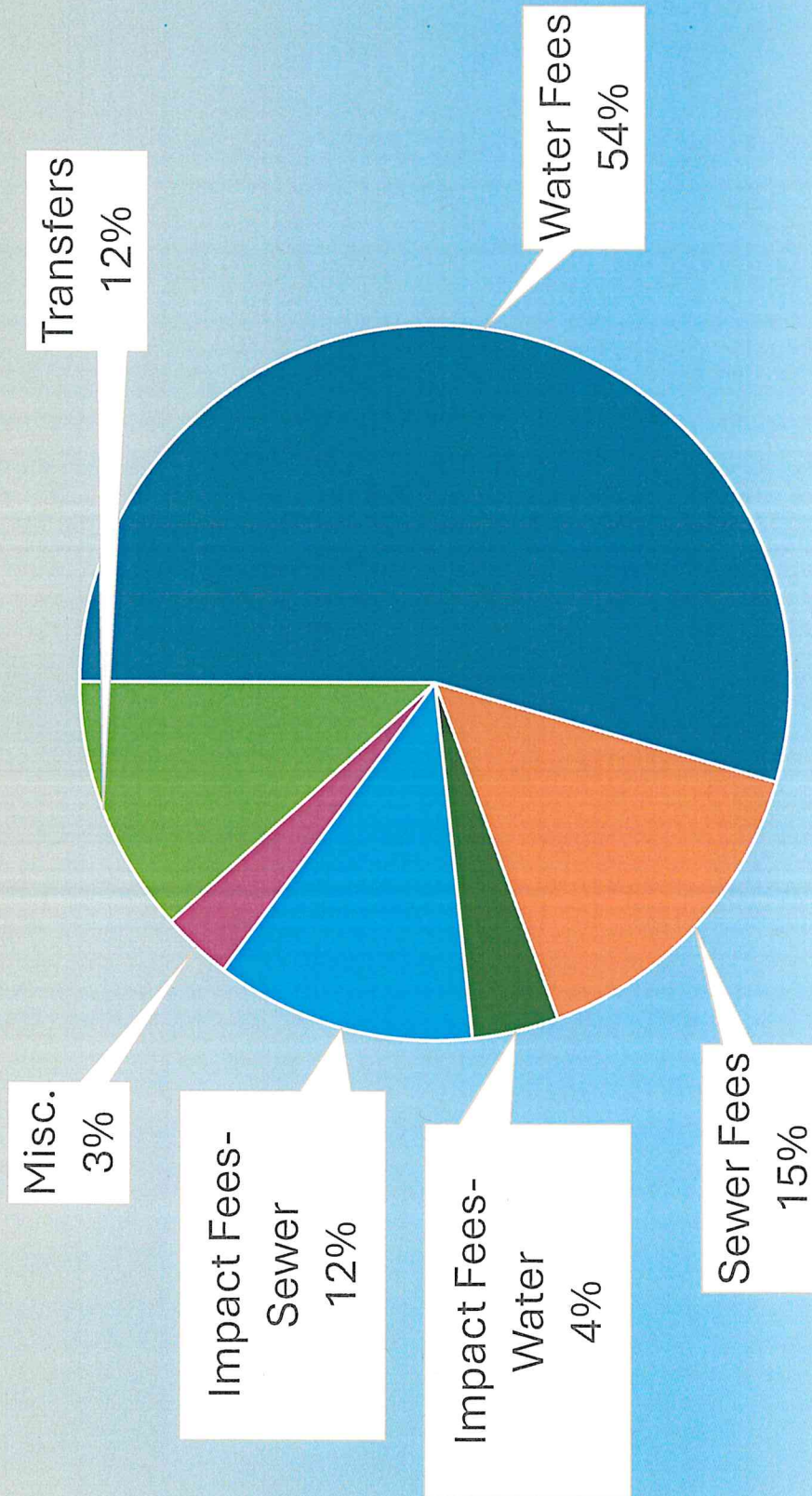
Capital Projects Fund - Expenditures

\$1,110,510



Utility Fund Revenues

\$3,382,926



Utility Fund - Expenditures

\$3,382,926

Water Operating

Sewer Operating

Add to FB

Water Capital

Sewer Capital

Debt Service

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
		\$6,743,023	\$6,964,329	\$6,964,329	\$7,317,483
	TAXES				
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
		\$717,333	\$1,297,941	\$1,297,941	\$728,500
	LICENSES & PERMITS				
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
		\$1,146,124	\$1,366,708	\$1,366,708	\$1,265,572
	INTERGOVERNMENTAL				
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	FY 2026	FY 2026	FY 2026	FY 2027
		Actuals	Adopted	Amended	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	
FRUITLAND PK DAY PROCEEDS	001-000-001-34717	\$2,430	\$2,000	\$2,000	\$4,000	
FRUITLAND 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%							
DELINQUENT AD VALOREM TAX	001-000-001-31120	\$54	\$183	\$183	\$183	1	\$4,627,649
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 SK RACE	001-000-001-34716	\$1,035	\$11,000	\$11,000	\$10,000		
FP SK RACE	001-000-001-34716-5KRN	\$8,500	\$0	\$0	\$0		
FRUITLAND PK DAY PROCEEDS	001-000-001-34717	\$2,430	\$2,000	\$2,000	\$4,000		
FRUITLAND 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	1	\$5,000
Adult sports						1	\$1,300
Basketball						1	\$8,000
Cheer						1	\$16,000
FLGFB						1	\$33,000
Soccer						1	\$2,000
Tball						1	
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	1	\$19,000
Equipment Purchase Grant From DOT							
Estimated DOT OT for FY 26-offset to estimated DOT OT expense in PD							
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							
XFER IN STORMWATER FBAL	001-000-001-38009	\$0	\$0	\$0	\$150,000	1	\$750,000
Appropriate storm to pay for proposed stormwater project on Sunset Way							
XFER IN BUILDING (PERMIT FEES)	001-000-001-38012	\$0	\$1,151,123	\$1,151,123	\$773,012	1	\$150,000
Xfer in for B&Z department							
XFER IN REDEVELOPMENT	001-000-001-38150	\$74,131	\$66,433	\$66,433	\$60,524	1	\$737,012
Xfer in for City Attorney at 50%							
XFER IN CEMETERY	001-000-001-38275	\$0	\$0	\$0	\$40,280	1	\$36,000
Xfer in from CRA for 20% CM + 10% FD							
Appropriate Cemetery Fund Balance to pay for cemetery projects budgeted in expense line 001-570-573-53901							
TOTAL		\$12,147,403	\$13,837,975	\$13,837,975	\$13,710,804	1	\$40,280

LEGISLATIVE

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

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

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	<u>\$630,726</u>
Difference	<u><u>(\$36,729)</u></u>

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	<u>\$2,551</u>
	<u><u>(\$35,318)</u></u>

EXECUTIVE

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Difference
		Actuals	Adopted	Amended	Proposed	
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)
PERSONNEL 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		

EXECUTIVE

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 Board 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		

EXECUTIVE

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	<u>\$666,651</u>
Difference	<u><u>\$19,404</u></u>

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	<u>\$29,725</u>
	<u><u>\$22,194</u></u>

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)
		\$408,017	\$476,167	\$476,167	\$480,636	\$4,469
PERSONNEL SERVICES						
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
		\$49,492	\$71,419	\$71,419	\$59,129	(\$12,290)
OPERATING EXPENSES						
EQUIPMENT PURCHASES	001-510-513-60640	\$6,850	\$5,000	\$5,000	\$2,500	(\$2,500)
		\$6,850	\$5,000	\$5,000	\$2,500	(\$2,500)
CAPITAL OUTLAY						
CONTINGENCY FINANCE	001-510-513-90990	\$72,232	\$114,065	\$114,065	\$143,790	\$29,725
		\$72,232	\$114,065	\$114,065	\$143,790	\$29,725
NON-OPERATING						
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	1104 - Wages - Finance Director	001-510-513-10110	\$159,796	\$194,143	\$194,143	\$170,727	1	\$99,753
	Vacancy - Wages - Deputy Finance Director						1	\$70,974
BONUS	1104 - Christmas Bonus - Finance Director	001-510-513-10111	\$1,107	\$1,523	\$1,523	\$1,157	1	\$1,157
WAGES	1067 - Wages - AR/AP Payroll Administrator	001-510-513-10120	\$128,393	\$145,303	\$145,303	\$151,124	1	\$58,155
	1127 - Wages - Accountant						1	\$35,279
	737 - Wages - Utility Administrator						1	\$57,689
BONUS	1067 - Christmas Bonus - AR/AP Payroll Administrator	001-510-513-10121	\$1,104	\$1,560	\$1,560	\$1,753	1	\$675
	1127 - Christmas Bonus - Accountant						1	\$409
	737 - Christmas Bonus - Utility Administrator						1	\$669
OVERTIME	1104 - Fica/Medicare - Finance Director	001-510-513-10140	\$502	\$4,000	\$4,000	\$0	1	\$7,720
FICA	1127 - Fica/Medicare - Accountant	001-510-513-10210	\$20,687	\$26,512	\$26,512	\$20,344	1	\$2,730
	737 - Fica/Medicare - Utility Administrator						1	\$4,464
	Vacancy - Fica/Medicare - Deputy Finance Director						1	\$5,429
RETIREMENT	1067 - FRS - AR/AP Payroll Administrator	001-510-513-10220	\$40,016	\$48,191	\$48,191	\$43,739	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	1067 - Short Term Disability - AR/AP Payroll Administrator	001-510-513-10230	\$43,502	\$45,821	\$45,821	\$61,556	1	\$384
DISABILITY INSURANCE	1104 - Short Term Disability - Finance Director	001-510-513-10231	\$0	\$1,032	\$1,032	\$1,920	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	Depending health insuranc	001-510-513-10232	\$10,667	\$5,472	\$5,472	\$26,138	1	\$29,622
	Employee change to dependent coverage						1	(\$3,484)
LIFE INSURANCE	1067 - Life Insurance - Employees - AR/AP Payroll Administrator	001-510-513-10233	\$563	\$572	\$572	\$288	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	1/2 Audit Expense (\$37,750)	001-510-513-30320	\$13,750	\$27,675	\$27,675	\$24,575	1	\$18,875
	Single Audit						1	\$5,700
CONTRACTUAL SERVICES		001-510-513-30340	\$4,633	\$3,700	\$3,700	\$3,600	1	\$3,600
TRAVEL/PER DIEM	MMD Computers, Background Checks, CCard	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	1	\$1,700
INSURANCE	PO's, A/P Checks, W2's, 1099's, ACFRs	001-510-513-30450	\$7,361	\$10,894	\$10,894	\$13,054	1	\$6,976
	Liability Insurance						1	\$6,078
	Property/Crime Insurance							
EQUIPMENT REPAIRS/MAINT		001-510-513-30463	\$0	\$1,000	\$1,000	\$500	1	\$500
SERVICE CONTRACTS	MMD Repairs	001-510-513-30465	\$0	\$1,500	\$1,500	\$0		
PRINTING & COPYING		001-510-513-30470	\$159	\$800	\$800	\$500	1	\$500
	Budgets, Gen Fund Checks, Payroll Checks, Bus Cards,							
MISC EXPENSE		001-510-513-30490	\$0	\$500	\$500	\$0		
OFFICE SUPPLIES		001-510-513-30510	\$7,063	\$6,700	\$6,700	\$6,700	1	\$500
	Check printer, check paper stock							
	General Office Supplies data tabs, binding equipment, receipt tape,						1	\$2,500
	pens, pencils							
	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	1	\$3,500
	Auditor Training, GFOA, FGFOA							
MEMBERSHIPS		001-510-513-30544	\$175	\$500	\$500	\$500	1	\$500
	FGFOA, GFOA, Gov Accreditation							
EQUIPMENT PURCHASES		001-510-513-60640	\$6,850	\$5,000	\$5,000	\$2,500	1	\$500
	Scanners, Computer, Calculators							
CONTINGENCY FINANCE		001-510-513-90990	\$72,232	\$114,065	\$114,065	\$143,790	1	\$2,500
TOTAL			\$536,591	\$666,651	\$666,651	\$686,055		

LEGAL

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

<u>Highlight of changes</u>	
Increase for labor attorney, plus decrease in legal advertising	<u>\$11,500</u>
	<u><u>\$11,500</u></u>

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	<u>\$1,124,910</u>
Difference	<u><u>\$65,202</u></u>

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	<u>\$4,500</u>
	<u><u>\$64,094</u></u>

