UMATILLA CITY COUNCIL MEETING

July 15, 2025 at 6:00 PM

Council Chambers, 1 S. Central Avenue, Umatilla, Florida 32784

AGENDA

Please silence your electronic devices

PLEDGE OF ALLEGIANCE AND INVOCATION

CALL TO ORDER

ROLL CALL

AGENDA REVIEW

MINUTES REVIEW

1. Approval of Meeting Minutes
   - July 1, 2025, Regular City Council Minutes

PRESENTATIONS

2. Budget Presentation

PUBLIC COMMENT

At this point in the meeting, the Umatilla City Council will hear questions, comments and concerns from the public.

Please write your name and address on the paper provided at the podium. Zoning or code enforcement matters which may be coming before the Council at a later date should not be discussed until such time as they come before the Council in a public hearing. Comments, questions, and concerns from the public regarding items listed on this agenda shall be received at the time the Council addresses such items during this meeting. Public comments are generally limited to three minutes.

CONSENT AGENDA

3. Resolution No. 2025-12, Library Impact Fee Grant

4. Resolution No. 2025-15, Fourth Amendment to Interlocal Agreement with Lake County for Library Services

5. Resolution No. 2025-17, LLA Tax Exemption Opt Out

PUBLIC HEARING / ORDINANCES / RESOLUTIONS

6. Final Reading of Ordinance No. 2025-I, Food Trucks

7. Resolution No. 2025-02, Mid-Year Budget Amendment

8. Resolution No. 2025-16, Initial Assessment Resolution, Amended and Restated

NEW BUSINESS

DISCUSSION ITEMS

9. Discussion on Customer Credit Program for Transitioning to Electronic Utility Billing

REPORTS

10. Staff Reports

ADJOURNMENT

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk at least two (2) working days in advance of the meeting date and time at (352)669-3125. F.S. 286.0105 If a person decides to appeal any decision or recommendation made by Council with respect to any matter considered at this meeting, he will need record of the proceedings, and that for such purposes, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Any invocation that may be offered before the official start of the Council meeting is and shall be the voluntary offering of a private citizen to and for the benefit of the Council pursuant to Resolution 2014-43. The views and beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council and do not necessarily represent their individual religious beliefs, nor are the views or beliefs expressed intended to suggest allegiance to or preference for any particular religion, denomination, faith, creed, or belief by the Council or the City. No person in attendance at this meeting is or shall be required to participate in any invocation and such decision whether or not to participate will have no impact on his or her right to actively participate in the public meeting.

The City of Umatilla is an equal opportunity provider and employer.

UMATILLA CITY COUNCIL MEETING

July 1, 2025 at 6:00 PM

Council Chambers, 1 S. Central Avenue, Umatilla, Florida 32784

MINUTES

PLEDGE OF ALLEGIANCE AND INVOCATION

CALL TO ORDER

Having been duly advertised as required by law, Mayor Creech led the Pledge of Allegiance, gave the Invocation, and called the Regular City Council Meeting to order at 6:00 pm.

ROLL CALL

MEMBERS PRESENT
Christopher Creech, Mayor
Katherine Adams, Vice Mayor
John Nichols, Council Member
Bear Crockett, Council Member
Fred Fetterolf, Council Member

NOT PRESENT

ALSO PRESENT
Aaron Mercer, Interim City Manager
Adam Bolton, Assistant City Manager
Jennifer Cotch, City Attorney
Jessica Burnham, City Clerk
Regina Frazier, Finance Director
David Seeley, Chief of Police
Amy Stultz, Library Director
Vaughan Nilson, Public Works Director
Misti Lambert, Programs and Compliance Manager

AGENDA REVIEW

MOTION TO APPROVE THE AGENDA BY COUNCIL MEMBER FETTEROLF; SECONDED BY COUNCIL MEMBER CROCKETT. MOTION PASSED BY A UNANIMOUS VOICE VOTE.

MINUTES REVIEW

1. Approval of Meeting Minutes
   -June 17, 2025, Land Planning Agency
   -June 17, 2025, Regular City Council

MOTION BY COUNCIL MEMBER NICHOLS TO APPROVE THE JUNE 17, 2025, LAND PLANNING AGENCY MINUTES; SECONDED BY VICE MAYOR ADAMS; MOTION PASSED BY A UNANIMOUS VOICE VOTE.

MOTION BY COUNCIL MEMBER NICHOLS TO APPROVE THE JUNE 17, 2025, REGULAR CITY COUNCIL MINUTES; SECONDED BY VICE MAYOR ADAMS; MOTION PASSED BY A UNANIMOUS VOICE VOTE

PRESENTATIONS

2. Umatilla Fire Fee Assessment Presentation

Sandi Neubarth, Accenture, presented an overview of the city's current fire assessment structure and proposed adjustments to better align funding with service demands. The presentation explained that fire non-ad valorem assessments are levied against real property to fund fire protection services, excluding EMS beyond the first responder level. Key goals of the assessment program include ensuring fair and reasonable apportionment and demonstrating a special benefit to the property, as required by case law. Three budget scenarios were presented: Scenario 1 (status quo with two part-time firefighters on 24-hour shifts), Scenario 2 (adding one part-time firefighter on a 12-hour shift), and Scenario 3 (adding one part-time firefighter on a 24-hour shift). Scenario 3, with a projected cost of $1,262,492, was identified as the most robust staffing model to meet community needs. After discussion, the Council directed staff to proceed with further development and return with implementation details for Scenario 3.

MOTION BY MAYOR CREECH TO ADOPT SCENARIO 3 AND KEEP THE EXEMPTION OF GOVERNMENT AND REMOVE THE EXEMPTION FOR NON-PROFIT BUILDINGS; SECONDED BY COUNCIL MEMBER NICHOLS. MOTION WAS APPROVED BY AN UNANIMOUS VOICE VOTE.

PUBLIC COMMENT

Mayor Creech opened public comment

Charelle Burgess, Chamber Office, provided the Chamber’s monthly update, noting that there are currently 40 paid members and five new businesses have recently opened in the city

Donald Grace, 286 Orange Ct, addressed the Council with a request to amend the ordinance regarding electric vehicles to allow for street-legal golf carts, AVs, and LSVs. He recommended that any permitted vehicles be required to have a valid driver’s license and follow all traffic regulations. Staff was directed to review the ordinance and report back with recommendations.

Kaitlin Brody,146 Bull Frog, also spoke in support of allowing golf carts on city streets and inquired how such access might be made possible for residents of Magnolia Point.
Mayor Creech closed public comment

CONSENT AGENDA

PUBLIC HEARING / ORDINANCES / RESOLUTIONS

3. First Reading of Ordinance No. 2025-I, Food Trucks

City Attorney Cotch read the Ordinance by title.

ORDINANCE NO. 2025-I

AN ORDINANCE OF THE CITY OF UMATILLA, FLORIDA, AMENDING PART II, CODE OF ORDINANCES, CHAPTER 6, "AMUSEMENTS AND ENTERTAINMENTS," ARTICLE IV, "OPEN AIR AND MOBILE FOOD TRUCK VENDORS," TO PERMIT MOBILE FOOD VENDORS TO OPERATE SEVEN DAYS PER WEEK AND WITHIN 500 FEET OF ABRICK-AND-MORTAR RESTAURANT WITH WRITTEN CONSENT; PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE

Adam Bolton, Assistant City Manager, presented an overview to the Council on the proposed update to the City's mobile food vendor regulations. He explained that food trucks have become a popular way for small businesses to launch and provide more dining options for residents and visitors, often enhancing activity in parks, events, and commercial areas. The City's current rules, established in 2013 and amended in 2014, limit food truck operations to certain days and prohibit them from operating within 500 feet of existing restaurants. The proposed Ordinance 2025-I would modernize these regulations by allowing food trucks to operate any day of the week, extending their hours until 8:00 p.m., and permitting them within 500 feet of a restaurant if the restaurant owner provides written consent. All other existing rules, including zoning and location designations, would remain unchanged. The intent of the update is to balance support for small businesses and increased food options with continued consideration for existing brick-and-mortar restaurants.

Mayor Creech opened public comment

No one spoke

Mayor Creech closed public comment

MOTION BY VICE MAYOR ADAMS TO APPROVE FIRST READING OF ORDINANCE NO. 2025-I, FOOD TRUCKS; SECONDED BY COUNCIL MEMBER NICHOLS. MOTION WAS APPROVED BY A ROLL CALL VOTE.

Vice Mayor Adams	YES
Council Member Nichols	YES
Council Member Crockett	YES
Council Member Fetterolf	YES
Mayor Creech	YES

Items 4-6 were heard together

4. Final Reading of Ordinance No. 2025-G, All Steel Storage Umatilla LLC Annexation

5. Final Reading of Ordinance No.2025-G1, All Steel Storage Umatilla LLC, Small Scale Comp Plan Amendment

6. Final Reading of Ordinance No. 2025-G2, All Steel Storage Umatilla LLC, Rezoning

City Attorney Cotch read the Ordinance by title

ORDINANCE 2025-G

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF UMATILLA, COUNTY OF LAKE, STATE OF FLORIDA, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 3.8 ± ACRES OF LAND GENERALLY LOCATED NORTH OF FERN ROAD AND WEST OF GOLDEN GEM DRIVE; 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 SECRETARY OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

City Attorney Cotch read the Ordinance by title

ORDINANCE 2025-G1

AN ORDINANCE OF THE CITY OF UMATILLA, COUNTY OF LAKE, STATE OF FLORIDA, PURSUANT TO THE PROVISIONS OF FLORIDA STATUTE 163.3187(1)(B); AMENDING THE LAND USE DESIGNATION OF 3.8 ± ACRES OF LAND DESIGNATED AS LAKE COUNTY INDUSTRIAL TO CITY INDUSTRIAL IN THE CITY OF UMATILLA FOR THE HEREAFTER DESCRIBED PROPERTY OWNED BY ALL STEEL STORAGE LLC, LOCATED NORTH OF FERN ROAD AND WEST OF GOLDEN GEM DRIVE; DIRECTING THE CITY MANAGER 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; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

City Attorney Cotch read the Ordinance by title

ORDINANCE 2025-G2

AN ORDINANCE OF THE CITY OF UMATILLA, COUNTY OF LAKE, STATE OF FLORIDA, RECLASSIFYING 3.8 ± ACRES OF LAND ZONED LAKE COUNTY LIGHT MANUFACTURING (LM) TO THE DESIGNATION OF PLANNED UNIT DEVELOPMENT (PUD) FOR THE HEREAFTER DESCRIBED PROPERTY OWNED BY ALL STEEL STORAGE UMATILLA LLC LOCATED NORTH OF FERN ROAD AND WEST OF GOLDEN GEM DRIVE; APPROVING A MASTER DEVELOPER'S AGREEMENT FOR THE PROPERTY; PROVIDING FOR CONDITIONS AND CONTINGENCIES; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, AND THE LAKE COUNTY MANAGER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

Attorney Cotch duly administered the oath to all individuals intending to provide testimony and requested that the Council disclose any ex parte communications.

There were no ex parte communications.

Attorney Cotch stated that the testimony and staff report presented during the June 17, 2025, meeting may be carried forward and considered for the following agenda items.

Mayor Creech opened public comment

No one spoke

Mayor Creech closed public comment

MOTION BY COUNCIL MEMBER NICHOLS TO APPROVE FINAL READING OF ORDINANCE NO. 2025-G, ALL STEEL STORAGE UMATILLA LLC ANNEXATION; SECONDED BY COUNCIL MEMBER FETTEROLF. MOTION WAS APPROVED BY A ROLL CALL VOTE.

Council Member Nichols	YES
Council Member Fetterolf	YES
Council Member Crockett	YES
Vice Mayor Adams	YES
Mayor Creech	YES

MOTION BY COUNCIL MEMBER NICHOLS TO APPROVE FINAL READING OF ORDINANCE NO. 2025-G1, ALL STEEL STORAGE UMATILLA LLC, SMALL SCALE COMP PLAN AMENDMENT; SECONDED BY COUNCIL MEMBER FETTEROLF. MOTION PASSED BY A ROLL CALL VOTE.

Council Member Nichols	YES
Council Member Fetterolf	YES
Council Member Crockett	YES
Vice Mayor Adams	YES
Mayor Creech	YES

MOTION BY COUNCIL MEMBER FETTEROLF TO APPROVE FINAL READING OF ORDINANCE NO. 2025-G2, ALL STEEL STORAGE UMATILLA LLC, REZONING; SECONDED BY COUNCIL MEMBER CROCKETT.MOTION WAS APPROVED BY A ROLL CALL VOTE.

Council Member Fetterolf	YES
Council Member Crockett	YES
Council Member Nichols	YES
Vice Mayor Adams	YES
Mayor Creech	YES

7. Final Reading of Ordinance No. 2025-H, Palm Mansion Wedding Venue CUP Amendment

Attorney Cotch read the ordinance by title

ORDINANCE 2025-H

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UMATILLA, COUNTY OF LAKE, STATE OF FLORIDA, APPROVING AN AMENDMENT TO CONDITIONAL USE PERMIT TO ALLOW A WEDDING VENUE, LOCATED IN THE UR-5 ZONING DISTRICT FOR THE HEREAFTER DESCRIBED LANDS WITHIN THE CITY OF UMATILLA, FLORIDA; OWNED BY THE PALM MANSION, LLC AND ROOTS TO STEMS, LLC AND LOCATED AT 110 NORTH

TROWELL AVENUE, UMATILLA, LAKE COUNTY, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE.

Sherie Lindh, LPG Urban and Regional Planners, LLC provided an update following the first reading regarding the fence, clarifying that staff does not recommend additional plantings due to space limitations. She explained that the applicant is proposing to install a 6-foot solid fence along the northeastern portion of the parking area to replace the previous 6-foot wooden fence that was recently removed by the adjacent property owner.

There have been no further ex parte communications from first reading to final reading.

Mayor Creech opened public comment

No one spoke

Mayor Creech closed public comment

MOTION BY COUNCIL MEMBER NICHOLS TO APPROVE FINAL READING OF ORDINANCE NO. 2025-H, PALM MANSION WEDDING VENUE CUP AMENDMENT WITH STAFF RECOMMENDATIONS; SECONDED BY COUNCIL MEMBER CROCKETT. MOTION PASSED BY A ROLL CALL VOTE.

Council Member Nichols	YES
Council Member Crockett	YES
Council Member Fetterolf	YES
Vice Mayor Adams	YES
Mayor Creech	YES

NEW BUSINESS

8. Lake 100 Invoice for Cost of Delivery Study

Mr. Mercer provided the Council with an overview of a request from Lake 100 for the City of Umatilla to participate in a countywide independent study analyzing the fiscal relationship between Lake County and its municipalities. The study aims to use objective data to examine whether cities are disproportionately subsidizing county services outside their boundaries, identify potential overlaps in services such as law enforcement and fire, and provide elected officials and the public with transparent, fact-based insights into municipal budgeting and service delivery. The study also seeks to support the business community by promoting fairness and predictability in managing growth. Mr. Mercer emphasized that participation is not a stance against the County but rather a commitment to fact-based dialogue and regional cooperation. The study would begin with all parties agreeing on a shared methodology to minimize disputes over the findings. Lake 100 is requesting a $3,000 contribution from the City of Umatilla, consistent with what other small Lake County cities are contributing.

MOTION BY VICE MAYOR ADAMS TO APPROVE $3,000 TO LAKE 100 FOR THE COST OF DELIVERY STUDY; SECONDED BY COUNCIL MEMBER NICHOLS. MOTION WAS APPROVED BY AN UNANIMOUS VOICE VOTE.

9. Resolution No. 2025-14, Administrative Authority for Plat Approvals

Attorney Cotch read the Resolution by title.

RESOLUTION NO. 2025-14

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, DESIGNATING THE CITY MANAGER OR THEIR DESIGNEE AS THE ADMINISTRATIVE AUTHORITY TO APPROVE PLATS AND REPLATS PURSUANT TO SECTION 177.071, FLORIDA STATUTES, AS AMENDED BY SENATE BILL 784 (2025); PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

Attorney Cotch provided an overview of Senate Bill 784, which takes effect on July 1, 2025, and amends Section 177.071 of the Florida Statutes. The bill requires municipalities to administratively approve any plats that meet applicable regulations, removing the need for City Council approval. In response, the proposed resolution designates the City Manager, or a designee, as the administrative authority responsible for reviewing and approving final plats and replats. This change aligns with state law and helps streamline the development approval process.

MOTION BY COUNCIL MEMBER NICHOLS TO APPROVE RESOULTION NO. 2025-14, ADMINISTRATIVE AUTHORITY FOR PLAT APPROVALS; SECONDED BY VICE MAYOR ADAMS. MOTION WAS APPROVED BY AN UNANIMOUS VOICE VOTE.

REPORTS

10. Staff Reports

Mr. Mercer provided an update on the upcoming Florida League of Cities (FLC) Conference in August and also discussed the Beasley property, noting that a preliminary investigation has been conducted regarding its potential use as a FEMA site.

Attorney Cotch provided a legal update, including a review of potential revisions to the Land Development Regulations (LDRs). She also discussed recent legislation signed by the Governor last week related to emergency management. The new law prohibits local governments in storm-affected counties from placing moratoriums on development following certain designated storm events. While the legislation identifies specific past storms, it appears Lake County may not fall under the moratorium restrictions due to not meeting the population threshold until 2027. Attorney Cotch noted that she is still reviewing the legislation for further clarification.

Council Member Fetterolf had nothing to report.

Council Member Crockett had nothing to report.

Mayor Creech attended the JPA workshop yesterday, where roadway issues were a major topic of discussion. He also provided comments regarding the charter county discussion.

Vice Mayor Adams provided an update on the MPO meeting she attended, noting that they are exploring improvements related to winding roadways.

Council Member Nichols had nothing to report.

Chief Seeley recognized Corporal Conkling for organizing and hosting a successful game night at the library, commending their efforts in community engagement.

Ms. Frazier noted that at the next meeting, the Fire Assessment and proposed millage rate materials will be presented to the Council.

Mr. Nilson reported that construction on the waterline project is ongoing and nearing completion.

Clerk Burnham confirmed with the Council that everyone is still available to attend the upcoming work session scheduled for July 8th.

Ms. Stulz mentioned that the library is now able to assist patrons with technology needs and can offer appointments for additional support.

ADJOURNMENT

With no further business for discussion, the meeting adjourned at approximately 7:44 p.m.

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Christopher R. Creech, Mayor

____

Jessica Burnham, FCRM
City Clerk

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: July 3, 2025 **MEETING DATE: July 15, 2025**

SUBJECT: Budget Presentation

BACKGROUND SUMMARY:

SETTING PROPOSED MILLAGE RATE: Staff recommends setting the FY 2026 proposed millage rate at 7.2377 mills. Once the proposed millage is set, you may lower it, but it is very difficult and expensive to increase it.

August 1st at noon is the deadline to provide the proposed millage rate and the date of the Tentative Public Hearing to the Lake County Property Appraiser's Office. The TRIM notices are then prepared and mailed to the property owners.

DATES FOR TENTATIVE AND FINAL BUDGET HEARINGS: It is very important that all Council members be in attendance for the Tentative and Final Budget Hearings held in September. It is especially critical for all to be in attendance during the Final Budget Hearing because a form entitled "Vote Record for Final Adoption of Millage Levy" is a required submittal for Certification of Compliance with the Department of Revenue.

Tuesday, September 2:

- Hearing to adopt 2026 Tentative Millage Rate and Budget

Thursday, September 11:

- Adoption of Final Fire Assessment Resolution

Tuesday, September 16:

- CRA meeting to adopt CRA Budget
- Final Hearing to adopt FY 2026 millage rates and budget

If any Council member has a conflict with the September 16th date, please suggest an alternate date. Budget hearings cannot be held in conflict with hearings held by the School Board (September 8th) and the Board of County Commissioners (September 9th and 23rd).

The September budget hearings should deal solely with the adoption of the ad valorem rate and the budget. Public comments from the citizens regarding the ad valorem tax rate and the budget are taken during the hearings.

RECOMMENDATIONS:

Set proposed millage rate of 7.2377 for FY 2026. Council consensus on dates for Tentative and Final Budget Hearings.

FISCAL IMPACTS:

Ad Valorem Tax Revenue of $1,524,910

ATTACHMENTS:

None

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: **July 2, 2025** **MEETING DATE:** **July 15, 2025**

SUBJECT: Resolution No. 2025-12, Library Impact Fee Grant

BACKGROUND SUMMARY:

The Umatilla Library is part of the Lake County Library System. It is a member library under the Interlocal Agreement and, as such, Umatilla is eligible to submit an application for impact fee grant funds. The City applied for an Impact Fee Grant to provide materials requested for purchase by Umatilla library patrons. On May 15, 2025, the Lake County Library Advisory Board recommended funding for the Umatilla Grant Application. The grant will be presented at the Library Impact Fee Trust Fund Public Hearing at the Board of County Commissioners meeting, tentatively scheduled for Tuesday, August 12, 2025. Umatilla requested $4,000 from the Library Impact Fee Trust Fund. The total cost of the project is $4,000. This agreement will become effective upon approval, for a term of two years.

RECOMMENDATIONS:

Approval of Resolution No. 2025-12, Library Impact Fee Grant

FISCAL IMPACTS:

$4,000 revenue, no cost to City

ATTACHMENTS:

1. Resolution No. 2025-12, Library Impact Fee Grant
2. Exhibit A Umatilla FY26 Library Impact Fee Funding ILA final 06.18.25

RESOLUTION 2025 – 12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, APPROVING AN INTERLOCAL AGREEMENT RELATING TO LIBRARY IMPACT FEES WITH LAKE COUNTY, FLORIDA; AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 163.01, Florida Statutes, authorizes public agencies within the State of Florida to exercise jointly any power, privilege, or authority which such agencies share in common and which each might exercise separately, and permits such joint exercise by contract in the form of an interlocal agreement; and

WHEREAS, Lake County Ordinance No. 2003-99 created a library impact fee to provide revenue for construction or improvement of the Lake County Library System to meet the needs of a growing population; and

WHEREAS, the City of Umatilla is a participating member of the Lake County Library System and has requested library impact fee funds to support the Umatilla Public Library's collection development through the Patron-Driven Acquisition (PDA) program; and

WHEREAS, Lake County has approved the City's funding request and has prepared an Interlocal Agreement setting forth the terms and conditions for the disbursement and use of the library impact fee funds in the amount of $4,000.00; and

WHEREAS, the City Council finds it to be in the best interest of the public to enter into said Interlocal Agreement;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA:

Section 1. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. The City Council hereby approves the Interlocal Agreement between Lake County, Florida, and the City of Umatilla relating to the use of library impact fees, attached hereto as *Exhibit "A"* and incorporated herein by reference.

Section 3. The City Manager is authorized to execute the Interlocal Agreement and any necessary supporting documents on behalf of the City of Umatilla.

Section 4. All prior resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 5. If any section, sentence, clause, or phrase of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Resolution.

Section 6. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Umatilla, Florida, this 15th day of July 2025.

CITY OF UMATILLA, FLORIDA

____
Christopher R. Creech, Mayor

ATTEST:

____
Jessica Burnham, City Clerk

Approved as to form and legality:

____
Kevin M. Stone, City Attorney

EXHIBIT A

INTERLOCAL AGREEMENT BETWEEN
LAKE COUNTY, FLORIDA, AND
THE CITY OF UMATILLA
RELATING TO THE USE OF LIBRARY IMPACT FEES

FY2026

THIS IS AN INTERLOCAL AGREEMENT ("Agreement") entered into by and between Lake County, Florida, a political subdivision of the State of Florida, hereinafter the "County," and the City of Umatilla, Florida, a municipal corporation organized under the laws of the State of Florida, hereinafter the "Municipality," (each a "Party" and collectively "Parties") for use of library impact fee monies for the Umatilla Public Library, 412 Hatfield Drive, Umatilla, Florida 32784, hereinafter the "Library."

WITNESSETH:

WHEREAS, Ordinance No. 2003-99, approved November 18, 2003, created a library impact fee for the purposes of providing a source of revenue to fund construction or improvement in the Lake County Library System necessitated due to growth; and

WHEREAS, Section 22-61, Lake County Code, states that library impact fee money shall be used solely for the purpose of constructing or improving the Lake County Library System, including, but not limited to, design and construction plan preparation, permitting and fees, land acquisition, construction and design of new facilities, and acquisition of collection items, public access computers and other capital equipment; and

WHEREAS, Policy LCC-7 sets forth the minimum guidelines for entry into the Lake County Library System as a member library; and

WHEREAS, Policy LCC-63 sets forth the process for distribution of funds from the Library Impact Fee Trust Fund; and

WHEREAS, in accordance with Policy LCC-63, the Municipality has requested impact fee funds in the amount of $4,000.00 for the purchase of additional collection items to enhance its Patron-Driven Acquisition (PDA) program; and

WHEREAS, on May 15, 2025, the Lake County Library Advisory Board voted to approve the Municipality's request for funding in the amount of $4,000.00; and

WHEREAS, the Parties find that it is in the best interest of the residents of Lake County to enter into this Agreement for the provision of library impact fee funds to Municipality.

NOW, THEREFORE, in consideration of the mutual terms and obligations set forth in this Agreement, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **<u>Legal Findings of Fact</u>.** The foregoing recitals are hereby adopted as legislative findings of the Board of County Commissioners and are ratified and confirmed as being true and correct and are hereby made a specific part of this Agreement upon adoption hereof.

2. County Obligations.

A. The County agrees to provide funding in the maximum and total amount **not to exceed four thousand and 00/100 ($4,000.00)** to the Municipality from the Library Impact Fee Trust Fund ("Funds"), to be used for the purchase of additional collection items under the Library's Patron-Drive Acquisition program, including books, audiobooks, DVDs, and other formats (e.g. large print, e-books, e-audiobooks), as described in **Exhibit A**, attached hereto and incorporated herein (hereinafter and collectively the "Project").

B. The County will make payments on a reimbursement basis with the submittal of an invoice and proper documentation. Invoices shall be submitted to the Office of Library Services Director at P.O. Box 7800, Tavares, Florida 32778 or to such email address(es) as specifically provided to Municipality in writing by the County for electronic submittal of reimbursement requests. Payments shall be made in accordance with Part VII, Chapter 218, Florida Statutes, known as the Florida Local Government Prompt Payment Act.

3. Municipality Obligations.

A. Scope of Funding. Municipality shall utilize the awarded funds in accordance with Municipality's Proposal, attached hereto and incorporated herein, as **Exhibit A.** Funds shall be used solely for Funding eligible expenses incurred during the Term of this Agreement for the purposes approved herein.

B. Reimbursement Requests. Funds will be paid to Municipality by County on a reimbursement basis. Municipality shall submit timely, quarterly reimbursement requests to the County. Quarterly reimbursement requests must be submitted per the following schedule:

Quarter	Expenditure Period	Reimbursement Request Due
Q1*	October 1 – December 31	January 31
Q2	January 1 – March 31	April 30
Q3	April 1 – June 30	July 31
Q4	July 1 – September 30	October 31

**For the initial Q1 following the Effective Date of this Agreement, the first expenditure period will run from the Effective Date until December 31. All subsequent expenditure periods will be as provided in the table above.*

If the Municipality does not make any eligible expenditures during a quarter, the Municipality shall provide a memo to the County stating that no expenditures were made for the quarter and provide a short statement describing the reason and Project status.

i. Minimum Standards for Payment Requests. At minimum, all payment requests submitted by the Municipality must include sufficient detail for the County to confirm that the Municipality has only requested reimbursement of funding-eligible costs that were incurred by the Municipality in compliance with the terms of this Agreement. Reimbursement requests must include documentation demonstrating eligible expenditures, and at a minimum shall include the following information:

- Formal invoice from Municipality (letterhead) for reimbursement of eligible expenses;

- Copies of vendor invoices;
- Vendor invoices should include the following information:
  - who is the expense for (Municipality of XYZ),
  - where was the service provided (Library branch name),
  - what service/item was provided (i.e. construction, furniture, computers),
  - when did the service take place (delivery date or date range), and
  - how much is the service/item (cost of the service or item);

  if the information is not provided, or is not clearly stated, on the vendor invoice, the Municipality shall include a memo providing the required information;
- Copies of vendor purchase orders; and
- Copies of cashed/cleared checks from the Municipality making payment to vendors.

Documentation must be complete and legible and must clearly describe the eligible expense. Municipality agrees that the minimum standards for payment requests noted in this Section may not in any way be construed or interpreted as being an exhaustive list of what the County may request or require in order to verify, validate, or approve any such request for reimbursement.

ii. Improper Payment Requests. The County reserves the right to withhold or deny payment on any reimbursement request, or terminate this Agreement, if such request: (1) is not timely submitted per the deadlines in this Agreement; (2) is incomplete, not accompanied by the requisite supporting documentation, or is otherwise deemed by the County to be unsatisfactory or insufficiently documented; (3) indicates expenditures that are not compliant with this Agreement; or (4) is inconsistent with the information provided by the Municipality in any progress reporting required under this Agreement.

iii. Sufficent Financial Resources. Municipality accepts that payment will be made by reimbursement and agrees to maintain sufficient financial resources to meet any expenses incurred by the Municipality during the period of time between when the Municipality makes a funding-eligible expenditure and when it receives reimbursement for such expenditure from the County. Such "sufficient financial resources" shall include consideration of any delays that may be caused, whether foreseeable or unforeseeable, by the County processing payment and seeking additional supporting information or documentation to verify and validate the reimbursement requests received.

C. Procurement. Municipality will be solely responsible for the procurement purchasing of the collection items related to the Project. The Municipality must comply with all applicable competitive procurement provisions contained within the Florida Statutes, including, if applicable, Section 255.0525, Section 255.20, and Section 287.055. If the competitive bidding/selection process is required for the completion of the Project, the County will have the right to review the competitive bidding/selection process used by the Municipality and will have the right to review all solicitation responses received. In the event the County determines that the Municipality's procurement process is insufficient, the County will require the Municipality to reject all bids and re-bid the Project. If the Municipality refuses to reject all bids and re-bid the Project, then the County will have the option to terminate this Agreement and will receive a return of all payments made from the County to the Municipality under this Agreement, if any.

D. Membership in the Lake County Library System. The Municipality will remain a member of the Lake County Library System during the Term of this agreement and for a period of four (4) years following the date of Project Completion. For equipment and collections Projects, the date of Project Completion will be the date all eligible expenditures have been reimbursed under this Agreement; for construction related Projects, the date of Project Completion shall be the date of final completion of all construction, as provided by a certificate of occupancy, or similar issuance, following reimbursement of all eligible expenditures under this Agreement. In the event the Municipality withdraws from the Lake County Library System or does not renew its membership in the Lake County Library System within this period, the Municipality must repay the money granted under this Agreement on a prorated basis based on the number of years the Municipality was a member, as required by this Section. (For example, if a Municipality is required to remain a member for ten (10) years following Project completion but terminates its membership two (2) years following Project completion, the Municipality must repay eighty percent (80%) of the Funds provided.) This provision shall survive the termination or expiration of this Agreement.

4. **Allowable Uses of Impact Fee Money.** The Municipality must use the impact fee money granted herein for the purposes set forth in Section 22-61, Lake County Code. By executing this Agreement, the Municipality certifies that the collection qualifies as an acquisition resulting from new growth or development and is not being purchased to remedy an existing deficiency in library services, as such terms are defined within the adopted Lake County Comprehensive Plan, Capital Improvements Element.

5. **Effective Date, Term and Termination.** This Agreement will become effective upon the day of the last signature of the Parties ("Effective Date") and will remain in force for two (2) years following the Effective Date ("Term"). Either Party has the right to terminate this Agreement for cause with thirty (30) days written notice to the other; provided, however, that in the event of termination by the County, the Municipality will be entitled to reimbursement of purchases relating to the Project up to and including the day of termination, as long as such purchases qualify for impact fee money. **In the event that the purchase of the collection has not been completed within two (2) years after the effective date of this Agreement, the Agreement shall be considered null and void.**

6. **Indemnification.** The Municipality will, to the extent permitted by Florida law, protect, defend, indemnify, and hold the County, its officers, commissioners, employees and agents from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees, including a reasonable attorneys' fee or other expenses or liabilities, of every kind and character resulting from any error, omission, or negligent act of the Municipality, its agents, employees, or representatives in the performance of the obligations under this Agreement. Furthermore, nothing herein will be construed as a waiver of sovereign immunity on the part of either Party hereto.

7. **Modifications.** Unless otherwise specified herein, no modification, amendment, or alteration of the terms or conditions contained herein will be effective unless contained in a written document executed by the Parties hereto, with the same formality and of equal dignity herewith.

8. Notices.

A. All notices, demands, or other writings required to be given or made or sent in this Agreement, or which may be given or made or sent, by either Party to the other, will be deemed to have been fully given or made or sent when in writing and addressed as follows:

COUNTY
County Manager
P.O. Box 7800
Tavares, Florida 32778

With copies to:
Director
Office of Library Services
P.O. Box 7800
Tavares, Florida 32778

County Attorney
Post Office Box 7800
Tavares, Florida 32778-7800

MUNICIPALITY
City Manager
City of Umatilla
1 South Central Avenue
P.O. Box 2286
Umatilla, Florida 32784

B. All notices required, or which may be given hereunder, will be considered properly given if personally delivered, sent by certified United States mail, return receipt requested, or sent by Federal Express or other equivalent overnight letter delivery company.

C. The effective date of such notices shall be the date personally delivered, or if sent by certified mail, the date the notice was signed for, or if sent by overnight letter delivery company, the date the notice was delivered by the overnight letter delivery company.

D. Parties may designate other Parties or addresses to which notice shall be sent by notifying, in writing, the other Party in a manner designated for the filing of notice hereunder.

9. Default and Opportunity to Cure. If either Party fails to keep, observe, or perform any provision of this Agreement, the breaching Party shall be deemed in default. In the event of default of any of the terms and conditions contained herein by either Party, the non-defaulting Party shall provide written notice to the defaulting Party. The defaulting Party shall have the opportunity to cure the defect within thirty (30) days of receipt of the written notice. Thereafter, if the defaulting Party fails to correct the identified default on or before the expiration of the stated time, the non-defaulting Party may declare this Agreement in default.

A. A default by the Municipality shall consist of any use of Funds for a purpose other than as authorized by this Agreement, noncompliance with any provision herein, any material breach of the Agreement, failure to comply with the audit requirements as provided herein, or failure to expend Funds in a timely or proper manner.

B. If the default is not cured to the satisfaction of the County, the County shall have the right, in its sole discretion, to take the following action(s):

i. Upon a written request from Municipality setting forth a reasonable basis to support the need for an additional Cure Period, the County may grant an additional Cure Period by written acknowledgment thereof; or

ii. Terminate this Agreement by written notice thereof; or

iii. Take such other action, including, but not limited to, requiring additional conditions under this Agreement; temporarily withholding cash payments pending correction of the deficiency by the Municipality; disallow all or part of the cost of the activity or action not in compliance; wholly or partly suspend or terminate the current award for the Project; withhold further awards for the Project; declare the Municipality ineligible for any further participation in the County's contracts; or take other remedies that may be legally available.

iv. If the County terminates this Agreement for cause, Municipality shall return all unused Grant Funding provided to Municipality under this Agreement by the County.

C. Costs Not Allowed After Default. Costs resulting from obligations incurred by the Municipality during a suspension or after termination of an award are not allowable unless the County expressly authorizes them in the notice of suspension or termination or provides subsequent authorization in writing. Other Municipality costs during suspension or after termination, which are necessary and not reasonably avoidable, are allowed if:

i. The costs result from obligations which were properly incurred by the Municipality before the effective date of suspension or termination, and are not in anticipation of it, and, in the case of a termination, are noncancelable; and

ii. The costs would be allowed if the award were not suspended or expired normally at the end of the funding period in which the termination takes effect.

D. No Limitation. Nothing contained herein shall be construed as a limitation on such other rights and remedies available to the Parties under law or in equity which may now or in the future be applicable.