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

OTHER GENERAL GOVERNMENT

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
hepatitis 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 FI - 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 Kyropera 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
GOODWILL	001-510-519-30481	\$23,396	\$25,100	\$25,100	\$19,000	6	\$500
Searches Using Index							
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.						6	\$2,300
Replace balance over next 3 years							
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	<u>\$4,087,697</u>
Difference	<u><u>\$325,151</u></u>

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	<u>\$55,033</u>
	<u><u>\$326,073</u></u>

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)
		\$2,603,966	\$3,314,296	\$3,304,675	\$3,494,911	\$180,615
PERSONNEL SERVICES						
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		FY 2026		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed	Adopted	Amended	Proposed	Adopted		
SALARY	001-520-521-10110	\$141,035	\$94,599	\$94,599	\$122,608					1	\$122,608
BONUS	001-520-521-10110										
	001-520-521-10111	\$1,039	\$1,092	\$1,092	\$1,422					1	\$1,422
WAGES	001-520-521-10120	\$1,324,077	\$1,700,399	\$1,700,399	\$1,773,307					1	\$1,422
691 - Wages - Police Chief											
691 - Christmas Bonus - Police Chief											
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	\$60,912
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

POLICE DEPARTMENT

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	1	\$21,160
K9 Care Williams and Buehler						1	\$83,294
Overtime							
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

POLICE DEPARTMENT

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							
UNIFORM ALLOWANCE							
1001 - Uniform Cleaning Stipend - Police Officer	001-520-521-10151	\$73,628	\$96,504	\$96,504	\$76,546	1	\$500
1020 - Uniform Cleaning Stipend - Police Officer	001-520-521-10155	\$10,500	\$12,000	\$12,000	\$12,000	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

POLICE DEPARTMENT

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		\$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

POLICE DEPARTMENT

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

POLICE DEPARTMENT

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
Facelogs						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

POLICE DEPARTMENT

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
Verizon						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		
INSURANCE	001-520-521-30450	\$71,058	\$108,017	\$108,017	\$132,613	1	\$3,600
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

POLICE DEPARTMENT

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
Dynamometer Speedometer 2x						1	\$3,000
Dynamometer 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							
PD DONATIONS EXPENSE	001-520-521-30482	\$4,088	\$5,000	\$5,000	\$5,000	1	\$2,000
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 FJ 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)

POLICE DEPARTMENT

Description	Account ID	FY 2025		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed	Adopted	Proposed		
EQUIP PURCHASE NON REPAIRABLE	001-520-521-60643	\$7,876	\$12,990	\$13,390	\$47,487			1	\$3,200
5 New BPV/ New SRT								1	\$168
Airflex knee pads (4)								1	\$2,480
Avon C50 gas mask (4)								1	\$420
Ballistic helmet cover								1	\$6,600
Ballistic helmets (4)								1	\$2,200
Common voice projection unit for gas mask (4)								1	\$800
Level II soft armor side panels (4)								1	\$4,700
Lightweight type III ballistic plates (8)								1	\$6,900
Lightweight type III ballistic shield (1)								1	\$8,000
Misc Equipment								1	\$3,983
OTTO Noisebarrier TAC communication (5)								1	\$1,443
OTTO PTT nexus quick disconnects (5)								1	\$192
Portable radio case (4)								1	\$195
Shield cover (1)								1	\$360
Side armor pouches (4)								1	\$208
Single pistol magazine pouch (8)								1	\$280
Single rifle magazine pouch (8)								1	\$895
SRT2 tactical PTT microphone (5)								1	\$520
Structural cummerbund (4)								1	\$495
Taker B30 ballistic shield light (1)								1	\$2,040
Uniform pants 34R (6)								1	\$680
Uniform pants 36L (2)								1	\$440
Uniform shirt Lg Long (2)								1	\$880
Uniform shirt Lg R (4)								1	\$440
Uniform shirt M (2)								1	\$1,680
Vest (4)								1	\$288
Vest molly attachment (4)								1	(\$3,000)
Department submitted reduction									
EQUIP PURCH NONREPAIRABLE	001-520-521-60643-DOT	\$0	\$0	\$0	\$19,000			1	\$19,000
DOT equip									
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	<u>\$729,666</u>
Difference	<u><u>(\$729,666)</u></u>
<u>Highlight of changes</u>	
Transfer of administration of the Villages fire assessment	<u>(\$729,666)</u>
to Lake County	<u><u>(\$729,666)</u></u>

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	<u>\$1,642,944</u>
Difference	<u><u>(\$358,392)</u></u>

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 associated 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)
	<u><u>(\$358,392)</u></u>

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)
		\$40,140	\$85,197	\$85,197	\$15,000	(\$70,197)
CAPITAL OUTLAY						
	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	923 - Wages - Administrative Mgr B & Z Vacancy - Wages - Community Dev Director	001-520-524-10110	\$56,718	\$101,135	\$101,135	\$153,345	1 1	\$67,467 \$85,878
BONUS	923 - Christmas Bonus - Administrative Mgr B & Z	001-520-524-10111	\$677	\$1,015	\$1,015	\$783	1	\$783
WAGES	1087 - Wages - Permit Tech I 765 - Wages - Code Enforcement Officer 870 - Wages - Permit Tech II 955 - Wages - Administrative Assistant - B&Z Vacancy - Wages - Permit Tech I Eliminate vacant Permit Tech position	001-520-524-10120	\$188,378	\$228,136	\$228,136	\$205,505	1 1 1 1 1 1	\$38,098 \$64,152 \$56,079 \$47,175 \$26,805 (\$26,805)
BONUS	1087 - Christmas Bonus - Permit Tech I 765 - Christmas Bonus - Code Enforcement Officer 870 - Christmas Bonus - Permit Tech II 955 - Christmas Bonus - Administrative Assistant - B&Z	001-520-524-10121	\$1,848	\$2,355	\$2,355	\$2,384	1 1 1 1	\$442 \$744 \$651 \$547
OVERTIME	1087 - Fica/Medicare - Permit Tech I 765 - Fica/Medicare - Code Enforcement Officer 870 - Fica/Medicare - Permit Tech II 923 - Fica/Medicare - Administrative Mgr B & Z 955 - Fica/Medicare - Administrative Assistant - B&Z Vacancy - Fica/Medicare - Community Dev Director Vacancy - Fica/Medicare - Permit Tech I Eliminate vacant Permit Tech position	001-520-524-10140 001-520-524-10210	\$1,918 \$17,675	\$2,000 \$25,600	\$2,000 \$25,600	\$0 \$27,694	1 1 1 1 1 1 1	\$2,948 \$4,965 \$4,340 \$5,221 \$3,651 \$6,570 \$2,051 (\$2,051)
RETIREMENT	1087 - FRS - Permit Tech I 765 - FRS - Code Enforcement Officer 870 - FRS - Permit Tech II 923 - FRS - Administrative Mgr B & Z 955 - FRS - Administrative Assistant - B&Z Vacancy - FRS - Community Dev Director Vacancy - FRS - Permit Tech I Eliminate vacant Permit Tech position	001-520-524-10220	\$34,302	\$46,477	\$46,477	\$48,768	1 1 1 1 1 1 1	\$5,178 \$8,718 \$7,621 \$9,169 \$6,411 \$11,671 \$3,643 (\$3,643)
HEALTH INSURANCE	1087 - Short Term Disability - Permit Tech I 765 - Short Term Disability - Code Enforcement Officer 870 - Short Term Disability - Permit Tech II 923 - Short Term Disability - Administrative Mgr B & Z 955 - Short Term Disability - Administrative Assistant - B&Z	001-520-524-10230 001-520-524-10231	\$39,252 \$0	\$64,150 \$995	\$64,150 \$995	\$67,893 \$2,304	1 1 1 1 1	\$384 \$384 \$384 \$384 \$384

BUILDING AND ZONING

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	Vacancy - Short Term Disability - Permit Tech I						1	\$384
	Eliminate vacant Permit Tech position						1	\$287
HEALTH INS DEPENDENTS		001-520-524-10232	\$7,911	\$7,904	\$7,904	\$10,192	1	(\$287)
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 - 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	1	\$2,500
	Half Engineering Fees						1	\$2,500
	Wright Pierce							
PLANNING FEES		001-520-524-30312	\$165,518	\$323,645	\$323,645	\$139,736		
	Half, 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	<u>\$896,500</u>
Difference	<u><u>\$137,257</u></u>

Highlight of changes

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

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

STORMWATER MANAGEMENT

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

<u>Highlight of changes</u>	
Project to alleviate flooding issues on Sunset Way	\$150,000
Various stormwater system repairs throughout the city	<u>\$30,000</u>
	<u><u>\$180,000</u></u>

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	1	\$10,000
general engineering							
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							
Various stormwater system repairs throughout city							
PRINTING & COPYING	001-530-538-30470	\$0	\$200	\$200	\$200	1	\$150,000
ADVERTISING	001-530-538-30480	\$0	\$3,000	\$3,000	\$3,000	1	\$30,000
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	<u>\$1,180,241</u>
Difference	<u><u>\$740,210</u></u>

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
	<u><u>\$753,225</u></u>

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
FACILITIES REPAIRS/MAINT	001-540-541-30464	\$10,659	\$0	\$0	\$0	\$0
SERVICE CONTRACTS	001-540-541-30465	\$4,698	\$6,000	\$6,000	\$9,500	\$3,500
SERVICE CONTRACTS	001-540-541-30465-MIL	\$3,940	\$4,000	\$4,000	\$4,200	\$200
MISC EXPENSE	001-540-541-30490	\$11,500	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	001-540-541-30510	\$12,515	\$60,500	\$60,500	\$71,500	\$11,000
SUPPLIES	001-540-541-30520	\$1,283	\$1,500	\$1,500	\$1,500	\$0
SUPPLIES	001-540-541-30520-MIL	\$25,662	\$28,500	\$28,500	\$37,500	\$9,000
UNIFORMS	001-540-541-30521	\$24,992	\$0	\$0	\$0	\$0
FUEL	001-540-541-30522	\$5,638	\$7,100	\$7,100	\$7,091	(\$9)
FUEL	001-540-541-30522-MIL	\$12,408	\$11,500	\$11,500	\$12,300	\$800
TRAINING & EDUCATION	001-540-541-30542	\$2,434	\$0	\$0	\$0	\$0
MEMBERSHIPS	001-540-541-30544	\$1,060	\$1,400	\$1,400	\$1,400	\$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		FY 2026		FY 2027		Quantity	Unit Cost
		Actuals	Adopted	Amended	Proposed				
SALARY	001-540-541-10110	\$50,204	\$49,555	\$49,555	\$50,131			1	\$50,131
BONUS	001-540-541-10111	\$523	\$572	\$572	\$582			1	\$582
WAGES	001-540-541-10120	\$329,830	\$449,157	\$449,157	\$463,420			1	\$582
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			1	\$501
1009 - Christmas Bonus - RS Service Worker I								1	\$503
1061 - Christmas Bonus - RS Service Worker I								1	\$642
1065 - Christmas Bonus - RS Crew Leader								1	\$496
1103 - Christmas Bonus - RS Service Worker I								1	\$489
1124 - Christmas Bonus - RS Service Worker I								1	\$502
1125 - Christmas Bonus - RS Service Worker II								1	\$502
1126 - Christmas Bonus - RS Service Worker II								1	\$489
1128 - Christmas Bonus - RS Service Worker I								1	\$635
795 - Christmas Bonus - Office Manager - PW								1	\$616
900 - Christmas Bonus - Mechanic								1	
OVERTIME	001-540-541-10140	\$20,093	\$7,000	\$7,000	\$7,500			1	\$3,339
FICA	001-540-541-10210	\$29,169	\$44,166	\$44,166	\$40,316			1	\$3,357
1009 - Fica/Medicare - RS Service Worker I								1	\$4,284
1061 - Fica/Medicare - RS Service Worker I								1	\$3,311
1065 - Fica/Medicare - RS Crew Leader								1	\$3,264
1103 - Fica/Medicare - RS Service Worker I								1	\$3,348
1124 - Fica/Medicare - RS Service Worker I								1	\$3,348
1125 - Fica/Medicare - RS Service Worker II								1	\$3,263
1126 - Fica/Medicare - RS Service Worker II								1	\$3,880
1128 - Fica/Medicare - RS Service Worker I								1	\$4,237
664 - Fica/Medicare - Public Works Director								1	\$4,111
795 - Fica/Medicare - Office Manager - PW								1	\$574
900 - Fica/Medicare - Mechanic								1	
FICA for overtime								1	
RETIREMENT	001-540-541-10220	\$49,791	\$66,477	\$66,477	\$70,811			1	\$5,864
1009 - FRS - RS Service Worker I								1	

ROADS & STREETS

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

ROADS & STREETS

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 hurricane 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 UNIFORMS	1-540-541-30520-MIL	\$24,992	\$0	\$0	\$0		
	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	<u>\$1,018,911</u>
Difference	<u><u>(\$183,011)</u></u>

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	<u>(\$4,511)</u>
	<u><u>(\$183,561)</u></u>

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

SALARY	Description	Account ID	FY 2025		FY 2026		FY 2027		Quantity	Unit Cost
			Actuals	Adopted	Amended	Proposed	Proposed	Proposed		
	1083 - Wages - Director of Community Services	001-570-571-10110	\$86,443	\$106,715	\$106,715	\$107,287			1	\$46,459
	588 - Wages - Deputy Library Director								1	\$60,828
BONUS										
	1083 - Christmas Bonus - Director of Community Services	001-570-571-10111	\$959	\$1,058	\$1,058	\$1,245			1	\$539
	588 - Christmas Bonus - Deputy Library Director								1	\$706
WAGES										
	1005 - Wages - Library Team Lead	001-570-571-10120	\$458,241	\$470,675	\$470,675	\$321,502			1	\$43,573
	1008 - Wages - Library Assistant II (FT) non degree								1	\$41,412
	Eliminate position 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										
	1005 - Christmas Bonus - Library Team Lead	001-570-571-10121	\$4,271	\$5,431	\$5,431	\$3,825			1	\$505
	1008 - Christmas Bonus - Library Assistant II (FT) non degree								1	\$480
	Eliminate position 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										
FICA										
	1005 - Fica/Medicare - Library Team Lead	001-570-571-10140	\$4,270	\$3,000	\$3,000	\$4,250			1	\$3,372
	1008 - Fica/Medicare - Library Assistant II (FT) non degree	001-570-571-10210	\$40,979	\$44,897	\$44,897	\$33,508			1	\$3,205
	Eliminate position 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

LIBRARY DEPARTMENT

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 position 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 position 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 position 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							
Mulch and Flowers						1	(\$10,000)
Power Washing of Building						1	\$1,200
Stanley Door Warranty						1	\$2,000
Steam Cleaning - Rugs & Furniture						1	\$2,520
						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
Department 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 restructure							(\$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	<u>\$316,110</u>
Difference	<u><u>(\$75,472)</u></u>

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)
Additional printing/copying supplies	\$2,550
Various adjustments in numerous operating accounts	\$800
No equipment purchases budgeted for next year	<u>(\$17,906)</u>
	<u><u>(\$75,410)</u></u>

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		FY 2026		FY 2027	
		Actuals	Adopted	Amended	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
Reduction Due To Modified Operating Schedule							(\$8,000)

SWIMMING POOL

Description	Account ID	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	Quantity	Unit Cost
PRINTING & COPYING							
Floor Resurfacing	001-570-572-30470	\$22	\$250	\$250	\$2,800	1	\$15,000
Printer Lease							
Supplies						12	\$150
ADVERTISING						1	\$1,000
	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
WSJ 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	<u>\$494,768</u>
Difference	<u><u>\$9,852</u></u>

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)
	<u><u>\$10,577</u></u>

PARKS MAINTENANCE

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Difference
		Actuals	Adopted	Amended	Proposed	
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 Monitoring 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		FY 2026		FY 2027	
		Actuals	Adopted	Amended	Proposed	Quantity	Unit Cost
WATER	001-570-573-30431	\$82,245	\$60,000	\$60,000	\$60,000	1	\$11,692
RENTAL OF EQUIPMENT	001-570-573-30440	\$9,132	\$2,000	\$2,000	\$2,500	1	\$10,187
INSURANCE	001-570-573-30450	\$12,336	\$18,257	\$18,257	\$21,879		
Liability Insurance							
Property/Crime Insurance							
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 Management Supplies						1	\$25,000
JUNIFORMS	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		
Leased Trucks							
Park Cameras						1	\$18,000
TOTAL		\$490,842	\$494,768	\$494,768	\$504,620		

RECREATION

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

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	<u>(\$100,000)</u>
	<u><u>(\$214,261)</u></u>

RECREATION

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2026	FY 2027	Difference
		Actuals	Adopted	Amended	Proposed		
SALARY	001-570-574-10110	\$133,015	\$152,727	\$152,727	\$103,563	\$103,563	(\$49,164)
BONUS	001-570-574-10111	\$1,656	\$1,296	\$1,296	\$1,201	\$1,201	(\$95)
WAGES	001-570-574-10120	\$111,486	\$183,761	\$183,761	\$123,573	\$123,573	(\$60,188)
BONUS	001-570-574-10121	\$1,206	\$1,450	\$1,450	\$1,346	\$1,346	(\$104)
OVERTIME	001-570-574-10140	\$5,198	\$0	\$0	\$0	\$0	\$0
PHONE ALLOWANCE	001-570-574-10159	\$60	\$0	\$0	\$0	\$0	\$0
FICA	001-570-574-10210	\$17,790	\$29,357	\$29,357	\$13,576	\$13,576	(\$15,781)
RETIREMENT	001-570-574-10220	\$33,683	\$44,515	\$44,515	\$27,233	\$27,233	(\$17,282)
HEALTH INSURANCE	001-570-574-10230	\$32,755	\$36,657	\$36,657	\$33,634	\$33,634	(\$3,023)
DISABILITY INSURANCE	001-570-574-10231	\$0	\$1,011	\$1,011	\$1,344	\$1,344	\$333
HEALTH INS DEPENDENTS	001-570-574-10232	\$12,488	\$0	\$0	\$16,919	\$16,919	\$16,919
LIFE INSURANCE	001-570-574-10233	\$481	\$458	\$458	\$252	\$252	(\$206)
DENTAL INSURANCE	001-570-574-10236	\$1,063	\$1,015	\$1,015	\$1,048	\$1,048	\$33
WORKERS COMPENSATION	001-570-574-10240	\$9,053	\$18,307	\$18,307	\$11,434	\$11,434	(\$6,873)
PERSONNEL SERVICES		\$359,934	\$470,554	\$470,554	\$335,123	\$335,123	(\$135,431)
CONTRACTUAL SERVICES	001-570-574-30340	\$22,912	\$10,400	\$10,400	\$12,300	\$12,300	\$1,900
RECREATION PROGRAMS	001-570-574-30359	\$233,394	\$91,650	\$91,650	\$91,650	\$91,650	\$0
TRAVEL/PER DIEM	001-570-574-30400	\$4,723	\$3,000	\$3,000	\$3,350	\$3,350	\$350
COMMUNICATIONS	001-570-574-30410	\$7,840	\$6,190	\$6,190	\$6,190	\$6,190	\$0
POSTAGE	001-570-574-30420	\$6	\$300	\$300	\$400	\$400	\$100
ELECTRIC	001-570-574-30430	\$13,610	\$14,000	\$14,000	\$21,000	\$21,000	\$7,000
WATER	001-570-574-30431	\$1,956	\$2,750	\$2,750	\$2,500	\$2,500	(\$250)
RENTAL OF EQUIPMENT	001-570-574-30440	\$2,989	\$2,100	\$2,100	\$0	\$0	(\$2,100)
INSURANCE	001-570-574-30450	\$10,388	\$15,375	\$15,375	\$18,423	\$18,423	\$3,048
VEHICLE REPAIRS/MAINT	001-570-574-30462	\$877	\$1,000	\$1,000	\$1,700	\$1,700	\$700
EQUIPMENT REPAIRS/MAINT	001-570-574-30463	\$430	\$4,250	\$4,250	\$5,500	\$5,500	\$1,250
FACILITIES REPAIRS/MAINT	001-570-574-30464	\$13,137	\$19,900	\$19,900	\$17,600	\$17,600	(\$2,300)
PRINTING & COPYING	001-570-574-30470	\$2,482	\$2,500	\$2,500	\$960	\$960	(\$1,540)
ADVERTISING	001-570-574-30480	\$2,474	\$9,684	\$9,684	\$10,599	\$10,599	\$915
ADVERTISING	001-570-574-30480-FPDAY	\$810	\$0	\$0	\$0	\$0	\$0
ENTERTAINMENT	001-570-574-30484	\$1,923	\$750	\$750	\$0	\$0	(\$750)
OFFICE SUPPLIES	001-570-574-30510	\$8,518	\$1,750	\$1,750	\$3,000	\$3,000	\$1,250
SUPPLIES SENIOR SOCIAL	001-570-574-30519	\$10,369	\$9,600	\$9,600	\$13,800	\$13,800	\$4,200
SUPPLIES	001-570-574-30520	\$7,474	\$14,750	\$14,750	\$10,600	\$10,600	(\$4,150)
UNIFORMS	001-570-574-30521	\$60	\$1,000	\$1,000	\$1,000	\$1,000	\$0
FUEL	001-570-574-30522	\$1,098	\$2,100	\$2,100	\$3,000	\$3,000	\$900
TRAINING & EDUCATION	001-570-574-30542	\$2,165	\$3,100	\$3,100	\$3,000	\$3,000	(\$100)
MEMBERSHIPS	001-570-574-30544	\$3,329	\$2,800	\$2,800	\$1,850	\$1,850	(\$950)
RECREATION PROGRAMS	001-570-574-34730	\$60,040	\$0	\$0	\$0	\$0	\$0
ENTERTAINMENT	001-570-574-34741	\$1,284	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES		\$414,288	\$218,949	\$218,949	\$228,422	\$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								
	1083 - Wages - Director of Community Services	001-570-574-10110	\$133,015	\$152,727	\$152,727	\$103,563	1	\$46,459
	1131 - Wages - Deputy Recreation Director						1	\$57,104
BONUS								
	1083 - Christmas Bonus - Director of Community Services	001-570-574-10111	\$1,656	\$1,296	\$1,296	\$1,201	1	\$539
	1131 - Christmas Bonus - Deputy Recreation Director						1	\$662
WAGES								
	1015 - Wages - Administrative Assistant	001-570-574-10120	\$111,486	\$183,761	\$183,761	\$123,573	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								
	1015 - Christmas Bonus - Administrative Assistant	001-570-574-10121	\$1,206	\$1,450	\$1,450	\$1,346	1	\$524
	1083 - Christmas Bonus - Sports/Events Coordinator (Events Coordinator)						1	\$599
	993 - Christmas Bonus - Recreation Aid/Assistant						1	\$223
OVERTIME								
PHONE ALLOWANCE								
FICA								
	1015 - Fica/Medicare - Administrative Assistant	001-570-574-10140	\$5,198	\$0	\$0	\$0	1	\$3,499
	1083 - Fica/Medicare - Director of Community Services	001-570-574-10159	\$60	\$0	\$0	\$0	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								
	1015 - FRS - Administrative Assistant	001-570-574-10220	\$33,683	\$44,515	\$44,515	\$27,233	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
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
001-570-574-30400		\$4,723	\$3,000	\$3,000	\$3,350		
TRAVEL/PER DIEM							
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
001-570-574-30462		\$877	\$1,000	\$1,000	\$1,700		
VEHICLE REPAIRS/MAINT							
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 & Maitnace						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		
OFFICE 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 Materials						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		

RECREATION

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
	001-570-574-60632	\$38,629	\$100,000	\$100,000	\$14,600		
Landscaping						1	\$10,000
PA System						1	\$4,600
	001-570-574-60640	\$2,700	\$3,900	\$3,900	\$5,300		
EQUIPMENT PURCHASES							
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 Taxable Increment Value \$178,213,753 \	200-000-001-33901	\$510,632	\$594,264	\$594,264	\$662,922		
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 Incremental							
Value \$90,569,392 Millage Rate \$5.0254 *							
95%							
OOF2 Lake County BCC Taxable Incremental							
Value \$85,807,421 Millage Rate \$5.0254 *						1	\$432,390
95%							
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							
XFER IN FUND BALANCE	200-000-001-38001	\$189,172	\$0	\$0	\$762,017	1	\$100,000
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	<u>\$1,505,907</u>
Difference	<u><u>\$938,640</u></u>

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 improvements- 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 Update/Refresh welcome to Fruitland Park signs						1	\$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							
		\$295,069	\$1,505,907	\$1,505,907	\$2,444,547	1	\$58,986
	TOTAL						