10. Governing Law, Venue, and Waiver of Jury Trial. This Agreement shall be construed in accordance with the Laws of the State of Florida. In any action, in equity or law, with respect to the enforcement or interpretation of this Agreement, venue shall be solely in Lake County, Florida. The Parties agree that arbitration will not be used as a means of dispute resolution under this Agreement. THE PARTIES HEREBY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY RIGHT A PARTY MAY HAVE TO A JURY TRIAL IN ANY ACTION OR PROCEEDING PERTAINING TO ANY MATTER ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT.

11. Public Records. All records in conjunction with this Agreement shall be public records in accordance with the laws applicable to the Parties.

12. Recordkeeping.

A. The Municipality shall maintain all records and accounts necessary to assure a proper accounting and monitoring of all funds provided pursuant to this Agreement, including, but not limited to, property, personnel and financial records, contractual agreements, subcontracts, proof of insurance, project administration records, records supporting exceptions to the conflict-of-interest prohibition, and any other records as are deemed necessary by the County to assure a proper accounting and monitoring of all funds provided pursuant to this Agreement.

B. In the event the County determines that such records are not being adequately maintained by the Municipality, the County may cancel this Agreement in accordance the terms herein.

C. With respect to all matters covered by this Agreement, records will be made available for examination, audit, inspection or copying purposes at any time during normal business hours and as often as the County may require. The Municipality will permit same to be examined and excerpts or transcriptions made or duplicated from such records, and audits made of all contracts, invoices, materials, records of personnel and of employment and other data relating to all matters covered by this Agreement. The County shall provide notice of its intent to inspect records to the Municipality at least three (3) business days in advance.

D. The County's right of inspection and audit shall obtain likewise with reference to any audits made by any other agency, whether local, state, or federal. The Municipality shall retain all records and supporting documentation applicable to this Agreement for a period of five (5) years after all funds have been expended or returned to the County unless a retention schedule under GS1-SL provides for a greater retention period, then the greater retention timeframe shall control. If any litigation, claim, negotiation, audit, monitoring, inspection, or other action has been started before the expiration of the required record retention period, records must be retained until completion of the action and resolution of all issues which arise from it, or the end of the required period, whichever is later.

E. This Section shall survive the expiration or earlier termination of this Agreement.

13. <u>Right to Audit.</u> The County reserves the right to require the Municipality to submit to an audit by any auditor of the County's choosing. The Municipality shall provide access to all of its records, which relate directly or indirectly to this Agreement at its place of business during regular business hours. The Municipality shall retain all records pertaining to this Agreement and upon request make them available to the County for five (5) years following expiration of the Agreement, or for such time as set forth in the Florida Department of State, Division of Library and Information Services, General Records Schedule GS1-SL, a copy of which can be found at this link: https://dos.fl.gov/library-archives/records-management/general-records-schedules/, whichever is longer. The Municipality agrees to provide such assistance as may be necessary to facilitate the review or audit by the County to ensure compliance with applicable accounting and financial standards.

A. Intentionally Omitted.

B. If an audit inspection or examination pursuant to this section discloses overpricing or overcharges of any nature by the Municipality to the County in excess of one percent (1%) of the total contract billings, in addition to making adjustments for the overcharges, the reasonable actual cost of the County's audit must be reimbursed to the County by the Municipality. Any adjustments or payments which must be made as a result of any such audit or inspection of the Municipality's invoices or records must be made within a reasonable amount of time, but in no event may the time exceed ninety (90) calendar days, from presentation of the County's audit findings to the Municipality.

C. This provision is hereby considered to be included within, and applicable to, any subcontractor contract entered into by the Municipality in performance of any work under this Agreement.

14. Recapture of Funds. Subject to the conditions set forth in this Agreement, it is the intent of the Parties that the County shall recapture any Funds provided under this Agreement if the Project is considered in default under any of the provisions in this Agreement, following the expiration of the reasonable opportunity to respond and cure any default. Further, Municipality is liable for recapture of Funds if any representation made in the reimbursement requests, reporting, or supporting documentation is at any time false or misleading in any respect, or if Municipality is found in non-compliance with laws, rules or regulations governing the use of the Funds provided pursuant to this Agreement. The provisions of this Section shall survive the termination of this Agreement.

A. Any funds that are not expended as authorized under this Agreement must be refunded to the County within fourteen (14) days of receipt of written notice provided by the County.

B. Any funds that are not expended within the anticipated timeframe under this Agreement are subject to recapture. If requested, a refund to the County must be made within fourteen (14) days of receipt of written notice for a refund provided by the County.

C. The County's determination that an expenditure is eligible does not relieve the Municipality of its duty to repay the County in full for any expenditures that are later determined by the County to be ineligible expenditures or the discovery of a duplication of benefits.

D. If requested by the County, all refunds, return of improper payments, or repayments due to the County under this Agreement are to be made payable to Lake County and mailed directly to the County pursuant to **Section 8 Notice** requirements and this Agreement.

E. The Municipality has responsibility for identifying and recovering Funds that were expended in error, disallowed, or unused. The Municipality will also report all suspected fraud to the County.

15. Reversion of Assets. Within thirty (30) days following the expiration or termination of this Agreement, the Municipality shall transfer to the County any Funds on hand at the time of expiration or termination of this Agreement if the Funds have not been expended on eligible costs.

16. Disclaimer of Third-Party Beneficiaries. This Agreement is solely for the benefit of the Parties and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third-party not a formal named Party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon or give any person or corporation other than the Parties any right, remedy, or claim under or by reason of this Agreement or any provisions or conditions hereto, and all of the provisions, representations, covenants, and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Parties and their respective representatives, successors, and assigns.

17. Severability. In the event that any section, subsection, sentence, clause, or word of this Agreement shall be held by a court of competent jurisdiction to be partially or wholly invalid or unenforceable for any reason whatsoever, any such invalidity, illegality, or unenforceability shall not affect any of the other remaining articles, sections, subsections, sentences, clauses, or words of this Agreement, and this

Agreement shall be read and/or applied as if the invalid, illegal, or unenforceable section, subsection, clause, or word did not exist.

18. **Construction.** This Agreement was mutually negotiated by the Parties who have executed the same and each Party acknowledge that they had ample opportunity to seek and consult with independent legal counsel prior to executing this Interlocal Agreement, and that they represent and warrant that they have sought such independent legal advice and counsel or have knowingly and voluntarily waived such right. Consequently, it is the intent of the Parties that no provision shall be more harshly construed against either Party as the drafter hereof.

19. **Waiver.** The failure of any Party hereto at any time to enforce any of the provisions of this Agreement will in no way constitute or be construed as a waiver of such provision or of any other provision hereof, nor in any way affect the validity of, or the right thereafter to enforce, every provision of this Interlocal Agreement.

20. **Assignment.** Neither Party may assign any rights or delegate any duties under this Agreement without the written consent of the other Party.

21. **Counterparts.** This Agreement may be executed in counterparts, each of which shall constitute an original, but all taken together shall constitute one and the same instrument.

22. **Entire Agreement.** This Agreement is intended by the Parties to be the final expression of their agreement, and it constitutes the full and entire understanding between the Parties with respect to the subject of this Agreement, notwithstanding any representations, statements, or agreements to the contrary previously made. Any items not covered under this Agreement must be made via written addendum and must be signed by both Parties to be binding. This Agreement contains the following exhibits, all of which are incorporated in this Agreement:

Exhibit A Application for Impact Fees and Project Description (6 pages).

IN WITNESS WHEREOF, the Parties hereto have made and executed this Interlocal Agreement on the respective dates under each signature: Lake County, Florida, through its Board of County Commissioners, signing by and through its Chairman, and the City of Umatilla, Florida, signing by and through its Mayor.

MUNICIPALITY

CITY OF UMATILLA

ATTEST:

____
Jessica Burnham, City Clerk

____
Chris Creech, Mayor

This ______ day of ________________________, 2025.

Approved as to form and legality:

____
Kevin M. Stone, City Attorney

COUNTY

LAKE COUNTY, FLORIDA through its
BOARD OF COUNTY COMMISSIONERS

____
Leslie Campione, Chairman

This ______ day of _____________________, 2025.

ATTEST:

____
Gary Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to Form & Legality:

____
Melanie Marsh, County Attorney

EXHIBIT A

Appendix A

Lake County Library Impact Fees
PROJECT APPLICATION
Application Deadline: March 1

1. APPLICANT INFORMATION

A. LEGAL NAME OF APPLICANT (Government)

City of Umatilla

B. APPLICANT ADDRESS

Street 1 South Central Ave. PO Box if applicable ______

City Umatilla Zip Code 32784

C. APPLICATION REQUIREMENTS (Both 1 and 2 are required)

1. ☑ County library impact fee is assessed within municipality, or

☐ Municipality collects local library impact fee which is equal to or greater than county library impact fee, or

☐ Municipality collects local library impact fee which is less than county library impact fee and remits the difference between local and county impact fee to county.

2. ☑ Municipality has a library which is a member of the Lake County Library System (LCLS), or

☐ Is a newly created library which has submitted a letter of intent for the municipality's library to become a Member of the LCLS in accordance with LCC-7.

D. APPROVAL TO SUBMIT APPLICATION (By library governing body or City Administrator)

[signature] Aaron Mercer, City Manager

Signature Name and Title

2. LIBRARY INFORMATION

A. NAME OF LIBRARY Umatilla Public Library

B. LIBRARY ADDRESS ☑ Current ☐ Future

Street 412 Hatfield Dr. City Umatilla Zip 32784

3. **PROJECT MANAGER** (Library Director)

A. Name Amy Stultz Telephone 352-669-3284

Fax 352-669-7409 E-mail astultz@umatillafl.org

4. **TYPE OF PROJECT**

A. ☐ CONSTRUCTION

☐ Design & Engineering ☐ New Building ☐ Expansion

B. ☑ COLLECTIONS

☐ System-Wide

C. ☐ TECHNOLOGY (System-wide projects only.)

D. ☐ EQUIPMENT

5. **THIS PROJECT IS INCLUDED IN (PLANNED PROJECTS):** (Maximum of 5 points) (Mark all that apply)

☐ City or County Capital Improvement Plan
☐ Lake County Library System Long Range Plan of Service
☐ Lake County Library System Annual Plan of Service
☐ Other (Describe)__________

6. **COST OF TOTAL PROJECT** (Estimated) $4,000

7. **AMOUNT REQUESTED** (Maximum of 10 points) $4,000

8. **PERCENT OF PROJECT ELIGIBLE FOR IMPACT FEES** 100%

9. **PRIMARY SOURCE OF IMPACT FEES:** (Maximum of 10 points)

☑ Applicant contributes to countywide library impact fee fund (10 points)
☐ Applicant collects and retains impact fees locally (-10 points)

10. **PRIOR PROJECT SUBMISSIONS** (Maximum of 10 points)

A. Is this a new project request:

☑ Yes (skip to section 11)
☐ No (complete Sections 10.B and 10.C)

B. Year(s) requested: ____ Was the project previously approved by the Library Advisory Board?

☐ Yes ☐ No

If Yes, what year(s) was the project approved: ____________

C. Has project previously received funding from library impact fees?
☐ Yes ☑ No

If Yes, was the project request ☐ partially or ☐ fully funded?

Year/s__________ Amount $________

11. PROJECT NARRATIVE – (Include as an attachment; no more than 3 pages. Maximum of 35 points)

a. **Brief project description.** (5)
Include project history and expected outcomes of the completed project. For construction projects, include a walkthrough of the facility, including the programmatic layout. For collection and equipment projects, outline expected use and how project will be supported after acquisition.

b. **Justification for use of impact fees.** (5)
What is the historical growth and expected growth in the service area of the project? Why are impact fees justified? How is this an expansion of capacity and not addressing a deficiency? How is this project sustainable in your budget? How will this project effect staff?

c. **Describe need for project.** (5)
Provide statistics and anecdotal information supporting the need. For collection projects, describe the gaps in the local collection, the system collection or areas of future growth that will be met by the project? What is the need for expansion or new construction? What expansion of capacity will the requested equipment provide?

d. **Describe the project's benefit to the local community.** (5)
How will the local community benefit from this project? What are the desired outcomes for the local community? How will the local community use the project? How will the project contribute to new or improved services?

e. **Describe how the project will benefit county-wide library service.** (10)
What new or expanded services will be provided to the Lake County Library System cooperative and/or County residents? How does this project address expansion of capacity?

f. **Provide an itemized cost estimate for equipment requests** (for equipment grants only) (5)

12. INITIAL YEAR OF PARTICIPATION IN THE COOPERATIVE 1982

13. COMPLETED BY: Amy Stultz / Library Director **DATE:** 1/23/25
(Name / Title)

RETURN THIS FORM TO: DIRECTOR OF THE LAKE COUNTY OFFICE OF LIBRARY SERVICES
418 W. Alfred St., Suite C, Tavares, FL 32778

Staff Use Only

Project Rating___________________________ Project Ranking _______________
Recommended Level of Funding ____
Approved Level of Funding ____
Comments ____
____
____

2025 Impact Fee grant: Collection: Patron Driven Acquisition

a. Brief project description:

The Umatilla Public Library requests funding to enhance our collection through Patron-Driven Acquisition (PDA). This model utilizes patron requests for books, audiobooks (including CDs), DVDs, and other formats (e.g., large print, e-books, e-audiobooks) to directly inform collection purchases. This improves our collection relevance by acquiring materials that directly meet patron needs and interests. It strengthens patron engagement by fostering loyalty and a sense of being a true stakeholder. It also allows us to prioritize titles that we know have a patron demand.

On January 12, 2023, library staff attended an Amigos Library Services webinar titled "PDA: Collection Love through Patron Driven Acquisition." This webinar provided valuable insights into implementing a successful PDA program, including identifying the role of patron requests in collection development and utilizing data to drive collection decisions.

b. Justification for use of impact fees:

The City of Umatilla continues to experience growth. Phases II and III of the new subdivision at Magnolia Pointe are slated to break ground in this year. Senior living communities such as Lakeview Terrace, Orangewood Villas and Lakeside Estates depend upon the Umatilla Public Library to supply materials for community and access to resources. There were 145 new home building permits issued by the City of Umatilla in 2024.

c. **Describe Need for Project:**

The Umatilla Public Library currently faces a significant gap in its collection development, particularly regarding patron-driven acquisition of audiobooks, specifically CDs.

In FY 21-22, 0% of the library's collection budget was specifically allocated for patron requests, hindering the library's ability to respond directly to community needs. Since attending the Amigos Library Services webinar on Patron-Driven Acquisition (PDA) in January 2023, a small portion of the budget (6%) is allocated to patron requests. The library requires a significant increase in funding for patron-driven acquisition, specifically to acquire patron requested titles, especially of new CD audiobooks.

d. **Describe the Project's Benefit to the Local Community:**

This will significantly benefit the Umatilla community by improving access to information for seniors and reducing library holds and wait times. By expanding the CD audiobook collection through a patron-driven acquisition model, the library will directly address the needs of its senior patrons. Many seniors prefer the ease of use and familiarity of CD audiobooks over digital formats. This project will ensure that these patrons have access to the materials they need and enjoy.

This project will directly improve the quality of life for Umatilla residents by providing them with better access to information and entertainment resources that meet their specific needs and preferences.

e. Describe how the project will benefit county-wide library service.

Umatilla patrons request unique titles that allow us to deepen our collection, and the collection for the county as a whole.

All titles purchased will be available to circulate throughout library system.

Forest residents lack access to internet service due to "dead spots" in the Ocala National Forest. This lack of access makes it difficult for county patrons south of the city to download audiobooks through the library's digital platforms. They also tend to request purchase of DVDs due to lack of streaming ability.

More CD titles will also alleviate the burden of long holds on CD audiobooks from other Lake County libraries. By acquiring more CD audiobooks, patrons will experience shorter wait times and increased access to desired titles.

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: July 2, 2025 **MEETING DATE: July 15, 2025**

SUBJECT: Resolution No. 2025-15, Fourth Amendment to Interlocal Agreement with Lake County for Library Services

BACKGROUND SUMMARY:

On September 10, 2019, the City of Umatilla entered into an Interlocal Agreement with Lake County to provide unified library services through participation in the Lake County Library System. The original agreement was for a three-year term, expiring on September 30, 2022. Following the expiration of that term, the parties have extended the agreement annually through a series of amendments.

The First Amendment, executed on September 13, 2022, extended the agreement through September 30, 2023. A Second Amendment was entered into on September 12, 2023, extending the agreement through September 30, 2024. On September 24, 2024, a Third Amendment was executed, providing for an additional twelve-month extension through September 30, 2025.

The proposed Fourth Amendment would extend the agreement for another twelve-month period, through September 30, 2026. In addition to the term extension, the amendment updates Section 13(E) of the Agreement to allocate a base amount of $30,000 to participating municipalities, including the City of Umatilla, to support programs and services at the Umatilla Public Library.

This additional extension ensures continuity of services and continued participation in the Lake County Library System while allowing time to review the agreement structure and funding model in future years.

RECOMMENDATIONS:

Staff recommends approval of the resolution authorizing the Mayor and City Clerk to execute the Fourth Amendment to the Interlocal Agreement.

FISCAL IMPACTS:

N/A

ATTACHMENTS:

1. Resolution No. 2025-15, Fourth Amendment to Library Interloacal Agreement_
2. Fourth Amendment to Interlocal Agreement_Library Services

RESOLUTION 2025 – 15

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, APPROVING A FOURTH AMENDMENT TO THE INTERLOCAL AGREEMENT WITH LAKE COUNTY, FLORIDA, RELATING TO LIBRARY SERVICES; AUTHORIZING THE MAYOR TO EXECUTE THE FOURTH AMENDMENT; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 163, Florida Statutes, provides that public agencies of the State of Florida may exercise jointly any power, privilege, or authority which such agencies share in common and which each might exercise separately, through an interlocal agreement; and

WHEREAS, Lake County and the City of Umatilla entered into an Interlocal Agreement dated September 10, 2019, relating to the provision of unified library services through the Lake County Library System; and

WHEREAS, the parties have previously amended and extended the Interlocal Agreement through three successive amendments; and

WHEREAS, the City of Umatilla desires to continue its participation in the Lake County Library System and to approve the Fourth Amendment to the Interlocal Agreement, which extends the term through September 30, 2026 and provides additional County funding for library services;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA:

Section 1. The foregoing recitals are incorporated herein by reference and made a part hereof.

Section 2. The City Council of the City of Umatilla hereby approves the Fourth Amendment to the Interlocal Agreement with Lake County, Florida, relating to the provision of library services, a copy of which is attached hereto as Exhibit "A" and incorporated herein.

Section 3. The Mayor is hereby authorized to execute the Fourth Amendment on behalf of the City.

Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 5. If any section, sentence, clause, or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portion of this Resolution.

Section 6. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Umatilla, Lake County, Florida this ___ day of _______________, 2025.

CITY OF UMATILLA, FLORIDA

____
Christopher R. Creech, Mayor

ATTEST:

____
Jessica Burnham, City Clerk

APPROVED AS TO FORM:

____
Kevin M. Stone, City Attorney

EXHIBIT A

FOURTH AMENDMENT TO
INTERLOCAL AGREEMENT BETWEEN
LAKE COUNTY, FLORIDA, AND THE CITY OF UMATILLA
RELATING TO THE PROVISION OF LIBRARY SERVICES

This is the Fourth Amendment to the Interlocal Agreement between Lake County, Florida, a political subdivision of the State of Florida, hereinafter referred to as "County", by and through its Board of County Commissioners, and the City of Umatilla, a municipal corporation pursuant to the Laws of Florida, hereinafter referred to as "Municipality," by and through its City Council.

WITNESSETH:

WHEREAS, on September 10, 2019, County entered into an Interlocal Agreement with Municipality for the purpose of providing unified library services to the residents of Lake County through participation in the Lake County Library System public library cooperative (the "Agreement"); and

WHEREAS, on September 13, 2022, County and Municipality entered into an extension of the Agreement for an additional 12-month period expiring on September 30, 2023 (First Amendment); and

WHEREAS, on September 12, 2023, County and Municipality entered into a second extension of the Agreement for an additional 12-month period expiring on September 30, 2024 (Second Amendment); and

WHEREAS, on September 24, 2024, County and Municipality entered into a third extension of the Agreement for an additional 12-month period expiring on September 30, 205 (Third Amendment): and

WHEREAS, the parties now want to extend the Agreement for a fourth, additional 12-month period expiring on September 30, 2026 (Fourth Amendment); and

WHEREAS, executing this Fourth Amendment is in the best interests of the parties and the residents of Lake County.

NOW, THEREFORE, the parties agree as follows:

1. **Legal Findings of Fact.** The foregoing recitals are hereby adopted as legislative findings of the Board of County Commissioners and are ratified and confirmed as being true and correct and are hereby made a specific part of this Fourth Amendment upon adoption hereof.

2. **Amendment.** The Agreement, as previously amended, is hereby amended as follows:

A. **Section 3, *Term*,** is hereby amended to allow for an additional 12-month period and terminating on September 30, 2026, and is hereby amended as follows:

> This Agreement shall be in effect for a period beginning October 1, 2019, and ending on September 30, 2026, unless terminated earlier in accordance with the provisions of the Agreement.

B. Section 13, Paragraph (E), ***Appropriation of County Funds for Municipality,*** is hereby amended to provide funding for the additional "Year Seven" created by the 12-month extension of the Term under this Fourth Amendment and is hereby amended to add:

> Year Seven: The COUNTY shall allocate a base amount of thirty thousand dollars ($30,000) to assist with funding of programs and services at its participating library.

3. Effect of Amendment. All other provisions of the Agreement will remain in full force and effect unless otherwise formally amended by the parties. To the extent this Fourth Amendment conflicts with the Agreement, this Fourth Amendment will govern.

IN WITNESS WHEREOF, the parties have signed this Fourth Amendment through their authorized representatives on the dates under each signature.

COUNTY

LAKE COUNTY, FLORIDA, through its
BOARD OF COUNTY COMMISSIONERS

ATTEST:

____
Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

____
Leslie Campione, Chairman

This _____ day of _________________________, 2025.

Approved as to form and legality:

____
Melanie Marsh, County Attorney

MUNICIPALITY

CITY OF UMATILLA

ATTEST:

____
Jessica Burnham, City Clerk

____
Chris Creech, Mayor

This ______ day of ________________________, 2025.

Approved as to form and legality:

____
Kevin M. Stone, City Attorney

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: July 3, 2025 **MEETING DATE: July 15, 2025**

SUBJECT: Resolution No. 2025-17, LLA Tax Exemption Opt Out

BACKGROUND SUMMARY:

The State's Live Local Act introduced a new property tax exemption for developers of multifamily projects who provide rental housing to households earning between 80–120% area's median income (AMI). However, cities can opt out each year if the State's housing data shows there is a surplus of housing available for that income group in the area.

According to the latest State housing report (from the Shimberg Center), the Orlando-Kissimmee area — which includes Umatilla — was identified as having a surplus of housing available to those households in the 80–120% AMI income bracket.

This is an annual decision. The City Council chose to opt out last year for the 2025 tax year. This new resolution (Resolution 2025-17) is needed to opt out again for the 2026 tax year.

RECOMMENDATIONS:

Approval of Resolution No. 2025-17

FISCAL IMPACTS:

N/A

ATTACHMENTS:

1. Attachment 1 - 2024 Shimberg Housing Report
2. Resolution 2025-17, LLA Tax Exemption Opt Out

Shimberg Center for Housing Studies

2024 Annual Report

Shimberg Center for Housing Studies, M.E. Rinker School of Construction Management,
University of Florida, P.O. Box 115703, Gainesville, Florida 32611-5703

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INTRODUCTION

Home prices and rents in Florida held steady in 2023 and 2024 following rapid growth in the preceding years. The state continued to increase its single family supply, particularly in fast-growing Central and West Central counties, although sales volume continued a two-year downward trend. The multifamily stock also continued to grow, with new rental developments coming online in urban centers and fast-growing mid-sized counties.

This report describes recent trends in housing production, home prices and rents, and the affordable housing inventory. The report includes data on the affordable housing needs of the general population, elders, persons with disabilities, and special needs households. Additional data on housing supply and needs at the city, county, and state level can be found in the Florida Housing Data Clearinghouse, http://flhousingdata.shimberg.ufl.edu.

The report also summarizes the Shimberg Center's 2024 activities in research, teaching, and technical assistance. The Center was established by the Florida Legislature in 1988 as a research hub to facilitate the provision of safe, decent, and affordable housing and related community development. Based in the M.E. Rinker School of Construction Management in University of Florida's College of Design, Construction, and Planning, the Shimberg Center provides applied research and technical assistance to state agencies, local planners, the housing industry, non-profits, and others involved in shaping our state's housing policy.

HOUSING SUPPLY AND PRODUCTION

Florida's single family home inventory reached nearly 5.9 million homes in 2024. Seventy-one percent of these homes are homesteaded, indicating that they serve as the owner's primary residence rather than as second homes, vacation homes, or rental properties.

Multifamily rental developments provide 1.7 million units. Three-quarters of these are located in developments with 10 or more units. One-quarter are located in 2-9 unit properties, mostly duplexes. The state has 1.6 million condominium units. Only 37 percent are homesteaded, indicating that most condominiums are second homes, vacation units, or rentals.

Mobile homes on their own parcels make up approximately 437,000 units, of which just over half are homesteaded. These are individually owned parcels that are distinct from the state's 2,293 licensed mobile home parks with 290,885 lots for rent.

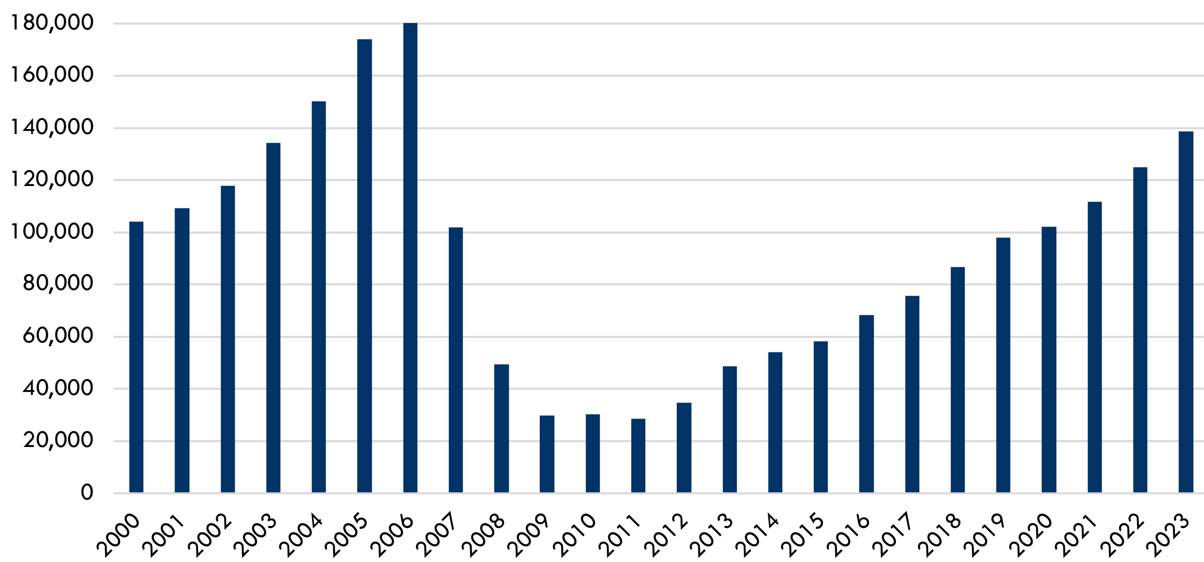
Table 1. Florida Housing Supply, 2024

Single Family Homes	Condominiums	Mobile Homes	Multifamily 2-9 Units	Multifamily 10+ Units
• 5,875,709 parcels • 4,152,269 homesteaded (71%)	• 1,609,542 parcels • 597,304 homesteaded (37%)	• 436,883 parcels • 227,998 homesteaded (52%)	• 156,868 parcels with 408,210 units • 32,880 homesteaded (21%)	• 15,578 parcels with 1,288,421 units

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 1 for housing supply by county.

Single family home production has increased steadily over the past decade. Florida produced 138,717 single family homes in 2023, the last full year for which data is available. Production levels have been increasing by approximately 10 percent each year.

Figure 1. Single Family Homes by Year Built, Florida, 2000-2023



Source: Florida Department of Revenue, Name-Address-Legal File

Lee County led the state in construction with 10,702 new homes, followed by a group of counties stretching across Central and West Central Florida: Polk, Pasco, Lake, Osceola, and Manatee.

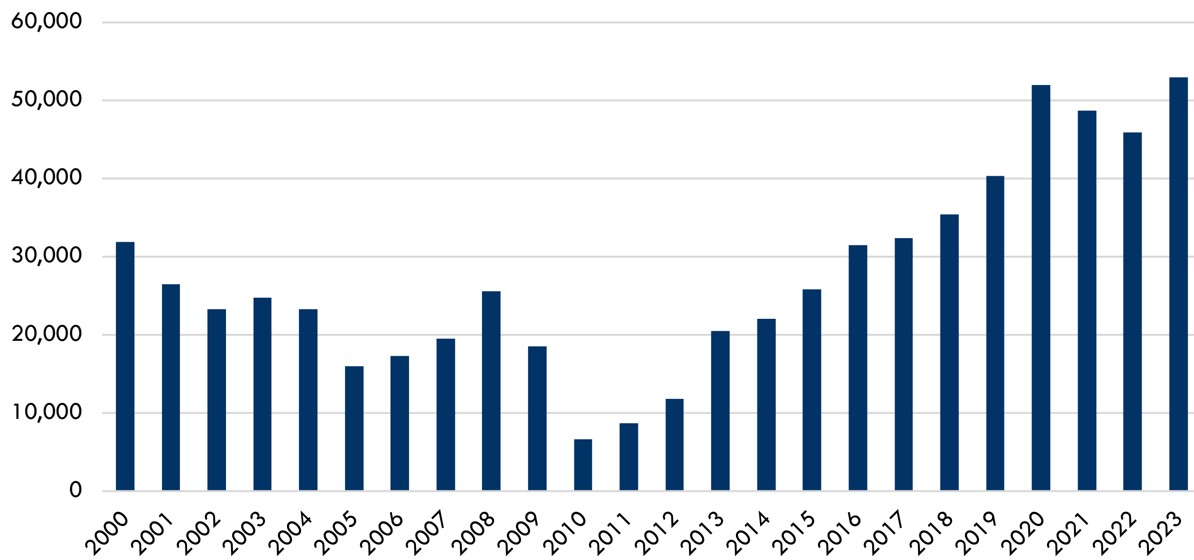
Table 2. New Single Family Homes Built, Top Ten Counties, 2023

County	Single Family Homes Built
Lee County	10,702
Polk County	9,380
Pasco County	8,071
Lake County	7,783
Manatee County	6,511
Osceola County	6,279
Marion County	6,245
Hillsborough County	6,150
St. Johns County	5,565
Sarasota County	5,362

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 2 for single family construction in all counties.

Multifamily production continued at the strong pace that began in 2020. In 2023, Florida added 354 multifamily developments with 10 or more units, for a total of 50,547 new apartments, and 1,199 smaller multifamily developments (2,467 units).

Figure 2. Multifamily Units by Year Built, Florida, 2000-2023



Source: Florida Department of Revenue, Name-Address-Legal File. Unit totals may be undercounts due to missing or incomplete data for a small number of counties.

Multifamily development was concentrated in Florida's large urban counties and in other fast-growing counties including Polk, Lee, Manatee, and St. Johns.

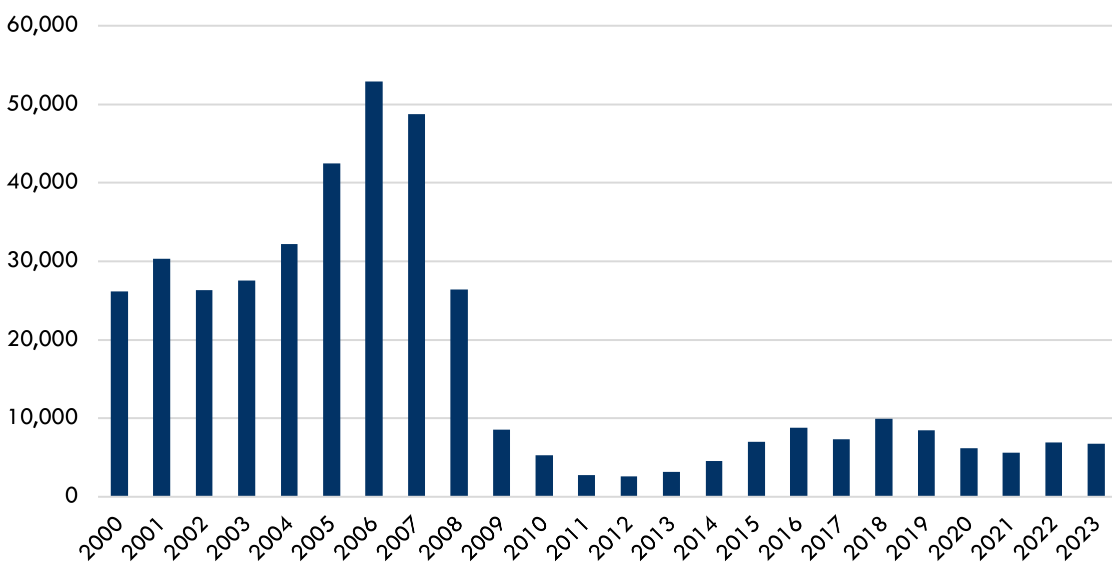
Table 3. New Multifamily Units Built, Top Ten Counties, 2023

County	Multifamily Units Built
Orange County	8,346
Miami-Dade County	6,814
Broward County	4,722
Hillsborough County	3,047
Polk County	2,811
Lee County	2,784
Duval County	2,735
Palm Beach County	2,552
Manatee County	1,861
St. Johns County	1,609

Source: Florida Department of Revenue, Name-Address-Legal File.

In contrast, condominium construction continued to be modest. The state added 6,791 newly built condominiums in 2023, a third of which were located in Miami-Dade County. This level of production was consistent with construction levels in recent years but far below the 2005-2007 peak, when the state was building 40,000-50,000 condominium units per year.

Figure 3. Condominiums by Year Built, Florida, 2000-2023



Source: Florida Department of Revenue, Name-Address-Legal File

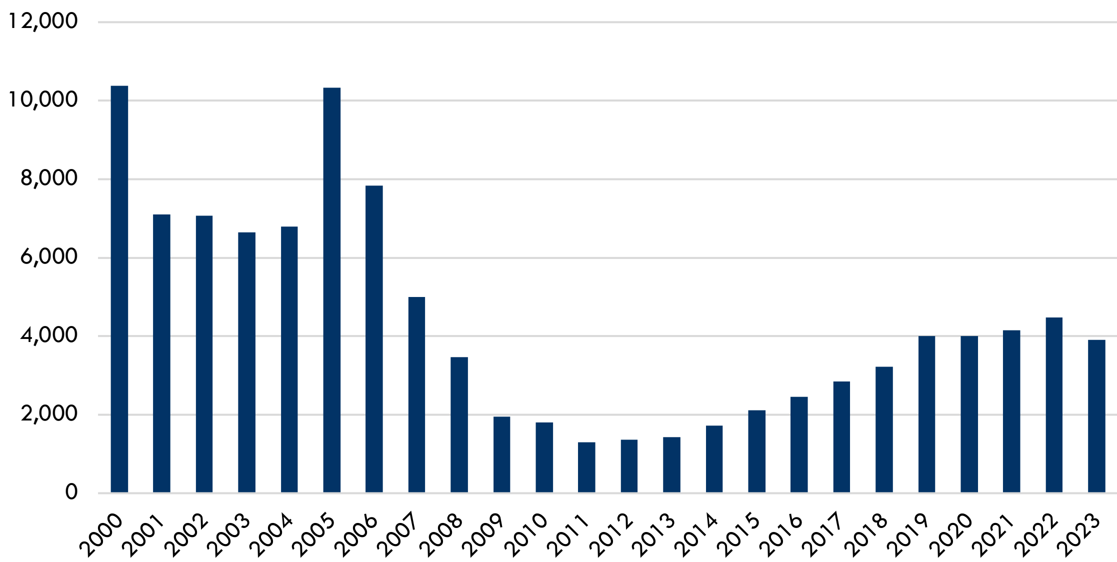
Table 4. New Condominium Units Built, Top Ten Counties, 2023

County	Condominium Units Built
Miami-Dade County	2,437
Collier County	776
Lee County	625
Charlotte County	565
Pinellas County	396
Palm Beach County	357
Sarasota County	325
Osceola County	172
Broward County	152
Brevard County (tie)	122
Hillsborough County (tie)	122

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 2 for condominium construction in all counties.

Mobile home production slowed slightly in 2023. The state added 3,911 mobile homes on individual parcels in 2023. Again, this does not include homes in mobile home parks.

Figure 4. Mobile Homes by Year Added, Florida, 2000-2023



Source: Florida Department of Revenue, Name-Address-Legal File. Includes mobile homes on individual parcels. Does not include units in mobile home parks.

New mobile homes made a small contribution to the fast growing housing stock in Lee, Marion, Pasco, and Polk Counties, as well as several rural counties.

Table 5. New Mobile Homes Added, Top Ten Counties, 2023

County	Mobile Homes Built
Lee County	224
Marion County	213
Pasco County	173
Levy County	167
Bay County	165
Walton County	160
Putnam County	159
Citrus County	148
Polk County	137
Suwannee County	126

Source: Florida Department of Revenue, Name-Address-Legal File. See Appendix 2 for mobile homes added in all counties.

ASSISTED HOUSING INVENTORY

Assisted housing helps close the affordable housing gap for Florida's renters. Assisted housing refers to rental housing developments that receive public subsidies in exchange for limits on tenant incomes and rents. Florida's assisted housing stock consists of 3,078 developments with 315,504 affordable rental homes. Of these, 2,848 developments with 290,836 assisted (income and rent limited) units are in operation. An additional 230 properties with 24,668 assisted units are funded and in the development pipeline.

The assisted housing inventory is made up of public housing units and a much larger supply of privately owned rental developments funded by Florida Housing Finance Corporation (Florida Housing), U.S. Department of Housing and Urban Development's multifamily office (HUD), U.S. Department of Agriculture's Rural Development programs (USDA RD), and local housing finance authorities (LHFAs).

In 2023 and 2024, Florida added 88 assisted rental developments with 9,157 affordable units to the development pipeline. Table 6 shows the characteristics of the new and forthcoming affordable housing developments.

Thirty-eight percent of units are located in developments reserving some or all units for elders, homeless individuals and families, persons with disabilities, or farmworkers. Most units (81 percent) are one or two bedroom apartments. Sixty-two percent of units are targeted toward households at 60 percent of area median income (AMI), and an additional 20 percent have income targets of 50 percent AMI or lower.

Table 6. Characteristics of New Assisted Housing Developments, Florida, 2023-2024

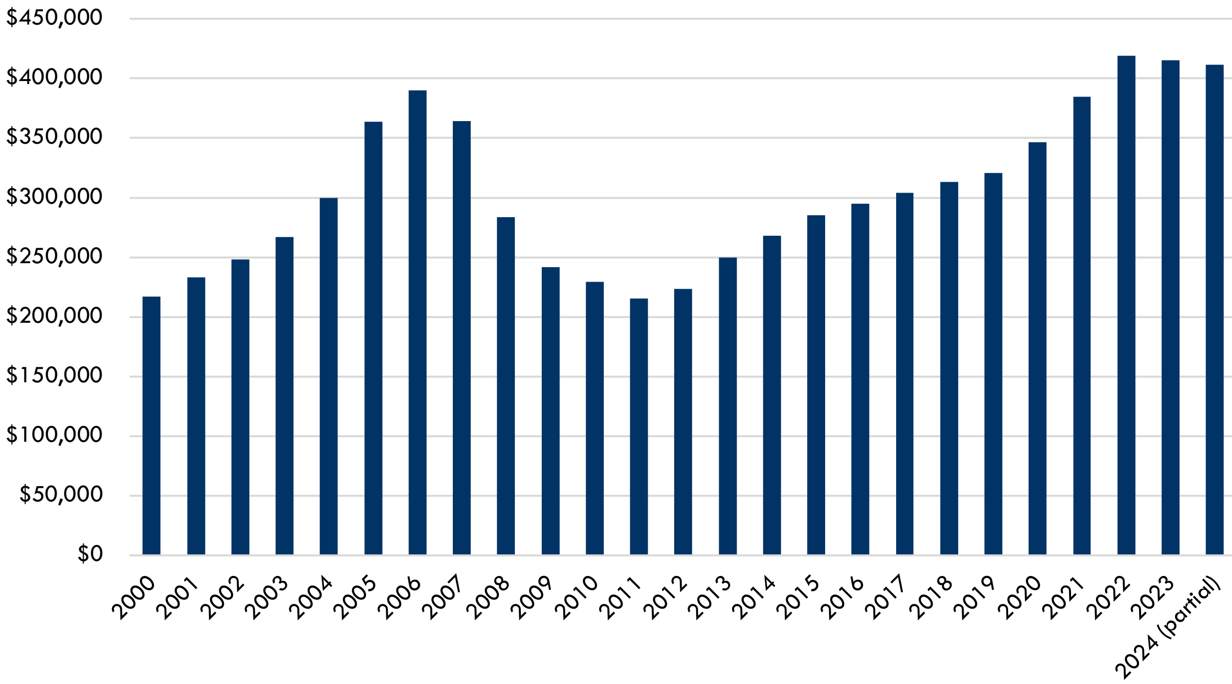
		Developments	Units	% of Units
Total Developments 2023-2024		**88**	**9,157**	**-**
County Size	Large	53	6,342	69%
	Medium	28	2,508	27%
	Small	7	307	3%
Target Population	Family	44	4,906	54%
	Elderly	27	2,822	31%
	Family; Link	8	764	8%
	Elderly; Family; Link	2	220	2%
	Homeless	2	145	2%
	Elderly; Family	1	144	2%
	Family; Homeless; Link; Persons with Disabilities	1	72	1%
	Homeless; Persons with Disabilities	1	50	1%
	Persons with Disabilities	1	22	0.2%
	not avail.	1	12	0.1%
Bedroom Count	0 BR	-	440	5%
	1 BR	-	4,160	45%
	2 BR	-	3,281	36%
	3 BR	-	887	10%
	4 or more BR	-	92	1%
	Not Avail.	-	297	3%
Income & Rent Limits	<=35% AMI	-	1,017	11%
	40-50% AMI	-	827	9%
	55-60% AMI	-	5,632	62%
	65-80% AMI	-	1,669	18%
	Not Avail.	-	12	0.1%

Source: Shimberg Center for Housing Studies, Assisted Housing Inventory. "Link" in Target Population refers to Florida Housing Finance Corporation's Link program, under which developers provide a portion of housing units to special needs households referred by community-based supportive service providers. Percentages may not total exactly 100% due to rounding.

HOME SALES

Median home prices in Florida held steady during 2022-2024, following rapid growth in the prior two years. The statewide median single family home price reached $411,600 in the first half of 2024. Adjusted for inflation, median prices in the past three years are well above the previous peaks in the mid-2000s.

Figure 5. Median Single Family Home Sale Price (2024 $), Florida, 2000-2024



Source: Florida Department of Revenue, Sales Data File. Median prices converted to 2024 dollars using the Consumer Price Index to adjust for inflation.

Median home prices in the first half of 2024 ranged from the upper $100,000s in rural North Florida counties to over $750,000 in coastal counties with strong luxury and second home markets.

Figure 6. Florida Counties by Median Single Family Home Price, Q1-2 2024

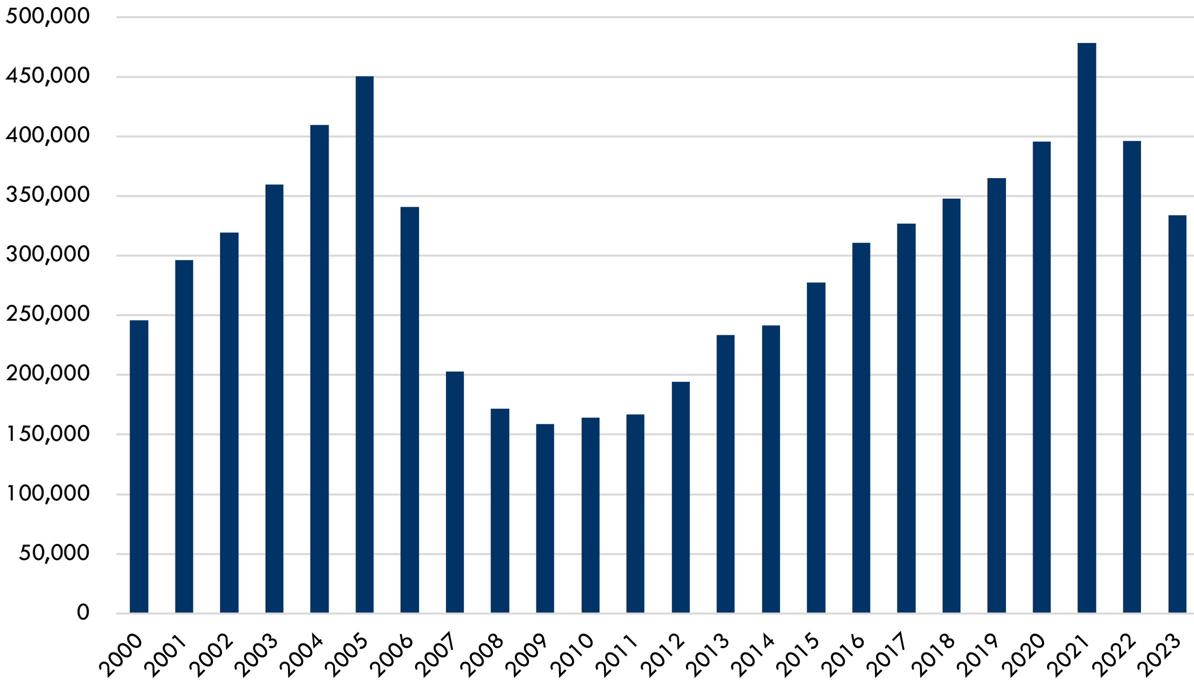
$150,000-199,999	$200,000-249,999	$250,000-299,999	$300,000-349,999
Holmes	Bradford	Baker	Alachua
Jackson	Calhoun	Citrus	Clay
Taylor	Dixie	Columbia	Duval
	Gadsden	DeSoto	Hendry
	Hamilton	Escambia	Hernando
	Hardee	Gilchrist	Leon
	Liberty	Glades	Okaloosa
	Madison	Highlands	Pasco
	Putnam	Jefferson	Polk
	Washington	Lafayette	Union
		Levy	Volusia
		Marion	
		Okeechobee	
		Suwannee	
		Wakulla	

$350,000-399,999	$400,000-499,999	$500,000-749,999	$750,000-1,000,000+
Bay	Gulf	Broward	Collier
Brevard	Hillsborough	Franklin	Monroe
Charlotte	Indian River	Manatee	Walton
Flagler	Lee	Martin	
Lake	Nassau	Miami-Dade	
Osceola	Orange	Palm Beach	
Santa Rosa	Pinellas	St. Johns	
St. Lucie	Sarasota		
Sumter	Seminole		

Source: Florida Department of Revenue, Sales Data File

Single family sales volume continued to drop from its 2021 peak. Statewide, there were 333,655 single family sales in 2023, the last full year for which data is available.

Figure 7. Number of Single Family Home Sales, Florida, 2000-2023



Source: Florida Department of Revenue, Sales Data File

Home sales volume was higher in counties with significant new single family construction activity, including Hillsborough, Lee, Polk and Pasco Counties. Sales volume was also higher in the populous Southeast Florida counties and Orange County. Nevertheless, on average 2023 sales were down by 16 percent over 2022 in the top ten counties.

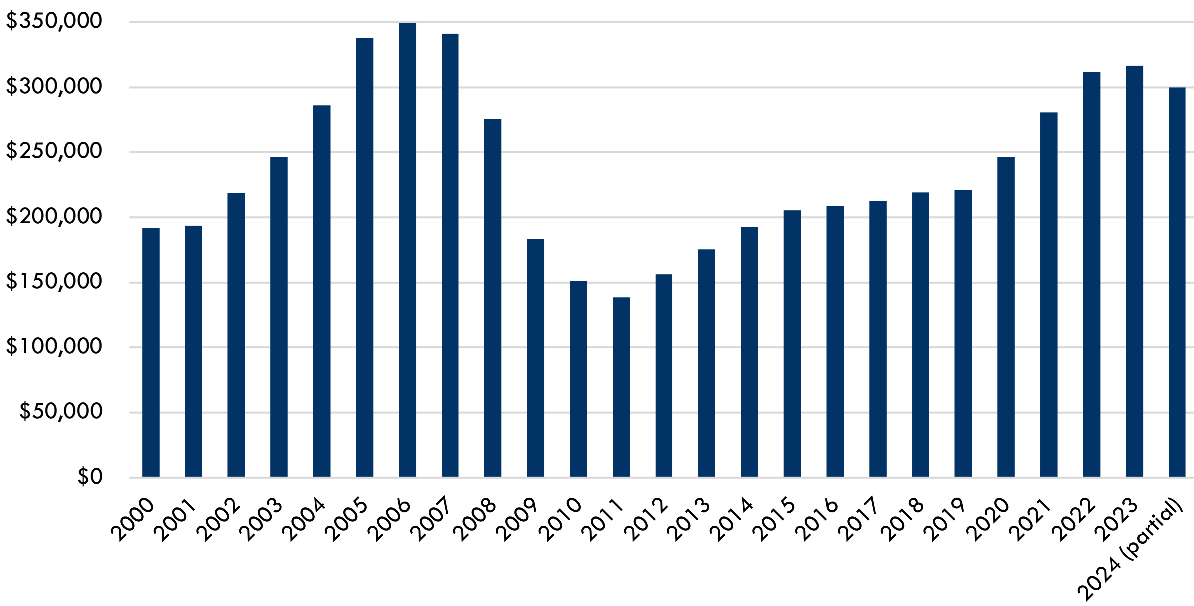
Table 7. Number of Single Family Home Sales, Top Ten Counties, 2023

County	Single Family Sales
Hillsborough	20,732
Lee	18,487
Polk	17,650
Broward	17,252
Orange	16,702
Pasco	15,623
Duval	15,323
Palm Beach	14,925
Brevard	12,512
Miami-Dade	12,345

Source: Florida Department of Revenue, Sales Data File. See Appendix 3 for sales in all counties.

Condominium sale prices held fairly steady following a rise in 2021-2022. The statewide median condominium price in the first half of 2024 was $300,000. Q1-2 2024 median condominium prices were far higher in smaller coastal counties with active luxury vacation and second home markets, including Monroe (median condominium price $730,000), Walton ($665,000), and Nassau ($635,000).

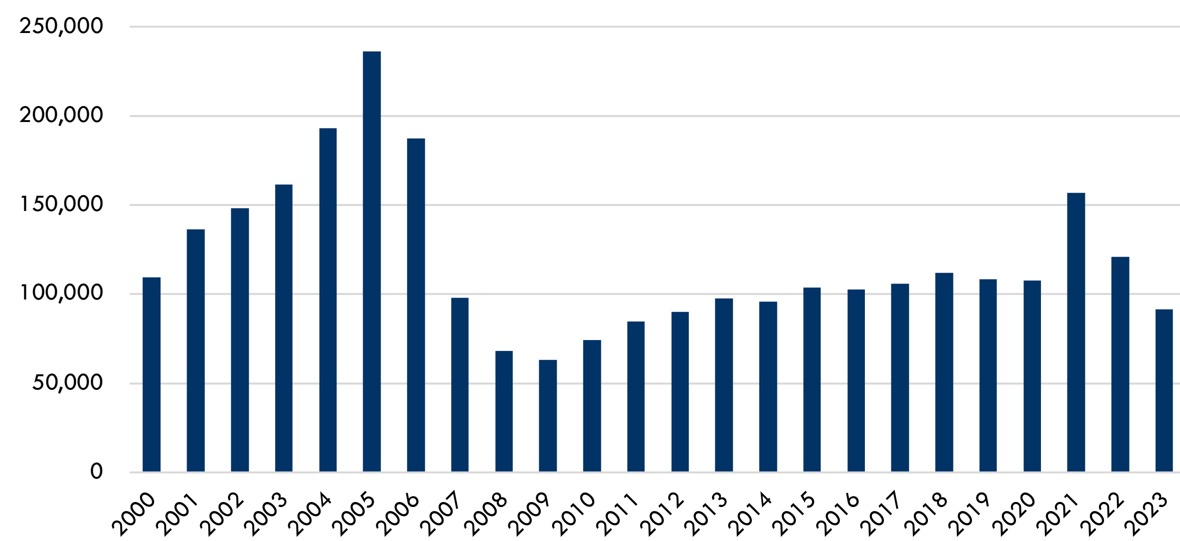
Figure 8. Median Condominium Sale Price (2024 $), Florida, 2000-2024



Source: Florida Department of Revenue, Sales Data File. Median prices converted to 2024 dollars using the Consumer Price Index to adjust for inflation.

Condominium sales volume has held relatively steady around 100,000 sales per year in the past decade, with the exception of a spike above 150,000 in 2021. Statewide, there were 91,439 condominium sales in 2023, a slight drop from the pre-2021 norm and a significant decline from the 2021 peak.

Figure 9. Number of Condominium Sales, Florida, 2000-2023



Source: Florida Department of Revenue, Sales Data File

Overall, condominium sales were concentrated in larger coastal counties and Orange County. Nearly half of the state's sales in 2023 took place in the three Southeast Florida counties: Miami-Dade (19,117), Broward (13,794), and Palm Beach (11,019). As Figure 9 shows, condominium sales have been declining; sales in the ten most active counties fell by 25 percent in 2023 compared to 2022.

Table 8. Number of Condominium Sales, Top Ten Counties, 2023

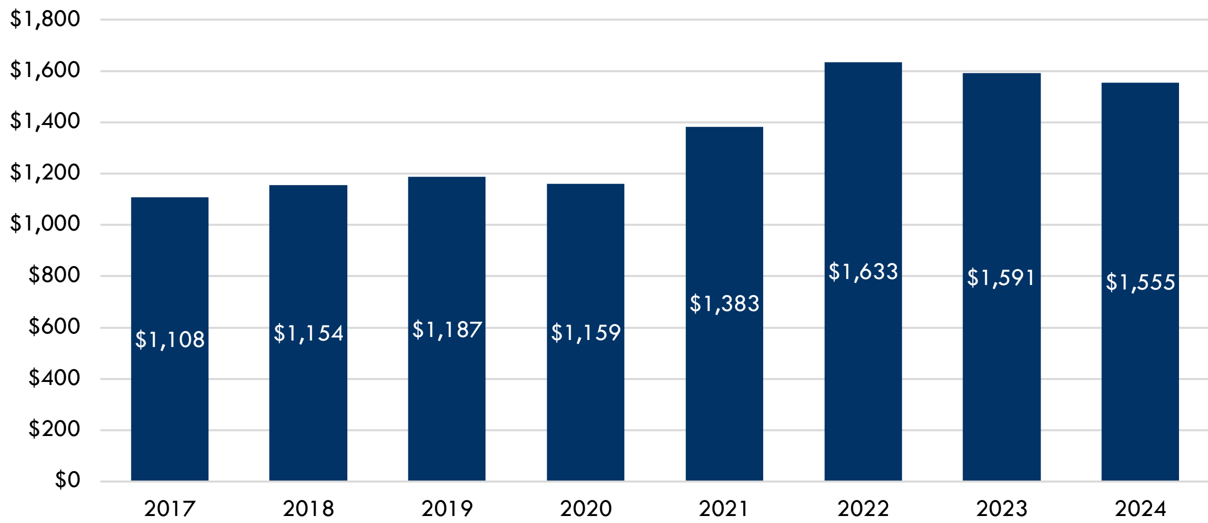
County	Condominium Sales
Miami-Dade	19,117
Broward	13,794
Palm Beach	11,019
Pinellas	6,329
Collier	5,184
Lee	4,258
Sarasota	3,204
Orange	3,081
Hillsborough	2,484
Manatee	2,235

Source: Florida Department of Revenue, Sales Data File. See Appendix 3 for sales in all counties.

RENTAL MARKETS

Florida rents increased steeply between 2020 and 2022, then stabilized close to these higher levels in 2023-2024. Apartment List estimates that median gross rents for housing seekers in Florida increased 41percent over the two year period between July 2020 and July 2022. Median rent for housing seekers was $1,555 in July 2024, a five percent drop from the 2022 median of $1,633 but still well above 2017-2020 levels.

Figure 10. Apartment List Median Rent Estimates, Florida, 2017-2024



Source: Apartment List, Rent Estimates, https://www.apartmentlist.com/research/category/data-rent-estimates. Estimate of median gross rent for new leases, including utilities. All rent figures refer to July estimates for a given year.

Apartment List provides median rent estimates for 26 of Florida's 67 counties. Among these counties, Southeast and Southwest Florida counties topped the list for highest rents in July 2024.

Table 9. Median Rent, Top Five Counties, July 2024

County	Median Rent	Increase since July 2020
Miami-Dade County, FL	$1,841	44%
Palm Beach County, FL	$1,827	39%
Broward County, FL	$1,794	38%
Collier County, FL	$1,699	47%
Sarasota County, FL	$1,642	31%

Source: Apartment List, Rent Estimates, https://www.apartmentlist.com/research/category/data-rent-estimates. Estimate of median gross rent for new leases, including utilities.

AFFORDABLE HOUSING NEEDS: RENTERS AND SPECIAL POPULATIONS

The Center produces a triennial Rental Market Study for Florida Housing Finance Corporation assessing affordable rental housing needs by county and demographic group. The last study, published in 2022, estimated that there were 768,460 renter households in Florida who were low-income (with incomes below 60 percent of the area median income, or AMI) and cost burdened (paying more than 40 percent of income for housing).

Using the most recently available data, we estimate that there are now 883,863 low-income, cost burdened renters in Florida. Sixty-two percent of these households live in Florida's nine large counties (population 825,000 or more); 35 percent live in medium-sized counties (population 100,001-824,999); and three percent live in small counties (population 100,000 or less).

Table 10. Low-Income (≤60% AMI), Cost Burdened (>40%) Renter Households by County in Florida, 2024 Estimates

	All Renter Households	Low-Income (<=60% AMI), Cost Burdened (>40%) Renters	Low-Income/ Cost Burdened Renters as % of All Renters in the County	Low-Income/ Cost Burdened Renters as % of State Total
Large				
Broward	296,116	94,550	32%	11%
Duval	178,142	54,414	31%	6%
Hillsborough	231,166	67,465	29%	8%
Lee	97,615	28,416	29%	3%
Miami-Dade	482,612	130,628	27%	15%
Orange	238,714	69,808	29%	8%
Palm Beach	202,297	63,315	31%	7%
Pinellas	150,328	43,261	29%	5%
Large Total	**1,876,990**	**551,857**	**29%**	**62%**
Medium				
Alachua	30,863	11,854	38%	1%
Bay	25,043	6,384	25%	1%
Brevard	72,809	24,866	34%	3%
Charlotte	18,202	6,377	35%	1%
Citrus	13,469	3,942	29%	0.4%
Clay	22,719	6,083	27%	1%
Collier	43,670	14,208	33%	2%
Escambia	47,394	12,210	26%	1%
Flagler	11,962	4,434	37%	1%
Hernando	17,737	5,534	31%	1%
Highlands	11,074	2,816	25%	0.3%
Indian River	18,191	4,543	25%	1%
Lake	45,515	15,770	35%	2%
Leon	35,821	11,920	33%	1%
Manatee	54,366	15,156	28%	2%
Marion	42,453	12,203	29%	1%

	All Renter Households	Low-Income (<=60% AMI), Cost Burdened (>40%) Renters	Low-Income/ Cost Burdened Renters as % of All Renters in the County	Low-Income/ Cost Burdened Renters as % of State Total
Martin	16,597	5,731	35%	1%
Nassau	7,633	1,769	23%	0.2%
Okaloosa	30,821	7,241	23%	1%
Osceola	55,722	19,071	34%	2%
Pasco	66,826	17,140	26%	2%
Polk	92,291	22,249	24%	3%
Santa Rosa	16,456	3,537	21%	0.4%
Sarasota	51,468	14,204	28%	2%
Seminole	68,019	19,089	28%	2%
St. Johns	24,760	6,646	27%	1%
St. Lucie	37,401	11,715	31%	1%
Sumter	10,104	3,599	36%	0.4%
Volusia	68,042	18,166	27%	2%
Medium Total	**1,057,428**	**308,457**	**30%**	**35%**
Small				
Baker	2,122	492	23%	0.1%
Bradford	2,423	611	25%	0.1%
Calhoun	1,056	254	24%	0.03%
Columbia	7,688	1,939	25%	0.2%
DeSoto	3,358	854	25%	0.1%
Dixie	1,304	329	25%	0.04%
Franklin	1,235	297	24%	0.03%
Gadsden	4,705	1,132	24%	0.1%
Gilchrist	1,081	273	25%	0.03%
Glades	875	268	31%	0.03%
Gulf	1,355	326	24%	0.04%
Hamilton	1,269	265	21%	0.03%
Hardee	2,491	633	25%	0.1%
Hendry	4,435	1,359	31%	0.2%
Holmes	1,757	302	17%	0.03%
Jackson	4,679	1,126	24%	0.1%
Jefferson	1,384	333	24%	0.04%
Lafayette	597	125	21%	0.01%
Levy	3,844	970	25%	0.1%
Liberty	598	144	24%	0.02%
Madison	1,836	384	21%	0.04%
Monroe	14,267	3,862	27%	0.4%
Okeechobee	3,975	1,218	31%	0.1%
Putnam	7,487	2,010	27%	0.2%
Suwannee	4,348	909	21%	0.1%

	All Renter Households	Low-Income (<=60% AMI), Cost Burdened (>40%) Renters	Low-Income/ Cost Burdened Renters as % of All Renters in the County	Low-Income/ Cost Burdened Renters as % of State Total
Taylor	2,009	420	21%	0.05%
Union	1,343	339	25%	0.04%
Wakulla	2,566	617	24%	0.1%
Walton	8,154	1,400	17%	0.2%
Washington	2,083	358	17%	0.04%
Small Total	**96,324**	**23,549**	**24%**	**3%**
State Total	**3,030,742**	**883,863**	**29%**	**100%**

Source: Shimberg Center analysis of U.S. Census Bureau, 2023 American Community Survey; University of Florida Bureau of Economic and Business Research, 2024 Population Projections. Student-headed, non-family households are excluded.

Elderly Households

Statewide, over 346,000 low-income, cost burdened renter households are headed by someone age 55 or older, including nearly 105,000 households age 75+ households. In Pasco/Pinellas Counties and a Southwest region stretching from Sarasota County to Collier County, older households make up half of the cost-burdened renters.

Table 11. Low-Income (≤60% AMI), Cost Burdened (>40%) Renter Households by Age of Householder and Region, Florida, 2024

Planning and Service Area	Age of Householder				Total	% Age 55 or Older
	15-54	55-74	75-84	85 or Older		
1) Escambia, Okaloosa, Santa Rosa	15,521	4,869	1,564	1,182	23,136	33%
2) Bay, Calhoun, Franklin, Gadsden, Gulf, Jackson, Jefferson, Holmes, Leon, Liberty, Wakulla, Walton, Washington	17,400	5,809	1,256	(X)	24,465	29%
3) Alachua, Bradford, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Lafayette, Lake, Levy, Madison, Marion, Sumter, Suwannee, Taylor, Union	34,734	17,572	4,524	2,390	59,220	41%
4) Baker, Clay, Duval, Flagler, Nassau, Putnam, St. Johns, Volusia	58,021	25,460	6,848	3,728	94,057	38%
5) Pasco, Pinellas	32,437	18,518	6,980	2,593	60,528	46%
6) Desoto, Hardee, Hillsborough, Highlands (part), Manatee, Polk	66,629	29,872	6,661	3,078	106,240	37%
7) Brevard, Orange, Osceola, Seminole	94,116	28,087	6,313	3,486	132,002	29%
8) Charlotte, Collier, Glades, Hendry, Highlands (part), Lee, Okeechobee, Sarasota	34,581	21,088	8,855	4,657	69,181	50%
9) Indian River, Martin, Palm Beach, St. Lucie	48,145	24,739	6,412	6,084	85,380	44%
10) Broward	57,576	25,001	9,032	2,941	94,550	39%
11) Miami, Monroe	77,809	40,741	11,433	4,507	134,490	42%
State Total	**536,969**	**241,756**	**69,878**	**34,646**	**883,249**	**39%**

Source: Shimberg Center analysis of U.S. Census Bureau, 2023 American Community Survey; University of Florida Bureau of Economic and Business Research, 2024 Population Projections. Regions are modified from Florida Department of Elder Affairs Planning and Service Areas. Student-headed, non-family households are excluded. Totals may differ slightly from Table 10 due to rounding. (X) indicates value that is not statistically significant.

Persons with Disabilities

Nearly one-third of the state's cost burdened, low-income renter households include at least one person with a disability—an estimated 278,031 households in all. In most of these households, the individuals with disabilities are adults, particularly in age 55+ households. However, 32,222 of the cost burdened renter households include children with disabilities, including 8,970 that have at least one adult and one child with a disability.

Table 12. Low-Income, Cost Burdened Renter Households with Persons with Disabilities, Florida, 2024

Household Age & Disability Characteristics	Households
Householder Under Age 55, Adult(s) with a Disability in the Household	82,529
Householder Age 55 or Older, Adult(s) with a Disability in the Household	163,280
Child(ren) with a Disability in the Household	23,252
Child(ren) and Adult(s) with Disabilities in the Household	8,970
Total	**278,031**

Source: Shimberg Center analysis of U.S. Census Bureau, 2023 American Community Survey; University of Florida Bureau of Economic and Business Research, 2024 Population Projections. Student-headed, non-family households are excluded.

Persons with Special Needs

Florida's special needs housing programs serve a subset of persons with disabilities as well as other vulnerable individuals and families. Specifically, for the purpose of housing programs, Florida Statutes defines a person with special needs as:

> *An adult person requiring independent living services in order to maintain housing or develop independent living skills and who has a disabling condition; a young adult formerly in foster care who is eligible for services under s. 409.1451(5); a survivor of domestic violence as defined in s. 741.28; or a person receiving benefits under the Social Security Disability Insurance (SSDI) program or the Supplemental Security Income (SSI) program or from veterans' disability benefits. (Section 420.0004 (13), Florida Statutes)*

Combining several data sources, we estimate that 103,335 households meet this definition, primarily low-income, cost burdened renters receiving disability-related benefits.

Table 13. Estimates of Households with Persons with Special Needs, Florida, 2024

Category	Definition	Estimate	Data Sources
Disability-related benefits	Low-income (<=60% AMI), cost burdened (>40%) renter households with at least one household member who is: 1) age 18-64, with a disability, receiving Social Security; 2) age 18+, with a disability, receiving SSI; 3) age 18+ with a VA service-related disability rating of 10 percent or more	93,720	U.S. Census Bureau, 2023 American Community Survey Public Use Microdata Sample; 2024 BEBR population projections.
Survivors of domestic violence	Estimated number of households based on total number of persons using domestic violence emergency shelters	7,147	Florida Department of Children and Families, Domestic Violence Annual Report, 7/1/2022-6/30/2023. Based on 12,836 individuals receiving shelter and previous year's estimated average household size of 1.8 persons (total recipients divided by adult recipients).
Youth aging out of foster care	Estimate based on youth receiving Aftercare, Extended Foster Care, and Postsecondary Education Services	2,468	Estimated need for affordable housing (1,742 units) and supportive housing (625 units) from Florida Assessment of Housing for Special Needs and Homeless Populations 2021.[1]
Total		**103,335**	

Affordable and Available Rental Housing Supply

Another measure of the affordable rental housing gap is the affordable/available analysis, which compares the number of renter households at various income levels to the supply of units that are affordable and available to them.

An "affordable" unit is any market rate, subsidized, or public housing unit costing no more than 30 percent of income at the top of the income threshold expressed as a percentage of area median income (AMI), adjusted for unit size.[2] Many "affordable" units are effectively unavailable to low-income households because they are already occupied by higher income households. The affordable/available analysis accounts for this difference by removing units that are occupied by higher income households from unit counts. Specifically, an "affordable/available" unit at a particular income threshold is: 1) affordable at that income threshold and 2) either vacant or occupied by a household with an income at or below the threshold.

This analysis compares the statewide affordable/available housing supply to renter households for six income groups: 0-30, 0-40, 0-50, 0-60, 0-80, and 0-120 percent of AMI. Each category is inclusive of those that come before it. For example, all households and units in the 0-30 percent of AMI group also appear in all of the other groups.

Figure 11 shows the distinction between affordable units and affordable/available units. All units in each column have rents that do not exceed 30 percent of income for a household at the top of the income group,

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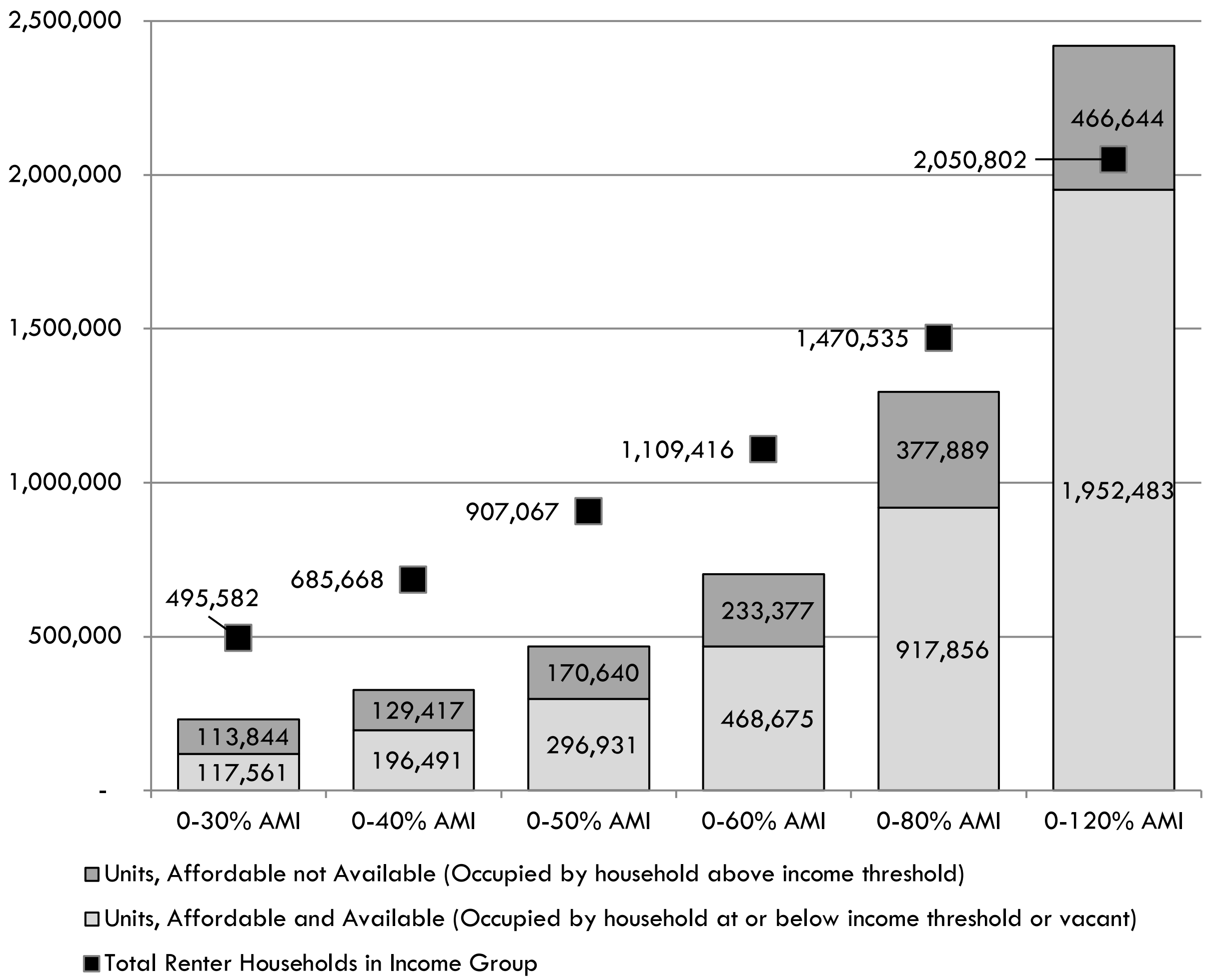
1 Report available at https://floridahousing.org/docs/default-source/programs/special-programs/special-needs-housing/florida-assessment-of-housing-for-homeless-and-special-needs-populations/needs-assessment-full-report.pdf?sfvrsn=b09bf67b_2.