**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
		\$2,500,000	\$0	\$0	\$0	\$0
INTERGOVERNMENTAL REVENUE						
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)
		\$98,400	\$194,250	\$194,250	\$60,000	(\$134,250)
MISC REVENUES						
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-INFRASTRUCTURE	300-000-001-31260	\$1,004,533	\$1,050,510	\$1,050,510	\$1,050,510	1	\$1,050,510
Estimated taxes to be received							
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	<u>\$1,244,760</u>
Difference	<u><u>(\$134,250)</u></u>

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
Zero turn mower	\$12,000
Transfer to Utility Fund to be used to fund the WWTP	\$380,944

**CAPITAL PROJECTS FUND
EXPENDITURES**

Description	Account ID	Department	FY 2025		FY 2026		FY 2026		FY 2027	
			Actuals		Adopted	Amended	Proposed		Difference	
CITY HALL COMPLEX	300-510-519-60633	OGG	\$0		\$150,000	\$150,000	\$65,000		(\$85,000)	
			\$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	
			\$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	
			\$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	\$62,000		\$62,000	
			\$39,146		\$383,000	\$383,000	\$265,000		(\$118,000)	
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)	
			\$146,670		\$120,000	\$120,000	\$0		(\$120,000)	
COMM CENTER CAPITAL OTHER	300-570-572-60629	POOL	\$34,923		\$0	\$0	\$0		\$0	
EQUIPMENT PURCHASES	300-570-572-60640	POOL	\$997		\$18,000	\$23,918	\$0		(\$18,000)	
			\$35,920		\$18,000	\$23,918	\$0		(\$18,000)	
XFER TO UTILITY	300-580-581-90914	INTERFUND	\$0		\$186,356	\$186,356	\$395,130		\$208,774	
			\$0		\$186,356	\$186,356	\$395,130		\$208,774	
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	\$62,000		
50-60 foot bucket truck (used)							1	\$50,000
Street Sweeper							1	\$175,000
Delete Street Sweeper								(\$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	\$395,130		
Xfer to Utility Fund FDOT Loan payment #13 of 30							1	\$14,186
Xfer to Utility Fund for WWTP							1	\$380,944

TOTAL	\$6,843,525	\$1,244,760	\$1,250,678	\$1,110,510
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**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	\$380,944	\$208,774
SEWER		\$1,104,244	\$1,525,694	\$1,525,694	\$1,286,274	(\$239,420)
TOTAL		\$3,203,263	\$3,753,643	\$5,310,686	\$3,382,928	(\$370,715)

**UTILITY FUND
REVENUES**

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Quantity	Cost
		Actuals	Adopted	Amended	Proposed		
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		
Estimate 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	\$380,944		
TOTAL		\$3,203,263	\$3,753,643	\$5,310,686	\$3,382,928		

WATER

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

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	<u>(\$237,598)</u>
	(\$250,340)

WATER

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2026	Difference
		Actuals	Adopted	Amended	Proposed	
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
		\$380,601	\$123,000	\$653,000	\$25,000	(\$98,000)
CAPITAL OUTLAY						
FDOT HWY CONSTRUCTION LOAN	400-530-533-70743	\$0	\$14,187	\$14,187	\$14,186	(\$1)
		\$0	\$14,187	\$14,187	\$14,186	(\$1)
DEBT SERVICE						
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)
		\$0	\$612,855	\$612,855	\$375,257	(\$237,598)
NON-OPERATING						
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		
FICA		400-530-533-10210	\$31,823	\$40,042	\$40,042	\$37,630	1	\$3,600
	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							
Disability Insurance	400-530-533-10230	\$33,778	\$73,314	\$73,314	\$38,092		
	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
1132 - 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 Environmental (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 Tank 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	\$1,408,984
FY 2025/26 Adopted	<u>\$1,525,694</u>
Difference	<u><u>(\$116,710)</u></u>

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	<u>\$95,077</u>
	<u><u>(\$124,580)</u></u>

**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)
		\$104,934	\$168,802	\$168,802	\$138,050	(\$30,752)
PERSONNEL SERVICES						
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
		\$568,099	\$655,048	\$1,523,379	\$735,218	\$80,170
OPERATING EXPENSES						
EQUIPMENT PURCHASES	400-530-535-60640	\$48,720	\$94,000	\$94,000	\$73,800	(20,200.00)
		\$48,720	\$94,000	\$94,000	\$73,800	(20,200.00)
CAPITAL OUTLAY						
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
		\$93,161	\$321,977	\$321,977	\$80,972	(\$241,005)
DEBT SERVICE						
TRANSFER TO RETAINED EARNINGS	400-530-535-90919	\$0	\$270,867	\$270,867	\$380,944	\$110,077
CONTINGENCY FUND	400-530-535-90940	\$0	\$15,000	\$15,000	\$0	(\$15,000)
		\$0	\$285,867	\$285,867	\$380,944	\$95,077
NON-OPERATING						
TOTAL		\$814,914	\$1,525,694	\$2,394,025	\$1,408,984	(\$116,710)

**SEWER
EXPENDITURES**

Description	Account ID	FY 2025	FY 2026	FY 2026	FY 2027	Quantity	Cost
		Actuals	Adopted	Amended	Proposed		
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 installation 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	\$380,944		
CONTINGENCY FUND	400-530-535-90940	\$0	\$15,000	\$15,000	\$0		
TOTAL		\$814,914	\$1,525,694	\$2,394,025	\$1,408,984		

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **6c**

ITEM TITLE: **First Reading of Ordinance 2026-018 Approving Drinking Water State Revolving Fund Loan Agreement DW350830**

MEETING DATE: September 24, 2026

DATE SUBMITTED: September 18, 2026

SUBMITTED BY: city attorney/city manager

BRIEF NARRATIVE: **Ordinance 2026-018** authorizes the city to enter into a loan agreement with the Drinking Water State Revolving Fund Planning, Design and Construction Loan Agreement DW350830 for expansion of Water Treatment Plant No. 1, modifications and expansion of Water Treatment Plant No. 6 and construction of Water Treatment Plant No. 7.

On the City's behalf, Halff submitted a request for inclusion on the drinking water priority list in an amount of \$19,278,000 for the above referenced drinking water projects. We were notified in November 2025 that Fruitland Park was approved to be entitled to receive a \$19.2 million package where 50% of the loan is a grant, with the remaining 50% loan at 0% interest.

The loan agreement is divided into Tasks, with the first "drawdown" of \$347,004 for planning. As the projects progress, amendments will be used to "unlock" the contingent design and construction funding.

The second reading of Ordinance 2026-018 will be on October 8, 2026.

FUNDS BUDGETED: n/a

ATTACHMENTS: Ordinance 2026-018 Approval

RECOMMENDATION: **Approve First Reading of Ordinance 2026-018.**

ACTION TO BE TAKEN:

ORDINANCE 2026-018

AN ORDINANCE OF CITY OF FRUITLAND PARK, FLORIDA, RELATING TO THE STATE REVOLVING FUND LOAN PROGRAM; MAKING FINDINGS; APPROVING THE DRINKING WATER STATE REVOLVING FUND PLANNING, DESIGN AND CONSTRUCTION LOAN AGREEMENT FOR PROJECT DW350830 IN THE FUNDING AMOUNT OF \$347,004 WITH ESTIMATED PRINCIPAL FORGIVENESS OF \$173,502, ZERO PERCENT PER ANNUM INTEREST RATE ON THE UNPAID PRINCIPAL LOAN FOR A TERM OF 20 YEARS; ESTABLISHING PLEDGED REVENUES; DESIGNATING AUTHORIZED REPRESENTATIVES; PROVIDING ASSURANCES; PROVIDING FOR CONFLICTS, SEVERABILITY, AND EFFECTIVE DATE.

WHEREAS, Florida Statutes provide for loans to local government agencies to finance the planning, design and construction of potable water facilities; and

WHEREAS, Florida Administrative Code rules require authorization to apply for loans, to establish pledged revenues, to designate an authorized representative; to provide assurances of compliance with loan program requirements; and to enter into a loan agreement; and

WHEREAS, in Ordinance 2026-005 the City Commission authorized submission of a loan application to the State Revolving Fund Loan Program; and

WHEREAS; the City of Fruitland Park, Florida, desires to enter into the Drinking Water State Revolving Fund Planning, Design and Construction Loan Agreement DW350830 with the State of Florida Department of Environmental Protection under the State Revolving Fund for project financing.

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

SECTION I. The foregoing findings are incorporated herein by reference and made a part hereof.

SECTION II. The Drinking Water State Revolving Fund Planning, Design and Construction Loan Agreement DW350830 with the State of Florida Department of Environmental Protection under the State Revolving Fund and the City of Fruitland Park, Florida is approved.

SECTION III. The revenues pledged for the repayment of the loan are net water and sewer system revenues and water impact fees legally available to be so pledged.

SECTION IV. The City Manager is hereby designated as the authorized representative to provide the assurances and commitments required by the loan agreement.

SECTION V. The mayor is hereby designated as the authorized representative to execute the loan agreement which will become a binding obligation in accordance with its terms when signed by both parties. The City Manager is authorized to represent the City in fulfilling the City's responsibilities under the loan and grant agreement. The City Manager is authorized to delegate responsibility to appropriate City staff to conduct technical, financial, and administrative activities associated with the loan agreement.

SECTION VI. The legal authority for borrowing moneys to construct this Project is 166.111, Florida Statutes.

SECTION VII. All ordinances or parts of ordinances, all resolutions or part of resolutions in conflict with any of the provisions of this Ordinance are hereby repealed.

SECTION VIII. If any section or portion of a section of this Ordinance proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Ordinance.

SECTION IX. This Ordinance shall become effective immediately upon its passage and adoption.

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

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Gwen Johns, City Clerk
(SEAL)

Anita Geraci-Carver, City Attorney

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 9/24/2026

Second Reading 10/8/2026

**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION**

AND

CITY OF FRUITLAND PARK, FLORIDA

**DRINKING WATER STATE REVOLVING FUND
PLANNING, DESIGN AND CONSTRUCTION LOAN AGREEMENT
DW350830**

Florida Department of Environmental Protection
State Revolving Fund Program
Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard, MS 3505
Tallahassee, Florida 32399-3000

DRINKING WATER STATE REVOLVING FUND PLANNING, DESIGN, AND CONSTRUCTION
LOAN AGREEMENT

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DRINKING WATER STATE REVOLVING FUND PLANNING, DESIGN, AND CONSTRUCTION
LOAN AGREEMENT

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**DRINKING WATER STATE REVOLVING FUND
PLANNING, DESIGN AND CONSTRUCTION LOAN AGREEMENT
DW350830**

THIS AGREEMENT is executed by the STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (Department) and the CITY OF FRUITLAND PARK, FLORIDA, (Project Sponsor) existing as a local governmental entity under the laws of the State of Florida. Collectively, the Department and the Project Sponsor shall be referred to as “Parties” or individually as “Party”.

RECITALS

Pursuant to Section 403.8532, Florida Statutes (F.S.) and Chapter 62-552, Florida Administrative Code (FAC), the Department is authorized to make loans to finance the planning, design and construction of public water systems; and

Executive Order No. 24-208, amended by Executive Order No. 24-209, and Executive Order No. 24-214, amended by Executive Order No. 24-215, declared a state of emergency in Florida due to Hurricane Helene which made landfall on September 26, 2024, and Hurricane Milton which made landfall October 9, 2024. The Department adopted Emergency Final Order OGC No. 24-2534 and OGC No. 24-2580 to address such emergency conditions; and

The Project Sponsor applied for the financing of the Project, and the Department has determined that such Project meets requirements for a Loan and Principal Forgiveness to address immediate public health and safety needs attributed to Hurricanes Helene and Milton.

AGREEMENT

In consideration of the Department loaning money to the Project Sponsor, in the principal amount and pursuant to the covenants set forth below, it is agreed as follows:

ARTICLE I - DEFINITIONS

1.01. WORDS AND TERMS.

Words and terms used herein shall have the meanings set forth below:

(1) “Agreement” or “Loan Agreement” shall mean this planning, design, and construction loan agreement.

(2) “Asset Management Plan” means a systematic management technique for utility systems that focuses on the long-term life cycle of the assets and their sustained performance, rather than on short-term, day-to-day aspects of the assets. This plan includes the identification of and costs for rehabilitating, repairing, or replacing all assets as well as the schedule to do so. The requirements for asset management plans are in Subsection 62-552.700(7), FAC.

(3) “Authorized Representative” shall mean the official of the Project Sponsor authorized by ordinance or resolution to sign documents associated with the Loan.