2 For more information about the affordable/available method and affordability thresholds, see the *2022 Rental Market Study* produced by the Shimberg Center for Florida Housing Finance Corporation, http://shimberg.ufl.edu/publications/RMS_2022.pdf.

adjusted by unit size. However, the units in the darker shaded areas are occupied by households with incomes above the top threshold and therefore are not available to the households in that income category.

Figure 11. Affordable Units, Affordable/Available Units, and Renter Households by Income, Florida, 2023



Source: Shimberg Center tabulation of U.S. Census Bureau, 2023 American Community Survey. Student-headed, non-family households and substandard units are excluded.

Figure 11 shows that for the 0-30 through 0-80 percent of AMI levels, there are more renter households than affordable units, whether available or not. At the 0-120 percent of AMI level, there are sufficient affordable units, but the number of affordable and available units is slightly lower than the number of renter households, leaving a gap of 98,319 affordable and available units.

Individual regions in Florida show widely varying results when comparing households to affordable and available units, particularly at the 0-120 percent of AMI income level. Appendix 4 shows the surplus or deficit of affordable/available units at the regional level.

SHIMBERG CENTER ACTIVITIES

Florida Housing Data Clearinghouse

The Shimberg Center produces the Florida Housing Data Clearinghouse under contract with Florida Housing Finance Corporation. Since 2000, the Clearinghouse has provided a free online source of housing supply and demand data for the state, counties, and cities.

The Clearinghouse provides data on the following topics:

- Affordability: housing cost burden, homeownership rates, rents, affordable rental housing supply gaps, and vacancy and occupancy rates
- Supply: Type of housing (single family, mobile homes, condominiums, multifamily), housing age and size, home prices and assessed values, and licensed condominium developments and mobile home parks
- Demographics: population projections, household projections by tenure, age, income, and cost burden
- Workforce: Employment rates, wage and housing cost comparisons by industry and occupation
- Assisted Housing Inventory: supply of affordable rental housing funded by Florida Housing, HUD, USDA Rural Development, and local housing finance agencies
- Home lending: mortgage originations by purpose, race/ethnicity, and interest rates
- Special needs households: housing needs of persons with disabilities, Social Security recipients, homeless individuals and families, and farmworkers
- Housing stability and disaster response: eviction and foreclosure filings, FEMA housing assistance

The Center also provides county-level presentation materials to assist local government officials and others in communicating data from the Clearinghouse, with a particular focus on the link between local wages, area median income (AMI) levels, and housing costs. These materials are available on the Publications page of the Shimberg Center's website.

Promoting Housing Stability and Affordability

The Shimberg Center works with local organizations to promote long-term housing stability for Florida's homeowners and renters. The Center collects and shares monthly data on eviction and foreclosure filings in Florida communities. We participate in regional eviction prevention networks in the Orlando area and Miami-Dade County and provide summarized data on housing stability to researchers and legal services providers.

The Center is collaborating with Local Initiatives Support Corporation (LISC) Jacksonville in its Family Wealth Creation initiative, which seeks to preserve housing wealth in historically Black neighborhoods in Jacksonville. The Center is providing data on homeownership, home values, tax foreclosure sales, and potential heirs property sites to support LISC's efforts. The Center also is co-sponsoring an Heirs Property research center in collaboration with the Center for Governmental Responsibility in the UF Levin College of Law. The research center was launched in 2024 to develop legislative and regulatory solutions to heirs property loss.

The Center also is collaborating with Bright Community Trust and a number of community organizations on the Homeownership Equity Initiative, a program to make homeownership accessible for households in the four-county Orlando metropolitan area. The Center has provided data on homeownership disparities and the benefits of homeownership for families and communities.

Community Resilience and Disaster Response

The Shimberg Center works closely with state agencies, local governments, and our peers at University of Florida and other Gulf Coast and national institutions to learn how Florida's vulnerable populations and housing stock can be kept safe from natural disasters.

This year, the Shimberg Center collaborated with a wide range of University of Florida engineering, environmental, planning, and health science faculty on the JaxTwin project, an initiative to develop a "Digital Twin" for Jacksonville. The project is designed to provide real-time insights and scenario planning tools to help city leaders address infrastructure, health, housing, economic, and environmental challenges. The project resulted in a suite of datasets to identify water quality systems, healthcare utilization hotspots, and coastal flood hazard impacts, as well as a set of virtual and augmented reality tools for built environment visualization.

The Center is working with the University of Nebraska and Texas A&M Agrilife Extension to examine the disaster impact of windstorms on farms and agricultural areas and provide guidance to affected businesses and residents. In Florida, work has included surveying and interviewing farmers in the Suwanee Valley about wind damage to homes and businesses from Hurricanes Idalia, Debby, and Helene. Separately, Shimberg Center researchers are studying residential property ownership changes following hurricanes, starting with the effects of Hurricane Michael on ownership patterns in Bay County.

The Shimberg Center, University of Central Florida, the Horne consulting firm, and Florida Housing Coalition continued a HUD-funded project to evaluate the effectiveness of the Community Development Block Grant – Disaster Recovery (CDBG-DR) program in addressing post-disaster recovery needs of renter households. Project objectives are to (1) better understand CDBG-DR allocations for renters, (2) identify successful processes with corresponding outcomes for rental housing recovery aid programs, (3) engage with and link disaster recovery strategies and programs to actual and desired outcomes among renters from their lived experiences, and (4) translate this research into actionable programmatic recommendations with appropriate timelines, policy making and implementation changes. This year, the Shimberg Center interviewed renters affected by disasters and documented their experiences with CDBG-DR and other recovery programs.

The Center and Florida Sea Grant are launching "Connecting resilient communities and economies: Characterizing the link between water-dependent businesses and affordable housing." This research will lead to a better understanding of housing types for workers in water-dependent industries, housing and business needs of communities with water-dependent economies in Florida, and how changes in the availability and distribution of affordable workforce housing affect the recovery of water-dependent industries after disasters.

Technical Assistance, Presentations, and Publications

Under the Florida Housing Data Clearinghouse contract, the Shimberg Center provides extensive pro bono technical assistance to state and local agencies, the housing industry, non-profit organizations, and the public in the assessment of affordable housing needs. Examples of technical assistance during 2024 included providing mortgage lending data to the Office of Economic Vitality in Tallahassee, providing affordable housing needs data to the Community Foundation of Sarasota for a four-county area as background information for a new housing dashboard, assisting the American Red Cross with integrating housing needs data into post-disaster training, providing data to the Florida Supportive Housing Coalition to assist in planning to address elder homelessness, and providing data on children's homelessness to the Housing First for Children collaborative in Alachua County.

The Shimberg Center team made a number of public presentations in Florida and nationally in 2024:

- National Human Services Data Consortium, Kansas City
- JUST Pensacola Summit on Affordable Housing, Pensacola

- Community Legal Services of Mid-Florida training, Orlando
- Florida Association of Counties, Orlando
- National Low Income Housing Coalition Disaster Recovery Convenings, Washington DC
- Florida Sea Grant Symposium, Gainesville
- Rinker School of Construction Management Advanced Modular Housing Design Convening, Gainesville
- Florida Housing Coalition Statewide Housing Conference, Orlando
- Alachua County Affordable Housing Advisory Committee, Gainesville
- BOLD Justice, Broward County

Shimberg Center faculty and staff also co-authored the following peer-reviewed articles published in 2024:

- Enderami, S. A., Sutley, E., Helgeson, J., Dueñas-Osorio, L., Watson, M., & van de Lindt, J. W. (2024). Measuring post-disaster accessibility to essential goods and services: proximity, availability, adequacy, and acceptability dimensions. *Journal of Infrastructure Preservation and Resilience, 5*(1), 12.
- Yeganeh, N., Kang, S., Ray, A., Watson, M., & Denton, B. (2024). Filling the blindspots: Assessing distributive equity in fund allocation of Florida's local housing program for disaster recovery. *International Journal of Disaster Risk Reduction*, *111*, 104708.
- Safayet, M., Connors, J. P. C., & Watson, M. (2024). Measuring access to food banks and food pantries: A scoping review of spatial analysis approaches. *Health & Place*, *88*, 103251.
- Rosenheim, N. P., Watson, M., Casellas Connors, J., Safayet, M., & Peacock, W. G. (2024). Food Access After Disasters: A Multidimensional View of Restoration After Hurricane Harvey. *Journal of the American Planning Association*, 1-19.
- Watson, M., Xiao, Y., & Helgeson, J. (2024). Using disaster surveys to model business interruption. *Natural Hazards Review*, *25*(1), 05023013.

Teaching and Graduate Education

Shimberg Center faculty offered courses in housing, sustainability, and the built environment in conjunction with the College of Design, Construction, and Planning:

- Construction Management 6583, Sustainable Housing: graduate course examining sustainability concepts, urban development, residential structures and systems, green building standards, and housing economics
- UF Quest 2935, Foundations, Principles and Applications of Sustainable Development: undergraduate interdisciplinary course covering sustainability concepts, environmental ethics, resilience, energy, water resources, and the built environment
- Construction Finance 5905: graduate course introducing students to financial management principles and analysis

In addition, the Shimberg Center provides professional and academic experience by employing master's and PhD students from the College of Design, Construction, and Planning as research assistants. This year, graduate students from the Shimberg Center fielded a team for Hack-A-House 2024, a 24-hour hackathon for students sponsored by Ivory Innovations. The Shimberg team developed a proposal to encourage accessory dwelling units as an affordable housing strategy, including a case study for Orlando.

APPENDIX 1. COUNTY HOUSING SUPPLY, 2024

County	Single Family		Condominium		Mobile Home		Multifamily 2-9 Unit			Multifamily 10+ Unit	
	Parcels	% Homesteaded	Parcels	% Homesteaded	Parcels	% Homesteaded	Parcels	% Homesteaded	Dwelling Units	Parcels	Dwelling Units
Alachua	64,515	72%	7,202	23%	5,624	62%	1,608	5%	5,187	375	26,702
Baker	5,066	76%	0	0%	2,468	67%	55	0%	127	5	115
Bay	62,847	59%	19,675	9%	8,580	48%	2,028	17%	5,588	132	12,726
Bradford	5,985	73%	21	62%	2,684	63%	26	23%	61	14	(X)
Brevard	207,160	72%	35,913	38%	11,289	54%	3,001	22%	8,010	288	29,215
Broward	390,140	77%	253,080	42%	4,143	45%	16,446	15%	48,790	1,646	127,708
Calhoun	2,616	70%	0	0%	1,173	67%	14	14%	40	1	(X)
Charlotte	84,778	65%	14,993	35%	5,072	42%	1,601	14%	3,705	88	3,097
Citrus	59,566	74%	1,622	37%	15,741	55%	567	10%	1,620	44	1,403
Clay	67,079	75%	2,398	37%	9,549	62%	290	7%	1,017	56	7,249
Collier	107,914	66%	101,380	32%	3,494	36%	1,949	16%	6,112	127	15,403
Columbia	13,773	71%	48	44%	7,851	65%	228	6%	(X)	39	(X)
DeSoto	6,094	66%	605	46%	2,712	47%	259	13%	770	33	1,011
Dixie	2,903	59%	159	9%	3,808	60%	5	20%	(X)	1	(X)
Duval	287,812	67%	27,534	39%	9,342	48%	5,141	14%	15,544	713	104,317
Escambia	104,902	66%	10,440	15%	4,871	44%	4,544	30%	10,755	210	18,868
Flagler	50,353	74%	4,437	38%	1,701	63%	1,518	13%	(X)	20	511
Franklin	6,838	39%	455	8%	1,321	52%	7	0%	(X)	1	(X)
Gadsden	11,397	66%	0	0%	3,732	57%	162	28%	359	18	310
Gilchrist	2,949	77%	0	0%	2,958	68%	26	38%	65	2	61
Glades	1,926	60%	258	29%	2,229	50%	146	42%	323	3	70
Gulf	7,184	44%	288	1%	1,691	48%	21	5%	63	5	239
Hamilton	2,018	64%	0	0%	1,528	71%	168	61%	334	9	(X)
Hardee	4,345	67%	0	0%	1,698	46%	197	30%	522	18	742
Hendry	7,956	66%	317	20%	4,543	54%	356	28%	897	17	419
Hernando	69,674	71%	633	48%	12,078	57%	492	8%	1,259	67	4,206

County	Single Family		Condominium		Mobile Home		Multifamily 2-9 Unit			Multifamily 10+ Unit	
	Parcels	% Homesteaded	Parcels	% Homesteaded	Parcels	% Homesteaded	Parcels	% Homesteaded	Dwelling Units	Parcels	Dwelling Units
Highlands	34,761	66%	1,345	38%	5,356	42%	824	11%	2,065	59	1,655
Hillsborough	383,354	74%	40,245	41%	13,617	54%	4,625	8%	12,829	893	136,466
Holmes	3,493	68%	0	0%	1,406	61%	15	27%	35	7	(X)
Indian River	58,386	73%	15,043	39%	1,093	44%	744	10%	2,038	55	3,741
Jackson	10,391	67%	0	0%	3,137	65%	56	11%	217	62	253
Jefferson	2,908	72%	0	0%	1,310	64%	51	27%	180	17	241
Lafayette	1,032	68%	0	0%	843	58%	8	13%	(X)	1	(X)
Lake	127,454	73%	3,626	49%	16,315	60%	1,344	8%	3,547	177	15,812
Lee	258,226	65%	84,717	35%	14,455	38%	10,777	20%	24,347	301	35,410
Leon	74,008	71%	5,023	17%	6,777	54%	2,322	7%	6,544	369	33,716
Levy	8,224	73%	238	13%	9,693	63%	67	9%	207	12	423
Liberty	1,398	65%	0	0%	821	47%	59	71%	122	5	(X)
Madison	3,255	60%	0	0%	1,775	66%	165	56%	392	10	395
Manatee	123,271	69%	35,484	40%	4,684	38%	4,436	18%	10,019	201	24,150
Marion	130,947	70%	2,504	38%	24,411	53%	3,675	38%	9,132	107	8,659
Martin	50,478	77%	15,003	45%	2,936	52%	1,078	14%	2,788	70	5,912
Miami-Dade	384,027	77%	384,248	37%	301	17%	31,580	26%	85,109	3,619	199,484
Monroe	29,642	43%	6,975	18%	4,685	25%	1,756	25%	4,536	46	3,098
Nassau	31,471	74%	4,092	23%	6,299	65%	366	27%	879	28	2,250
Okaloosa	70,612	61%	13,590	11%	3,353	46%	759	6%	(X)	182	(X)
Okeechobee	7,592	70%	235	23%	5,897	48%	347	31%	898	10	367
Orange	340,145	69%	51,890	26%	6,261	52%	4,029	11%	10,030	1,144	167,367
Osceola	129,938	59%	13,802	16%	5,440	54%	1,053	9%	2,709	938	26,903
Palm Beach	380,717	73%	186,031	41%	3,677	32%	10,216	17%	28,539	856	78,341
Pasco	190,800	72%	11,846	44%	29,495	51%	3,131	38%	(X)	239	19,301
Pinellas	253,007	76%	104,150	47%	17,032	46%	12,466	29%	32,333	876	71,859
Polk	219,870	65%	8,509	32%	31,735	50%	6,687	18%	17,304	301	28,317
Putnam	17,321	66%	197	29%	15,555	54%	151	15%	381	30	1,287

County	Single Family		Condominium		Mobile Home		Multifamily 2-9 Unit			Multifamily 10+ Unit	
	Parcels	% Homesteaded	Parcels	% Homesteaded	Parcels	% Homesteaded	Parcels	% Homesteaded	Dwelling Units	Parcels	Dwelling Units
Santa Rosa	65,728	74%	1,755	18%	6,521	49%	672	7%	1,731	63	3,164
Sarasota	160,657	68%	53,113	39%	11,570	39%	4,752	37%	11,038	194	18,235
Seminole	133,265	75%	15,077	35%	1,711	55%	1,148	12%	2,633	214	(X)
St. Johns	104,621	76%	14,583	37%	5,484	61%	1,624	44%	(X)	59	7,907
St. Lucie	121,797	75%	14,606	39%	4,549	51%	1,493	9%	3,403	87	6,651
Sumter	70,453	72%	514	62%	6,440	52%	119	9%	374	26	3,234
Suwannee	6,406	68%	0	0%	6,934	64%	62	5%	200	8	(X)
Taylor	5,525	58%	76	1%	3,236	54%	21	14%	65	11	344
Union	1,445	80%	18	11%	1,232	70%	1	0%	(X)	15	(X)
Volusia	188,238	71%	28,396	30%	7,387	57%	2,639	15%	7,284	311	26,838
Wakulla	9,594	74%	336	36%	3,424	61%	31	3%	(X)	4	174
Walton	38,243	43%	10,817	6%	5,466	43%	643	42%	1,544	39	1,599
Washington	5,219	67%	0	0%	2,690	56%	21	0%	(X)	0	0
Florida Total	**5,875,709**	**71%**	**1,609,542**	**37%**	**436,883**	**52%**	**156,868**	**21%**	**408,210**	**15,578**	**1,288,421**

Source: Florida Department of Revenue, Name-Address-Legal File. Includes all parcels by housing type regardless of year built. Homesteaded parcels are the owner's primary residence. Multifamily dwelling unit totals may be undercounts due to missing or incomplete data for a small number of counties. County-level dwelling unit counts are suppressed (marked with 'X') in counties where total dwelling units are less than 2 times the number of parcels for the multifamily 2-9 unit category and less than 10 times the number of parcels for the multifamily 10+ unit category

APPENDIX 2. HOUSING PRODUCTION BY COUNTY AND HOUSING TYPE, 2023

County	Single Family	Condominium	Mobile Home	Multifamily 2-9 Unit	Multifamily 10+ Unit
Alachua	964	16	44	3	9
Baker	101	0	23	0	1
Bay	2,683	46	165	27	3
Bradford	67	0	40	0	0
Brevard	5,086	122	66	7	7
Broward	1,484	152	24	19	23
Calhoun	17	0	14	0	0
Charlotte	4,358	565	73	128	5
Citrus	1,465	3	148	20	0
Clay	1,747	0	93	0	2
Collier	3,618	776	24	6	6
Columbia	169	0	74	0	0
DeSoto	95	0	28	1	2
Dixie	15	0	36	0	0
Duval	4,736	9	73	39	18
Escambia	1,825	60	40	10	6
Flagler	2,633	0	23	143	2
Franklin	173	17	22	0	0
Gadsden	135	0	33	0	0
Gilchrist	102	0	38	0	0
Glades	112	0	23	0	0
Gulf	334	49	44	0	0
Hamilton	18	0	19	0	0
Hardee	47	0	17	2	1
Hendry	560	36	55	1	0
Hernando	1,504	1	104	8	1
Highlands	588	0	20	10	0
Hillsborough	6,150	122	52	13	15
Holmes	25	0	24	0	0
Indian River	993	107	7	3	4
Jackson	96	0	25	0	2
Jefferson	49	0	26	0	0
Lafayette	5	0	16	0	0
Lake	7,783	27	96	7	1
Lee	10,702	625	224	367	13
Leon	613	66	24	6	5
Levy	187	0	167	0	0
Liberty	14	0	14	0	0
Madison	35	0	22	1	0

County	Single Family	Condominium	Mobile Home	Multifamily 2-9 Unit	Multifamily 10+ Unit
Manatee	6,511	40	17	7	25
Marion	6,245	2	213	44	6
Martin	568	30	11	4	5
Miami-Dade	1,464	2,437	1	115	47
Monroe	342	51	7	3	1
Nassau	1,655	8	63	1	0
Okaloosa	1,243	38	76	7	6
Okeechobee	123	0	56	4	0
Orange	4,893	0	33	15	40
Osceola	6,279	172	29	8	13
Palm Beach	3,769	357	22	15	11
Pasco	8,071	0	173	4	13
Pinellas	957	396	41	80	7
Polk	9,380	6	137	28	12
Putnam	164	0	159	0	0
Santa Rosa	1,622	0	117	8	3
Sarasota	5,362	325	114	12	4
Seminole	1,142	12	11	0	6
St. Johns	5,565	21	64	7	7
St. Lucie	4,441	35	13	1	9
Sumter	948	0	32	0	4
Suwannee	102	0	126	0	0
Taylor	42	0	34	0	0
Union	35	0	19	0	0
Volusia	4,165	6	47	12	7
Wakulla	346	56	33	0	0
Walton	1,867	0	160	3	2
Washington	128	0	43	0	0
Florida Total	**138,717**	**6,791**	**3,911**	**1,199**	**354**

Source: Florida Department of Revenue, Name-Address-Legal File. Includes parcels in the current parcel inventory with actual year built 2023. Multifamily 2-9 and 10+ counts refer to parcels, not individual dwelling units.

APPENDIX 3. SALES VOLUME AND PRICES (2024 $) BY COUNTY, 2023

County	Single Family				Condominium				Mobile Home			
	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price
Alachua	3,165	$261,054	$347,728	$449,777	523	$147,036	$185,730	$228,035	149	$123,717	$177,476	$234,742
Baker	222	$266,213	$298,716	$401,074	0	-	-	-	43	$144,457	$199,144	$268,277
Bay	4,647	$292,938	$373,627	$513,338	1,412	$314,710	$438,530	$613,942	270	$118,661	$168,705	$223,805
Bradford	177	$180,571	$257,959	$335,346	4	$214,106	$229,532	$301,760	82	$89,357	$152,196	$227,932
Brevard	12,512	$305,423	$370,325	$490,121	1,973	$188,826	$278,492	$435,950	615	$127,844	$173,864	$211,526
Broward	17,252	$429,243	$562,350	$790,643	13,794	$174,896	$247,640	$361,142	205	$154,775	$206,367	$257,855
Calhoun	50	$134,138	$197,596	$250,736	0	-	-	-	11	$25,796	$122,788	$190,889
Charlotte	5,886	$319,869	$386,938	$509,726	1,428	$245,577	$313,678	$389,002	297	$92,865	$149,616	$216,685
Citrus	3,626	$232,163	$285,457	$381,779	109	$165,094	$191,921	$283,755	641	$98,024	$152,712	$208,431
Clay	4,031	$299,232	$361,142	$429,759	158	$156,839	$204,303	$247,640	406	$108,343	$185,730	$242,481
Collier	6,435	$546,976	$722,284	$1,196,928	5,184	$355,983	$495,281	$823,920	109	$206,367	$257,959	$319,766
Columbia	607	$190,889	$273,436	$366,301	4	$161,998	$175,412	$188,310	215	$118,661	$175,412	$237,322
DeSoto	270	$199,144	$278,595	$369,397	36	$213,332	$229,532	$296,652	100	$101,068	$152,608	$225,714
Dixie	112	$114,018	$174,380	$276,016	13	$214,622	$288,914	$386,938	118	$74,292	$120,725	$185,730
Duval	15,323	$237,322	$318,837	$423,052	1,648	$175,412	$227,004	$296,652	287	$87,706	$144,457	$216,685
Escambia	5,459	$227,004	$302,121	$386,938	431	$185,730	$417,893	$748,080	80	$67,069	$113,657	$159,934
Flagler	3,947	$326,060	$378,890	$478,874	313	$273,436	$425,116	$660,374	82	$170,253	$232,163	$267,245
Franklin	341	$308,519	$464,326	$851,264	37	$287,366	$309,550	$464,326	43	$67,069	$123,820	$154,775
Gadsden	312	$135,686	$242,481	$335,295	0	-	-	-	48	$67,069	$90,286	$141,361
Gilchrist	151	$232,163	$294,073	$376,620	0	-	-	-	131	$103,183	$180,571	$247,640
Glades	79	$230,615	$308,519	$374,969	11	$30,955	$63,974	$134,138	79	$113,502	$175,412	$222,876
Gulf	502	$366,198	$495,848	$644,897	13	$397,256	$567,509	$768,717	56	$70,681	$124,852	$196,049
Hamilton	46	$77,388	$163,546	$283,755	0	-	-	-	32	$77,542	$153,176	$220,297
Hardee	123	$155,807	$255,895	$319,869	0	-	-	-	40	$82,805	$123,820	$162,256

County	Single Family				Condominium				Mobile Home			
	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price
Hendry	592	$263,273	$302,895	$361,091	34	$198,628	$234,742	$252,696	101	$134,138	$204,303	$268,277
Hernando	4,372	$273,436	$329,155	$383,585	45	$120,725	$177,476	$232,163	633	$139,298	$177,476	$221,844
Highlands	1,659	$196,049	$255,895	$331,219	110	$128,979	$158,851	$204,303	262	$76,356	$108,343	$144,457
Hillsborough	20,732	$335,346	$417,893	$562,350	2,484	$185,730	$249,704	$383,069	374	$160,347	$236,290	$303,359
Holmes	199	$113,502	$165,094	$224,940	0	-	-	-	45	$30,955	$72,228	$139,298
Indian River	3,336	$321,932	$402,312	$587,217	1,109	$195,945	$276,532	$541,713	36	$113,502	$157,871	$208,947
Jackson	315	$123,820	$180,468	$268,277	0	-	-	-	63	$82,547	$139,194	$185,730
Jefferson	129	$195,533	$301,812	$412,734	0	-	-	-	21	$82,547	$154,775	$211,526
Lafayette	27	$108,343	$190,889	$295,621	0	-	-	-	15	$77,388	$139,298	$204,303
Lake	5,283	$299,129	$371,460	$477,533	263	$144,457	$212,558	$288,398	700	$128,979	$185,730	$232,163
Lee	18,487	$341,527	$417,415	$603,623	4,258	$257,959	$345,665	$464,326	815	$103,183	$154,775	$219,265
Leon	3,137	$221,844	$314,710	$439,458	413	$102,152	$165,094	$224,940	174	$59,950	$95,703	$149,616
Levy	415	$201,208	$288,914	$371,460	23	$147,552	$255,379	$376,620	374	$91,833	$147,604	$206,264
Liberty	27	$85,126	$165,094	$294,073	0	-	-	-	17	$67,069	$123,820	$154,775
Madison	91	$118,661	$180,571	$306,455	0	-	-	-	46	$84,610	$142,806	$232,163
Manatee	11,011	$407,575	$505,496	$696,488	2,235	$229,583	$335,346	$500,440	237	$103,183	$159,934	$215,138
Marion	11,178	$252,696	$300,264	$376,516	237	$119,693	$134,138	$154,775	964	$82,547	$143,425	$200,176
Martin	2,617	$412,734	$572,668	$846,104	911	$206,367	$268,277	$397,256	139	$155,704	$206,367	$249,704
Miami-Dade	12,345	$495,281	$619,101	$846,104	19,117	$302,328	$438,530	$650,056	1	$247,640	$247,640	$247,640
Monroe	1,137	$758,398	$1,106,643	$1,981,122	345	$572,668	$822,063	$1,444,568	169	$355,983	$464,326	$742,921
Nassau	2,540	$369,190	$446,268	$619,359	237	$433,371	$644,897	$856,423	193	$163,030	$223,908	$273,436
Okaloosa	3,950	$299,232	$355,983	$464,326	833	$330,187	$536,554	$773,876	87	$91,421	$151,680	$205,335
Okeechobee	371	$206,367	$278,595	$361,142	22	$123,820	$134,138	$148,584	302	$109,271	$165,094	$232,163
Orange	16,702	$368,159	$470,878	$638,499	3,081	$165,094	$216,685	$278,595	264	$128,928	$180,571	$248,672
Osceola	11,078	$361,142	$425,116	$526,236	1,069	$224,940	$283,755	$392,097	238	$165,094	$230,615	$299,232
Palm Beach	14,925	$505,599	$681,011	$1,029,771	11,019	$183,667	$273,436	$423,052	116	$140,845	$167,931	$207,915
Pasco	15,623	$302,328	$380,747	$497,241	833	$137,234	$169,221	$216,685	1,371	$92,865	$143,425	$201,208

County	Single Family				Condominium				Mobile Home			
	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price	Number of Sales	25th Percentile Price	50th Percentile Price (Median)	75th Percentile Price
Pinellas	10,223	$350,824	$454,007	$644,897	6,329	$197,596	$273,436	$452,975	841	$118,661	$154,775	$195,945
Polk	17,650	$299,129	$343,395	$404,479	634	$134,138	$165,094	$235,258	1,493	$113,502	$157,871	$211,526
Putnam	672	$153,227	$232,163	$325,028	12	$302,328	$311,356	$341,021	542	$82,547	$144,457	$206,161
St. Johns	8,845	$402,312	$520,767	$706,807	933	$273,436	$366,301	$546,872	220	$187,278	$242,481	$294,073
St. Lucie	8,694	$357,531	$412,940	$496,828	909	$201,208	$312,130	$500,440	188	$162,772	$229,532	$282,207
Santa Rosa	3,988	$299,232	$366,301	$453,904	113	$319,869	$505,599	$773,876	176	$103,183	$156,839	$201,208
Sarasota	9,963	$394,780	$521,076	$742,818	3,204	$298,922	$397,256	$758,398	581	$114,534	$159,934	$211,526
Seminole	6,094	$350,824	$431,152	$552,032	893	$170,253	$201,208	$254,347	58	$123,820	$190,373	$257,959
Sumter	5,000	$321,932	$400,352	$514,885	30	$131,043	$215,395	$242,481	227	$98,024	$146,521	$188,826
Suwannee	209	$171,285	$251,768	$330,187	0	-	-	-	231	$108,343	$154,775	$225,972
Taylor	189	$118,661	$188,826	$309,550	12	$170,253	$208,431	$257,443	93	$113,502	$154,775	$197,080
Union	30	$188,619	$255,327	$322,448	0	-	-	-	23	$72,228	$146,624	$231,131
Volusia	10,692	$305,423	$367,333	$457,051	1,815	$179,539	$309,550	$495,281	315	$139,298	$190,889	$252,799
Wakulla	633	$222,567	$299,129	$392,097	25	$185,730	$206,264	$271,372	97	$61,910	$128,979	$171,285
Walton	3,031	$415,210	$711,863	$1,443,537	761	$459,166	$673,272	$1,083,426	165	$113,502	$187,794	$237,322
Washington	189	$148,894	$227,004	$283,755	0	-	-	-	51	$70,165	$139,298	$196,049
Florida Total	**333,655**	**$323,893**	**$415,107**	**$591,241**	**91,439**	**$211,526**	**$316,773**	**$505,599**	**17,197**	**$108,343**	**$165,094**	**$227,004**

Source: Florida Department of Revenue, Sales Data File. Based on property sales that took place in 2023, the most recent full year with data available. Arms-length sales only. Prices adjusted to 2024 dollars using the Consumer Price Index.

APPENDIX 4. SURPLUS/DEFICIT OF AFFORDABLE AND AVAILABLE RENTAL HOUSING UNITS BY INCOME (% AMI), MODIFIED METROPOLITAN STATISTICAL AREAS & HUD METRO FAIR MARKET RENT AREAS, 2023

Modified Metropolitan Statistical Area (MSA)/HUD Metro Fair Market Rent Area (HMFA)	Counties	Affordable/Available Units Minus Renter Households					
		0-30% AMI	0-40% AMI	0-50% AMI	0-60% AMI	0-80% AMI	0-120% AMI
Cape Coral-Fort Myers, FL MSA	Lee	-10,362	-13,886	-18,311	-20,335	-17,333	-352
Crestview-Fort Walton Beach-Destin, FL HMFA	Okaloosa	-4,513	-4,421	-5,019	-5,559	-4,176	590
Deltona-Daytona Beach-Ormond Beach, FL HMFA	Volusia	-8,523	-10,609	-12,009	-13,251	-10,566	1,917
Fort Lauderdale, FL HMFA	Broward	-40,187	-50,266	-68,112	-82,200	-84,345	-37,884
Gainesville, FL HMFA (minus Gilchrist)	Alachua	-7,896	-7,791	-10,683	-5,440	-471	2,576
Homosassa Springs, FL MSA	Citrus	-1,975	-2,714	-3,578	-3,715	-2,425	-284
Jacksonville, FL HMFA/Baker County, FL HMFA (plus Putnam)	Baker, Clay, Duval, Nassau, Putnam, St. Johns	-33,555	-42,526	-48,760	-47,290	-22,307	8,210
Lakeland-Winter Haven, FL MSA	Polk	-10,600	-11,227	-14,412	-12,526	-11,681	-2,636
Miami-Miami Beach-Kendall, FL HMFA (plus Monroe)	Miami-Dade, Monroe	-58,509	-79,672	-100,810	-119,801	-143,805	-78,510
Naples-Immokalee-Marco Island, FL MSA	Collier	-5,489	-6,634	-8,554	-8,566	-7,432	-1,183
North Port-Sarasota-Bradenton, FL MSA	Manatee, Sarasota	-11,302	-14,560	-19,907	-20,916	-19,776	-2,801
Northeast Nonmetropolitan Area (plus Gilchrist and Levy)	Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Levy, Madison, Suwannee, Taylor, Union	-2,637	-3,212	-2,653	-2,483	-1,065	307
Northwest Nonmetropolitan Area (plus Gadsden, Jefferson, Wakulla, and Walton)	Calhoun, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Liberty, Wakulla, Walton, Washington	-4,103	-3,595	-3,143	-2,949	-1,493	-678
Ocala, FL MSA	Marion	-5,773	-6,917	-5,826	-7,590	-6,929	-221
Orlando-Kissimmee-Sanford, FL MSA	Lake, Orange, Osceola, Seminole	-50,796	-70,248	-91,670	-97,707	-85,074	5,274
Palm Bay-Melbourne-Titusville, FL MSA	Brevard	-8,232	-11,716	-14,116	-13,643	-3,756	6,913
Palm Coast, FL HMFA	Flagler	-1,127	-1,619	-2,638	-3,038	-2,133	-761
Panama City-Lynn Haven, FL MSA	Bay	-3,344	-4,370	-4,445	-2,381	-1,574	2,428
Pensacola-Ferry Pass-Brent, FL MSA	Escambia, Santa Rosa	-5,947	-6,918	-7,556	-5,957	-1,928	1,914
Port St. Lucie, FL MSA	Martin, St. Lucie	-5,581	-9,172	-11,708	-12,491	-10,136	-3,440

Modified Metropolitan Statistical Area (MSA)/HUD Metro Fair Market Rent Area (HMFA)	Counties	Affordable/Available Units Minus Renter Households					
		0-30% AMI	0-40% AMI	0-50% AMI	0-60% AMI	0-80% AMI	0-120% AMI
Punta Gorda, FL MSA	Charlotte	-1,951	-3,192	-3,481	-3,340	-1,997	-239
Sebastian-Vero Beach, FL MSA	Indian River	-2,128	-2,846	-2,562	-2,523	-1,109	-66
South Nonmetropolitan Area (minus Monroe, plus Highlands)	DeSoto, Glades, Hardee, Hendry, Highlands	-3,002	-4,161	-4,935	-3,848	-1,582	-677
Tallahassee, FL HMFA (minus Gadsden and Jefferson)	Leon	-6,761	-9,591	-10,489	-6,065	-584	2,738
Tampa-St. Petersburg-Clearwater, FL MSA	Hernando, Hillsborough, Pasco, Pinellas	-56,633	-71,137	-89,352	-91,197	-70,247	4,873
The Villages, FL MSA	Sumter	-1,497	-1,076	-1,920	-2,660	-1,056	537
West Palm Beach-Boca Raton, FL HMFA	Palm Beach	-25,598	-35,101	-43,487	-43,270	-37,699	-6,864
State of Florida Total		-378,021	-485,016	-610,136	-640,741	-552,679	-98,319

Source: Shimberg Center analysis of U.S. Census Bureau, 2023 American Community Survey. County groupings are based on HUD Metro Fair Market Rent Areas (HMFAs), modified to accommodate availability of county-level data in the American Community Survey Public Use Microdata Areas (PUMAs). See https://www.huduser.gov/portal/datasets/il/il24/area-definitions-FY24.pdf for HUD area definitions. In cases where cross-county PUMA boundaries do not allow separation, counties are shifted to another HMFA or non-metropolitan grouping, as noted in the first column. Jacksonville and Baker County HMFAs are combined for the same reason.