(4) “Construction” shall mean the work defined in the approved plans and specifications, that is competitively procured and includes the Department’s supplementary conditions and additional federal conditions.

(5) “Depository” shall mean a bank or trust company, having a combined capital and unimpaired surplus of not less than \$50 million, authorized to transact commercial banking or savings and loan business in the State of Florida and insured by the Federal Deposit Insurance Corporation.

(6) “Design Activities” shall mean the work that will result in biddable, permittable plans and specifications for an eligible construction project, as defined in the accepted facilities plan. Activities such as surveys, geotechnical evaluations, predesign studies, and environmental assessments are eligible and included within this definition.

(7) “Final Amendment” shall mean the final agreement executed between the parties that establishes the final terms for the Loan such as the final Loan amount, the Financing Rate, Loan Service Fee, amortization schedule and Semiannual Loan Payment amount.

(8) “Final Unilateral Amendment” shall mean the Loan Agreement unilaterally finalized by the Department after Loan Agreement and Project abandonment under Section 8.06 that establishes the final amortization schedule for the Loan.

(9) “Financial Assistance” shall mean Principal Forgiveness funds or Loan funds.

(10) “Financing Rate” shall mean the charges, expressed as a percent per annum, imposed on the unpaid principal of the Loan.

(11) “Gross Revenues” shall mean all income or earnings received by the Project Sponsor from the ownership or operation of its Utility System, including investment income, all as calculated in accordance with generally accepted accounting principles. Gross Revenues shall not include proceeds from the sale or other disposition of any part of the Utility System, condemnation awards or proceeds of insurance, except use and occupancy or business interruption insurance, received with respect to the Utility System.

(12) “Loan” shall mean the amount of funds to be disbursed pursuant to this Agreement and subsequent amendments.

(13) “Loan Application” shall mean the completed Department approved DW form 1 which provides all required information to support obtaining planning, design, and construction loan financial assistance.

(14) “Loan Debt Service Account” shall mean an account, or a separately identified component of a pooled cash or liquid account, with a Depository established by the Project Sponsor for the purpose of accumulating Monthly Loan Deposits and making Semiannual Loan Payments.

(15) “Loan Service Fee” shall mean an origination fee which shall be paid to the Department by the Project Sponsor.

(16) “Local Governmental Entity” means a county, municipality, or special district.

(17) “Monthly Loan Deposit” shall mean the monthly deposit to be made by the Project Sponsor to the Loan Debt Service Account.

(18) “Operation and Maintenance Expense” shall mean the costs of operating and maintaining the Utility System determined pursuant to generally accepted accounting principles, exclusive of interest on any debt payable from Gross Revenues, depreciation, and any other items not requiring the expenditure of cash.

(19) “Planning Activities” shall mean the planning or administrative work necessary for the Project Sponsor to submit a facilities plan for review and acceptance from Drinking Water State Revolving Fund. Required documentation is described in Subsection 62-552.700(2), FAC.

(20) “Pledged Revenues” shall mean the specific revenues pledged as security for repayment of the Loan and shall be the Gross Revenues derived yearly from the operation of the Utility System after payment of the Operation and Maintenance Expense and the satisfaction of all yearly payment obligations on account of any senior or parity obligations issued pursuant to Section 7.02 of this Agreement.

(21) “Principal Forgiveness” shall mean the amount of money awarded pursuant to this Agreement and subsequent amendments requires no repayment.

(22) “Project” shall mean the works financed by this Loan and shall consist of furnishing all labor, materials, and equipment to plan, design, and construct the Supplemental Appropriation for Hurricanes Helene and Milton drinking water improvements. This Project is a Capitalization Grant Project as defined in Chapter 62-552, FAC.

(23) “Semiannual Loan Payment” shall mean the payment due from the Project Sponsor to the Department at six-month intervals.

(24) “Sewer System” shall mean all facilities owned by the Project Sponsor for collection, transmission, treatment and reuse of wastewater and its residuals.

(25) “Technical Services” shall mean project management activities, including field engineering services, construction observation and inspections, site meetings with construction contractor(s) and design professionals, overall construction coordination and supervision, and other activities deemed necessary for the construction of a project.

(26) “Utility System” shall mean all devices and facilities of the Water System and Sewer System owned by the Project Sponsor.

(27) “Water System” shall mean all facilities owned by the Project Sponsor for supplying and distributing water for residential, commercial, industrial, and governmental use.

1.02. CORRELATIVE WORDS.

Words of the masculine gender shall be understood to include correlative words of the feminine and neuter genders. Unless the context shall otherwise indicate, the singular shall

include the plural and the word “person” shall include corporations and associations, including public entities, as well as natural persons.

ARTICLE II - WARRANTIES, REPRESENTATIONS AND COVENANTS

2.01. WARRANTIES, REPRESENTATIONS AND COVENANTS.

The Project Sponsor warrants, represents and covenants that:

(1) The Project Sponsor has full power and authority to enter into this Agreement and to comply with the provisions hereof.

(2) The Project Sponsor currently is not the subject of bankruptcy, insolvency, or reorganization proceedings and is not in default of, or otherwise subject to, any agreement or any law, administrative regulation, judgment, decree, note, resolution, charter or ordinance which would currently restrain or enjoin it from entering into, or complying with, this Agreement.

(3) There is no material action, suit, proceeding, inquiry or investigation, at law or in equity, before any court or public body, pending or, to the best of the Project Sponsor's knowledge, threatened, which seeks to restrain or enjoin the Project Sponsor from entering into or complying with this Agreement.

(4) The Project Sponsor knows of no reason why any future required permits or approvals associated with the Project are not obtainable.

(5) The Project Sponsor shall undertake the Project on its own responsibility, to the extent permitted by law.

(6) To the extent permitted by law, the Project Sponsor shall release and hold harmless the State, its officers, members, and employees from any claim arising in connection with the Project Sponsor's actions or omissions in its planning, design, and construction activities financed by this Loan or its operation of the Project.

(7) All Project Sponsor representations to the Department, pursuant to the Loan Application and Agreement, were true and accurate as of the date such representations were made. The financial information delivered by the Project Sponsor to the Department was current and correct as of the date such information was delivered. The Project Sponsor shall comply with Chapter 62-552 FAC, and all applicable State and Federal laws, rules, and regulations which are identified in the Loan Application or Agreement. To the extent that any assurance, representation, or covenant requires a future action, the Project Sponsor shall take such action to comply with this agreement.

(8) The Project Sponsor shall maintain records using Generally Accepted Accounting principles established by the Financial Accounting Standards Board. As part of its bookkeeping system, the Project Sponsor shall keep accounts of the Utility System separate from all other accounts and it shall keep accurate records of all revenues, expenses, and expenditures relating to the Utility System, and of the Pledged Revenues, Loan disbursement receipts, and Loan Debt Service Account.

(9) In the event the anticipated Pledged Revenues are shown by the Project Sponsor's annual budget to be insufficient to make the Semiannual Loan Payments for such Fiscal Year when due, the Project Sponsor shall include in such budget other legally available non-ad valorem funds which will be sufficient, together with the Pledged Revenues, to make the Semiannual Loan Payments. Such other legally available non-ad valorem funds shall be budgeted in the regular annual governmental budget and designated for the purpose provided by this Subsection, and the Project Sponsor shall collect such funds for application as provided herein. The Project Sponsor shall notify the Department immediately in writing of any such budgeting of other legally available non-ad valorem funds. Nothing in this covenant shall be construed as creating a pledge, lien, or charge upon any such other legally available non-ad valorem funds; requiring the Project Sponsor to levy or appropriate ad valorem tax revenues; or preventing the Project Sponsor from pledging to the payment of any bonds or other obligations all or any part of such other legally available non-ad valorem funds.

(10) Pursuant to Section 216.347 F.S., the Project Sponsor shall not use this Loan for the purpose of lobbying the Florida Legislature, the Judicial Branch, or a State agency.

(11) The Project Sponsor agrees to complete the Project in accordance with the Project schedule set forth in Section 10.07. Delays incident to strikes, riots, acts of God, and other events beyond the reasonable control of the Project Sponsor are excepted. If for any reason planning, design, and construction is not completed as scheduled, there shall be no resulting diminution or delay in the Semiannual Loan Payment or the Monthly Loan Deposit.

(12) The Project Sponsor covenants that this Agreement is entered into for the purpose of completing the Project which will in all events serve a public purpose. The Project Sponsor covenants that it will, under all conditions, complete and operate the Project to fulfill the public need.

(13) The Project Sponsor shall update the revenue generation system annually to assure that sufficient revenues are generated for debt service; operation and maintenance; replacement of equipment, accessories, and appurtenances necessary to maintain the system design capacity and performance during its design life; and to make the system financially self-sufficient.

2.02. LEGAL AUTHORIZATION.

Upon signing this Agreement, the Project Sponsor's legal counsel hereby expresses the opinion, subject to laws affecting the rights of creditors generally, that:

(1) This Agreement has been duly authorized by the Project Sponsor and shall constitute a valid and legal obligation of the Project Sponsor enforceable in accordance with its terms upon execution by both parties; and

(2) This Agreement identifies the revenues pledged for repayment of the Loan, and the pledge is valid and enforceable.

2.03. AUDIT AND MONITORING REQUIREMENTS.

The Project Sponsor agrees to the following audit and monitoring requirements.

(1) The financial assistance authorized pursuant to this Loan Agreement consists of the following:

Federal Resources, including State Match, Awarded to the Recipient Pursuant to this Agreement Consist of the Following:					
Federal Program Number	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category
SK-06D01725-0	EPA	66.468	Drinking Water State Revolving Fund	\$347,004	140129

(2) Audits.

(a) In the event that the Project Sponsor expends \$1,000,000 or more in Federal awards in its fiscal year, the Project Sponsor must have a Federal single audit or program specific audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F. In determining the Federal awards expended in its fiscal year, the Project Sponsor shall consider all sources of Federal awards, including Federal resources received from the Department. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 CFR 200.502-503. An audit of the Project Sponsor conducted by the Auditor General in accordance with the provisions of 2 CFR 200.514 will meet the requirements of this part.

(b) In connection with the audit requirements addressed in the preceding paragraph (a), the Project Sponsor shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508-512.

(c) If the Project Sponsor expends less than \$1,000,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F, is not required. The Project Sponsor shall inform the Department of findings and recommendations pertaining to the State Revolving Fund in audits conducted by the Project Sponsor. In the event that the Project Sponsor expends less than \$1,000,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from Project Sponsor resources obtained from other than Federal entities).

(d) The Project Sponsor may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at <https://sam.gov/>.

(3) Report Submission.

(a) Copies of reporting packages for audits conducted in accordance with 2 CFR Part 200, Subpart F, and required by Subsection 2.03(2) of this Agreement shall be submitted, when required by 2 CFR Part 200, Subpart F, by or on behalf of the Project Sponsor directly to each of the following:

(i) The Department at one of the following addresses:

By Mail:

Audit Director

Florida Department of Environmental Protection
Office of the Inspector General, MS40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-30000

or

Electronically:

FDEPSingleAudit@dep.state.fl.us

(ii) The Federal Audit Clearinghouse designated in 2 CFR Section 200.501(a) at the following address:

<https://harvester.census.gov/facweb/>

(iii) Other Federal agencies and pass-through entities in accordance with 2 CFR Section 200.512.

(b) Pursuant to 2 CFR Part 200, Subpart F, the Project Sponsor shall submit a copy of the reporting package described in 2 CFR Part 200, Subpart F, and any management letters issued by the auditor, to the Department at the address listed under Subsection 2.03(3)(a)(i) of this Agreement.

(c) Any reports, management letters, or other information required to be submitted to the Department pursuant to this Agreement shall be submitted timely in accordance with 2 CFR Part 200, Subpart F, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

(d) Project Sponsors, when submitting financial reporting packages to the Department for audits done in accordance with 2 CFR Part 200, Subpart F, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the Project Sponsor in correspondence accompanying the reporting package.

(4) Record Retention.

The Project Sponsor shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of five years from the date of the Final Amendment, and shall allow the Department, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The Project Sponsor shall ensure that working papers are made available to the Department, or its designee, Chief Financial Officer, or Auditor General upon request for a period of five years from the date of the Final Amendment, unless extended in writing by the Department.

(5) Monitoring.