Values are the difference between renter households and affordable/available units at each income level. Negative value means that renter households outnumber affordable/available units. Student-headed, non-family households and substandard units are excluded.

RESOLUTION 2025-17

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, PURSUANT TO SECTION 196.1978(3)(o), FLORIDA STATUTES, ELECTING TO NOT EXEMPT PROPERTY UNDER SECTION 196.1978(3)(d)1.a., FLORIDA STATUTES, COMMONLY KNOWN AS THE "LIVE LOCAL ACT PROPERTY TAX EXEMPTION;" AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 196.1978(3), Florida Statutes (the "Live Local Act Property Tax Exemption") requires the Lake County Property Appraiser to exempt certain rental properties from ad valorem taxes if such properties meet the criteria of the Live Act Local Property Tax Exemption; and

WHEREAS, beginning with the 2026 tax roll, Section 196.1978(3)(o), Florida Statutes, (Chapter 2024-188, Laws of Florida) allows taxing authorities to "opt-out" of providing the Live Local Act Property Tax Exemption to units in multifamily projects that are used to house natural persons or families whose annual household income is between 80 and 120 percent of the median annual adjusted gross income for households within the metropolitan statistical area ("MSA") or, if not within a MSA, within the county in which the person or family resides (the "80 to 120 Tax Exemption"), if the taxing authority finds that the latest Shimberg Center for Housing Studies Annual Report, prepared pursuant to Section 420.6075, Florida Statutes ("Shimberg Annual Report"), identifies that the number of affordable and available units in the MSA or region is greater than the number of rental households in the MSA or region for natural persons or families who meet the income criteria for the 80 to 120 Tax Exemption; and

WHEREAS, the Umatilla City Council hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Orlando-Kissimmee, FL MSA, in which the City of Umatilla is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption; and

WHEREAS, the Umatilla City Council hereby finds that the City of Umatilla is a taxing authority that is eligible for the election in Section 196.1978(3)(o), Florida Statutes, which allows the City of Umatilla to not exempt properties that would otherwise qualify for the 80 to 120 Tax Exemption.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA:

Section 1. **Recitals.** The foregoing recitals are hereby adopted as legislative findings of the City Council of the City of Umatilla and are ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

Section 2. **Opt-Out Election; Required Findings.** The City Council of the City of Umatilla hereby finds that the latest Shimberg Annual Report identifies a surplus of affordable and available units in the Orlando-Kissimmee, FL MSA, in which the City of Umatilla is located, for those households that meet the income criteria for the 80 to 120 Tax Exemption. Therefore, the City of Umatilla, located in Lake County, Florida hereby elects not to exempt properties eligible for the 80 to 120 Tax Exemption in Section 196.1978(3)(d)1.a., Florida Statutes, pursuant to the authority in Section 196.1978(3)(o), Florida Statutes, and hereby requests that the Lake County Property Appraiser not grant any such exemptions.

Section 3. **Applicability.** This Resolution applies to all ad valorem property tax levies imposed by the City of Umatilla.

Section 4. **Advertising; Notice to Property Appraiser.** This Resolution has been duly advertised in accordance with Section 50.011(1), Florida Statutes. The City Clerk is directed to provide a copy of this Resolution to the Lake County Property Appraiser prior to January 1, 2025.

Section 5. **No Waiver of Rights**. Other governmental entities have alleged that the Live Local Act Property Tax Exemption is unconstitutional, and inconsistent with Section 196.012(7), Florida Statutes. Further, other governmental entities have raised concerns with relying entirely on the Shimberg Annual Report to meet the "affordable and available" test in Section 196.1978(3)(o), Florida Statutes. The adoption of this Resolution shall not constitute an admission that the Live Local Property Tax Exemption is constitutional or consistent with Section 196.012(7), Florida Statutes, and shall not constitute an admission that the Shimberg Annual Report is the best method of determining the current inventory of "affordable and available" housing in Umatilla. If the City of Umatilla ceases to qualify for the election in Section 196.1978(3)(o), Florida Statutes, in future years, or if this Resolution is determined to be invalid or unenforceable by the Lake County Property Appraiser or a court of competent jurisdiction, nothing in this Resolution shall be deemed a waiver of the City of Umatilla's right to challenge the Live Local Act Property Tax Exemption.

Section 6. **Effective Date.** This Resolution shall take effect on January 1, 2026, and shall expire on January 1, 2027. This Resolution may be renewed prior to January 1, 2027, pursuant to Section 196.1978(3)(o), Florida Statutes.

PASSED AND ADOPTED at the regular meeting of the City Council of the City of Umatilla, Florida, held on the ___ day of ____________, 2025 by a two-thirds vote of the governing body.

THE CITY OF UMATILLA, FLORIDA

____
Christopher R. Creech, Mayor

ATTEST:

____
Jessica Burnham, City Clerk

Approved as to form:

____
Kevin Stone, City Attorney

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: **July 7, 2025** **MEETING DATE:** **July 15, 2025**

SUBJECT: Final Reading of Ordinance No. 2025-I, Food Trucks

BACKGROUND SUMMARY:

Mobile food vendors, or food trucks, have become a popular way for small businesses to get started and give residents and visitors more dining options. They can help bring attendance to parks, special events, and commercial areas.

In 2013, the City passed Ordinance 2013-R, which created the rules for open-air and mobile food vendors. That ordinance limited food trucks to operating on Friday, Saturday, Sunday, and Monday if it's a legal holiday, and only during daylight hours.

In 2014, Ordinance 2014-A was passed to ban food trucks from operating within 500 feet of a brick-and-mortar restaurant, to help avoid direct competition too close to existing businesses.

The new proposed Ordinance 2025-I would update those rules to reflect current trends and give food trucks more flexibility:

- Allow food trucks to operate any day of the week
- Amend their hours until 8:00 p.m. or as otherwise approved by the City Manager.
- Allow food trucks within 500 feet of a restaurant if the restaurant owner gives written permission
- Keeps all other rules the same, including zoning and designated locations

This update is meant to support small businesses, offer more food choices, and keep things reasonable for existing restaurants.

RECOMMENDATIONS:

Approval of Final Reading of Ordinance No. 2025-I, Food Trucks

FISCAL IMPACTS:

N/A

ATTACHMENTS:

1. ORD 2013 R OPEN AIR VENDORS
2. ORD 2014 A ADPT 02.18.2014
3. Ordinance No. 2025-I, Food Trucks
4. business-impact-estimate_Food Trucks

Return to:
City Clerk
City of Umatilla
PO Box 2286
Umatilla, FL 32784

ORDINANCE 2013 - R

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA AMENDING CHAPTER 6 OF THE CODE OF ORDINANCES OF THE CITY OF UMATILLA ENTITLED AMUSEMENTS AND ENTERTAINMENTS BY CREATING ARTICLE IV ENTITLED OPEN AIR AND MOBILE FOOD TRUCK VENDORS; CREATING A PURPOSE; CREATING DEFINITIONS; PROVIDING FOR ZONING; PROVIDING CRITERIA FOR PERMIT APPLICATION; PROVIDING FOR ISSUANCE OF PERMIT; PROVIDING FOR EXPIRATION AND RENEWAL OF PERMITS; PROVIDING FOR EXEMPTIONS AND WAIVER OF PERMIT REQUIREMENTS; PROVIDING FOR THE ISSUANCE OF PERMITS; PROVIDING FOR ENFORCEMENT; PROVIDING FOR APPEAL; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council has the authority to regulate commercial activity within its jurisdictional boundaries pursuant to Chapter 166, Florida Statutes;

WHEREAS, the City Council desires to amend Chapter 6 Amusements and Entertainment of the city's Code of Ordinances by creating Article IV, Open Air Vendors and Mobile Food Truck Vendors;

WHEREAS, the City Council desires to impose reasonable regulations upon open air vendors within the city so as to promote and maintain the family-friendly atmosphere and aesthetics of the city and further protect the health, safety, welfare, and morals of its citizens; and

WHEREAS, the City Council desires to restrict open air vendors and mobile food truck vendors to operations within the commercial, light manufacturing, and public facilities districts; and

WHEREAS, the City Council desires to restrict open air vendors and mobile food truck vendors to operations during specific days and times; and

WHEREAS, the City Council accordingly desires to adopt this Ordinance 2013-R.

NOW, THEREFORE, BE IT ENACTED BY THE CITY OF UMATILLA, FLORIDA, AS FOLLOWS:

SECTION 1: Authority. The City of Umatilla has the authority to adopt this Ordinance pursuant to Article VIII of the Constitution of the State of Florida and Chapter 166, Florida Statutes.

SECTION 2: Adoption. Article IV of Chapter 6 of the City of Umatilla Code is created to read as follows:

SECTION 3: ARTICLE IV. OPEN AIR AND MOBILE FOOD TRUCK VENDORS

Sec. 4-98. Purpose
The purpose of this section is to provide for the regulation of open air vendors and mobile food vendors allowed in specific zoning districts.

Sec. 4-99. Definitions
The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(a) *City manager* shall mean the City Manager of Umatilla or his/her designee.

(b) *Event sponsor* shall mean the person or entity that sponsors an open air event and has the legal authority to enter into contractual arrangements regarding such.

(c) *Goods, wares and or merchandise,* in addition to those items encompassed by the ordinary meaning of such terms, such term also may encompass and include photographs, food, beverages, and coupons or tickets good in whole or in part for a photograph or other merchandise.

(d) *Mobile food vendor* means an open air vendor who sells prepared food or beverages, or an open air vendor who is otherwise operating a Mobile Food Dispensing Vehicle as described in Rule 61C-1.002(5)(a)2., F.A.C. All mobile food vendors shall be subject to the same requirements as open air vendors unless otherwise noted. Further, all mobile food vendors shall comply with all applicable rules and regulations including, but not limited to, Florida statutory requirements.

(e) *Open air vendor* means any person who has/offers, for sale or lease, goods, wares or merchandise for sale from a stand, trailer, vehicle, tent, table or other area that is not completely enclosed by a permanent structure, in a commercial, light manufacturing, or public facilities district zoning. The following types of businesses shall not be considered open air vendors for the purposes of this Article:

(1) A person or entity whose business is principally located within a permanent structure and lawfully operates and controls an outdoor dining or sales area as part of its primary business, which outdoor dining or sales area is located adjacent to such permanent structure.

(2) A person or entity who, upon the request and consent of the business entity in possession and control of real property, lawfully delivers and conveys ownership of pre-ordered goods, wares and merchandise via a motor vehicle to the requesting business entity, its agents, or employees.

(3) Licensed caterers, restaurants, or permanent non-seating restaurants as defined in Rule 61C-1.002(5)(a)1. and 3., F.A.C., who prepare food or drink prior to delivering such to a contracted service location for consumption.

(4) A person or entity operating at a city approved event when such person or entity has been hired or otherwise authorized by the City Council or City Manager to operate at such event.

(5) Children under the age of 16 engaged in de minimis outdoor sales activities in residential neighborhoods, provided that such children are conducting such activities of their own accord and not at the behest of any other person or entity.

(6) *Open air event* means an outdoor or partially outdoor festival, carnival, celebration, or other special event of a temporary nature, which includes or will otherwise be serviced by open air vendors.

Sec. 4-100. Zoning
Operations of Open Air and Food Truck Vendors shall be limited to the following zoning categories and shall not operate within 500 feet of a brick and mortar restaurant:

(a) Neighborhood Commercial (C-1)
(b) General Commercial (C-2)
(c) Light Industrial (LM)
(d) Public Facilities District (PFD)
(e) City owned properties:
    (1) Gateway Park
    (2) Cadwell Park
    (3) Area between Bulldog Lane and CR 450 East
    (4) Larkin Park
    (5) Umatilla Municipal Airport

Sec. 4-101. Days and Hours of Operation
Operations of Open Air and Food Truck Vendors shall be limited to:

(a) Days: Friday, Saturday, Sunday, and Monday when Monday is recognized as a legal holiday.
(b) Hours: Not earlier than sunrise and not later than sunset.

Sec. 4-10 2. Open Air and Mobile Food Vendor Permit Criteria
An individual seeking an Open Air and/or Mobile Food Vendor permit shall submit an application and processing fee for the same.

The following information shall be required with the application:
(a) The vendor's contact information, including the address and telephone number at which the vendor may be reached;

(b) The location(s) at which the vendor will be offering his/her goods or merchandise for sale;

(c) The name of the owner(s) of the real property whereupon which the vendor will offer his/her goods or merchandise for sale;

(d) A notarized statement from the real property owner evidencing his or her permission for the vendor to use the property for the purpose of selling goods or merchandise;

(e) A site plan of the property showing the following:

(1) The location of the equipment and point of sales location displaying the goods or merchandise;

(2) Ingress, egress, and proposed parking and traffic flow;

(3) Setbacks from the property line.

(f) A copy of application or issuance of a city business tax license;

(g) A description of the goods or merchandise the vendor will be offering for sale;

(h) The number of days and the daily hours the vendor will be on the property selling his/her goods or merchandise

(i) Any other appropriate information as reasonably requested by the City Manager or designee.

Sec. 4-10.3 Issuance of Permit

The City Manager or designee shall evaluate a completed application for an Open Air or Mobile Food Vendor permit and determine whether such applicant should be granted a permit based on whether the applicant has demonstrated compliance with the following criteria:

(a) Has obtained and provided written evidence of permission from the real property owner or lessee(s) to conduct business on the properties identified in the permit application;

(b) The property is located in the allowed zoning categories;

(c) The proposed setbacks comply with city codes;

(d) The operation of vendor's sales is unlikely to cause traffic or parking hazards;

(e) The vendor's proposed hours of sales are reasonable when evaluated in light of all other city ordinances and applicable zoning criteria;

(f) The operation of the vendor's proposed business does not detract aesthetically from the surrounding area and is otherwise consistent with the character of the surrounding area;

(g) The operation of the vendor's proposed business meets the requirements of this Article and all other applicable code provisions;

(h) The operation of the vendor's proposed business does not occur prior to sunrise and after sunset;

(i) When not operating the business, Open Air Vendors shall remove all portable displays, signs, goods and merchandise, vehicles, and any other ancillary equipment to include tables, tents, and trash receptacles so no evidence of business operation remains.

(j) If the applicant intends to conduct Mobile Food Vendor operations, the City Manager or designee shall determine that the applicant's proposed area of operation and method of service are compatible with the character of the proposed area of operation and applicable law. Further, the applicant shall demonstrate compliance with all applicable state laws and regulations regarding such business operations.

(k) Hours of operation for Mobile Food Vendors may be extended at the City Manager's discretion.

Sec. 4-10.4 Expiration and Renewal of Permits

An Open Air or Mobile Food Vendor Permit shall be effective for a period of twelve months following its date of issuance, after which time the permit shall expire. The permit shall only be valid only to the locations and conditions listed on the vendor's permit application, and it shall be unlawful for the vendor to operate outside the date authorized by the permit.

The Open Air or Mobile Food Vendor Permit may be renewed upon submittal of a renewal application and fee. Renewal permits may be denied if the operator failed to comply with regulations during the previous permit term.

Sec. 4-10.5 Exemptions and Waiver of Requirements

The zoning restrictions specified in Section 4-100 shall be waived for an Open Air or Mobile Food Vendor if such vendor is:

(a) Operating at a recognized city event or festival;

(b) Operating at an event sponsored by a non-profit group

The requirement to obtain a permit as specified in Section 4-101 shall be waived for an Open Air or Mobile Food Vendor if such vendor is:

(a) Operating at a recognized city event or festival not to exceed two (2) calendar days;

(b) Operating at an event sponsored by a non-profit group not to exceed two (2) calendar days.

Sec. 4-10.6 Enforcement

(1) *Suspension or Revocation*: The approval of a permit under this Section is conditional and grant thereof permissive at all times. Such permit may be suspended or revoked upon the occurrence of any of the following events in which the permittee or business owner has:

- (a) Provided false information or fraudulently misrepresented information in the permit application;
- (b) Violated this Code, any local, state, federal law or any regulations of the county health department or other applicable regulatory agency;
- (c) Failed to comply with the requirements of this Section, the terms under which the permit is issued, or an order of the code enforcement officer relating to the use of the public way;
- (d) Operated under the permit in such a manner as to create a public nuisance, constitute any hazard to the public health, safety or welfare, or destroy or otherwise damage public property;
- (e) Failed to post conspicuously the permit at all times at the location where the activity is permitted; or
- (f) Had any necessary business or health permit suspended, revoked or cancelled.

(2) *Notice to Permit Holder*: If the City has knowledge that an open air vendor has engaged or is engaged in conduct warranting the suspension or revocation of his/her open air vendor permit, the City shall serve the permittee by certified mail or hand delivery at his/her business address as disclosed in the application for the permit or at the permitted premises a written notice of violation which affords reasonable notice of facts or conduct warranting the intended action. The notice of violation shall state the action required to remedy the violation and the time period within which such action must be taken, if any. A first time violation may result in a fine of up to $250.00 per day. A second violation within 12 months may result in a fine of up to $500.00 per day as well as the revocation of the vendor's open air permit.

(3) *Emergency Suspension or Revocation*: If the City Manager or designee determines, in writing, that the operation of a permittee's Open Air or Mobile Food Vendor business poses an immediate and substantial risk to the health, safety, and welfare of the public, the City Manager or designee shall issue an emergency suspension or revocation of such vendor's permit. In the case of such emergency suspension or revocation, the permittee shall immediately be advised of the City's actions and afforded a prompt post-suspension or revocation hearing before the City Manager. From the time such vendor is notified of the emergency suspension or revocation of the permit and continuing until a final decision is made as to whether such permit shall be reinstated, the vendor's continued operation of an open air vending business shall be deemed a violation of this code and shall be punishable as set forth in Section 4-105 (2) of this Code.

(4) *Appeals:* Any permittee whose open air vendor permit is suspended or revoked, or any applicant whose application for an open air vendor permit is denied pursuant to this section

shall receive a statement, in writing, outlining the reasons for such suspension, revocation, or denial of the permit. An applicant may appeal such suspension, revocation or denial of the permit to the City Council by filing a written request for appeal with the City Clerk within ten (10) days after the date of the written suspension, revocation or denial. Appeals from decisions by the City Manager, including decisions of revocation or suspension, made pursuant to this article shall be addressed by the City Council. When timely filed, an appeal shall be heard at the next regularly scheduled City Council meeting, which meeting is scheduled at least fourteen (14) days after the filing of such appeal.

SECTION 4. **Inclusion in the Code**. It is the intention of the City Council of the City of Umatilla and it is hereby provided that the provisions of this Ordinance shall be made a part of the Umatilla Code of Ordinance; that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section," "article," or other appropriate designation.

SECTION 5. **Severability and Conflicts**. If any portion of this ordinance is declared invalid or unenforceable, then to the extent it is possible to do so without destroying the overall intent and effect of this ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of this ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

PASSED AND ORDAINED at a regular meeting of the City Council of the City of Umatilla, Florida, this 3rd day of December, 2013.

Laura K. Wright
Laura K. Wright
Mayor

Attest:

Glenn A. Irby
Glenn A. Irby
City Manager

Approved as to Form:

Katrina Stone
Katrina Stone/Lewis Stone/Scott Gerken
City Attorney

Passed First Reading: 11/19/2013
Passed Second Reading: 12/03/2013

[Seal]

CITY OF UMATILLA

CITY CLERK
CITY OF UMATILLA
PO BOX 2286
UMATILLA FL 32784

ORDINANCE 2014 – A

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA AMENDING CHAPTER 6, ARTICLE IV OF THE CODE OF ORDINANCES OF THE CITY OF UMATILLA ENTITLED OPEN AIR AND MOBILE FOOD TRUCK VENDORS; PROVIDING FOR ZONING; PROVIDING FOR DAYS AND HOURS OF OPERATION; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council has the authority to regulate commercial activity within its jurisdictional boundaries pursuant to Chapter 166, Florida Statutes;

WHEREAS, the City Council desires to amend Chapter 6 Article IV, Open Air Vendors and Mobile Food Truck Vendors;

WHEREAS, the City Council desires to impose reasonable regulations upon open air vendors within the city so as to promote and maintain the family-friendly atmosphere and aesthetics of the city and further protect the health, safety, welfare, and morals of its citizens; and

WHEREAS, the City Council desires to restrict mobile food truck vendors to operations within the commercial, light manufacturing, and public facilities districts a specific distance from a brick and mortar restaurant; and

WHEREAS, the City Council desires to restrict mobile food truck vendors to operations within the commercial, light manufacturing, and public facilities districts a specific distance from a brick and mortar restaurant; and

WHEREAS, the City Council desires to restrict open air vendors and mobile food truck vendors to operations during specific days and times; and

WHEREAS, the City Council accordingly desires to adopt this Ordinance 2014 – A;

NOW, THEREFORE, BE IT ENACTED BY THE CITY OF UMATILLA, FLORIDA, AS FOLLOWS:

SECTION 1: Authority. The City of Umatilla has the authority to adopt this Ordinance pursuant to Article VIII of the Constitution of the State of Florida and Chapter 166, Florida Statutes.

SECTION 2: Adoption. Article IV of Chapter 6 of the City of Umatilla Code is amended to read as follows (words that are ~~stricken out~~ are deletions; words that are <u>underlined</u> are additions):

SECTION 3: ARTICLE IV. OPEN AIR AND MOBILE FOOD TRUCK VENDORS

Sec. 4-98. Purpose

The purpose of this section is to provide for the regulation of open air vendors and mobile food vendors allowed in specific zoning districts.

Sec. 4-99. Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(a) *City manager* shall mean the City Manager of Umatilla or his/her designee.

(b) *Event sponsor* shall mean the person or entity that sponsors an open air event and has the legal authority to enter into contractual arrangements regarding such.

(c) *Goods, wares and or merchandise,* in addition to those items encompassed by the ordinary meaning of such terms, such term also may encompass and include photographs, food, beverages, and coupons or tickets good in whole or in part for a photograph or other merchandise.

(d) *Mobile food vendor* means an open air vendor who sells prepared food or beverages, or an open air vendor who is otherwise operating a Mobile Food Dispensing Vehicle as described in Rule 61C-1.002(5)(a)2., F.A.C. All mobile food vendors shall be subject to the same requirements as open air vendors unless otherwise noted. Further, all mobile food vendors shall comply with all applicable rules and regulations including, but not limited to, Florida statutory requirements.

(e) *Open air vendor* means any person who has/offers, for sale or lease, goods, wares or merchandise for sale from a stand, trailer, vehicle, tent, table or other area that is not completely enclosed by a permanent structure, in a commercial, light manufacturing, or public facilities district zoning. The following types of businesses shall not be considered open air vendors for the purposes of this Article:

(1) A person or entity whose business is principally located within a permanent structure and lawfully operates and controls an outdoor dining or sales area as part of its primary business, which outdoor dining or sales area is located adjacent to such permanent structure.

(2) A person or entity who, upon the request and consent of the business entity in possession and control of real property, lawfully delivers and conveys ownership of pre-ordered goods, wares and merchandise via a motor vehicle to the requesting business entity, its agents, or employees.

(3) Licensed caterers, restaurants, or permanent non-seating restaurants as defined in Rule 61C-1.002(5)(a)1. and 3., F.A.C., who prepare food or drink prior to delivering such to a contracted service location for consumption.

(4) A person or entity operating at a city approved event when such person or entity has been hired or otherwise authorized by the City Council or City Manager to operate at such event.

(5) Children under the age of 16 engaged in de minimis outdoor sales activities in residential neighborhoods, provided that such children are conducting such activities of their own accord and not at the behest of any other person or entity.

(6) *Open air event* means an outdoor or partially outdoor festival, carnival, celebration, or other special event of a temporary nature, which includes or will otherwise be serviced by open air vendors.

Sec. 4-100. Zoning

Operations of Open Air and Food Truck Vendors shall be limited to the following zoning categories:

(a) Neighborhood Commercial (C-1)
(b) General Commercial (C-2)
~~(b)~~(c) Commercial Planned Unit Development (PUD)
~~(c)~~(d) Light Industrial (LM)
~~(d)~~(e) Public Facilities District (PFD)
~~(e)~~(f) City owned properties:
(1) Gateway Park
(2) Cadwell Park
(3) Area between Bulldog Lane and CR 450 East
(4) Larkin Park
(5) Umatilla Municipal Airport

Food Truck Vendors are prohibited from operating within 500 feet of a brick and mortar restaurant.

Sec. 4-101. Days and Hours of Operations

~~Operations of Open Air and Food Truck Vendors shall be limited to:~~

(a) Operations for Open Air Vendors shall be limited to:
(1~~a~~) Days: Friday, Saturday, Sunday, and Monday ~~when Monday is recognized as a legal holiday.~~
(2~~b~~) Hours: Not earlier than sunrise and not later than sunset.

(b) Operations for Food Truck Vendors shall be limited to:
(1) Days: Friday, Saturday, Sunday, and Monday
(2) Hours: Not earlier than sunrise and not later than 11:00 p.m.

Sec. 4-102. Open Air and Mobile Food Vendor Permit Criteria

An individual seeking an Open Air and/or Mobile Food Vendor permit shall submit an application and processing fee for the same.

The following information shall be required with the application:

(a) The vendor's contact information, including the address and telephone number at which the vendor may be reached;

(b) The location(s) at which the vendor will be offering his/her goods or merchandise for sale;

(c) The name of the owner(s) of the real property whereupon which the vendor will offer his/her goods or merchandise for sale;

(d) A notarized statement from the real property owner evidencing his or her permission for the vendor to use the property for the purpose of selling goods or merchandise;

(e) A site plan of the property showing the following:

(1) The location of the equipment and point of sales location displaying the goods or merchandise;

(2) Ingress, egress, and proposed parking and traffic flow;

(3) Setbacks from the property line.

(f) A copy of application or issuance of a city business tax license;

(g) A description of the goods or merchandise the vendor will be offering for sale;

(h) The number of days and the daily hours the vendor will be on the property selling his/her goods or merchandise;

(i) Any other appropriate information as reasonably requested by the City Manager or designee.

Sec. 4-103. Issuance of Permit

The City Manager or designee shall evaluate a completed application for an Open Air or Mobile Food Vendor permit and determine whether such applicant should be granted a permit based on whether the applicant has demonstrated compliance with the following criteria:

(a) Has obtained and provided written evidence of permission from the real property owner or lessee(s) to conduct business on the properties identified in the permit application;

(b) The property is located in the allowed zoning categories;

(c) The proposed setbacks comply with city codes;

(e) The operation of vendor's sales is unlikely to cause traffic or parking hazards;

(f) The vendor's proposed hours of sales are reasonable when evaluated in light of all other city ordinances and applicable zoning criteria;

(f) The operation of the vendor's proposed business does not detract aesthetically from the surrounding area and is otherwise consistent with the character of the surrounding area;

(g) The operation of the vendor's proposed business meets the requirements of this Article and all other applicable code provisions;

(h) The operation of the vendor's proposed business does not occur prior to sunrise and after sunset;

(i) When not operating the business, Open Air Vendors shall remove all portable displays, signs, goods and merchandise, vehicles, and any other ancillary equipment to include tables, tents, and trash receptacles so no evidence of business operation remains.

(j) If the applicant intends to conduct Mobile Food Vendor operations, the City Manager or designee shall determine that the applicant's proposed area of operation and method of service are compatible with the character of the proposed area of operation and applicable law. Further, the applicant shall demonstrate compliance with all applicable state laws and regulations regarding such business operations.

(k) Hours of operation for Mobile Food Vendors may be extended at the City Manager's discretion.

Sec. 4-104. Expiration and Renewal of Permits
An Open Air or Mobile Food Vendor Permit shall be effective for a period of twelve months following its date of issuance, after which time the permit shall expire. The permit shall only be valid only to the locations and conditions listed on the vendor's permit application, and it shall be unlawful for the vendor to operate outside the date authorized by the permit.

The Open Air or Mobile Food Vendor Permit may be renewed upon submittal of a renewal application and fee. Renewal permits may be denied if the operator failed to comply with regulations during the previous permit term.

Sec. 4-105. Exemptions and Waiver of Requirements
The zoning restrictions specified in Section 4-100 shall be waived for an Open Air or Mobile Food Vendor if such vendor is:

(a) Operating at a recognized city event or festival;

(b) Operating at an event sponsored by a non-profit group

The requirement to obtain a permit as specified in Section 4-101 shall be waived for an Open Air or Mobile Food Vendor if such vendor is:

(a) Operating at a recognized city event or festival not to exceed two (2) calendar days;

(b) Operating at an event sponsored by a non-profit group not to exceed two (2) calendar days.

Sec. 4-106. Enforcement

(1) *Suspension or Revocation*: The approval of a permit under this Section is conditional and grant thereof permissive at all times. Such permit may be suspended or revoked upon the occurrence of any of the following events in which the permittee or business owner has:
   (a) Provided false information or fraudulently misrepresented information in the permit application;
   (b) Violated this Code, any local, state, federal law or any regulations of the county health department or other applicable regulatory agency;
   (c) Failed to comply with the requirements of this Section, the terms under which the permit is issued, or an order of the code enforcement officer relating to the use of the public way;
   (d) Operated under the permit in such a manner as to create a public nuisance, constitute any hazard to the public health, safety or welfare, or destroy or otherwise damage public property;
   (e) Failed to post conspicuously the permit at all times at the location where the activity is permitted; or
   (f) Had any necessary business or health permit suspended, revoked or cancelled.

(2) *Notice to Permit Holder*: If the City has knowledge that an open air vendor has engaged or is engaged in conduct warranting the suspension or revocation of his/her open air vendor permit, the City shall serve the permittee by certified mail or hand delivery at his/her business address as disclosed in the application for the permit or at the permitted premises a written notice of violation which affords reasonable notice of facts or conduct warranting the intended action. The notice of violation shall state the action required to remedy the violation and the time period within which such action must be taken, if any. A first time violation may result in a fine of up to $250.00 per day. A second violation within 12 months may result in a fine of up to $500.00 per day as well as the revocation of the vendor's open air permit.

(3) *Emergency Suspension or Revocation*: If the City Manager or designee determines, in writing, that the operation of a permittee's Open Air or Mobile Food Vendor business poses an immediate and substantial risk to the health, safety, and welfare of the public, the City Manager or designee shall issue an emergency suspension or revocation of such vendor's permit. In the case of such emergency suspension or revocation, the permittee shall immediately be advised of the City's actions and afforded a prompt post-suspension or revocation hearing before the City Manager. From the time such vendor is notified of the emergency suspension or revocation of the permit and continuing until a final decision is made as to whether such permit shall be reinstated, the vendor's continued operation of an

open air vending business shall be deemed a violation of this code and shall be punishable as set forth in Section 4-105 (2) of this Code.

(4) *Appeals:* Any permittee whose open air vendor permit is suspended or revoked, or any applicant whose application for an open air vendor permit is denied pursuant to this section shall receive a statement, in writing, outlining the reasons for such suspension, revocation, or denial of the permit. An applicant may appeal such suspension, revocation or denial of the permit to the City Council by filing a written request for appeal with the City Clerk within ten (10) days after the date of the written suspension, revocation or denial. Appeals from decisions by the City Manager, including decisions of revocation or suspension, made pursuant to this article shall be addressed by the City Council. When timely filed, an appeal shall be heard at the next regularly scheduled City Council meeting, which meeting is scheduled at least fourteen (14) days after the filing of such appeal.

SECTION 4. Inclusion in the Code. It is the intention of the City Council of the City of Umatilla and it is hereby provided that the provisions of this Ordinance shall be made a part of the Umatilla Code of Ordinance; that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section," "article," or other appropriate designation.

SECTION 5. Severability and Conflicts. If any portion of this ordinance is declared invalid or unenforceable, then to the extent it is possible to do so without destroying the overall intent and effect of this ordinance, the portion deemed invalid or unenforceable shall be severed herefrom and the remainder of this ordinance shall continue in full force and effect as if it were enacted without including the portion found to be invalid or unenforceable.

PASSED AND ORDAINED at a regular meeting of the City Council of the City of Umatilla, Florida, this 18th day of February, 2014.

Laura Kelley Wright
Laura Kelley Wright
Mayor

Attest:

Glenn A. Irby
Glenn A. Irby
City Manager

Approved as to Form:

Katrina Stone
Katrina Stone/Lewis Stone/Scott Gerken
City Attorney

Passed First Reading: 11/19/2013
Passed Second Reading: 02/18/2014

[Seal]

UMATILLA

ORDINANCE NO. 2025-I

AN ORDINANCE OF THE CITY OF UMATILLA, FLORIDA, AMENDING PART II, CODE OF ORDINANCES, CHAPTER 6, "AMUSEMENTS AND ENTERTAINMENTS," ARTICLE IV, "OPEN AIR AND MOBILE FOOD TRUCK VENDORS," TO PERMIT MOBILE FOOD VENDORS TO OPERATE SEVEN DAYS PER WEEK AND WITHIN 500 FEET OF A BRICK-AND-MORTAR RESTAURANT WITH WRITTEN CONSENT; PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Umatilla desires to promote small business growth and community vitality through expanded opportunities for mobile food vendors; and

WHEREAS, the City Council finds that reasonable regulation of food trucks can protect public health and safety while supporting economic development; and

WHEREAS, the City Council finds it in the public interest to allow food trucks to operate any day of the week and, with written consent, within 500 feet of existing restaurants.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA:

<u>Section 1</u>. **Recitals.** The above recitals are hereby adopted as findings of fact in support of this Ordinance.

<u>Section 2</u>. **Amendments to Sections 6-100 and 6-101.** Section 6-100 of the Code of Ordinances are hereby amended to read (additions <u>underlined</u>, deletions ~~struck through~~):

Sec. 6-100 – Zoning.

Operations of open air and food truck vendors shall be limited to the following zoning categories:

(1) Neighborhood Commercial (C-1).
(2) General Commercial (C-2).
(3) Commercial Planned Unit Development (PUD).
(4) Light Industrial (LM).
(5) Public Facilities District (PFD).
(6) City owned properties:
  a. Gateway Park.
  b. Cadwell Park.
  c. Area between Bulldog Lane and CR 450 East.
  d. Larkin Park.
  e. Umatilla Municipal Airport.

~~Food truck vendors are prohibited from operating within five-hundred (500) feet of a brick and mortar restaurant.~~

Mobile food vendors may operate within five hundred (500) feet of a brick-and-mortar restaurant with the express written consent of the restaurant's owner or authorized agent. A copy of such written consent shall be included with the vendor's permit application or maintained onsite for inspection.

Sec. 6-101. - Days and hours of operations.

(a) Operations for open air vendors shall be limited to:

(1) Days: Any day of the week ~~Friday, Saturday, Sunday, and Monday~~.

(2) Hours: Not earlier than sunrise and not later than sunset.

(b) Operations for food truck vendors shall be limited to:

(1) Days: Any day of the week ~~Friday, Saturday, Sunday, and Monday~~.

(2) Hours: Not earlier than sunrise and not later than 8~~11~~:00 p.m. or as otherwise approved by the City Manager.

Section 3. It is the intent of the City Council that the provisions of this ordinance shall be codified as and become part of the Code of Ordinances of the City of Umatilla.

Section 4. All ordinances in conflict with this ordinance are hereby repealed.

Section 5. Should any section, phrase, sentence, provision, or portion of this Ordinance be declared by any Court of competent jurisdiction to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinance as a whole, or any part thereof, other than the part so declared to be unconstitutional or invalid.

Section 6. This ordinance shall take effect immediately upon passage.

PASSED AND ORDAINED this _______ day of ___________, 2025, by the City Council of the City of Umatilla, Florida.

____

Christopher R. Creech, Mayor
City of Umatilla, Florida

ATTEST:	Approved as to Form:
______________________________	_________________________________
Jessica Burnham, FCRM City Clerk	Kevin Stone City Attorney

Passed First Reading
Passed Second Reading

(SEAL)

Business Impact Estimate

1. Ordinance Title: **Ordinance No. 2025-___**

An Ordinance of the City of Umatilla, Florida, Amending Chapter 6, "Amusements and Entertainments," Article IV, "Open Air and Mobile Food Truck Vendors," to Permit Mobile Food Vendors to Operate Seven Days Per Week and Within 500 Feet of a Brick-and-Mortar Restaurant with Written Consent.

In accordance with the provisions of controlling law, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare): **The proposed ordinance amends existing regulations to allow mobile food vendors to:** **Operate on any day of the week, instead of the current limitation to Friday through Monday; and** **Operate within 500 feet of a brick-and-mortar restaurant, provided the restaurant's owner or authorized agent gives written consent.** **The ordinance is intended to expand opportunities for mobile food vendors, enhance customer access to diverse food options, and support local entrepreneurship.**

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

(a) An estimate of direct compliance costs that businesses may reasonably incur;
The ordinance does not establish new regulatory burdens. Instead, it relaxes existing restrictions by expanding operational hours and modifying location limitations. The consent provision for proximity to restaurants is a protective provision, not a regulatory increase.

(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and **No new charges or fees imposed.**

(c) An estimate of the City's costs, including estimated revenues from any new charges or fees to cover such costs. **None**.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

Approximately 5–15 mobile food vendors that operate in or intend to operate within the City of Umatilla may be positively affected. Additionally, several existing brick-and-mortar restaurants may interact with this ordinance through granting or withholding consent. City staff and law enforcement will also be involved in permitting and compliance oversight.

4. Additional information the governing body deems useful (if any):

The economic impact is anticipated to be positive for food truck vendors, who will gain greater flexibility and potential revenue from extended operating days and additional location options. Brick-and-mortar restaurants retain a degree of control over food truck proximity through the consent requirement, reducing any adverse competitive impact. No new fees, taxes, or compliance costs are imposed.

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: July 3, 2025 **MEETING DATE: July 15, 2025**

SUBJECT: Resolution No. 2025-02, Mid-Year Budget Amendment

BACKGROUND SUMMARY:

During the fiscal year, the City receives various grants and other revenue sources which change the total amount of the budget. These grants and their associated expenditures need to be incorporated into the budget and approved by City Council. This amendment updates various grants and adjusts other minor revenues as necessary.

This amendment also incorporates the audited fund balances for the prior year as well as increases in building permit revenues and expenditures due to higher than anticipated activity in that department.

RECOMMENDATIONS:

Approve Resolution 2025-02 Mid Year Budget Amendment

FISCAL IMPACTS:

Revised total budget of $61,876,357

ATTACHMENTS:

1. RESOLUTION 2025-02
2. Exhibit A

RESOLUTION 2025 - 02

A RESOLUTION OF THE CITY OF UMATILLA, LAKE COUNTY, FLORIDA, TO PROVIDE FOR CHANGES IN THE FISCAL YEAR 2024-2025 BUDGET; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Umatilla of Lake County, Florida, found and determined that budget amendments are necessary for the Fiscal Year 2024-2025.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Umatilla, Lake County, Florida, that:

1. The Fiscal Year 2024-2025 Budget is hereby amended by the Umatilla City Council as illustrated in Exhibit A attached hereto.

2. The City Manager is hereby authorized and directed to maintain and amend the budget so as to reflect the anticipated revenue and the appropriation of, and the expenditure of, all funds committed to, or received by the city subsequent to September 30, 2024 and prior to October 1, 2025, in accordance with direction of the City Council as to the appropriation and expenditure of such funds as and when received.

3. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by the City Council of the City of Umatilla, Lake County, Florida this 15th day of July, 2025.

____
Christopher Creech
Mayor

ATTEST:	Approved as to Form: STONE & GERKEN, PA
____________________________ Jessica Burnham City Clerk	___________________________________ Kevin Stone City Attorney

EXHIBIT A

CITY OF UMATILLA

FISCAL YEAR 2024-2025

BUDGET SUMMARY

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	$2,673,479	$1,432,589	$1,445,243	$36,850,014	$42,401,325
ESTIMATED REVENUES:					
Ad Valorem Taxes - Millage 7.1089	1,360,850	978,478	-	-	2,339,328
Sales and Use Taxes	76,933	-	459,887	-	536,820
Franchise Fees	332,000	-	-	-	332,000
Utility Service Taxes	482,500	-	-	-	482,500
Communications Services Tax	139,800	-	-	-	139,800
Licenses and Permits	350,000	-	-	-	350,000
Intergovernmental	578,748	-	4,873,788	4,847,073	10,299,609
Charges for Services	68,500	690,610	-	3,379,820	4,138,930
Fines and Forfeitures	7,150	500	-	-	7,650
Miscellaneous	143,570	6,875	-	10,000	160,445
Other Financing Sources	671,450	16,500	-	-	687,950
	4,211,501	1,692,963	5,333,675	8,236,893	19,475,032
Total Estimated Revenues and Cash Balances Brought Forward	6,884,980	3,125,552	$6,778,918	$45,086,907	61,876,357
ESTIMATED EXPENDITURES/EXPENSES:					
General Government	1,567,392	-	-	-	1,567,392
Public Safety	1,551,635	573,248	-	-	2,124,883
Physical Environment	85,205	-	-	6,504,063	6,589,268
Transportation	633,846	-	5,990,263	2,543,695	9,167,804
Culture & Recreation	744,076	-	-	-	744,076
Economic Environment	-	913,201		-	913,201
Debt Service	-	10,078	65,504	44,177	119,759
Other Uses	20,000	107,810	-	563,640	691,450
Total Expenditures / Expenses	4,602,154	1,604,337	6,055,767	9,655,575	21,917,833
Reserves	2,282,826	1,521,215	723,151	35,431,332	39,958,524
Total Appropriated Expenditures/ Expenses and Reserves	$6,884,980	$3,125,552	$6,778,918	$45,086,907	$61,876,357

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: **July 3, 2025** **MEETING DATE:** **July 15, 2025**

SUBJECT: Resolution No. 2025-16, Initial Assessment Resolution, Amended and Restated

BACKGROUND SUMMARY:

In 2018, the Council established a Fire Assessment Fee through Ordinance 2018-C, the Initial Assessment Resolution 2018-23 and the Final Assessment Resolution 2018 – 35. The Fire Assessment Fee funds fire protection services and addresses public safety needs while providing relief to the general fund and allowing City Council and staff to address other needs.

Accenture Infrastructure and Capital Projects Consulting, LLC conducted and prepared a study this year which included updated methodology, categories and findings. Resolution 2025–16 amends and restates the Initial Assessment Resolution for clarity and continued legal sufficiency and to reimpose Fire Services Assessments within the City for the next fiscal year.

Notice will be provided to the owner of each assessed parcel and mailed with the Truth In Millage notice mailed by the Property Appraiser, fulfilling the separate mailing requirement. A public hearing notice will be published no later than August 21, 2025, for the hearing scheduled for September 11, 2025. At that time, the City Council will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal Year commencing October 1, 2025, collecting such assessments imposed on Tax Parcels within the City on the same bill as ad valorem taxes under the Uniform Assessment Collection Act.

RECOMMENDATIONS:

Approve Resolution 2025-16 Initial Assessment Resolution, Amended and Restated

FISCAL IMPACTS:

Estimated revenue of $1,262,492
Government buy-down of $53,325

ATTACHMENTS:

1. Attachment # 1 Fire Assessment Report
2. Resolution No. 2025-16, Initial Assessment Resolution, Amendend and Restated

CITY OF UMATILLA, FLORIDA

Fire Assessment Memorandum

July 2025

accenture

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Introduction

The City of Umatilla (City) has entered into a professional services agreement with Accenture Infrastructure and Capital Projects Consulting, LLC., formerly known as Government Services Group, Inc. (Accenture), to assist the City in updating the City's existing non-ad valorem assessment program to fund fire services within the incorporated areas of the City (Fire Assessment Project) for Fiscal Year 2025-26. The purpose of this update is to provide both proforma budgets and assessment rates for Fiscal Year 2025-26 and ensure continued legal defensibility related to recent legislation and case law decisions.

Accenture is a consulting firm that specializes in government finance and taxation issues by working with cities, counties, special districts and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. Accenture has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

This document is the City of Umatilla Fire Assessment Memorandum (Assessment Memorandum), which is one of the project deliverables specified by the scope of services.

The City currently imposes fire assessments within the incorporated area based on a prior study conducted by Accenture. Table 1 illustrates the fire assessments imposed for Fiscal Year 2024-25. These assessment rates generated approximately $632,823 in revenue for Fiscal Year 2024-25.

Table 1
Umatilla Fire Assessment Rates (Fiscal Year 2024-25)

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$228.00
Non-Residential Property Use Categories	**Rate per Square Foot**
Commercial	$0.12
Industrial/Warehouse	$0.02
Institutional	$0.48
Nursing Home	$1.80

Service Description

Service Delivery Description

The Fire Department provides standard fire suppression, first responder, state disaster response, emergency management and disaster preparedness, fire prevention, and training and safety education. The Fire Department is not certified to provide basic life support, advanced life support or emergency transport services.

The Fire Department's facilities inventory is comprised of one (1) station. Table 2 lists the Fire Department's buildings/facilities inventory, as well as the corresponding physical location address for each facility.

Table 2
Fire Rescue Department Buildings/Facilities Inventory

Station	Address
Station 17	1 Cassady Street

Source: City of Umatilla Fire Department, (2025).

The City has a mutual aid interlocal agreement with Lake County for fire rescue services. There is no compensation for this agreement.

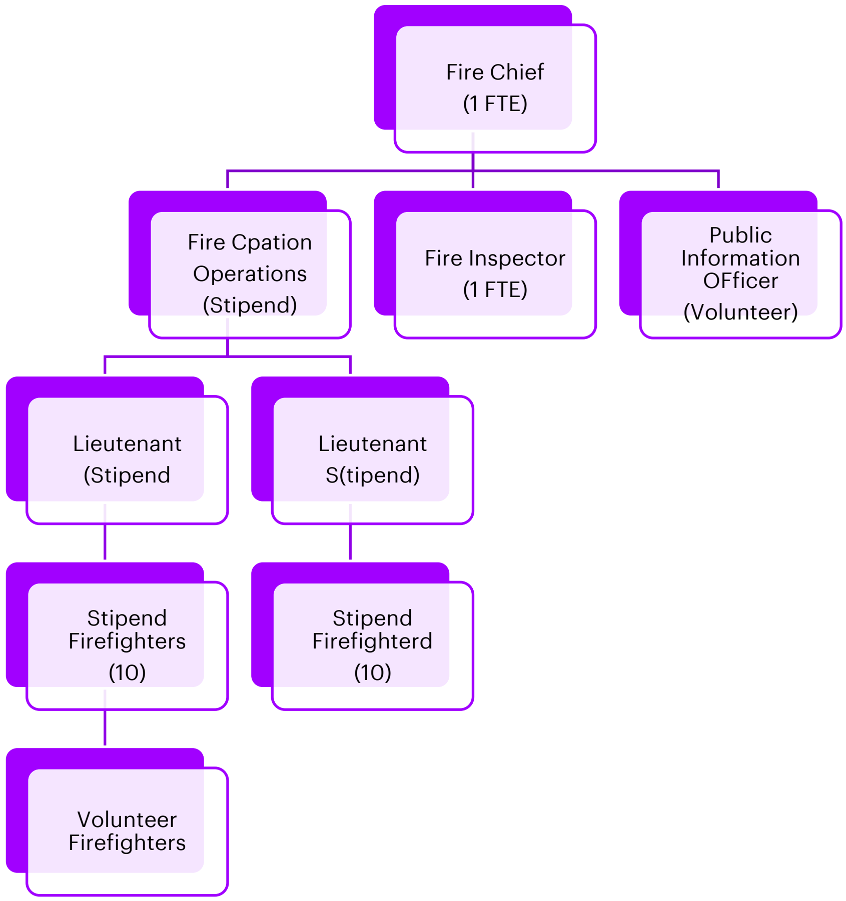
The City has a mutual aid interlocal agreement with The City of Eustis for fire rescue services. There is no compensation for this agreement.

Lake County provides dispatch services for the City.

Tables 3 through 5 outline the fire rescue service operations and service components within the City. Table 3 outlines the organizational structure. Table 4 lists the flow/pumping capacity of the fire suppression apparatus. This information is used to determine the square footage cap for non-residential properties.

Table 5 details the Fire Department's response protocol.

Table 3
Fire Rescue Department Organizational Chart



Source: City of Umatilla

Table 4
Apparatus Fire Flow

Station	Apparatus	Fire Flow (Gallons Per Minute)
Station 17	Engine 17	1,250 gpm
Station 17	Engine 18	1,250 gpm
Station 17	Attack 17	250 gpm
Total		2,750 gpm

Source: City of Umatilla

The current pumping capacity is defined as the combined amount of water that all apparatus can pump to a first alarm, non-residential fire. As outlined in Table 4, the pumping capacity readily available to the City is 2,750 gallons per minute. However, the City has automatic aid agreements with Lake County and surrounding cities for structure fire calls, unlimiting the pumping resources from all automatic aid agencies would exist. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving unlimited square feet.

Table 5
Fire Department Minimum Response Protocol

Call Type	Apparatus
Medical Call	Engine
Structure Fire	5 Engines, Rescue, Brush, Battalion
Brush Fire	Brush, Engine

Source: City of Umatilla

Assessable Cost Calculations

The cost calculations, apportionment methodology and assessable rates developed apply to the City's fire services serving the incorporated area of the City.

Because of the Florida Supreme Court's opinion in City of North Lauderdale v. SMM Properties that emergency medical services (above the level of first response) do not provide a special benefit to property, in consolidated fire and rescue departments, line item assessable cost calculations must be allocated between fire protection and emergency medical services.

At this time, the City's Fire Department does not offer emergency medical services above the level of first responder. Therefore, all fire protection expenditures and revenues reflected in the budget provided by the City are directly allocable to fire protection. Currently Lake County provides emergency medical services to the City. If the City ever becomes certified to provide basic life support (BLS) or advanced life support (ALS) services the City's budget must be allocated between fire and EMS to comply with the City of North Lauderdale vs. SMM Properties decision.

The assessable cost calculations for Fiscal Year 2025-26 are based on the full cost of the fire assessment program for Fiscal Years 2025-26 through 2029-30 (5-year average budget). The following assumptions for purposes of this Assessment Memorandum were applied.

Scenario 1 - Status Quo Budget

- The City provided the requested FY 2025-26 Fire Department budget. The status quo budget includes funding for two part-time firefighters per shift (24 hour shifts).
- Unless more accurate information was available, a five percent annual increase was applied to Personnel Services and Operating expenditures.
- Actual projected costs were used for Capital expenditures.
- Revenues are shown as a reduction of the total projected expenditures for each fiscal year, thereby reducing the total assessable costs for that year.

Scenario 2 - Enhanced Services Budget

- Utilizing the status quo budget, an additional enhanced services budgets was developed to include a part-time firefighter for 12 hours per shift.

Scenario 3 - Enhanced Services Budget

- Utilizing the status quo budget, an additional enhanced services budgets was developed to include a part-time firefighter for 24 hours per shift.

Miscellaneous Assessment Expenditures

- The line item "Study & Annual Maintenance Costs" under "Misc. Assessable Expenditures" is the reimbursement to the City for the cost of the updated study and annual maintenance of the assessment program. These costs are reimbursable through the assessment program.
- The line item "Statutory Discount & Undercollection (@5%)" under "Misc. Assessable Expenditures" reflects a 95% collection of the Fire Assessment to cover the 4% statutory

discount allowed by the Uniform Method and 1% reserve for under collection. Accordingly, the statutory discount is budgeted at 5% of the total assessable costs.

- Pursuant to section 197.3632, Florida Statutes, the tax collector may enter into an agreement with the local government for reimbursement of necessary administrative costs incurred from the collection of the non-ad valorem assessment. Accordingly, if any such fee(s) is charged, the fee may be recouped as an add-on to the total assessable costs for the year.

  The line item "Collection Costs (TC @2%)" under "Misc. Assessable Expenditures" reflects reimbursement for the collection costs associated with the non-ad valorem assessment incurred by the Tax Collector. Pursuant to section 197.3632, Florida Statues, a municipal or county government shall only compensate the tax collector for the actual costs of collecting the non-ad valorem assessment. Accordingly, the Tax Collector's collection costs are estimated at 2% of the total assessable costs. The applied collection charge is estimated to be adequate to cover the Tax Collector's actual collection costs.

  The line item "Collection Costs (PA @2%)" under "Misc. Assessable Expenditures" reflects reimbursement associated with the non-ad valorem assessments incurred by the Property Appraiser. Accordingly, the Property Appraiser's costs are estimated at 2% of the total assessable costs. The applied charge is estimated to be adequate to cover the Property Appraiser's actual costs.

Table 6 shows the projection of the full cost of the Fire Assessment Program for Fiscal Year 2025-26 through Fiscal Year 29-30, as well as the five-year average budget (Scenario 1 - Status Quo Budget).

Table 6
Scenario 1 – Status Quo Assessable Cost Calculations (FY 2025-26 through FY 2029-30 and Five-Year Average)

	FY 25-26 Requested	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	5-Year Average
Personnel Services						
WORKERS COMP INSURANCE	$15,020	$15,771	$16,560	$17,388	$18,257	$16,599
VOLUNTEER FIRE SERVICES	$355,680	$373,464	$392,137	$411,744	$432,331	$393,071
INSURANCE - P&C	$57,135	$59,992	$62,991	$66,141	$69,448	$63,141
Total Personnel Services	**$427,835**	**$449,227**	**$471,688**	**$495,273**	**$520,036**	**$472,812**
Operating Expenses						
PROFESSIONAL SERVICES	$59,100	$62,055	$65,158	$68,416	$71,836	$65,313
ATTORNEY SERVICES	$683	$717	$752	$790	$830	$754
CONTRACTUAL SERVICES	$10,360	$10,878	$11,422	$11,993	$12,593	$11,449
COMMUNICATION SERVICES	$9,500	$9,975	$10,474	$10,997	$11,547	$10,499
UTILITIES	$6,100	$6,405	$6,725	$7,062	$7,415	$6,741
REPAIR & MAINTENANCE	$10,000	$10,500	$11,025	$11,576	$12,155	$11,051
REPAIR & MAINTENANCE - EQUIPMENT	$11,000	$11,550	$12,128	$12,734	$13,371	$12,156
REPAIR & MAINTENANCE - VEHICLES	$32,200	$33,810	$35,501	$37,276	$39,139	$35,585
OTHER CURRENT CHARGES	$410	$431	$452	$475	$498	$453
OFFICE SUPPLIES	$840	$882	$926	$972	$1,021	$928
OPERATING SUPPLIES	$14,200	$14,910	$15,656	$16,438	$17,260	$15,693
UNIFORMS	$16,200	$17,010	$17,861	$18,754	$19,691	$17,903
FUEL & OIL	$12,000	$12,600	$13,230	$13,892	$14,586	$13,262
DUES & SUBSCRIPTIONS	$715	$751	$788	$828	$869	$790
TRAINING	$7,500	$7,875	$8,269	$8,682	$9,116	$8,288
ADMINISTRATIVE OVERHEAD	$70,000	$73,500	$77,175	$81,034	$85,085	$77,359
PRINCIPLE	$9,418	$9,889	$10,383	$10,903	$11,448	$10,408
INTEREST	$660	$693	$728	$764	$802	$729

	FY 25-26 Requested	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	5-Year Average
Total Operating Expenses	**$270,886**	**$284,430**	**$298,651**	**$313,584**	**$329,263**	**$299,363**
Capital						
New Fire Engine	$0	$0	$0	$0	$500,000	$100,000
New Mini Pumper (half)	$0	$0	$250,000	$0	$0	$50,000
Total Capital	**$0**	**$0**	**$250,000**	**$0**	**$500,000**	**$150,000**
Total Expenditures	**$698,721**	**$733,657**	**$1,020,340**	**$808,857**	**$1,349,299**	**$922,175**
Revenues						
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Expenditures	**$698,721**	**$733,657**	**$1,020,340**	**$808,857**	**$1,349,299**	**$922,175**
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Net Expenditures	**$698,721**	**$733,657**	**$1,020,340**	**$808,857**	**$1,349,299**	**$922,175**
Misc. Assessable Expenditures						
Collection Costs (TC @ 2%)	$14,260	$14,973	$20,823	$16,507	$27,537	$18,820
Collection Costs (PA @ 2%)	$14,260	$14,973	$20,823	$16,507	$27,537	$18,820
Statutory Discounts & Undercollection (@ 5%)	$66,795	$70,135	$97,541	$77,324	$128,988	$88,156
Total Misc. Assessable Expenditures	**$95,314**	**$100,080**	**$139,187**	**$110,338**	**$184,061**	**$125,796**
Total Assessable Expenditures	**$794,035**	**$833,737**	**$1,159,527**	**$919,195**	**$1,533,361**	**$1,047,971**

Table 7 shows the projection of the full cost of the Fire Assessment Program for Fiscal Year 2025-26 through Fiscal Year 29-30, as well as the five-year average budget (Scenario 2 - Enhanced Services Budget).

Table 7

Scenario 2 – Enhanced Services Assessable Cost Calculations (FY 2025-26 through FY 2029-30 and Five-Year Average)

	FY 25-26 Requested	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	5-Year Average
Personnel Services						
WORKERS COMP INSURANCE	$17,500	$18,375	$19,294	$20,258	$21,271	$19,340
VOLUNTEER FIRE SERVICES	$431,262	$452,825	$475,466	$499,240	$524,202	$476,599
INSURANCE - P&C	$57,135	$59,992	$62,991	$66,141	$69,448	$63,141
Total Personnel Services	$505,897	$531,192	$557,751	$585,639	$614,921	$559,080
Operating Expenses						
PROFESSIONAL SERVICES	$59,100	$62,055	$65,158	$68,416	$71,836	$65,313
ATTORNEY SERVICES	$683	$717	$752	$790	$830	$754
CONTRACTUAL SERVICES	$10,360	$10,878	$11,422	$11,993	$12,593	$11,449
COMMUNICATION SERVICES	$9,500	$9,975	$10,474	$10,997	$11,547	$10,499
UTILITIES	$6,100	$6,405	$6,725	$7,062	$7,415	$6,741
REPAIR & MAINTENANCE	$15,000	$15,750	$16,538	$17,364	$18,233	$16,577
REPAIR & MAINTENANCE - EQUIPMENT	$11,000	$11,550	$12,128	$12,734	$13,371	$12,156
REPAIR & MAINTENANCE - VEHICLES	$32,200	$33,810	$35,501	$37,276	$39,139	$35,585
OTHER CURRENT CHARGES	$410	$431	$452	$475	$498	$453
OFFICE SUPPLIES	$840	$882	$926	$972	$1,021	$928
OPERATING SUPPLIES	$14,200	$14,910	$15,656	$16,438	$17,260	$15,693
UNIFORMS	$16,200	$17,010	$17,861	$18,754	$19,691	$17,903
FUEL & OIL	$12,000	$12,600	$13,230	$13,892	$14,586	$13,262
DUES & SUBSCRIPTIONS	$715	$751	$788	$828	$869	$790
TRAINING	$7,500	$7,875	$8,269	$8,682	$9,116	$8,288
ADMINISTRATIVE OVERHEAD	$75,000	$78,750	$82,688	$86,822	$91,163	$82,884

	FY 25-26 Requested	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	5-Year Average
PRINCIPLE	$9,418	$9,889	$10,383	$10,903	$11,448	$10,408
INTEREST	$660	$693	$728	$764	$802	$729
Total Operating Expenses	**$280,886**	**$294,930**	**$309,676**	**$325,160**	**$341,418**	**$310,414**
Capital						
New Fire Engine	$0	$0	$0	$0	$500,000	$100,000
New Mini Pumper (half)	$0	$0	$250,000	$0	$0	$50,000
Total Capital	**$0**	**$0**	**$250,000**	**$0**	**$500,000**	**$150,000**
Total Expenditures	**$786,783**	**$826,122**	**$1,117,428**	**$910,799**	**$1,456,339**	**$1,019,494**
Revenues						
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Expenditures	**$786,783**	**$826,122**	**$1,117,428**	**$910,799**	**$1,456,339**	**$1,019,494**
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Net Expenditures	**$786,783**	**$826,122**	**$1,117,428**	**$910,799**	**$1,456,339**	**$1,019,494**
Misc. Assessable Expenditures						
Collection Costs (TC @ 2%)	$16,057	$16,860	$22,805	$18,588	$29,721	$20,806
Collection Costs (PA @ 2%)	$16,057	$16,860	$22,805	$18,588	$29,721	$20,806
Statutory Discounts & Undercollection (@ 5%)	$75,213	$78,974	$106,822	$87,069	$139,220	$97,460
Total Misc. Assessable Expenditures	**$107,327**	**$112,693**	**$152,431**	**$124,244**	**$198,663**	**$139,072**
Total Assessable Expenditures	**$894,109**	**$938,815**	**$1,269,859**	**$1,035,043**	**$1,655,002**	**$1,158,566**

Table 8 shows the projection of the full cost of the Fire Assessment Program for Fiscal Year 2025-26 through Fiscal Year 29-30, as well as the five-year average budget (Scenario 3 - Enhanced Services Budget).

Table 8
Scenario 3 – Enhanced Services Assessable Cost Calculations (FY 2025-26 through FY 2029-30 and Five-Year Average)

	FY 25-26 Requested	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	5-Year Average
Personnel Services						
WORKERS COMP INSURANCE	$20,000	$21,000	$22,050	$23,153	$24,310	$22,103
VOLUNTEER FIRE SERVICES	$503,424	$528,595	$555,025	$582,776	$611,915	$556,347
INSURANCE - P&C	$57,135	$59,992	$62,991	$66,141	$69,448	$63,141
Total Personnel Services	**$580,559**	**$609,587**	**$640,066**	**$672,070**	**$705,673**	**$641,591**
Operating Expenses						
PROFESSIONAL SERVICES	$59,100	$62,055	$65,158	$68,416	$71,836	$65,313
ATTORNEY SERVICES	$683	$717	$752	$790	$830	$754
CONTRACTUAL SERVICES	$10,360	$10,878	$11,422	$11,993	$12,593	$11,449
COMMUNICATION SERVICES	$9,500	$9,975	$10,474	$10,997	$11,547	$10,499
UTILITIES	$6,100	$6,405	$6,725	$7,062	$7,415	$6,741
REPAIR & MAINTENANCE	$15,000	$15,750	$16,538	$17,364	$18,233	$16,577
REPAIR & MAINTENANCE - EQUIPMENT	$11,000	$11,550	$12,128	$12,734	$13,371	$12,156
REPAIR & MAINTENANCE - VEHICLES	$32,200	$33,810	$35,501	$37,276	$39,139	$35,585
OTHER CURRENT CHARGES	$410	$431	$452	$475	$498	$453
OFFICE SUPPLIES	$840	$882	$926	$972	$1,021	$928
OPERATING SUPPLIES	$14,200	$14,910	$15,656	$16,438	$17,260	$15,693
UNIFORMS	$16,200	$17,010	$17,861	$18,754	$19,691	$17,903
FUEL & OIL	$12,000	$12,600	$13,230	$13,892	$14,586	$13,262

	FY 25-26 Requested	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	5-Year Average
DUES & SUBSCRIPTIONS	$715	$751	$788	$828	$869	$790
TRAINING	$7,500	$7,875	$8,269	$8,682	$9,116	$8,288
ADMINISTRATIVE OVERHEAD	$83,090	$87,245	$91,607	$96,187	$100,996	$91,825
PRINCIPLE	$9,418	$9,889	$10,383	$10,903	$11,448	$10,408
INTEREST	$660	$693	$728	$764	$802	$729
Total Operating Expenses	**$288,976**	**$303,424**	**$318,595**	**$334,525**	**$351,252**	**$319,354**
Capital						
Machinery & Equipment	$0	$0	$0	$0	$0	$0
New Fire Engine	$0	$0	$0	$0	$500,000	$100,000
New Mini Pumper (half)	$0	$0	$250,000	$0	$0	$50,000
Total Capital	**$0**	**$0**	**$250,000**	**$0**	**$500,000**	**$150,000**
Total Expenditures	**$869,535**	**$913,011**	**$1,208,662**	**$1,006,595**	**$1,556,925**	**$1,110,945**
Revenues						
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Expenditures	**$869,535**	**$913,011**	**$1,208,662**	**$1,006,595**	**$1,556,925**	**$1,110,945**
Total Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Net Expenditures	**$869,535**	**$913,011**	**$1,208,662**	**$1,006,595**	**$1,556,925**	**$1,110,945**
Misc. Assessable Expenditures						
Collection Costs (TC @ 2%)	$17,746	$18,633	$24,667	$20,543	$31,774	$22,672
Collection Costs (PA @ 2%)	$17,746	$18,633	$24,667	$20,543	$31,774	$22,672
Statutory Discounts & Undercollection (@ 5%)	$83,124	$87,280	$115,543	$96,227	$148,836	$106,202
Total Misc. Assessable Expenditures	**$118,615**	**$124,546**	**$164,877**	**$137,312**	**$212,384**	**$151,547**
Total Assessable Expenditures	**$988,150**	**$1,037,557**	**$1,373,538**	**$1,143,907**	**$1,769,309**	**$1,262,492**

Determination of Fire Rescue Services Demand

Incident Data

Accenture obtained information from the City in an electronic format, identifying the number and type of fire rescue incident responses within the City for Calendar Years 2023 and 2024.

The City uses the Florida Fire Incident Reporting System (FFIRS) and Computer Aided Dispatch (CAD) data to record its fire rescue incidents. The FFIRS is a tool for fire rescue departments to report and maintain computerized records of fire rescue incidents and other department activities in a uniform manner.

A data field in the FFIRS, “fixed property use,” identifies the type of property that fire rescue departments respond to for each fire rescue incident. The fixed property uses correlate to property uses determined by the Lake County Property Appraiser on the ad valorem tax roll. Appendix A provides a codes list for the “fixed property use” as recorded on the fire rescue incident reports.

Accenture analyzed the Calendar Years 2023 and 2024 fire rescue incident data from the FFIRS files to evaluate trends and determine if aberrations were present. City fire rescue incident data for Calendar Years 2023 and 2024 represents 2,290 total fire rescue incidents.

Of the 2,290 fire incidents, all are classified as fire or fire “first responder” based on the situation found indicated on the incident report due to the City offering a “first responder” level of service. Because the City provides this level of service, all calls are included in this analysis.

There are certain fire rescue incidents that could not be assigned to a specific property or parcel. These calls represent non-specific type incidents, which are incidents that either could not be correlated to a specific parcel or calls that involved auto accidents and other types of incidents along roads and highways.

Of the 2,290 fire incidents, 1,977 were calls to specific property uses. Accordingly, 313 incidents were considered non-specific type incidents. Because of the inability to correlate these non-specific type incidents to specific property categories, the call analysis does not include these 313 incidents.

The City’s budget is sized based upon its ability to provide service to improved property within its boundaries. Therefore, the level of services required to meet anticipated demand for fire rescue services and the corresponding annual fire rescue budget required to fund fire rescue services provided to non-specific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property use.

Using the fixed property use codes, the remaining 1,977 fire type incidents corresponding to specific properties were assigned to the following property use categories: residential, commercial, industrial/warehouse, institutional, church, nursing home and land.

Table 9 outlines the property use category assignment of fire type incidents based on the analysis conducted.

Table 9
Fire Rescue Calls by Category (Calendar Years 2023 & 2024)

Category	Number of Calls	Percentage of Calls
Residential	1,037	52.45%
Commercial	138	6.98%
Industrial/Warehouse	7	0.35%
Institutional	465	23.52%
Church	19	0.96%
Nursing Home	290	14.67%
Vacant Land	21	1.06%
Total	**1,977**	**100%**

Source: City of Umatilla Fire Department (2025)

Property Data

Accenture obtained information from the ad valorem tax roll from the Lake County Property Appraiser's office to develop the assessment roll.

Each property use within the assessable area on the ad valorem tax roll was assigned to one or more of the property use categories based on their assignment of use by the Lake County Property Appraiser or verification of use obtained through field research. The Property Appraiser assigns a building improvement code based on a building's assigned use on a parcel of property. Accenture conducted an analysis regarding building improvement types based on the assignment of use by the Lake County Property Appraiser or verification obtained through field research. A list of building improvement codes used by the Lake County Property Appraiser is attached as Appendix B.

Further analysis was conducted of the parcels based on the Florida Department of Revenue (DOR) four-digit property use codes reflected in the Rule 12D-8.008, Florida Administrative Code. A listing of DOR codes and associated property description is attached as Appendix C.

For parcels assigned to the Residential Property Use Category, Accenture utilized the total number of dwelling units as determined from the building files on the ad valorem tax roll or through the use of field research.

For parcels within the Non-Residential Property Use Categories, Accenture utilized the amount of square footage of the non-residential structures as determined from the building files on the ad valorem tax roll or through the use of field research.

Computation of Fire Rescue Assessments

Assessment Classifications

This section of the report includes the recommended parcel classifications and preliminary assessment rates as calculated within this Assessment Memorandum.

The City's fire rescue assessment cost calculations provided herein are primarily based on information supplied by the City. The assessable cost projections developed by Accenture are designed to forecast preliminary Fiscal Year 2025-26 assessment rates within each property use category based on the five-year average (Fiscal Years 2025-26 through 2029-30) assessable budgets – Status Quo and Enhanced Services.

Special Benefit Assumptions

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

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

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

Apportionment Methodology

The following section describes the assessment apportionment methodology for fire rescue services based on: (i) the fire rescue assessable cost calculations; (ii) the ad valorem tax roll maintained by the property appraiser and (iii) the fire rescue incident data.

Cost Apportionment

The five-year average assessable costs were apportioned among property use categories based upon the historical demand for fire services reflected by the Calendar Years 2023 and 2024 fire incident data. This apportionment is illustrated in Tables 10, 11 and 12.

Table 10
Five-Year Average Cost Apportionment (FYs 2025-30) –Scenario 1 - Status Quo

Category	Number of Calls	Percentage of Calls	Portion of Five-Year Average
Residential	1,037	52.45%	$549,694
Commercial	138	6.98%	$73,151
Industrial/Warehouse	7	0.35%	$3,711
Institutional	465	23.52%	$246,488
Church	19	0.96%	$10,072
Nursing Home	290	14.67%	$153,724
Vacant Land	21	1.06%	$11,132
Total	**1,977**	**100%**	**$1,047,971**

Table 11
Five-Year Average Cost Apportionment (FYs 2025-30) – Scenario 2 - Enhanced Services

Category	Number of Calls	Percentage of Calls	Portion of Five-Year Average
Residential	1,037	52.45%	$607,705
Commercial	138	6.98%	$80,871
Industrial/Warehouse	7	0.35%	$4,102
Institutional	465	23.52%	$272,500
Church	19	0.96%	$11,134
Nursing Home	290	14.67%	$169,946
Vacant Land	21	1.06%	$12,306
Total	**1,977**	**100%**	**$1,158,566**

Table 12
Five-Year Average Cost Apportionment (FYs 2025-30) –Scenario 13- Enhanced Services

Category	Number of Calls	Percentage of Calls	Portion of Five-Year Average
Residential	1,037	52.45%	$662,218
Commercial	138	6.98%	$88,125
Industrial/Warehouse	7	0.35%	$4,470
Institutional	465	23.52%	$296,944
Church	19	0.96%	$12,133
Nursing Home	290	14.67%	$185,191
Vacant Land	21	1.06%	$13,410
Total	**1,977**	**100%**	**$1,262,492**

Parcel Apportionment

The share of the assessable costs apportioned to each property use category was further apportioned among the individual buildings of property within each property use category on the basis shown in Table 13.