In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F, as revised (see audit requirements above), monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits as defined by 2 CFR Part 200, Subpart F., and/or other procedures. By entering into this Agreement, the Project Sponsor agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department. In the event the Department determines that a limited scope audit of the Project Sponsor is appropriate, the Project Sponsor agrees to comply with any additional instructions provided by the Department to the Project Sponsor regarding such audit. The Project Sponsor understands its duty, pursuant to Section 20.055(5), F.S., to cooperate with the Inspector General in any investigation, audit, inspection, review, or hearing. The Project Sponsor will comply with this duty and ensure that any subcontracts issued under this Agreement will impose this requirement, in writing, on its subcontractors.

ARTICLE III - LOAN REPAYMENT ACCOUNT

3.01. LOAN DEBT SERVICE ACCOUNT.

The Project Sponsor shall establish a Loan Debt Service Account with a Depository and begin making Monthly Loan Deposits no later than the date set forth for such action in Section 10.07 of this Agreement.

Beginning six months prior to each Semiannual Loan Payment, the Project Sponsor shall make six Monthly Loan Deposits. The first five deposits each shall be at least equal to one-sixth of the Semiannual Loan Payment. The sixth Monthly Loan Deposit shall be at least equal to the amount required to make the total on deposit in the Loan Debt Service Account equal to the Semiannual Loan Payment amount, taking into consideration investment earnings credited to the account pursuant to Section 3.02.

Any month in which the Project Sponsor fails to make a required Monthly Loan Deposit, the Project Sponsor's chief financial officer shall notify the Department of such failure. In addition, the Project Sponsor agrees to budget, by amendment if necessary, payment to the Department from other legally available non-ad valorem funds all sums becoming due before the same become delinquent. This requirement shall not be construed to give superiority to the Department's claim on any revenues over prior claims of general creditors of the Project Sponsor, nor shall it be construed to give the Department the power to require the Project Sponsor to levy and collect any revenues other than Pledged Revenues.

3.02. INVESTMENT OF LOAN DEBT SERVICE ACCOUNT MONEYS.

Moneys on deposit in the Loan Debt Service Account shall be invested pursuant to the laws of the State of Florida. Such moneys may be pooled for investment purposes. The maturity or redemption date of investments shall be not later than the date upon which such moneys may be needed to make Semiannual Loan Payments. The investment earnings shall be credited to the Loan Debt Service Account and applied toward the Monthly Loan Deposit requirements.

3.03. LOAN DEBT SERVICE ACCOUNT WITHDRAWALS.

The withdrawal of moneys from the Loan Debt Service Account shall be for the sole purpose of making the Semiannual Loan Payment or for discharging the Project Sponsor's obligations pursuant to Section 8.01.

3.04. ASSETS HELD IN TRUST.

The assets in all accounts created under this Loan Agreement shall be held in trust for the purposes provided herein and used only for the purposes and in the manner prescribed in this Agreement; and, pending such use, said assets shall be subject to a lien and charge in favor of the Department.

ARTICLE IV - PROJECT INFORMATION

4.01. PROJECT CHANGES.

After the Department's environmental review has been completed, the Project Sponsor shall promptly notify the Department, in writing, of any Project change that would require a modification to the environmental information document.

Project changes prior to bid opening shall be made by addendum to plans and specifications. Changes after bid opening shall be made by change order. The Project Sponsor shall submit all addenda and all change orders to the Department for an eligibility determination. After execution of all construction, equipment and materials contracts, the Project contingency may be reduced.

4.02. TITLE TO PROJECT SITE.

The Project Sponsor shall have an interest in real property or necessary approvals sufficient for the construction and location of the Project free and clear of liens and encumbrances which would impair the usefulness of such sites for the intended use.

4.03. PERMITS AND APPROVALS.

The Project Sponsor shall have obtained, prior to the Department's authorization to award construction contracts, all permits and approvals required for construction of the Project or portion of the Project funded under this Agreement.

4.04. ENGINEERING SERVICES.

A professional engineer, registered in the State of Florida, shall be employed by, or under contract with, the Project Sponsor to oversee planning, design and construction.

4.05. PROHIBITION AGAINST ENCUMBRANCES.

The Project Sponsor is prohibited from selling, leasing, or disposing of any part of the Utility System which would materially reduce operational integrity or Gross Revenues so long as this Agreement, including any amendments thereto, is in effect unless the written consent of the

Department is first secured. Should the Project Sponsor choose to sell, lease or dispose of any part of the Utility System, Principal Forgiveness funding may be rescinded, and repayment may be required.

4.06. COMPLETION MONEYS.

In addition to the proceeds of this Loan, the Project Sponsor covenants that it has obtained, or will obtain, sufficient moneys from other sources to complete the Project and place the Project in operation on, or prior to, the date specified in Article X. Failure of the Department to approve additional financing shall not constitute a waiver of the Project Sponsor's covenants to complete and place the Project in operation.

4.07. CLOSE-OUT.

The Department shall conduct a final inspection of the Project and Project records. Following the inspection, deadlines for submitting additional disbursement requests, if any, shall be established, along with deadlines for uncompleted Loan or Principal Forgiveness requirements, if any. Deadlines shall be incorporated into the Loan Agreement by amendment. The Loan principal shall be reduced by any excess over the amount required to pay all approved costs. As a result of such adjustment, the Semiannual Loan Payment shall be reduced accordingly, as addressed in Section 10.05.

4.08. DISBURSEMENTS.

Disbursements shall be made only by the State Chief Financial Officer and only when the requests for such disbursements are accompanied by a Department certification that such withdrawals are proper expenditures. Disbursements shall be made directly to the Project Sponsor for reimbursement of the incurred construction costs and related services.

Disbursements for materials, labor, or services shall be made upon receipt of the following:

(1) A completed disbursement request form signed by the Authorized Representative. Such requests must be accompanied by sufficiently itemized summaries of the materials, labor, or services to identify the nature of the work performed; the cost or charges for such work; and the person providing the service or performing the work, and proof of payment.

(2) A certification signed by the Authorized Representative as to the current estimated costs of the Project; that the materials, labor, or services represented by the invoice have been satisfactorily purchased, performed, or received and applied to the project; that all funds received to date have been applied toward completing the Project; and that under the terms and provisions of the contracts, the Project Sponsor is required to make such payments.

(3) A certification by the engineer responsible for overseeing construction stating that equipment, materials, labor and services represented by the construction invoices have been satisfactorily purchased, or received, and applied to the Project in accordance with construction contract documents; stating that payment is in accordance with construction contract provisions; stating that construction, up to the point of the requisition, is in compliance with the contract

documents; and identifying all additions or deletions to the Project which have altered the Project's performance standards, scope, or purpose since the issue of the Department construction permit.

(4) Such other certificates or documents by engineers, attorneys, accountants, contractors, or suppliers as may reasonably be required by the Department.

The Department will review the submitted disbursement request to verify that documentation, as described above, is complete and accurate. Upon review and written acceptance by the Department, the disbursement request may be processed.

Requests by the Project Sponsor for disbursement of funds for tasks identified in the project cost table shall be made using the Department's disbursement request form, no more frequently than monthly.

ARTICLE V - RATES AND USE OF THE UTILITY SYSTEM

5.01. RATE COVERAGE.

The Project Sponsor shall maintain rates and charges for the services furnished by the Utility System which will be sufficient to provide, in each Fiscal Year, Pledged Revenues equal to or exceeding 1.15 times the sum of the Semiannual Loan Payments due in such Fiscal Year.

5.02. NO FREE SERVICE.

The Project Sponsor shall not permit connections to, or furnish any services afforded by, the Utility System without making a charge therefore based on the Project Sponsor's uniform schedule of rates, fees, and charges.

5.03. MANDATORY CONNECTIONS.

The Project Sponsor shall adopt, as necessary, and enforce requirements, consistent with applicable laws, for the owner, tenant or occupant of each building located on a lot or parcel of land which is served, or may reasonably be served, by the Sewer System to connect such building to the Sewer System.

5.04. NO COMPETING SERVICE.

The Project Sponsor shall not allow any person to provide any services which would compete with the Utility System so as to adversely affect Gross Revenues.

5.05. MAINTENANCE OF THE UTILITY SYSTEM.

The Project Sponsor shall operate and maintain the Utility System in a proper, sound and economical manner and shall make all necessary repairs, renewals and replacements.

5.06. ADDITIONS AND MODIFICATIONS.

The Project Sponsor may make any additions, modifications or improvements to the Utility System which it deems desirable and which do not materially reduce the operational integrity of any part of the Utility System. All such renewals, replacements, additions, modifications and improvements shall become part of the Utility System.

5.07. COLLECTION OF REVENUES.

The Project Sponsor shall use its best efforts to collect all rates, fees and other charges due to it. The Project Sponsor shall establish liens on premises served by the Utility System for the amount of all delinquent rates, fees and other charges where such action is permitted by law. The Project Sponsor shall, to the full extent permitted by law, cause to discontinue the services of the Utility System and use its best efforts to shut off water service furnished to persons who are delinquent beyond customary grace periods in the payment of Utility System rates, fees and other charges.

ARTICLE VI - DEFAULTS AND REMEDIES

6.01. EVENTS OF DEFAULT.

Upon the occurrence of any of the following events (the Events of Default) all obligations on the part of Department to make any further disbursements hereunder shall, if Department elects, terminate. The Department may, at its option, exercise any of its remedies set forth in this Agreement, but Department may make any disbursements or parts of disbursements after the happening of any Event of Default without thereby waiving the right to exercise such remedies and without becoming liable to make any further disbursement:

(1) Failure to make any Monthly Loan Deposit or to make any installment of the Semiannual Loan Payment when it is due and such failure shall continue for a period of 15 days.

(2) Except as provided in Subsection 6.01(1), failure to comply with the provisions of this Agreement, failure in the performance or observance of any of the covenants or actions required by this Agreement or the Suspension of this Agreement by the Department pursuant to Section 8.15, below, and such failure shall continue for a period of 30 days after written notice thereof to the Project Sponsor by the Department.

(3) Any warranty, representation or other statement by, or on behalf of, the Project Sponsor contained in this Agreement or in any information furnished in compliance with, or in reference to, this Agreement, which is false or misleading, or if Project Sponsor shall fail to keep, observe or perform any of the terms, covenants, representations or warranties contained in this Agreement, the Note, or any other document given in connection with the Loan (provided, that with respect to non-monetary defaults, Department shall give written notice to Project Sponsor, which shall have 30 days to cure any such default), or is unable or unwilling to meet its obligations thereunder.

(4) An order or decree entered, with the acquiescence of the Project Sponsor, appointing a receiver of any part of the Utility System or Gross Revenues thereof; or if such order or decree,

having been entered without the consent or acquiescence of the Project Sponsor, shall not be vacated or discharged or stayed on appeal within 60 days after the entry thereof.

(5) Any proceeding instituted, with the acquiescence of the Project Sponsor, for the purpose of effecting a composition between the Project Sponsor and its creditors or for the purpose of adjusting the claims of such creditors, pursuant to any federal or state statute now or hereafter enacted, if the claims of such creditors are payable from Gross Revenues of the Utility System.

(6) Any bankruptcy, insolvency or other similar proceeding instituted by, or against, the Project Sponsor under federal or state bankruptcy or insolvency law now or hereafter in effect and, if instituted against the Project Sponsor, is not dismissed within 60 days after filing.

(7) Any charge is brought alleging violations of any criminal law in the implementation of the Project or the administration of the proceeds from this Loan against one or more officials of the Project Sponsor by a State or Federal law enforcement authority, which charges are not withdrawn or dismissed within 60 days following the filing thereof.

(8) Failure of the Project Sponsor to give immediate written notice of its knowledge of a potential default or an event of default, hereunder, to the Department and such failure shall continue for a period of 30 days.

6.02. REMEDIES.

All rights, remedies, and powers conferred in this Agreement and the transaction documents are cumulative and are not exclusive of any other rights or remedies, and they shall be in addition to every other right, power, and remedy that Department may have, whether specifically granted in this Agreement or any other transaction document, or existing at law, in equity, or by statute. Any and all such rights and remedies may be exercised from time to time and as often and in such order as Department may deem expedient. Upon any of the Events of Default and subject to the rights of others having prior liens on the Pledged Revenues, the Department may enforce its rights by, *inter alia*, any of the following remedies:

(1) By mandamus or other proceeding at law or in equity, cause to establish rates and collect fees and charges for use of the Utility System, and to require the Project Sponsor to fulfill this Agreement.

(2) By action or suit in equity, require the Project Sponsor to account for all moneys received from the Department or from the ownership of the Utility System and to account for the receipt, use, application, or disposition of the Pledged Revenues.