Table 13
Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential	Per Dwelling Unit
Non-Residential -Commercial -Industrial/Warehouse -Institutional Church -Nursing Home	Improvement Area Per Square Foot
Vacant Land	Per Parcel

Applying the foregoing parcel apportionment methodology, fire assessment rates were computed for each property use category. The specific methodology, underlying special benefit and fair apportionment assumptions are included below and generally described.

Residential Parcel Apportionment Assumptions

The following assumptions support findings that the parcel apportionment applied in the Residential Property Use category is fair and reasonable. The Residential Property Use Category includes such properties as single-family dwelling units, multi-family dwelling units, and mobile homes.

- Neither the size nor the value of the residential parcel determines the scope of the required fire rescue response. The potential demand for fire rescue services is driven by the existence of a dwelling unit and the anticipated average occupant population.
- Apportioning the assessed costs for fire rescue services attributable to the residential property use category on a per dwelling unit basis is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of parcel apportionment based upon historical fire call data and the City's established response protocols.
- The historical demand for fire services availability for multi-family and single family residential parcels is substantially similar and any difference in the percentage of documented fire services calls to such specific property uses is statistically insignificant.

Residential Parcel Apportionment Calculation

Based upon the historical demand for fire services, the percentages of assessable costs attributable to residential properties were calculated. The amount of the assessable costs allocable to residential property was divided by the number of dwelling units in the Residential Property Use Category to compute the fire assessment to be imposed against each dwelling unit. For each residential parcel, the actual number of dwelling units located on the parcel will be multiplied by the residential dwelling unit rate to compute the residential fire assessment amount for the parcel.

Table 14 illustrates the assignment of dwelling units under this apportionment methodology to the Residential Property Use Category.

Table 14
Residential Dwelling Units

Residential Property Use Category	Number of Dwelling Units
Residential	1,833

Source: Lake County Property Appraiser (2025)

Non-Residential Parcel Apportionment Assumptions

The Non-Residential Property Use category includes commercial, industrial/warehouse, and institutional. The capacity to handle fires and other emergencies in Non-Residential Property Use category is governed by the following:

- The current pumping capacity is defined as the combined amount of water that all available personnel and primary apparatus in the Fire Department can pump to a first alarm non-residential fire. As outlined by Table 4, the pumping capacity for the Fire Department is 2,750 GPM. However, the City has automatic aid agreements with Lake County and surrounding cities for structure fire calls, unlimiting the pumping resources from all automatic aid agencies would exist. Accordingly, based on National Fire Protection Association firefighting standards for fire flow as provided for in NFPA 1 Fire Code, 2015, Chapter 18 (assuming ordinary construction), the fire-flow capacity readily available to the City would be sufficient in the event of a structure fire involving unlimited square feet. Therefore, it is fair and reasonable and appropriate to not place a square footage cap on non-residential properties.

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire services is determined and measured by the square footage of structures and improvements within benefited parcels.

The following assumption supports findings that the parcel apportionment applied in the Non-Residential Property Use Category is fair and reasonable.

- The separation of the non-residential buildings by actual square footage is fair and reasonable for the purpose of parcel apportionment because the demand for fire rescue services, fire flow, firefighters, quantity and size of apparatus, and other special fire fighting equipment is determined and measured by the actual square footage of structures and improvements within benefited parcels.

- The greater the building area, the greater the potential for a large fire and the greater the amount of fire fighting resources that must be available in the event of a fire in a structure of that building's size. Therefore, it is fair and reasonable to use building area as a proxy for determining the parcels' fire assessment.

- In accordance with section 166.223, Florida Statutes, which mandates that the City treat recreational vehicle park property as commercial property for non-ad valorem special assessments levied by the County, like the fire rescue assessment, it is fair and reasonable to treat each space within recreational vehicle park property as a building of commercial property and assign the square footage of 191 square feet, the average size of a recreational vehicle, according to the Florida Association of RV Parks and Campgrounds. Each mobile home space within an RV Park was assigned the actual square footage of the mobile home when known or a maximum of 720 square feet, the average size of a single-wide mobile home 12' x 60'. This square footage was then aggregated by parcel.

Non-Residential Parcel Apportionment Calculation

Based upon the historical demand for fire services, property in the Non-Residential Property Use categories will be responsible for funding a percentage of assessable costs. The amount of the assessable costs allocable to each non-residential parcel will be based upon the aggregate of all non-residential building square footage situated on the parcel.

The non-residential assessment rate was determined by multiplying the percent of total fire calls attributable to non-residential property by the total assessable costs. This calculated amount of assessable costs was then divided by the number of non-residential square feet to obtain an assessment rate per square foot for each category.

Table 15 illustrates the assignment of capped square footage for parcels under this apportionment methodology in the Non-Residential Property Use Category.

Table 15
Non-Residential Square Footage by Property Use Category

Non-Residential Property Use Categories	Total Square Footage
Commercial	515,401
Industrial/Warehouse	275,565
Institutional	130,756
Church	121,852
Nursing Home	53,965

Source: Lake County Property Appraiser (2025)

Land Parcel Apportionment Assumptions

The following assumptions support findings that the parcel apportionment applied in the Land Property Use Classification is fair and reasonable.

The risk of loss and demand for fire protection service availability is substantially the same for parcels of land within the City; therefore, it is fair, reasonable, and equitable to apportion costs among benefited land parcels on a per parcel basis.

Land Parcel Apportionment Calculation

Based upon the historical demand for fire protection services, the percentages of assessable costs attributable to land were calculated. For parcels within the land category, the aggregate number of parcels was obtained from the Property Appraiser's land files. Within the land category the number of undeveloped land parcels were utilized to determine the preliminary fire assessment rate on a per parcel basis.

Table 16 illustrates the assignment of parcels under this apportionment methodology for the Land Property Use category.

Table 16
Parcel Apportionment Land Property Use Category

Land	Units
Total parcels	539

Source: Lake County Property Appraiser's Office (2025)

Computation of Fire Assessment Rates

Applying the parcel apportionment methodology, fire assessment rates were computed for each specified property use category. Based on the assessable costs of providing fire services, the number of fire calls apportioned to specific property categories and the number of billing units within the specified property categories, Table 17 illustrates the annual assessment rates after application of the assessment methodology based on 100 percent funding of the total five-year average annual assessable costs – Scenario 1 - Status Quo.

Table 17
Five-Year Average Assessment Rates (100% Funding) – Scenario 1 - Status Quo

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$300.00
Non-Residential Property Use Categories	**Rate per Square Foot**
Commercial	$0.15
Industrial/Warehouse	$0.02
Institutional	$1.89
Church	$0.09
Nursing Home	$2.85
Land Property Use Category	**Rate Per Parcel**
Vacant Land	$21.00

*Estimated Gross Revenue: $1,047,971; Estimated Exempt Buy-down: $69,257; Estimated Net Revenue: $978,714.

Table 18 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the projected five-year average assessable costs – Scenario 2 - Enhanced Services.

Table 18
Five-Year Average Assessment Rates (100% Funding) – Scenario 2 - Enhanced Services

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$332.00
Non-Residential Property Use Categories	**Rate per Square Foot**
Commercial	$0.16
Industrial/Warehouse	$0.02
Institutional	$2.09
Church	$0.10
Nursing Home	$3.15
Land Property Use Category	**Rate Per Parcel**
Vacant Land	$23.00

*Estimated Gross Revenue: $1,158,566; Estimated Exempt Buy-down: $76,398; Estimated Net Revenue: $1,082,168.

Table 19 illustrates the assessment rates after application of the assessment methodology based on 100 percent funding of the projected five-year average assessable costs – Scenario 3 - Enhanced Services.

Table 19
Five-Year Average Assessment Rates (100% Funding) – Scenario 2 - Enhanced Services

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$362.00
Non-Residential Property Use Categories	**Rate per Square Foot**
Commercial	$0.18
Industrial/Warehouse	$0.02
Institutional	$2.28
Church	$0.10
Nursing Home	$3.44
Land Property Use Category	**Rate Per Parcel**
Vacant Land	$25.00

*Estimated Gross Revenue: $1,262,492; Estimated Exempt Buy-down: $82,209; Estimated Net Revenue: $1,180,283.

Exemptions and Impact of Exemptions

Because the fire rescue assessment is being developed to meet the case law standards for a valid special assessment, any proposed exemptions require special scrutiny. The crafting of an exemption must be founded upon a legitimate public purpose and not tramp on state or federal constitutional concepts of equal protection and constitutional prohibitions against establishment of religion or the use of the public treasury directly or indirectly to aid religious institutions. Furthermore, to ensure public acceptance, any exemption must make common sense and be fundamentally fair. Finally, the impact of any proposed exemption should be evaluated in terms of its magnitude and fiscal consequences on the City's general funds.

Whenever crafting an exemption, it is important to understand that the fair apportionment element required by Florida case law prohibits the shifting of the costs of any special assessment from exempt property to other non-exempt property. In other words, the funding for an exemption from a special assessment must come from a legally available external revenue source, such as the City's general fund. Funding for fire assessment exemptions cannot come from the proceeds derived directly from the imposition of special assessments for fire services and facilities. Because any exemption must be funded by an external funding source, the grant of any exemption will not have any impact upon the fire assessment to be imposed upon any other non-exempt parcels.

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

In identifying an appropriate exemption scheme, the City should be cautious not to confuse the ownership of a parcel with the parcel's use. For example, a determination to exempt properties used for institutional purposes would have to be extended to similar institutional property owned by entities created for profit, as well as institutional property owned by non-profit or governmental entities. However, if the City wanted to make the policy decision to narrow the exemption to only institutional property owned by not-for-profit entities, it might consider adding a second test to the exemption which afforded exemptions to institutional properties which were wholly exempt from ad valorem taxes. Adding the tax-exempt criteria further narrows the exemption on a well-tested tax-exempt premise.

Whether the City decides to charge governmental entities or fund exemptions on governmentally owned property requires somewhat different considerations. First, a forced sale of government property is not available as an enforcement mechanism. The charge to governmentally owned parcels would be more akin to a service fee for each government parcel's proportionate benefit from the availability and provision of fire rescue services by the City. The billing would be direct, received by government buildings and facilities. Enforcement would be by judicial proceedings to require payment. As to each level of government, differing concepts of immunity and other statutory provisions or case law decisions may prevent collection or frustrate special assessment imposition.

State and federal laws contain a patchwork of provisions exempting certain governmental property owners from the payment of special assessments. For example, section 423.02, Florida Statutes, exempts certain housing projects from the payment of special assessments. This general law does provide that a housing authority may agree with a local government to make payments in lieu of taxes, but past experience is that such an agreement, if in existence at all, under-funds the impact of such properties on a city's fire assessable cost calculations.

Accordingly, if the City chooses to exempt governmentally-owned property from the fire rescue assessment and fund such costs from inter-local agreement with the affected government or from the City's general fund, it is important that the City take steps to set up a reasonable contingency within its general budget to fund the cost incurred in providing fire rescue services to governmentally–owned properties.

Table 20 summarizes the estimated Fiscal Year 2025-26 impact of exempting institutional, wholly tax-exempt and governmental, wholly tax-exempt property.

Table 20
Estimated FY 2025-26 Impact of Exemptions (100% Funding)

Financial Classifications	Scenario 1 Assessable Costs	Scenario 2 Assessable Costs	Scenario 3 Assessable Costs
Estimated Assessable Costs	$1,047,971	$1,158,566	$1,262,492
Estimated Buy-down for Institutional Tax-Exempt and Church Exempt	$24,830	$27,513	$28,883
Estimated Buy-down for Government Tax-Exempt	$44,428	$48,885	$53,325
Estimated Net Revenue Generated	**$978,714**	**$1,082,168**	**$1,180,283**

Outstanding Issues

Issue 1: **Exemption of Institutional, Tax-Exempt Parcels (Non-Governmental)**

The aggregate cost for the fire services that are available to institutional, wholly tax-exempt properties was estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt institutional, tax-exempt property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels. With any exemption, care should be taken to craft and ensure a non-discriminatory exemption class based upon valid public purpose concepts.

Issue 2: **Exemption of Governmental Parcels**

In addition to the institutional, wholly tax-exempt properties, the aggregate cost for fire services provided to schools and governmental properties (municipalities, county, state, federal and any sovereign state or nation) was also estimated as part of the Institutional Property Use Category based on an analysis of each parcel's use. The fair apportionment concepts in the methodology provided within this Assessment Memorandum require an identification of the calls for service to these properties and, therefore, their respective costs. In the event that a policy decision is made to exempt governmental property, the proportional assessed costs allocated to such exemptions must be funded from other legally available sources because the financial burden of such exemption cannot be apportioned to non-exempt parcels.

Issue 3: **Apportionment Methodology**

The apportionment methodology is based on the level of services and resources currently being provided by the City. Any changes in the level of services or resources within the City could affect the apportionment methodology and should be analyzed prior to imposition of future fire assessments.

Issue 4: **Non-Specific Calls**

In the fire call analysis, certain fire related calls were classified as non-property specific, because of the location of occurrence in the incident report. These calls represent non-specific incidents that either could not be correlated to a specific parcel or involved auto accidents or other types of incidents along roads and highways. These calls are excluded from the analysis that determines the percentage of calls for service to respective property types and therefore, are not considered in the determination of the extent of budget required to fund the department. Because the budget is established based on the ability of the department to adequately protect structures, no adjustment has been made to the budget due to non-property specific calls. Further, even if such calls did affect the cost of the department's operations, there are sufficient non-assessment revenues available to offset any impact upon the budget.

Issue 5: **Verification of Real Property Assessment Roll Data.**

Data utilized to assign property use categories and the number of billing units per category is based upon information maintained on the real property assessment roll maintained by the Lake County Property Appraiser for the levy of ad valorem taxes. A successful assessment program collected under the Uniform Method must use the information maintained by the property appraiser on the ad valorem tax roll. However, property appraisers are charged only with the responsibility of determining the value of all property within each County and maintaining certain records contained therewith, specifically the preparation of the ad valorem tax roll. The ad valorem tax roll is designed solely to provide the data required by property appraisers to fulfill their charge of assessing the value of property. In contrast, assessment programs focus on property use, size of improvements and other characteristics. A majority of the information used for the development of the assessment rates was provided in the ad valorem tax roll. However, further verification of the data for some parcels of property was conducted by City staff.

Issue 6: **Budget Apportionment**

The assessable budget was developed based on the City’s current first responder level of services. If the City ever becomes certified to provide basic life support (BLS), advanced life support (ALS) or transportation services, the City’s budget must be allocated between fire and EMS to comply with the City of North Lauderdale vs. SMM Properties decision.

Appendix A

Fixed Property Use Codes and Descriptions

Fixed Property Use	Description	Category
124	PLAYGROUND	COMMERCIAL
131	CHURCH/CHAPEL	CHURCH
140	CLUBS, OTHER	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
161	RESTAURANT	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
599	BUSINESS OFFICES	COMMERCIAL
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
888	FIRE STATIONS	INSTITUTIONAL
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT LAND
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC

Fixed Property Use	Description	Category
965	UNCOVERED PARKING AREA	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC

Appendix B

Lake County Property Appraiser Building Use Codes & Descriptions

Building Use Codes and Descriptions	Category
003C - APARTMENTS	Residential
004C - CONDOS	Residential
005C - CO-OPS	Residential
006C - RETIREMENT HOMES	Nursing Home
008C - MULTI FAMILY	Residential
00F1 - FIRE ONLY	Residential
00R1 - SINGLE FAMILY RESIDENCE	Residential
00R2 - DUPLEX	Residential
00R3 - TRIPLEX	Residential
00R4 - QUADRAPLEX	Residential
00R5 - Mobile Home	Residential
00R6 - New Code - needs attention	Residential
010C - UNFIN COMM AREA	Commercial
011C - 1 STORY STORES	Commercial
012C - COMMERCIAL & RESIDEN	Undetermined - requires fieldwork
013C - DEPARTMENT STORES	Commercial
013D - DISCOUNT STORES	Commercial
014C - SUPERMARKET	Commercial
015C - SHOPPING CENTER MALL	Commercial
015D - S C FIN RET SHELL	Commercial
016C - SHOP CENTER COMM	Commercial
017C - OFF BLDG 1 STORY	Commercial
017D - OFFICES RES CONST	Commercial
018C - OFF BLDG MULTI STY	Commercial
019C - PROFESSIONAL BLDG	Commercial
020B - BUS TERMINALS	Commercial
020C - AIRPT COMM TERM	Commercial
020E - HANGERS COMM & PRIV	Industrial/Warehouse
021C - RESTAU & CAFETERIA	Commercial
022C - FAST FOOD/DRIVE THRU	Commercial
023C - FINANCIAL INSTIT	Commercial
023D - BRANCH BANKS	Commercial
024C - INSURANCE COMPANY	Commercial
025C - SERVICE SHOPS ETC	Commercial
026C - SERVICE STATIONS	Commercial
027B - AUTO REPAIR SHOPS	Commercial
027C - AUTOMOTIVE SHOWROOM	Commercial
027D - TRUCK TERMINALS	Industrial/Warehouse
028C - PARKING GARAGE	Industrial/Warehouse

Building Use Codes and Descriptions	Category
029C - WHLSE MFG OUTLETS	Commercial
030C - FLORIST-GREENHOUSES	Commercial
031C - DRIVE-IN THEATERS	Commercial
032B - STAGE THEATERS	Commercial
032C - MOVIE THEATERS	Commercial
032D - AUDITORIUMS ENCLOSED	Commercial
033C - NIGHT CLUBS, BARS	Commercial
034C - BOWLING ALLEY-SKATING RING	Commercial
035C - TOURIST ATTRACTIONS	Commercial
036C - CAMP BUILDINGS	Commercial
037C - RACE TRACKS	Commercial
038C - GOLF COURSE	Commercial
039C - HOTELS	Commercial
039D - MOTELS	Commercial
040C - VACANT INDUSTRIAL	No Charge
041C - LIGHT MGF PRE ENG BLDG	Industrial/Warehouse
041D - LIGHT MFG MIN FIN	Industrial/Warehouse
042C - HEAVY MANUFACTURING	Industrial/Warehouse
043C - LUMBER RD'S SAW MILL	Industrial/Warehouse
044C - PACKING PLANTS	Industrial/Warehouse
045C - BREWERIES	Industrial/Warehouse
046C - FOOD PROCESSING	Industrial/Warehouse
047C - MINERAL PROCESSING	Industrial/Warehouse
048B - COLD STO WHSE	Industrial/Warehouse
048C - WAREHOUSING	Industrial/Warehouse
049C - OPEN STORAGE	Industrial/Warehouse
050C - RESIDENTIAL	Residential
067C - POULTRY	Industrial/Warehouse
068C - DAIRY BUILDINGS	Industrial/Warehouse
069C - ORNAMENTALS	Undetermined - requires fieldwork
071B - CONVENTS	Institutional
071C - CHURCHES	Church
071D - RECTORESS	Residential
072B - PRIVATE COLLEGES	Institutional
072C - SCHOLS PRIV ELEM SCND	Institutional
072D - PRIVATE FRAT HOUSE	Institutional
073C - HOSPITALS - PRIVATE	Institutional
073D - VET HOSPITALS	Institutional
074C - HOMES FOR AGED	Nursing Home
075C - ORPHANAGES	Institutional

Building Use Codes and Descriptions	Category
075D - DAY CARE CENTER	Commercial
076C - MORTR/CEMET/CREMATORY	Commercial
077B - YACHT-COUNTRY CLUB	Commercial
077C - CLUBS LODGE UNION HALLS	Institutional
078C - LIBRARY	Institutional
082C - FOREST PARKS	Undetermined - requires fieldwork
083C - PUBLIC SCHOOLS	Institutional
084C - COLLEGES - PUBLIC	Institutional
084D - DORMITORY - PUBLIC	Institutional
084E - FRAT HOUSE - PUBLIC	Institutional
085C - HOSPITALS	Institutional
086B - COURTHOUSE	Institutional
086C - FIRE STATION	Institutional
086D - JAILS	Institutional
087C - STATE	Institutional
088C - FEDERAL	Institutional
089C - MUNICIPAL	Institutional
090C - LEASEHOLD	Undetermined - requires fieldwork
091C - UTILITIES	Industrial/Warehouse
092C - MINING	No Charge
093C - PETROLEUM	No Charge
098C - CENTRALLY ASSESSED	No Charge
099C - NON-AG	No Charge
0FIR - FIRE ONLY	Undetermined - requires fieldwork
0R4C - UNDEFINED	Undetermined - requires fieldwork
INOV - Institutional Override	Institutional
MHPK - MOBILE HOME PARK UNITS	Residential
RVPK - RV SPACES	Commercial

Appendix C

Department of Revenue Property Use Codes & Descriptions

Property Use	
0000 - VACANT RESIDENTIAL	
0001 - SINGLE FAMILY IMPROVED	
0002 - MOBILE HOME	
0003 - MULTI FAMILY 10+ UNITS	
0004 - CONDOMINIUM	
0005 - CO-OP PARCELS	
0006 - RETIREMENT HOME	
0007 - MISC RES (MIGRANT)	
0008 - MULTI FAMILY 10- UNITS	
0009 - RESIDENTIAL COMMON ELEMENTS/AREA	Not Charged
0010 - VACANT COMMERCIAL	
0011 - STORES 1 STORY	
0012 - STORES/RES.COMBO	
0013 - DEPARTMENT STORES	
0014 - SUPERMARKETS	
0015 - SHOPPING CENTER REG.	
0016 - SHOPPING CENTER REG.	
0017 - OFFICE 1 STORY	
0018 - OFFICE MULTI STORY	
0019 - PROFESSIONAL BLVDG	
0020 - AIR/MARINE/TERMINALS	
0021 - RESTAURANTS	
0022 - DRIVE-IN RESTAURANT	
0023 - FINANCIALS	
0024 - INSURANCE CO'S	
0025 - SERVICE SHOPS	
0026 - SERVICE STATIONS	
0027 - AUTO SALES & REPAIR	
0028 - PARKING GAR/LOTS/MH & RV PARK	
0029 - WHOLESALER	
0030 - FLORIST	
0031 - THEATER DRIVE-IN	
0032 - THEATER ENCLOSED	
0033 - NIGHTCLUBS & BARS	
0034 - BOWLING ALLEY & RINKS	
0035 - EXHIBITS/ATTRACTIONS	
0036 - CAMPS	
0037 - RACE TRACKS	
0038 - GOLF COURSES	
0039 - HOTELS & MOTELS	
0040 - VACANT INDUSTRIAL	
0041 - LIGHT MANUFACTURING	
0042 - HEAVY MANUFACTURING	
0043 - LUMBER YARD	
0044 - PACKING HOUSE	
0045 - BOTTLERS	

Property Use
0046 - FOOD PROCESSING
0047 - MINERAL PROCESSING
0048 - WAREHOUSING
0049 - OPEN STORAGE
0050 - AGRICULTURAL HOMESITE
0051 - CROPLAND, NURSERY, FERNERY
0052 - MUCK LAND
0053 - CROPLAND ROW CROP
0054 - TIMBER S I 70
0055 - TIMBER S I 50-6
0056 - TIMBER S I 49
0057 - TIMBER LOW-CYPRESS
0058 - UNDEFINED
0059 - UNDEFINED
0060 - UNDEFINED
0061 - UNDEFINED
0062 - PASTURE IMPROVED GOOD
0063 - PASTURE IMPROVED AVERAGE
0064 - SEMI IMP PASTURE
0065 - NATIVE PASTURE
0066 - TREE CROPS
0067 - POULTRY & BEES/AQUACULTURE
0068 - DAIRY
0069 - ORNAMENTAL NURSERY
0070 - VACANT INSTITUTIONAL
0071 - CHURCH
0072 - PRIVATE SCHOOLS
0073 - PRIVATE HOSPITALS
0074 - HOMES FOR THE AGED
0075 - ORPHANAGES
0076 - MORTUARY, CEMETERY, CREMATORY
0077 - CLUBS, LODGES, UNION HALLS
0078 - CONVALESCENT HOMES
0079 - CULTURAL ORGANIZATIONS
0080 - VACANT GOVT
0081 - MILITARY
0082 - FORESTS & PARKS
0083 - PUBLIC SCHOOLS
0084 - COLLEGES
0085 - HOSPITALS
0086 - COUNTY
0087 - STATE
0088 - FEDERAL
0089 - MUNICIPAL
0090 - LEASEHOLD INT
0091 - UTILITIES
0092 - MINING

Property Use	
0093 - SUB SURFACE RIGHTS	Not Charged
0094 - RIGHT OF WAYS	Not Charged
0095 - SUBMERGED LANDS	Not Charged
0096 - WETLANDS	Not Charged
0097 - OUTDOOR PARK OR CLASSIFIED RECREATION	
0098 - CENTRALLY ASSESSED	Not Charged
0099 - NON AGRICULTURAL ACREAGE/CLASSIFIED CONSERVATION	

RESOLUTION NO. 2025-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF UMATILLA, FLORIDA; REIMPOSING FIRE SERVICES ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; ESTABLISHING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; CONFIRMING, AMENDING, AND RESTATING THE INITIAL ASSESSMENT RESOLUTION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Umatilla, Florida (the "City Council"), has enacted Ordinance 2018-C (the "Ordinance"), which authorizes the imposition of Fire Services Assessments for fire protection services, facilities, and programs against Assessed Property located within the City of Umatilla (the "City"); and

WHEREAS, the City Council adopted Resolution No. 2018-23 (the "Initial Assessment Resolution"), which established the method of assessing the Fire Services Assessed Costs against Assessed Property and directed the preparation of the initial Assessment Roll; and

WHEREAS, the City Council now finds it necessary, desirable, and appropriate to restate and amend the Initial Assessment Resolution for clarity and continued legal sufficiency, and to reimpose Fire Services Assessments within the City for the fiscal year beginning October 1, 2025, using the uniform method of collection authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the City Council has reviewed the City of Umatilla, Florida Fire Assessment Memorandum dated July 2025, prepared by Accenture Infrastructure and Capital Projects Consulting, LLC, which sets forth the updated methodology, categories, and findings in support of this Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF UMATILLA, FLORIDA:

Section 1. Authority. This Resolution is adopted pursuant to the provisions of the Ordinance, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 2. Findings. The findings and declarations contained in the Ordinance and the Initial Assessment Resolution, as amended and restated herein, are incorporated by reference.

Section 3. Confirmation and Restatement. The Preliminary Rate Resolution is hereby amended and restated in full as set forth herein and shall constitute the Amended and Restated Preliminary Rate Resolution of the City for the fiscal year beginning October 1, 2025.

<u>Section 4</u>. Definitions. All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Ordinance and the Preliminary Rate Resolution.

As used in this Resolution, the following terms shall have the following meanings:

> **"Assessed Property"** means all Tax Parcels included on the Assessment Roll that receive a special benefit from the delivery of fire protection services, facilities, or programs.
>
> **"Assessment Roll"** means the special assessment roll relating to the Fire Services Assessment approved herein, which includes a summary description of each Tax Parcel subject to the Fire Services Assessment and the amount of the Fire Services Assessment to be imposed against each parcel.
>
> **"Building Area"** means the total area of a building expressed in square feet and reflected on the Tax Roll or, in the event such information is not reflected or determined not to be accurately reflected on the Tax Roll, that area determined through the use of field verification.
>
> **"Building Use"** means the use assigned to each building based upon the Building Improvement Codes used by the Lake County Property Appraiser and the Department of Revenue (DOR) Codes, and/or field verification, as specified in Appendices B and C attached hereto.
>
> **"Church Property"** means those Tax Parcels with a Code Description in the Improvement Codes or DOR Codes that identifies the parcel's primary use as religious, including sanctuaries, chapels, and other related facilities owned by religious institutions. Such parcels may be wholly or partially exempt from ad valorem taxation under Florida law depending on their actual use.
>
> **"Cost Apportionment"** means the apportionment of the Fire Services Assessed Cost among all Property Use Categories according to the Demand Percentages established pursuant to the apportionment methodology.
>
> **"Demand Percentage"** means the percentage of demand for fire protection services, facilities, or programs attributable to each Property Use Category as determined through analysis of historical fire incident reports.
>
> **"Dwelling Unit"** means a building or a portion thereof available to be used for residential purposes and intended to be used as living quarters for one family only, or the use of land for mobile homes offered for rent or lease for residential purposes.
>
> **"Fire Services Assessment"** means the special assessment imposed to fund all or any portion of the cost of providing fire protection services, facilities, or programs benefiting property.

“Fire Services Assessed Cost” means the amount determined by the City Council to be assessed to fund all or any portion of the cost of the provision of fire services, including but not limited to capital, operations, maintenance, administration, and implementation costs.

“Fixed Property Use Codes” means the property use codes used by FFIRS as specified in Appendix A attached hereto.

“FFIRS” means the Florida Fire Incident Reporting System maintained by the Florida State Fire Marshall. The City uses FFIRS to report and maintain computerized records of the fire protection incidents and other department activities in a uniform manner.

“Industrial/Warehouse” means those Tax Parcels designated as industrial/warehouse in the Improvement Codes.

“Institutional Property” means those Tax Parcels designated as institutional in the Improvement Codes, including schools, churches, hospitals, and government buildings.

“Mobile Home Park Property” means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida or its successor, to function as a “mobile home park” under Chapter 513, Florida Statutes, as may be amended from time to time.

“Mixed Use Property” means a Tax Parcel that contains buildings with multiple uses capable of assignment under more than one Property Use Category.

“Non-Residential Property” means, collectively, Commercial Property, Industrial/Warehouse Property, Institutional Property, Church Property, and similar non-dwelling property categories.

“Parcel Apportionment” means the further apportionment of the Fire Services Assessed Cost allocated to each Property Use Category among individual Tax Parcels within that category.

“Property Use Categories” means classifications of Residential Property and Non-Residential Property for purposes of apportioning Fire Services Assessed Costs.

“Recreational Vehicle Park Property” means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida or its successor, to function as a “recreational vehicle park” under Chapter 513, Florida Statutes, as may be amended from time to time.

“Residential Property” means those Tax Parcels with a Code Description designated as residential, including single-family, multi-family, and mobile home Dwelling Units.

“Tax Parcel” means a parcel of property located within the City to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

“Vacant Land Property” means those Tax Parcels with no discernible Building Area or structures, but which are separately platted or assessed for taxation purposes. This includes parcels classified by the Lake County Property Appraiser as vacant or undeveloped land not otherwise exempt under this Resolution.

Section 5. Provision and Funding of Fire Protection Services. Upon the imposition of a Fire Services Assessment for fire protection services, facilities, or programs against Assessed Property located within the geographic area of the City, the City shall provide such fire protection services, facilities, or programs to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Services Assessment. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the geographic area of the City will be benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Services Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

Section 6. Imposition and Computation of Fire Services Assessments. Fire Services Assessments shall be imposed within the City until discontinued or changed. Fire Services Assessments shall be computed in a manner set forth in this Initial Assessment Resolution unless discontinued or changed.

Section 7. LegislativeDeterminations of Special Benefit and Fair Apportionment. It is hereby ascertained and declared that the City's fire protection services, facilities, and programs provide a special benefit to assessable property based upon the following legislative determinations and based upon the City of Umatilla, Florida Fire Assessment Memorandum dated July 2025, prepared by Accenture Infrastructure and Capital Projects Consulting, LLC

General

(A) Upon the adoption of this Initial Assessment Resolution determining the Fire Services Assessed Costs and identifying the Assessable Property to be included in the Assessment Roll, all legislative determinations ascertained and declared in the Ordinance are hereby ratified and confirmed.

(B) Fire protection services possess a logical relationship to the use and enjoyment of property by: (1) protecting the value and integrity of the improvements and structures through the provision of available fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance by the presence of a professional comprehensive Fire Services program within the City; and (4) containing the spread of fire incidents occurring on unimproved property with the potential to spread and endanger property and property features.

(C) The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, property values.

(D) It is fair and reasonable to use the Improvement Codes and the DOR Codes for the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and Building Area for improved property within the City, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Assessment Collection Act.

(E) The availability and provision of comprehensive fire services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area, and ultimately, property values.

(F) The data available in the Improvements Codes is more useful and accurate to determine Building Area than relying exclusively upon the data maintained in the DOR Codes alone because

(1) the data maintained in the Improvement Codes reveals the existence of a Building with a different use than the use described on the DOR Code, and

(2) the Improvements Codes represent records maintained by the Property Appraiser with the most information relative to Building Area regardless of property use.

Cost Apportionment

(G) Apportioning Fire Services Assessed Costs among classifications of property based upon historical demand for fire services is a fair and reasonable method of Cost Apportionment because it reflects the property uses' potential fire risk based upon Building Use and is a reasonable proxy for the amount of fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment that must be available in accordance with the City's standards and practices.

(H) Apportioning the Fire Services Assessed Cost among classifications of improved property based upon historical demand for fire protection services is fair and reasonable and proportional to the special benefit received, and will ensure that no property is assessed an amount greater than the special benefit received.

(I) The Fire Service Incident Reports are the most reliable data available to determine the potential demand for fire protection services from property use and to determine the benefit to property use resulting from the availability of fire protection services to protect and serve

Buildings located within Assessable Property and their intended occupants. There exist sufficient Fire Service Incident Reports that document the historical demand for fire services from Assessable Property within the Property Use Categories. The Demand Percentage that has been determined for each Property Use Category by an examination of such Fire Service Incident Reports is consistent with the experience of the City. Therefore, the use of Demand Percentages that were determined by an examination of Fire Services Incident Reports is a fair and reasonable method to apportion the Fire Services Assessed Costs among the Property Use Categories.

(J) The level of services required to meet anticipated demand for fire services and the corresponding annual fire services budget required to fund fire services provided to nonspecific property uses would be required notwithstanding the occurrence of any incidents from such non-specific property uses. Therefore, it is fair and reasonable to omit from the Demand Percentage calculation the Fire Services Incident Reports documenting fire services provided to non-specific property uses.

Residential Parcel Apportionment

(K) Neither the size nor the value of the Residential Property determines the scope of the required fire services response. The potential demand for fire services is driven by the existence of a Dwelling Unit and the anticipated average occupant population.

(L) Apportioning the Fire Services Assessed Costs for fire services attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost inefficiency and unnecessary administration and is a fair and reasonable method of Parcel Apportionment based upon historical call data.

(M) The historical demand for fire service availability for multi-family and single-family Residential Property is substantially similar and any difference in the percentage of documented fire service calls to such specific property uses is statistically insignificant.

Non-Residential Parcel Apportionment

(N) The assessment of Non-Residential Property by actual square footage is fair and reasonable for the purpose of Parcel Apportionment because the demand for fire service, fire flow, fire fighters, quantity and size of apparatus, and other special firefighting equipment is determined and measured by the square footage of structures and improvements within benefited parcels.

(O) The greater the Building Area, the greater the potential for a large fire and the greater amount of firefighting resources that must be available in the event of a fire in a structure of that Building's size. Therefore, it is fair and reasonable to use Building Area as a proxy for determining the Tax Parcel's Fire Services Assessment.