(3) By action or suit in equity, enjoin any acts or things which may be unlawful or in violation of the rights of the Department.

(4) By applying to a court of competent jurisdiction, cause to appoint a receiver to manage the Utility System, establish and collect fees and charges, and apply the revenues to the reduction of the obligations under this Agreement.

(5) By certifying to the Auditor General and the Chief Financial Officer delinquency on loan repayments, the Department may intercept the delinquent amount plus six percent, expressed as an annual interest rate, penalty of the amount due to the Department from any unobligated funds due to the Project Sponsor under any revenue or tax sharing fund established by the State, except as otherwise provided by the State Constitution or State law. Penalty interest shall accrue on any amount due and payable beginning on the 30th day following the date upon which payment is due.

(6) By notifying financial market credit rating agencies and potential creditors.

(7) By suing for payment of amounts due, or becoming due, with interest on overdue payments together with all costs of collection, including attorneys' fees.

(8) By accelerating the repayment schedule or increasing the interest rate on the unpaid principal of the Loan to as much as 1.667 times the Financing Rate.

6.03. DELAY AND WAIVER.

No course of dealing between Department and Project Sponsor, or any failure or delay on the part of Department in exercising any rights or remedies hereunder, shall operate as a waiver of any rights or remedies of Department, and no single or partial exercise of any rights or remedies hereunder shall operate as a waiver or preclude the exercise of any other rights or remedies hereunder. No delay or omission by the Department to exercise any right or power accruing upon Events of Default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein, and every such right and power may be exercised as often as may be deemed expedient. No waiver or any default under this Agreement shall extend to or affect any subsequent Events of Default, whether of the same or different provision of this Agreement, or shall impair consequent rights or remedies.

ARTICLE VII - THE PLEDGED REVENUES

7.01. SUPERIORITY OF THE PLEDGE TO THE DEPARTMENT.

From and after the effective date of this Agreement, the Department shall have a lien on the Pledged Revenues, which along with any other Department State Revolving Fund liens on the Pledged Revenues, of equal priority, will be prior and superior to any other lien, pledge or assignment with the following exception. All obligations of the Project Sponsor under this Agreement shall be junior, inferior, and subordinate in all respects in right of payment and security to any additional senior obligations issued with the Department's consent pursuant to Section 7.02. The Department may release its lien on such Pledged Revenues in favor of the Department if the Department makes a determination in its sole discretion, based upon facts deemed sufficient by the Department, that the remaining Pledged Revenues will, in each Fiscal Year, equal or exceed 1.15 times the debt service coming due in each Fiscal Year under the terms of this Agreement.

7.02. ADDITIONAL DEBT OBLIGATIONS.

The Project Sponsor may issue additional debt obligations on a parity with, or senior to, the lien of the Department on the Pledged Revenues provided the Department's written consent is obtained. Such consent may be granted if the Project Sponsor demonstrates at the time of such issuance that the Pledged Revenues, which may take into account reasonable projections of growth of the Utility System and revenue increases, plus revenues to be pledged to the additional proposed debt obligations will, during the period of time Semiannual Loan Payments are to be made under this Agreement, equal or exceed 1.15 times the annual combined debt service requirements of this Agreement and the obligations proposed to be issued by the Project Sponsor and will satisfy the coverage requirements of all other debt obligations secured by the Pledged Revenues.

ARTICLE VIII - GENERAL PROVISIONS

8.01. DISCHARGE OF OBLIGATIONS.

All Semiannual Loan payments required to be made under this Agreement shall be cumulative and any deficiencies in any Fiscal Year shall be added to the payments due in the succeeding year and all years thereafter until fully paid. Payments shall continue to be secured by this Agreement until all of the payments required shall be fully paid to the Department. If at any time the Project Sponsor shall have paid, or shall have made provision for the timely payment of, the entire principal amount of the Loan and interest, the pledge of, and lien on, the Pledged Revenues to the Department shall be no longer in effect. Deposit of sufficient cash, securities, or investments, authorized by law, from time to time, may be made to effect defeasance of this Loan. However, the deposit shall be made in irrevocable trust with a banking institution or trust company for the sole benefit of the Department. There shall be no penalty imposed by the Department for early retirement of this Loan.

8.02. PROJECT RECORDS AND STATEMENTS.

Books, records, reports, engineering documents, contract documents, and papers shall be available to the authorized representatives of the Department for inspection at any reasonable time after the Project Sponsor has received a disbursement and until five years after the Final Amendment date.

8.03. ACCESS TO PROJECT SITE.

The Project Sponsor shall provide access to Project sites and administrative offices to authorized representatives of the Department at any reasonable time. The Project Sponsor shall cause its engineers and contractors to provide copies of relevant records and statements for inspection and cooperate during Project inspections, including making available working copies of plans and specifications and supplementary materials.

8.04. ASSIGNMENT OF RIGHTS UNDER AGREEMENT.

The Department may assign any part of its rights under this Agreement after notification to the Project Sponsor. The Project Sponsor shall not assign rights created by this Agreement without the written consent of the Department.

8.05. AMENDMENT OF AGREEMENT.

This Agreement may be amended, in writing, except that no amendment shall be permitted which is inconsistent with statutes, rules, regulations, executive orders, or written agreements between the Department and the U.S. Environmental Protection Agency (EPA). This Agreement may be amended after all Construction contracts are executed to re-establish the Project cost and Project schedule. A Final Amendment establishing the final Project costs shall be completed after the Department's final inspection of the Project records.

8.06. ABANDONMENT, TERMINATION OR VOLUNTARY CANCELLATION.

Failure of the Project Sponsor to actively prosecute or avail itself of this Loan (including e.g. described in para 1 and 2 below) shall constitute its abrogation and abandonment of the rights hereunder, and the Department may then, upon written notification to the Project Sponsor, suspend or terminate this Agreement.

(1) Failure of the Project Sponsor to draw on the Loan proceeds within eighteen months after the effective date of this Agreement, or by the dates set in Section 10.07 to establish the Loan Debt Service Account, whichever date occurs first.

(2) Failure of the Project Sponsor, after the initial Loan draw, to draw any funds under the Loan Agreement for twenty-four months, without approved justification or demonstrable progress on the Project.

Upon a determination of abandonment by the Department, the Loan will be suspended, and the Department will implement administrative close out procedures (in lieu of those in Section 4.07) and provide written notification of Final Unilateral Amendment to the Project Sponsor.

In the event that following the execution of this Agreement, the Project Sponsor decides not to proceed with this Loan, this Agreement can be cancelled by the Project Sponsor, without penalty, if no funds have been disbursed.

8.07. SEVERABILITY CLAUSE.

If any provision of this Agreement shall be held invalid or unenforceable, the remaining provisions shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

8.08. SIGNAGE.

The Project Sponsor agrees to comply with signage guidance in order to enhance public awareness of EPA assistance agreements nationwide. A copy of this guidance is listed on the

Department's webpage at <https://floridadep.gov/wra/srf/content/state-revolving-fund-resources-and-documents> as "EPA Signage Guidelines".

8.09. DAVIS-BACON AND RELATED ACTS REQUIREMENTS.

(1) The Project Sponsor shall periodically interview 10% of the work force entitled to Davis-Bacon prevailing wages (covered employees) to verify that contractors or subcontractors are paying the appropriate wage rates. Project Sponsors shall immediately conduct interviews in response to an alleged violation of the prevailing wage requirements. As provided in 29 CFR 5.6(a)(3) all interviews must be conducted in confidence. The Project Sponsor must use Standard Form 1445 or equivalent documentation to memorialize the interviews. Copies of the SF 1445 are available from EPA on request.

(2) The Project Sponsor shall periodically conduct spot checks of a representative sample of weekly payroll data to verify that contractors or subcontractors are paying the appropriate wage rates. The Project Sponsor shall establish and follow a spot check schedule based on its assessment of the risks of noncompliance with Davis-Bacon posed by contractors or subcontractors and the duration of the contract or subcontract. At a minimum, if practicable, the subrecipient should spot check payroll data within two weeks of each contractor or subcontractor's submission of its initial payroll data and two weeks prior to the completion date of the contract or subcontract. Project Sponsors must conduct more frequent spot checks if the initial spot check or other information indicates that there is a risk that the contractor or subcontractor is not complying with Davis-Bacon. In addition, during the examinations the Project Sponsor shall verify evidence of fringe benefit plans and payments thereunder by contractors and subcontractors who claim credit for fringe benefit contributions.

(3) The Project Sponsor shall periodically review contractors' and subcontractors' use of apprentices and trainees to verify registration and certification with respect to apprenticeship and training programs approved by either the U.S Department of Labor (DOL) or a state, as appropriate, and that contractors and subcontractors are not using disproportionate numbers of laborers, trainees, and apprentices. These reviews shall be conducted in accordance with the schedules for spot checks and interviews described in items (1) and (2) above.

(4) Project Sponsors must immediately report potential violations of the Davis-Bacon prevailing wage requirements to the appropriate DOL Wage and Hour District Office listed at <http://www.dol.gov/whd/america2.htm> and to the EPA Region 4 Water Division/Grants and Infrastructure Section by calling 404-562-9345. Additional information on Davis-Bacon guidance is located on the EPA website at: <https://www.epa.gov/grants/davis-bacon-and-related-acts-dbra>.

8.10. AMERICAN IRON AND STEEL REQUIREMENT.

The Project Sponsor's subcontracts must contain requirements that all of the iron and steel products used in the Project are in compliance with the American Iron and Steel requirement as described in Section 608 of the Federal Water Pollution Control Act unless the Project Sponsor has obtained a waiver pertaining to the Project or the Department has advised the Project Sponsor that the requirement is not applicable to the Project.

8.11. RESERVED.

8.12. ASSET MANAGEMENT PLAN.

Subsection 62-552.700(7), FAC encourages Project Sponsors to implement an Asset Management Plan to promote long term sustainability of the Water System.

The plan must include each of the following elements: i) identification of all assets within the Project Sponsor's system; ii) an evaluation of the current age, condition, and anticipated useful life of each asset; iii) the current value of the assets; iv) the cost to operate and maintain all assets; v) a capital improvement plan based on a survey of industry standards, life expectancy, life cycle analysis, and remaining useful life; vi) an analysis of funding needs; vii) an analysis of population growth and drinking water use projections, as applicable, for the sponsor's planning area, and a model, if applicable, for impact fees; commercial, industrial and residential rate structures; viii) the establishment of an adequate funding rate structure; ix) a threshold rate set to ensure the proper operation of the utility (if the sponsor transfers any of the utility proceeds to other funds, the rates must be set higher than the threshold rate to facilitate the transfer and proper operation of the utility); and x) a plan to preserve the assets, renewal, replacement, and repair of the assets as necessary and a risk-benefit analysis to determine the optimum renewal or replacement time.

8.13. PUBLIC RECORDS ACCESS.

(1) The Project Sponsor shall comply with Florida Public Records law under Chapter 119, F.S. Records made or received in conjunction with this Agreement are public records under Florida law, as defined in Section 119.011(12), F.S. The Project Sponsor shall keep and maintain public records required by the Department to perform the services under this Agreement.

(2) This Agreement may be unilaterally canceled by the Department for refusal by the Project Sponsor to either provide to the Department upon request, or to allow inspection and copying of all public records made or received by the Project Sponsor in conjunction with this Agreement and subject to disclosure under Chapter 119, F.S., and Section 24(a), Article I, Florida Constitution.

(3) IF THE PROJECT SPONSOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE PROJECT SPONSOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE DEPARTMENT'S CUSTODIAN OF PUBLIC RECORDS AT (850)245-2118, by email at public.services@dep.state.fl.us, or at the mailing address below:

**Department of Environmental Protection
ATTN: Office of Ombudsman and Public Services
Public Records Request
3900 Commonwealth Blvd, MS 49
Tallahassee, FL 32399**

8.14. SCRUTINIZED COMPANIES.

(1) The Project Sponsor certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List. Pursuant to Section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Project Sponsor or its subcontractors are found to have submitted a false certification; or if the Project Sponsor, or its subcontractors are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.

(2) If this Agreement is for more than one million dollars, the Project Sponsor certifies that it and its subcontractors are also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S. Pursuant to Section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Project Sponsor, its affiliates, or its subcontractors are found to have submitted a false certification; or if the Project Sponsor, its affiliates, or its subcontractors are placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

(3) The Project Sponsor agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under this Agreement.