(P) Section 166.223, Florida Statutes, mandates that the City treat Recreational Vehicle Park property as Commercial Property for non-ad valorem special assessments levied by the City. Thus, it is fair and reasonable to treat each space within Recreational Vehicle Park property as a Building of Commercial Property and assign the square footage of 191 square feet, the average size of a recreational vehicle according to the Florida Association of RV Parks and Campgrounds.

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

(R) Government Property that is owned by federal government mortgage entities, such as the VA and HUD due to foreclosures, are not serving a governmental purpose or providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be considered Government Property for purposes of the Fire Services Assessments and shall not be afforded an emption from the Fire Services Assessment that is granted to other Government Property.

<u>Land parcels</u>

(S) It is fair and reasonable to classify all Land parcels together because they share a similar potential for endangering structures and occupants and because (i) the absence of a need for precise land acreage data within the ad valorem tax records maintained by the Property Appraiser undermines the use of actual Land acreage as a basis for Parcel Apportionment; (ii) the administrative expense and complexity of an on-site inspection to determine the actual acreage associated with each Tax Parcel assessed is impractical; (iii) the demand for fire protection availability is not measured by the Land acreage of a Tax Parcel, but rather by the unimproved state of the Tax Parcels, which produce a similar fire risk and demand for fire protection services. Accordingly, apportioning the Fire Protection Assessed Cost attributable to the Land Property Use Category on a per acre basis with each Tax Parcel being assigned a minimum of one (1) acre is a fair and reasonable method of parcel apportionment.

(T) Apportioning the Fire Protection Assessed Cost attributable to the Land Property Use Category on a per acre basis is a fair and reasonable method of parcel apportionment. However, due to the limited apparatus and resources available in the City for combating brush fires, the City has determined that a land fire greater than one acre in size is not capable of being suppressed by the City fire department and the fire control activities under such circumstances are directed to avoiding the spread of the fire event until additional personnel, apparatus and equipment arrive on the scene. Accordingly, it is fair and reasonable to assess only the first acre of each Tax Parcel within the Land Property Use Category.

<u>Section 8</u>. Cost Apportionment Methodology.

(A) The City examined the Code Descriptions in the Fixed Property Use Codes in the Fire Service Incident Reports related to the type of calls and physical location of each call and using FFIRS data where available or verification of the physical location indicated in the Fire Services Incident Reports, the City assigned Fire Services incidents to specific properties located within the City by correlating these Code Descriptions to the DOR Codes and Improvement Codes.

(B) Based upon such assignment of Fire Services Incident Reports to specific properties, the number of Fire Services Incident Reports filed within a sampling period was determined for each Property Use Category. A Demand Percentage was then determined for each Property Use Category by calculating the percentage that Fire Services Incident Reports allocated to each

Property Use Category bear to the total number of Fire Services Incident Reports documented for all Property Use Categories within the sampling period (Calendar Years 2023 and 2024).

(C) The Demand Percentage for each Property Use Category was then applied to the Fire Services Assessed Costs and the resulting product is the cost allocation of that portion of the Fire Services Assessed Costs allocated to each individual Property Use Category as follows:

Cost Apportionment

Category	Number of Calls	Percentage of Calls	Portion of Five-Year Average
Residential Property Use Category			
Residential	1,037	52.45%	$662,218
Non-Residential Property Use Category			
Commercial	138	6.98%	$88,125
Industrial/Warehouse	7	0.35%	$4,470
Institutional	465	23.52%	$296,944
Church	19	0.96%	$12,133
Nursing Home	290	14.67%	$185,191
Land Property Use Category			
Vacant Land	21	1.06%	$13,410
Total	**1,977**	**100%**	**$1,262,492**

Section 9. Parcel Apportionment Methodology.

(A) The apportionment among Tax Parcels of that portion of the Fire Services Assessed Costs apportioned to each Property Use Category under the Cost Apportionment shall be consistent with the Parcel Apportionment methodology described and determined in this Section 9.

(B) It is hereby acknowledged that the Parcel Apportionment methodology is to be applied in the calculation of the estimated Fire Services Assessment rates established in Section 10 of this Initial Assessment Resolution.

(C) The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

Parcel Apportionment within Property Use Categories

Category	Parcel Apportionment
Residential Residential	Dwelling Unit
Non-Residential - Commercial - Industrial/Warehouse - Institutional - Nursing Home - Church -	Square Footage
Land Vacant Land	Per Parcel

(1) RESIDENTIAL PROPERTY. The Fire Services Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to Residential Property by the Fire Services Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

(2) NON-RESIDENTIAL PROPERTY. The Fire Services Assessments for each Tax Parcel of Non-Residential Property, except Recreational Vehicle Park Property, shall be computed as follows:

a. Multiply the Fire Services Assessed Costs by the Demand Percentage attributable to the Non-Residential Property Use Category. The resulting dollar amount reflects the portion of the City's Fire Services budget to be funded from Fire Services Assessment revenue derived from the Non-Residential Property Use Category.

b. Add the Building Area square footage of all the Tax Parcels in the Non-Residential Property Use Category. This sum reflects the aggregate square footage for the Non-Residential Property Use Category.

c. Divide the sum of the square footage determined above by the total assessable costs for the Non-Residential Property Use Category calculated in (a) above. The resulting quotient expresses a dollar amount per square foot of Building Area.

(3) For each Tax parcel in the Non-Residential Property Use Category, multiply the applicable square foot rate by the number of square feet on each Tax Parcel. The resulting

product is the amount of Fire Services Assessments to be imposed on each Tax Parcel of Non-Residential Property.

(4) RECREATIONAL VEHICLE PARK PROPERTY. The Fire Services Assessments for each Tax parcel of Recreational Vehicle Park property shall be computed as follows:

a. Aggregate the amount of square footage for each Tax Parcel of Recreational Vehicle Park, with recreational vehicle spaces, as reported to the Department of Health, at 191 square feet each, and actual Building Area for all other Buildings.

b. For each Tax parcel of Recreational Vehicle Park property, multiply the applicable square foot rate determined in Non-Residential Property subsection (c)(2) of this Section 9 for Commercial Property by the number of square feet on each Tax Parcel. The resulting product is the amount of Fire Services Assessments to be imposed on each Tax Parcel of Recreational Vehicle Park Property.

(5) LAND. The Fire Protection Assessments for each Tax Parcel containing Land shall be computed as follows:

a. Multiply the Fire Protection Assessed Cost by the Demand Percentage attributable to Land. The resulting dollar amounts reflect the portions of the City's fire protection budget to be funded from Fire Protection Assessment revenue derived from Land.

b. Divide the product from subsection (4)(A) of this Section 9 by the sum of the number of acres in the Land Property Use Category with each Tax Parcel of Land being assigned one (1) acre. The resulting quotient expresses a dollar amount per acre to be used in computing the Fire Protection Assessments for the Land Property Use Category.

(6) MIXED USE PROPERTY. The Fire Services Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Services Assessments computed for each Property Use Category.

Section 10. Determination of Fire Services Assessed Costs; Establishment of Initial Fire Services Assessments.

(A) The Fire Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year beginning October 1, 2025, is $1,262,492.

(B) The estimated Fire Services Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimate Fire Services Assessed Cost for the Fiscal Year beginning October 1, 2025, are hereby established as follows for the purpose of this Initial Assessment Resolution:

Preliminary Fire Services Assessment Rates (100% of Assessable Costs)

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$362.00
Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$0.18
Industrial/Warehouse	$0.02
Institutional	$2.28
Nursing Home	$3.44
Church	$0.10
Land Property Use Category	**Rate Per Acre**
Vacant Land	$25.00

The Estimated Gross Revenue for Fiscal Year 2025-26 is $1,262,492; estimated exempt buy-down is $53,325. Estimated Net Revenue therefore is $12,091,167.

(C) No Fire Services Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities such as VA and HUD shall not be exempt from Fire Services Assessment.

(D) Any shortfall in the expected Fire Services Assessment proceeds due to any reduction or exemption from payment of the Fire Services Assessments required by law or authorized by the City Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Services Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the City Council is improper or otherwise adversely affects the validity of the Fire Services Assessment imposed, the sole remedy shall be the imposition of a Fire Services Assessment upon each affected Tax Parcel in the amount of the Fire Services Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Council.

(E) The approval of the Estimated Fire Services Assessment Rate Schedule by the adoption of this Initial Assessment Resolution determines the amount of the Fire Services Assessed Costs. The remainder of such Fiscal Year budget for fire services, facilities, and programs shall be funded from available City revenue other than Fire Services Assessment proceeds.

(F) The estimated Fire Services Assessments specified in the Estimated Fire Services Assessment Rate Schedule are hereby established to fund the specified Fire Services Assessed Costs determined to be assessed for the Fiscal Year 2025-26. No portion of such Fire Services Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Services Assessed Costs are attributable to the Emergency Medical Services Cost. The remaining costs required to provide fire protection services, facilities, and programs shall be funded by available City revenues other than Fire Services Assessment proceeds.

(G) The estimated Fire Services Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2025 as provided in Section 11 of this Initial Assessment Resolution.

Section 11. Vacancy Adjustment.

Mobile Home Parks

(A) As a consequence of the transient use and potential extraordinary vacancies within Mobile Home Parks, as compared to other Residential Property with permanent structures affixed thereto, and the potential sustained lack of demand for fire protection service for unoccupied spaces, each Owner of Mobile Home Park property shall be afforded the opportunity to demonstrate a historical extraordinary vacancy in space occupancy within such Assessed Property as defined herein and receive an extraordinary vacancy adjustment to the Fire Protection Assessment imposed upon such Assessed Property.

(B) Notwithstanding the definition of "Dwelling Units" vacant lots in Mobile Home Park property shall not be considered units of Dwelling Units of Residential Property and shall not be subject to the Fire Protection Assessments.

(C) Vacant lots shall be those determined by the City Manager based on evidence of a historical extraordinary vacancy rate provided by the Owner on or before September 1 for fiscal year 2025-26 and by June 1 of each year thereafter. An extraordinary vacancy rate shall be defined as the percentage of available mobile home spaces within a Mobile Home Park that were vacant for each and every day of the time between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the Mobile Home Park	____A
(not including overflow areas)	
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights	_____C
	A x B = C (Example: 100 sites x 365 days = 36,500)
Actual Space Nights	_____D
Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	
Occupancy Percentage	______E
	D/C = E (Example: 12,500/36,500 = 34.2%)
Vacancy Rate	______F

Subtract E from 100% (Example: 100% – 34.2% = 65.8%)

(D) The Owner shall certify by affidavit to the City, on a form provided by the City Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Mobile Home Park, and (3) the vacancy rate.

(E) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning October 1, 2025, upon a parcel of Mobile Home Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced an extraordinary vacancy by multiplying the vacancy rate by the portion of the Fire Protection Assessment attributable to Mobile Home Park spaces and reducing the Fire Protection Assessment by an equivalent amount.

(F) For the Fiscal Year beginning October 1, 2025, any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment for extraordinary vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

Recreational Vehicle Parks

(A) As a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Parks, as compared to other Commercial Property and the potential sustained lack of demand for fire protection service for unoccupied spaces, each Owner of Recreational Vehicle Park property shall be afforded the opportunity to demonstrate a historical extraordinary vacancy in space occupancy within such Assessable Property as defined herein and receive an extraordinary vacancy adjustment to the Fire Protection Assessment imposed upon such Assessable Property.

(B) Notwithstanding the definition of "Commercial Property" herein vacant spaces in Recreational Vehicle Park property shall not be considered "Commercial Property" and shall not be subject to the Fire Protection Assessments.

(C) Vacant lots shall be those determined by the City Manager based on evidence of a historical extraordinary vacancy rate provided by the Owner on or before September 1 for fiscal year 2025-26 and by June 1 of each year thereafter. An extraordinary vacancy rate shall be defined as the percentage of available recreational vehicle spaces within a Recreational Vehicle Park that were vacant for each and every day of the time between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the Recreational *Vehicle Park (not including overflow areas)*	____A
Times (x) Days in Reporting Period	(x 365) B

Total Possible Space Nights _____C

A x B = C (Example: 100 sites x 365 days = 36,500)

Actual Space Nights _____D

Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year

Occupancy Percentage ______E

D/C = E (Example: 12,500/36,500 = 34.2%)

Vacancy Rate ______F

Subtract E from 100% (Example: 100% – 34.2% = 65.8%)

(D) The Owner shall certify by affidavit to the City, on a form provided by the City Manager, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Mobile Home Park, and (3) the vacancy rate.

(E) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning October 1, 2025, upon a parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced an extraordinary vacancy by multiplying the vacancy rate by the portion of the Fire Protection Assessment attributable to Recreational Vehicle Park spaces and reducing the Fire Protection Assessment by an equivalent amount.

(F) For the Fiscal Year beginning October 1, 2025, any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment for extraordinary vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

Section 12. Assessment Roll.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2025, in the manner provided in Ordinance 2018-C. The Assessment Roll shall include all Assessed Property. The City Manager shall apportion the estimated Fire Services Assessed Cost to be recovered through the Fire Services Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of Ordinance 2018-C, this Initial Assessment Resolution, documents related to the estimated amount of the Fire Services Assessed Cost to be recovered through the imposition of Fire Services Assessments, and the preliminary Assessment Roll shall be maintained on file in the Office of the City Manager and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Services

Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

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

Section 13. Authorization of Public Hearing. There is hereby established a public hearing to be held at 6:00 p.m. on Thursday, September 11, 2025 at the City Administration Building, 1 South Central Ave, Umatilla, Florida at which time the City Council will receive and consider any comments on the Fire Services Assessment from the public and affected property owners and consider imposing the Fire Services Assessments for the Fiscal Year commencing October 1, 2025 collecting such assessments imposed) on Tax Parcels within the City on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

Section 14. Notice by Publication. The City Manager shall publish notice of the public hearing authorized by Section13 hereof in the manner and time provided in Section 2 of Ordinance 2018-C. The notice shall be published no later than August 21, 2025. A form of published notice is attached hereto as Appendix D.

Section 15. Notice by Mail. The City Manager or designee shall also provide notice by first class mail to the owner of each parcel of Assessed Property, as required by Section 197.3632, Florida Statutes, and the Ordinance. The notices shall be mailed no later than August 21, 2025. If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under Section 200.069, Florida Statutes, also fulfills the requirements of this section, then the separate mailing requirement will be deemed to be fulfilled by the TRIM notice.

Section 16. Method of Collection. It is hereby declared that the Fire Services Assessments imposed on Tax Parcels in the City shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2025.

Section 17. Application Of Assessment Proceeds. Proceeds derived by the City from the Fire Services Assessments will be utilized for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities and programs.

Section 18. Severability. It is the intent of the City Council of the City of Umatilla, that if any section, sentence, clause, phrase or provision of this Resolution is held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Resolution.

Section 19. Conflict. To the extent of any conflict, this Resolution shall control.

<u>Section 20</u>. Effective Date. This Resolution shall become effective immediately upon adoption.

PASSED AND RESOLVED this 15th day of July, 2025, by the City Council of the City of Umatilla.

____
Christopher R. Creech, Mayor

ATTEST:

____
Jessica Burnham, City Clerk

Approved as to form:

____
Kevin M. Stone, City Attorney

Appendix A

Fixed Property Use Codes and Descriptions

Fixed Property Use	Description	Category
124	PLAYGROUND	COMMERCIAL
131	CHURCH/CHAPEL	CHURCH
140	CLUBS, OTHER	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
161	RESTAURANT	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
419	ONE- AND TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL

Fixed Property Use	Description	Category
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
599	BUSINESS OFFICES	COMMERCIAL
640	UTILITY, ENERGY DISTRIBUTION CNTR OTHER	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
808	SHED	NON-SPECIFIC
888	FIRE STATIONS	INSTITUTIONAL
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
931	OPEN LAND, FIELD	VACANT LAND
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	VACANT LAND
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC

Appendix B

Lake County Property Appraiser Building Use Codes & Descriptions

Building Use Codes and Descriptions	Category
003C - APARTMENTS	Residential
004C - CONDOS	Residential
005C - CO-OPS	Residential
006C - RETIREMENT HOMES	Nursing Home
008C - MULTI FAMILY	Residential
00F1 - FIRE ONLY	Residential
00R1 - SINGLE FAMILY RESIDENCE	Residential
00R2 - DUPLEX	Residential
00R3 - TRIPLEX	Residential
00R4 - QUADRAPLEX	Residential
00R5 - Mobile Home	Residential
00R6 - New Code - needs attention	Residential
010C - UNFIN COMM AREA	Commercial
011C - 1 STORY STORES	Commercial
012C - COMMERCIAL & RESIDEN	Undetermined - requires fieldwork
013C - DEPARTMENT STORES	Commercial
013D - DISCOUNT STORES	Commercial
014C - SUPERMARKET	Commercial
015C - SHOPPING CENTER MALL	Commercial
015D - S C FIN RET SHELL	Commercial
016C - SHOP CENTER COMM	Commercial
017C - OFF BLDG 1 STORY	Commercial
017D - OFFICES RES CONST	Commercial
018C - OFF BLDG MULTI STY	Commercial
019C - PROFESSIONAL BLDG	Commercial
020B - BUS TERMINALS	Commercial
020C - AIRPT COMM TERM	Commercial
020E - HANGERS COMM & PRIV	Industrial/Warehouse
021C - RESTAU & CAFETERIA	Commercial
022C - FAST FOOD/DRIVE THRU	Commercial
023C - FINANCIAL INSTIT	Commercial
023D - BRANCH BANKS	Commercial
024C - INSURANCE COMPANY	Commercial
025C - SERVICE SHOPS ETC	Commercial
026C - SERVICE STATIONS	Commercial

Building Use Codes and Descriptions	Category
027B - AUTO REPAIR SHOPS	Commercial
027C - AUTOMOTIVE SHOWROOM	Commercial
027D - TRUCK TERMINALS	Industrial/Warehouse
028C - PARKING GARAGE	Industrial/Warehouse
029C - WHLSE MFG OUTLETS	Commercial
030C - FLORIST-GREENHOUSES	Commercial
031C - DRIVE-IN THEATERS	Commercial
032B - STAGE THEATERS	Commercial
032C - MOVIE THEATERS	Commercial
032D - AUDITORIUMS ENCLOSED	Commercial
033C - NIGHT CLUBS, BARS	Commercial
034C - BOWLING ALLEY-SKATING RING	Commercial
035C - TOURIST ATTRACTIONS	Commercial
036C - CAMP BUILDINGS	Commercial
037C - RACE TRACKS	Commercial
038C - GOLF COURSE	Commercial
039C - HOTELS	Commercial
039D - MOTELS	Commercial
040C - VACANT INDUSTRIAL	No Charge
041C - LIGHT MGF PRE ENG BLDG	Industrial/Warehouse
041D - LIGHT MFG MIN FIN	Industrial/Warehouse
042C - HEAVY MANUFACTURING	Industrial/Warehouse
043C - LUMBER RD'S SAW MILL	Industrial/Warehouse
044C - PACKING PLANTS	Industrial/Warehouse
045C - BREWERIES	Industrial/Warehouse
046C - FOOD PROCESSING	Industrial/Warehouse
047C - MINERAL PROCESSING	Industrial/Warehouse
048B - COLD STO WHSE	Industrial/Warehouse
048C - WAREHOUSING	Industrial/Warehouse
049C - OPEN STORAGE	Industrial/Warehouse
050C - RESIDENTIAL	Residential
067C - POULTRY	Industrial/Warehouse
068C - DAIRY BUILDINGS	Industrial/Warehouse
069C - ORNAMENTALS	Undetermined - requires fieldwork
071B - CONVENTS	Institutional
071C - CHURCHES	Church
071D - RECTORESS	Residential
072B - PRIVATE COLLEGES	Institutional
072C - SCHOLS PRIV ELEM SCND	Institutional
072D - PRIVATE FRAT HOUSE	Institutional

Building Use Codes and Descriptions	Category
073C - HOSPITALS - PRIVATE	Institutional
073D - VET HOSPITALS	Institutional
074C - HOMES FOR AGED	Nursing Home
075C - ORPHANAGES	Institutional
075D - DAY CARE CENTER	Commercial
076C - MORTR/CEMET/CREMATORY	Commercial
077B - YACHT-COUNTRY CLUB	Commercial
077C - CLUBS LODGE UNION HALLS	Institutional
078C - LIBRARY	Institutional
082C - FOREST PARKS	Undetermined - requires fieldwork
083C - PUBLIC SCHOOLS	Institutional
084C - COLLEGES - PUBLIC	Institutional
084D - DORMITORY - PUBLIC	Institutional
084E - FRAT HOUSE - PUBLIC	Institutional
085C - HOSPITALS	Institutional
086B - COURTHOUSE	Institutional
086C - FIRE STATION	Institutional
086D - JAILS	Institutional
087C - STATE	Institutional
088C - FEDERAL	Institutional
089C - MUNICIPAL	Institutional
090C - LEASEHOLD	Undetermined - requires fieldwork
091C - UTILITIES	Industrial/Warehouse
092C - MINING	No Charge
093C - PETROLEUM	No Charge
098C - CENTRALLY ASSESSED	No Charge
099C - NON-AG	No Charge
0FIR - FIRE ONLY	Undetermined - requires fieldwork
0R4C - UNDEFINED	Undetermined - requires fieldwork
INOV - Institutional Override	Institutional
MHPK - MOBILE HOME PARK UNITS	Residential
RVPK - RV SPACES	Commercial

Appendix C

Department of Revenue Property Use Codes & Descriptions

Property Use	
0000 - VACANT RESIDENTIAL	
0001 - SINGLE FAMILY IMPROVED	
0002 - MOBILE HOME	
0003 - MULTI FAMILY 10+ UNITS	
0004 - CONDOMINIUM	
0005 - CO-OP PARCELS	
0006 - RETIREMENT HOME	
0007 - MISC RES (MIGRANT)	
0008 - MULTI FAMILY 10- UNITS	
0009 - RESIDENTIAL COMMON ELEMENTS/AREA	Not Charged
0010 - VACANT COMMERCIAL	
0011 - STORES 1 STORY	
0012 - STORES/RES.COMBO	
0013 - DEPARTMENT STORES	
0014 - SUPERMARKETS	
0015 - SHOPPING CENTER REG.	
0016 - SHOPPING CENTER REG.	
0017 - OFFICE 1 STORY	
0018 - OFFICE MULTI STORY	
0019 - PROFESSIONAL BLVDG	
0020 - AIR/MARINE/TERMINALS	
0021 - RESTAURANTS	
0022 - DRIVE-IN RESTAURANT	
0023 - FINANCIALS	

Property Use
0024 - INSURANCE CO'S
0025 - SERVICE SHOPS
0026 - SERVICE STATIONS
0027 - AUTO SALES & REPAIR
0028 - PARKING GAR/LOTS/MH & RV PARK
0029 - WHOLESALER
0030 - FLORIST
0031 - THEATER DRIVE-IN
0032 - THEATER ENCLOSED
0033 - NIGHTCLUBS & BARS
0034 - BOWLING ALLEY & RINKS
0035 - EXHIBITS/ATTRACTIONS
0036 - CAMPS
0037 - RACE TRACKS
0038 - GOLF COURSES
0039 - HOTELS & MOTELS
0040 - VACANT INDUSTRIAL
0041 - LIGHT MANUFACTURING
0042 - HEAVY MANUFACTURING
0043 - LUMBER YARD
0044 - PACKING HOUSE
0045 - BOTTLERS
0046 - FOOD PROCESSING
0047 - MINERAL PROCESSING
0048 - WAREHOUSING
0049 - OPEN STORAGE
0050 - AGRICULTURAL HOMESITE
0051 - CROPLAND, NURSERY, FERNERY
0052 - MUCK LAND

Property Use
0053 - CROPLAND ROW CROP
0054 - TIMBER S I 70
0055 - TIMBER S I 50-6
0056 - TIMBER S I 49
0057 - TIMBER LOW-CYPRESS
0058 - UNDEFINED
0059 - UNDEFINED
0060 - UNDEFINED
0061 - UNDEFINED
0062 - PASTURE IMPROVED GOOD
0063 - PASTURE IMPROVED AVERAGE
0064 - SEMI IMP PASTURE
0065 - NATIVE PASTURE
0066 - TREE CROPS
0067 - POULTRY & BEES/AQUACULTURE
0068 - DAIRY
0069 - ORNAMENTAL NURSERY
0070 - VACANT INSTITUTIONAL
0071 - CHURCH
0072 - PRIVATE SCHOOLS
0073 - PRIVATE HOSPITALS
0074 - HOMES FOR THE AGED
0075 - ORPHANAGES
0076 - MORTUARY, CEMETERY, CREMATORY
0077 - CLUBS, LODGES, UNION HALLS
0078 - CONVALESCENT HOMES
0079 - CULTURAL ORGANIZATIONS
0080 - VACANT GOVT
0081 - MILITARY

Property Use	
0082 - FORESTS & PARKS	
0083 - PUBLIC SCHOOLS	
0084 - COLLEGES	
0085 - HOSPITALS	
0086 - COUNTY	
0087 - STATE	
0088 - FEDERAL	
0089 - MUNICIPAL	
0090 - LEASEHOLD INT	
0091 - UTILITIES	
0092 - MINING	
0093 - SUB SURFACE RIGHTS	Not Charged
0094 - RIGHT OF WAYS	Not Charged
0095 - SUBMERGED LANDS	Not Charged
0096 - WETLANDS	Not Charged
0097 - OUTDOOR PARK OR CLASSIFIED RECREATION	
0098 - CENTRALLY ASSESSED	Not Charged
0099 - NON AGRICULTURAL ACREAGE/CLASSIFIED CONSERVATION	

Appendix D

FORM OF NOTICE TO BE PUBLISHED

To be published by August 21, 2025

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Council of the City of Umatilla will conduct a public hearing to consider the imposition of annual fire services special assessments for the provision of fire protection services within the municipal boundaries of the City of Umatilla.

The hearing will be held at 6:00 p.m. on September 11, 2025, in City Council Chambers of City Hall, 1 S. Central Avenue, Umatilla, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Council within 20 days of this notice. If a person decides to appeal any decision made by the City Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact Karen Howard, City Clerk at (352) 669-3125, at least two days prior to the date of the hearing.

The assessment of each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire services assessment schedules:

FIRE SERVICES ASSESSMENTS FISCAL YEAR 2025-26

Residential Property Use Category	**Rate Per Dwelling Unit**
Residential	$362.00

Non-Residential Property Use Categories	**Rate Per Square Foot**
Commercial	$0.18
Industrial/Warehouse	$0.02
Institutional	$2.28
Church	$0.10
Nursing Home	$3.44

Land Property Use Category	**Rate Acre**
Vacant Land	$25.00

Copies of the Fire Services Assessment Ordinance, the Initial Assessment Resolution, and the preliminary Assessment Roll are available for inspection at the City Manager's Office, City Hall, located at 1 S. Central Avenue, Umatilla, Florida.

The fire service non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2025. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City at (352) 669-3125 Monday through Friday between 8:00 a.m. and 5:00 p.m.

[INSERT MAP OF UMATILLA]


Umatilla
Confer
Silver Beach Heights
Dalhousie Acres
Dona Vista
Fort Mason
Lake Umatilla
Lake Pearl
Lake Gibson
Lake Cooley
Island Lake
Bay Lake
Lake Owen
Crescent Lake
Lake Mary
Lake Enola
Lake Burns
Lake Whitcomb
Lake Blanchester
Lake Dalhousie
Clear Lake
Lake Myrtle
Lake Smith
Lake Bracy
Trout Lake
Lake Hospitality
North Twin Lake
South Twin Lake
North Lake Community Park
Umatilla Municipal Airport
Palmetto Point Park
Marsh Memorial Park
Lake County Fairgrounds
Lakeside Memory Gardens
SE Highway 42
County Road 42
County Road 450
County Road 44A
W County Road 44
County Road 450A
Willie V McCall Rd
Wiygul Rd
N State Road 19
SE 155th St
SE 161st Pl
SE 166th St
SE 170th St
SE 171st St
SE 175th St
SE 180th St Rd
W Lake Dorr Rd
Lake Dorr Rd
Cross Country Blvd
Walker Rd
Pederson Rd
Boys Ranch Rd
Misty Woods Rd
Clayton Trl
Demko Rd
McCall Rd
Jim Slater Ln
Moss Lady Ln
E Altoona Rd
Clark Rd
Rice Dr
Baker Rd
Webster Hill Rd
E Umatilla Blvd
Alvey Rd
Saltsdale Rd
Cricket Ln
Twin Ponds Rd
E Cemetery Rd
Bill Collins Rd
Gainer Rd
Peru Rd
Lake Yale Rd
Wilson Parrish Rd
County Lake Rd
Sperry Ln
Lonely Ln
Powers Rd
Pine Meadows Golf Course Rd
Lavender Ln
Opal Ln
Marion
Lake
LAND PLANNING GROUP
ENTITLEMENT · PRINTING · CONSULTING
URBAN AND REGIONAL PLANNERS
LPG

Appendix E

City of Umatilla Fire Assessment Memorandum dated July 2025, prepared by Accenture Infrastructure and Capital Projects Consulting, LLC

CITY OF UMATILLA
AGENDA ITEM STAFF REPORT

DATE: July 9, 2025 **MEETING DATE: July 15, 2025**

SUBJECT: Discussion on Customer Credit Program for Transitioning to Electronic Utility Billing

BACKGROUND SUMMARY:

The City mails out approximately 1,545 utility bills and notices every month costing about $3,000 in hard costs as well as staff time in the coordination and approval of the files with our bill print provider. We would like to initiate a campaign designed to encourage more residents to sign up for electronic billing in order to reduce these costs. As an incentive, we would like to offer a one-time credit on utility accounts that sign up for e-billing for monthly bills and notices. At an approximate printing cost of $2/mo per customer, we would suggest a minimum one-time credit of $20 per account as long as the customer remains on e-billing for a minimum of one year.

Customers that sign up will no longer experience mail-related delays which could reduce delinquent payments and service interruptions. This will save time for both utility customer service and field staff. Benefits of customer adoption of our digital payment solutions include a reduction in the risk of mail theft, identity theft and compromised payment information. With our online payment portal customers have complete control over their payments and can pay their bills in seconds with our pay by text feature.

Along with all of these benefits are those that "Nature's Hometown" also wants to continue to encourage and that is the conservation of resources. Paper bills come at the cost of deforestation and account for a high percentage of modern waste. Sign up for e-bills - save a tree and reduce waste!

RECOMMENDATIONS:

Approve credit program

FISCAL IMPACTS:

Estimated $30,900 in credits available

ATTACHMENTS:

None

Umatilla Public Library FY 24-25

June 2025

Library Monthly Reports FY 24-25					
	Q 1	**Q 2**	**Jun-25**	Q 3	**FY 24-25**
Visits *(door count halved)*	12,408	11,531	**3,383**	11,441	**35,380**
Checkouts	7,188	7,220	**3,101**	8,441	**22,849**
E-Books (digital)	1,432	1,312	**628**	1,860	**4,604**
Total Circulation	7,674	8,532	**3,729**	10,301	**26,507**
FL ILL Received (NEW)	-	5	**1**	2	**7**
FL ILL Leant (NEW)	-	23	**-**	3	**26**
New Patrons	79	85	**46**	99	**263**
Patron Computer Sessions	1,146	1,055	**331**	1,040	**3,241**
Wi-Fi Clients Served	1,986	1,868	**521**	1,809	**5,663**
Adult Volunteer Hours	31.00	17.75	**12.50**	80.00	**128.75**
Attendance Family Programs	1,369	213	**267**	413	**1,995**
Attendance Adult Programs	346	342	**254**	468	**1,156**
Attendance Teen Programs	302	222	**20**	110	**634**
Attendance Juvenile Programs	546	493	**530**	1,034	**2,073**
Total # of Programs	133	125	**42**	114	**372**
Meeting room Rental	-	-	**-**	-	**-**
Cash to city (including cc)	$1,682.97	$3,371.11	**$448.14**	$2,024.30	**$7,078.38**

Highlights

Friends of the Library Donor Night

At a recent donor night, The Friends of the Library presented speaker Adam Bolton. His talk emphasized how libraries and literature are vital to bridging generational divides and preserving Umatilla's unique culture and history.

One-Hour "Techie" Appointments

The library offers one-hour technology support appointments, assisting patrons with diverse needs such as using the Facebook app, applying for FEMA assistance (e.g., post-Hurricane Milton), developing Google Sheets budgets, and formatting Microsoft Word resumes. For improved convenience, appointments can now be booked directly from both the city's library webpage and the Friends of the Umatilla Library homepage.

UMATILLA POLICE DEPARTMENT PRESS RELEASE

June 24, 2025 through June 30, 2025

ARRESTS

06/30/2025	9:47 a.m.	Goodman, Jason Leesburg	Battery on person 65 years of age or older; ADDED Failure to appear DUI impairment or driving with an unlawful blood/breath alcohol level .15 or above.

CRIMINAL CITATIONS REQUIRING COURT APPEARANCE

06/27/2025	1:21 p.m.	Moten, Tanzania Lady Lake	Driving with license suspended with knowledge.

REPORTS FILED

06/24/2025	4:38 p.m.	Officers responded to the Circle K at 42404 State Road 19 reference a person in need of medical attention. Person was transported by EMS.
06/24/2025	9:03 p.m.	Officers responded to a suspicious person in the area of North Trowell Avenue. All was okay.
06/25/2025	12:53 a.m.	Officers were called for a noise complaint at a residence on East Collins Street. Resident agreed to turn the music down for rest of the night.
06/25/2025	7:17 a.m.	Officers responded to the area of North Central Avenue and Bulldog Way reference a person having a mental health issue. Person was okay just taking a walk.
06/25/2025	4:39 p.m.	Officers responded to the Dollar General at 607 North Central Avenue reference an accidental business alarm.
06/25/2025	8:22 p.m.	Person walked into the Sunoco at 793 South Central Avenue needing medical attention. Person was turned over to EMS.
06/26/2025	3:56 p.m.	Officers responded to a residence on Cayman Circle person did not meet Baker Act criteria.
06/26/2025	6:28 p.m.	Officers responded a residence on New York Avenue reference a verbal dispute. One party had left upon arrival.
06/27/2025	9:57 a.m.	

UMATILLA POLICE DEPARTMENT PRESS RELEASE

June 24, 2025 through June 30, 2025

ARRESTS

		Officers responded to a medical call at Infinity Salon located at 61 North Central Avenue. Person was turned over to EMS.
06/27/2025	**5:42 p.m.**	**Officers responded to Recovery Village located at 633 Umatilla Boulevard reference a person needing medical attention. Person was turned over to EMS.**

ARRESTS	**2**
DISPATCHED CALLS	**117**
TRAFFIC STOPS	**37**
TRAFFIC CITATIONS ISSUED	**3**

UMATILLA POLICE DEPARTMENT PRESS RELEASE

July 1, 2025 through July 7, 2025

ARRESTS

07/07/2025	9:44 a.m.	Martinez Jr, Eustaquio Sorrento	Simple battery – Dating Violence.

CRIMINAL CITATIONS REQUIRING COURT APPEARANCE

REPORTS FILED

07/02/2025	9:16 a.m.	A report was taken for a lost driver's license.
07/03/2025	6:26 p.m.	Officers responded to Save-A-Lot grocery store located at 933 North Central Avenue reference a found credit card scanner. The scanner was removed and placed into evidence.
07/03/2025	11:10 p.m.	Officers responded to an accidental business alarm at Citgo Truck Stop located at 501 South Central Avenue.
07/04/2025	2:37 p.m.	Officers responded to a residence on Brainard Avenue. A trespass warning was issued at request of the resident.
07/05/2025	12:45 p.m.	Officers responded to Recovery Village located at 633 Umatilla Boulevard reference trespassing an individual. The subject was gone upon arrival.
07/05/2025	6:08 p.m.	Officers responded to a residence on North Kentucky Avenue reference a domestic disturbance. Parties were separated.
7/7/2025	10:36 pm	Officers took a report in reference to an adult person who had left their parents residence the night before and had not made contact with them since then.

ARRESTS	1
DISPATCHED CALLS	138
TRAFFIC STOPS	40
TRAFFIC CITATIONS ISSUED	15