(4) As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

8.15. SUSPENSION.

The Department may suspend any or all of its obligations to Loan or provide financial accommodation to the Project Sponsor under this Agreement in the following events, as determined by the Department:

(1) The Project Sponsor abandons or discontinues the Project before its completion,

(2) The commencement, prosecution, or timely completion of the Project by the Project Sponsor is rendered improbable or the Department has reasonable grounds to be insecure in Project Sponsor's ability to perform, or

(3) The implementation of the Project is determined to be illegal, or one or more officials of the Project Sponsor in responsible charge of, or influence over, the Project is charged with violating any criminal law in the implementation of the Project or the administration of the proceeds from this Loan.

The Department shall notify the Project Sponsor of any suspension by the Department of its obligations under this Agreement, which suspension shall continue until such time as the event or condition causing such suspension has ceased or been corrected, or the Department has re-instated the Agreement.

Project Sponsor shall have no more than 30 days following notice of suspension hereunder to remove or correct the condition causing suspension. Failure to do so shall constitute a default under this Agreement.

Following suspension of disbursements under this Agreement, the Department may require reasonable assurance of future performance from Project Sponsor prior to re-instating the Loan. Such reasonable assurance may include, but not be limited to, a payment mechanism using two party checks, escrow or obtaining a Performance Bond for the work remaining.

Following suspension, upon failure to cure, correct or provide reasonable assurance of future performance by Project Sponsor, the Department may exercise any remedy available to it by this Agreement or otherwise and shall have no obligation to fund any remaining Loan balance under this Agreement.

8.16. CIVIL RIGHTS.

The Project Sponsor shall comply with all Title VI requirements of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973 and the Age Discrimination Act of 1975, which prohibit activities that are intentionally discriminatory and/or have a discriminatory effect based on race, color, national origin (including limited English proficiency), age, disability, or sex.

8.17. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.

The Project Sponsor and any contractors/subcontractors are prohibited from obligating or expending any Loan or Principal Forgiveness funds to procure or obtain; extend or renew a contract to procure or obtain; or enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. See Section 889 of Public Law 115-232 (National Defense Authorization Act 2019). Also, see 2 CFR 200.216 and 200.471.

ARTICLE IX - CONTRACTS AND INSURANCE

9.01. CONTRACTS.

(1) The following documentation is required to receive the Department's authorization to award construction contracts:

- (a) Proof of advertising.
- (b) Award recommendation, bid proposal, and bid tabulation (certified by the responsible engineer).
- (c) Certification of compliance with the conditions of the Department's approval of competitively or non-competitively negotiated procurement, if applicable.

(d) Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion.

(e) Certification by the Authorized Representative that affirmative steps were taken to encourage Disadvantaged Business Enterprises participation in Project construction.

(f) Current certifications for Disadvantaged Business Enterprises participating in the contract. If the goals as stated in the plans and specifications are not met, documentation of actions taken shall be submitted.

(g) Certification that the Project Sponsor and contractors are in compliance with labor standards, including E-Verify and prevailing wage rates established for its locality by the DOL under the Davis-Bacon Act for Project construction.

(h) Certification that all procurement is in compliance with Section 8.10 which states that all iron and steel products used in the Project must be produced in the United States unless (a) a waiver is provided to the Project Sponsor by the EPA or (b) compliance would be inconsistent with United States obligations under international agreements.

(2) The following must be provided to the Department for professional services contract(s):

(a) Certification by the Authorized Representative that affirmative steps were taken to encourage Disadvantaged Business Enterprises participation.

(b) Current certifications for Disadvantaged Business Enterprises participating in the contract.

9.02. SUBMITTAL OF CONTRACT DOCUMENTS.

(1) After the Department's authorization to award construction contracts has been received, the Project Sponsor shall submit the following documents:

(a) Contractor insurance certifications.

(b) Executed Contract(s).

(c) Notices to proceed with construction.

(2) After the Project Sponsor has awarded the professional services contract(s), the Project Sponsor shall submit the following documents:

(a) Executed Contract(s).

(b) Professional Services Procurement Certification.

9.03. INSURANCE REQUIRED.

The Project Sponsor shall cause the Project, as each part thereof is certified by the engineer responsible for overseeing construction as completed, and the Utility System (hereafter referred to as "Revenue Producing Facilities") to be insured by an insurance company or companies licensed to do business in the State of Florida against such damage and destruction risks as are customary for the operation of utility systems of like size, type and location to the extent such insurance is obtainable from time to time against any one or more of such risks.

The proceeds of insurance policies received as a result of damage to, or destruction of, the Project or the other Revenue Producing Facilities, shall be used to restore or replace damaged portions of the facilities. If such proceeds are insufficient, the Project Sponsor shall provide additional funds to restore or replace the damaged portions of the facilities. Repair, construction or replacement shall be promptly completed.

ARTICLE X - DETAILS OF FINANCING

10.01. PRINCIPAL AMOUNT OF LOAN.

The total amount awarded is \$347,004. Of that, the estimated amount of Principal Forgiveness is \$173,502. The estimated principal amount of the Loan to be repaid is \$173,502.

10.02. LOAN SERVICE FEE.

The Loan Service Fee is \$6,940 for the Loan amount authorized to date. The fee represents two percent of the Loan amount; that is, two percent of \$347,004. The Loan Service Fee is estimated at the time of execution of the loan agreement and shall be revised with any increase or decrease amendment. The Loan Service Fee is based on actual Project costs and assessed in the final loan amendment. The Project Sponsor shall pay the Loan Service Fee from the first available repayment(s) following the Final Amendment.

10.03. FINANCING RATE.

The Financing Rate on the unpaid principal of the Loan amount specified in Section 10.01 is 0 percent per annum.

10.04. LOAN TERM.

The Loan term shall be 20 years.

10.05. REPAYMENT SCHEDULE.

Repayments shall be made semiannually (twice per year). The Semiannual Loan Payment shall be computed based upon the principal amount of the Loan less the Principal Forgiveness plus the estimated Loan Service Fee and the principle of level debt service. The Semiannual Loan Payment amount may be adjusted, by amendment of this Agreement, based upon revised information. After the final disbursement of Loan proceeds, the Semiannual Loan Payment shall be based upon the actual Project costs, the actual Loan Service Fee, if any, and

actual dates and amounts of disbursements, taking into consideration any previous payments. Actual Project costs shall be established after the Department's inspection of the completed Project and associated records. The Department will deduct the Loan Service Fee and any associated interest from the first available repayments following the Final Amendment.

Each Semiannual Loan Payment shall be in the amount of \$4,511 until the payment amount is adjusted by amendment. The interest portion of each Semiannual Loan Payment shall be computed on the unpaid balance of the principal amount of the Loan. Interest also shall be computed on the unpaid balance of the Loan Service Fee. Interest shall be computed as of the due date of each Semiannual Loan Payment.

Semiannual Loan Payments shall be received by the Department beginning on November 15, 2027 and semiannually thereafter on May 15 and November 15 of each year until all amounts due hereunder have been fully paid. Funds transfer shall be made by electronic means.

The Semiannual Loan Payment amount is based on the total amount to be repaid of \$180,442, which consists of the Loan principal plus the Loan Service Fee.

10.06. PROJECT COSTS.

The Project Sponsor and the Department acknowledge that the actual Project costs have not been determined as of the effective date of this Agreement. Project cost adjustments may be made as a result of construction bidding or mutually agreed upon Project changes. If the Project Sponsor receives other governmental financial assistance for this Project, the costs funded by such other governmental assistance will not be financed by this Loan. The Department shall establish the final Project costs after its final inspection of the Project records. Changes in Project costs may also occur as a result of an audit.

The Project Sponsor agrees to the following estimates of Project costs:

TASKS	APPROVED PROJECT COSTS (\$)	CONTINGENT PROJECT COSTS
Planning Activities	347,004	0
Design Activities	0	1,388,016
Construction and Demolition	0	15,422,400
Contingencies	0	1,542,240
Technical Services After Bid Opening	0	578,340
SUBTOTAL (Disbursable Amount)	347,004	18,930,996
Less Principal Forgiveness	(173,502)	(9,465,498)
TOTAL (Loan Principal Amount)	173,502	9,465,498

10.07. SCHEDULE.

The Project Sponsor agrees by execution hereof:

(1) This Agreement shall be effective on November 11, 2025. Invoices submitted for work conducted on or after this date shall be eligible for reimbursement.

(2) Initial submittal of Planning Activities is scheduled for no later than November 15, 2026.

(3) Completion of Planning Activities is scheduled for May 15, 2027. Planning Activities must be approved by the Department before funding for Design Activities is available.

(4) The Loan Debt Service Account shall be established and Monthly Loan Deposits shall begin no later than May 15, 2027.

(5) The first Semiannual Loan Payment in the amount of \$4,511 shall be due November 15, 2027.

10.08. SPECIAL CONDITIONS.

(1) Prior to execution of this Agreement, the Project Sponsor must submit the following items:

(a) A signed contract between the engineering consulting firm and the Project Sponsor with specific details of the Planning Activities to be completed; and

(b) A completed EPA Preaward Compliance Report; and

(c) A completed Federal Funding Accountability and Transparency Act Form.

(2) The Project Sponsor understands and agrees by execution of this Agreement that funding for Design and Construction is contingent upon acceptance of the Planning Documentation, as defined by subsection 62-552.700(2) FAC., as well as acceptance of project eligibility under the American Relief Act, 2025 (P.L. 118-158) and documentation of hurricane impact directly related to the drinking water system.

(3) The Project Sponsor agrees by execution of this Agreement to the terms and conditions as required by the American Relief Act, 2025, and will ensure contracts whether directly entered into with the Project Sponsor or through subcontracts, incorporate the required provisions of the law into the Project.

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ARTICLE XI - EXECUTION OF AGREEMENT

This Loan Agreement DW350830 may be executed in two or more counterparts, any of which shall be regarded as an original and all of which constitute but one and the same instrument.

IN WITNESS WHEREOF, the Department has caused this Agreement to be executed on its behalf by the Secretary or Designee and the Project Sponsor has caused this Agreement to be executed on its behalf by its Authorized Representative and by its affixed seal. The effective date of this Agreement shall be as set forth below by the Department.

for
CITY OF FRUITLAND PARK

Mayor

Attest:

I attest to the opinion expressed in Section 2.02,
entitled Legal Authorization.

City Clerk

City Attorney

SEAL

for
STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

Secretary or Designee

Date

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **7b**

ITEM TITLE: CITY ATTORNEY REPORT

MEETING DATE: September 24, 2026

DATE SUBMITTED: September 17, 2026

SUBMITTED BY: City Attorney

Mitchell Langley, Petitioner, v. City of Fruitland Park, et al, Lake County Case No. 2026-CA-1520:

On July 10, 2026 Petitioner filed a Petition for Writ of Certiorari Pursuant to Sections 171.081 and 166.041, Florida Statutes, challenging Ordinance 2025-025 (annexation of property referred to as Vita Serena). On August 4, 2026 the Court entered an Order Dismissing Petition for Writ of Certiorari without Prejudice. On August 10, 2026, Petitioner filed a First Amended Petition for Writ of Certiorari Pursuant to Sections 171.081 and 166.041, Florida Statutes. On August 28, 2026, the Court entered an Order to Show Cause requiring the City and other named Respondents to show cause within 30 days as to why the Petition should not be granted. The City's insurance appointed counsel to defend the City. Counsel will be filing a response on behalf of the City of Fruitland Park.

Sarah McCallum, Petitioner, v. City of Fruitland Park, et al, Lake County Case No. 2026-CA-1524:

On July 10, 2026 Petitioner filed a Petition for Writ of Certiorari Pursuant to Section 152.040 of the Fruitland Park Land Development Code, challenging Ordinance 2025-025, Ordinance 2026-026 and Ordinance 2025-027 (annexation, comprehensive plan amendment and zoning of property referred to as Vita Serena). On August 3, 2026 the Court entered an Order Dismissing Petition for Writ of Certiorari without Prejudice. On August 17, 2026, Petitioner filed a First Amended Petition for Writ of Certiorari Pursuant to Sections 152.040 of the Fruitland Park Land Development Code and Sections 171 and 163.3184, Florida Statutes. On August 28, 2026, the Court entered an Order to Show Cause requiring the City and other named Respondents to show cause within 30 days as to why the Petition should not be granted. The City's insurance appointed counsel to defend the City. Counsel will be filing a response on behalf of the City of Fruitland Park.

FUNDS BUDGETED: N/A

ATTACHMENT: N/A

RECOMMENDATION: N/A

ACTION: N/A