



**CITY OF CLERMONT
SPECIAL MEETING
AGENDA
5:30 PM, Thursday, September 4, 2025**

FIRST BUDGET PUBLIC HEARING

Welcome to our Council meeting. In the interest of time efficiency and ensuring that everyone who wishes to address the Council is given the opportunity to do so, the following will apply to all comments made by the public. Each speaker will be permitted three (3) minutes to address the Council. These time limits may be changed by the Mayor or by a majority vote of the Council. Thank you for participating in your City Government.

CALL TO ORDER

Item No. 1 - Resolution No. 2025-027R

Consider approval of Resolution No. 2025-027R adopting the Fiscal Year 2025-2026 Tentative Ad Valorem Millage Rate of 4.5900

Item No. 2 - Resolution No. 2025-028R

Consider approval of Resolution No. 2025-028R adopting the Fiscal Year 2025-2026 Tentative Budget of \$262,304,819.

ADJOURN

Public Notice

Meeting agendas are available on the city website and are posted within the first floor of City Hall.

Should any person desire to appeal any decision of the City Council with respect to any matter to be considered at this meeting, that person shall ensure that a verbatim record of the proceedings is made including all testimony and evidence upon which any appeal may be based (F.S. 286.0105).

In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodations to participate in this proceeding may contact the Office of the City Clerk at (352) 241-7331 (Voice) no later than two (2) business days prior to the proceeding or by contacting the City Clerk's Office at cityclerk@clermontfl.org. TTY users may call via 711 (Florida Relay Service) no later than two (2) business days prior to the proceeding.

Please be advised that if you intend to show any document, picture, video or items to the Council or Board in support or opposition to any item on the agenda; a copy of the document, picture, video or item must be provided to the City Clerk for the City's records.



AGENDA ITEM

Meeting Date		
Thursday, September 4, 2025		
Agenda Item Name		
Resolution No. 2025-027R		
Requested Action		
Staff Report		
<p>As required by Florida State Statute 200.065, Resolution No. 2025-027R provides for the adoption of the Fiscal Year 2025-2026 tentative ad valorem millage rate. The rate proposed in the resolution is 4.5900 mills, which is the maximum amount that was noticed to all property owners in the City of Clermont based on passage by the City Council on July 29, 2025.</p> <p>The public must be allowed time for public comments prior to the adoption of the millage rate.</p> <p>Prior to the conclusion of the tentative hearing, the Council must adopt a tentative millage rate. The rate may be lowered by the City Council, but cannot be increased. Passage at the rate of 4.5900 requires a majority vote (see line 16 of the attached DR-420MMP).</p> <p>The Fiscal Year 2025-2026 Final Millage Rate will be adopted on September 18, 2025.</p>		
Additional Analysis		
Fiscal Impact Summary		
Fiscal Impact	Fund Number and Description	Available Budget Amount
Exhibits Attached (copies of original agreements)		
1.	2025-027R - Tentative Millage (08.25.2025)	2025-027R - Tentative Millage (08.25.2025).pdf
2.	DR420MMP_2025_429	DR420MMP_2025_429.pdf



CITY OF CLERMONT
RESOLUTION NO. 2025-027R

**A RESOLUTION OF THE CITY OF CLERMONT, FLORIDA,
ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES
FOR FISCAL YEAR 2025-2026; PROVIDING FOR COLLECTION OF
TAXES; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City of Clermont, Florida, on September 4, 2025, adopted Fiscal Year Tentative Millage Rate following a public hearing as required by Florida Statute § 200.065;

WHEREAS, the City of Clermont, Florida, held a public hearing as required by Florida Statute § 200.065; and

WHEREAS, a portion of the revenue for the City’s 2025-2026 fiscal year general government budget must be raised from the assessment and levy of an ad valorem tax on each dollar of taxable property in the City of Clermont, Florida; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Lake County has been certified by the Lake County Property Appraiser to the City of Clermont as \$6,318,943,548.

NOW, THEREFORE, BE IT RESOLVED, by the City of Clermont, Florida that:

1. The Fiscal Year 2025-2026 tentative operating millage rate is 4.5900 mills which is less than the rolled-back rate of 4.6185 mills by 0.62%.
2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 4th day of September 2025.

Tim Murry, Mayor

ATTEST:

Tracy Ackroyd Howe, MMC
City Clerk




MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

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

Year : 2025		County : Lake	
Principal Authority : City of Clermont		Taxing Authority : City of Clermont - Operating	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	4.6185 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13	4.8867 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	4.8800 per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 5,670,836,820	(5)
6.	Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ 27,711,678	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 401,129	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$ 27,310,549	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 5,905,116,613	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	4.6249 per \$1,000	(10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	4.6249 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0451	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	4.8335 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	5.3169 per \$1,000	(14)
15.	Current year proposed millage rate	4.5900 per \$1,000	(15)
16.	Minimum vote required to levy proposed millage: (Check one)		
<input checked="" type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.		
<input type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.		
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>	4.8335 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 6,318,943,548	(18)

Taxing Authority : City of Clermont - Operating		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000).</i>	\$ 29,003,951	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 30,542,614	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$ 0	(21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21).</i>	\$ 29,003,951	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM-P).</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23).</i>	\$ 30,542,614	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :	Date :	
	Electronically Certified by Principal Taxing Authority	7/29/2025 6:39:11 PM	
	Title :	Contact Name and Contact Title :	
	Rick Van Wagner - Interim City Manager	Scott Borrer - Director of Finance	
	Mailing Address :	Physical Address :	
685 West Montrose Street,	685 West Montrose Street, Clermont Florida 34711		
City, State, Zip :	Phone Number :	Fax Number :	
Clermont Florida 34711	(352) 241-7368		

Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.

**MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE
INSTRUCTIONS**

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form calculates the maximum tax levy for 2025 allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

DR-420MM-P shows the preliminary maximum millages and taxes levied based on your proposed adoption vote. Each taxing authority must complete, sign, and submit this form to their property appraiser with their completed DR-420, Certification of Taxable Value.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority will file a final Form DR-420MM, Maximum Millage Levy Calculation Final Disclosure, with Form DR-487, Certification of Compliance, with the Department of Revenue.

Specific tax year references in this form are updated each year by the Department.

Line Instructions

Lines 5-10

Only taxing authorities that levied a 2024 millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for 2024 had been adopted. If these lines are completed, enter the adjusted rate on Line 11.

Line 12

This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.

Lines 13 and 14

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 16

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 17

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 17, rather than the maximum rate, so that the comparisons on Lines 21 through 25 are accurate.



AGENDA ITEM

Meeting Date		
Thursday, September 4, 2025		
Agenda Item Name		
Resolution No. 2025-028R		
Requested Action		
Staff Report		
<p>As required by Florida Statute 200.065, Resolution 2025-028R provides for the adoption of the Fiscal Year 2025-2026 tentative budget.</p> <p>The public must be allowed time for public comments prior to the adoption of the tentative budget.</p> <p>Prior to the conclusion of the Public Hearing, the Council must adopt a tentative budget. The Final Budget for Fiscal Year 2025-2026 will be adopted on September 18, 2025.</p>		
Additional Analysis		
Fiscal Impact Summary		
Fiscal Impact	Fund Number and Description	Available Budget Amount
Exhibits Attached (copies of original agreements)		
1.	2025-028R - Tentative Budget (08.25.2025)	2025-028R - Tentative Budget (08.25.2025).pdf



CITY OF CLERMONT
RESOLUTION NO. 2025-028R

**A RESOLUTION OF THE CITY OF CLERMONT, FLORIDA,
ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR
2025-2026; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City of Clermont, Florida, on September 4, 2025, held a public hearing as required by Florida Statute § 200.065; and

WHEREAS, the City of Clermont, Florida, set forth the appropriations and revenue estimates for the Budget Summary for Fiscal Year 2025-2026 in the amount of \$262,304,819 included in Exhibit A, attached hereto;

NOW, THEREFORE, BE IT RESOLVED, by the City of Clermont, Florida, that:

1. The Fiscal Year 2025-2026 Tentative Budget be adopted.
2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this 4th day of September 2025.

Tim Murry, Mayor

ATTEST:

Tracy Ackroyd Howe, MMC
City Clerk

EXHIBIT A

**BUDGET SUMMARY
CITY OF CLERMONT, FLORIDA
FISCAL YEAR 2025-2026**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF CLERMONT, FLORIDA ARE 25.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund Millage per \$1000 4.5900

CLASSIFICATION	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Fund	Total Budget
ESTIMATED REVENUES							
Ad Valorem Taxes	\$ 28,307,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,307,540
Other Taxes	7,935,000	5,500,000	-	-	-	-	13,435,000
Licenses, Permits & Fees	4,768,500	6,285,650	-	-	5,807,000	-	16,861,150
Intergovernmental	6,822,200	-	-	-	1,188,000	-	8,010,200
Charges For Services	3,705,804	4,200	-	-	35,405,957	7,738,700	46,854,661
Fines & Forfeitures	105,000	-	-	-	-	-	105,000
Miscellaneous	3,437,336	588,500	12,000	110,000	1,366,500	463,200	5,977,536
Interfund Transfers	3,393,450	-	3,603,778	17,275,000	2,342,119	-	26,614,347
ESTIMATED REVENUES	58,474,830	12,378,350	3,615,778	17,385,000	46,109,576	8,201,900	146,165,434
NON-REVENUES							
Beginning Reserves	26,307,406	25,812,109	2,843,683	4,684,562	49,964,231	6,527,394	116,139,385
NON-REVENUES	26,307,406	25,812,109	2,843,683	4,684,562	49,964,231	6,527,394	116,139,385
TOTAL REVENUES & RESERVES	84,782,236	38,190,459	6,459,461	22,069,562	96,073,807	14,729,294	262,304,819
EXPENDITURES							
General Government	8,834,940	127,800	3,603,777	3,410,000	-	8,072,391	24,048,908
Public Safety	41,444,823	7,673,150	-	974,622	-	-	50,092,595
Physical Environment	-	-	-	-	44,114,555	-	44,114,555
Transportation/Public Works	6,502,747	3,645,287	-	13,417,000	-	-	23,565,034
Economic Environment	154,100	-	-	-	-	-	154,100
Human Services	1,270,801	-	-	-	-	-	1,270,801
Culture & Recreation	5,603,351	2,275,000	-	2,634,500	-	-	10,512,851
Interfund Transfers	5,216,422	2,587,356	-	-	5,735,569	-	13,539,347
EXPENDITURES	69,027,184	16,308,593	3,603,777	20,436,122	49,850,124	8,072,391	167,298,191
RESERVES							
Ending Reserves	15,755,052	21,881,866	2,855,684	1,633,440	46,223,683	6,656,903	95,006,628
RESERVES	15,755,052	21,881,866	2,855,684	1,633,440	46,223,683	6,656,903	95,006,628
TOTAL EXPENDITURES & RESERVES	\$ 84,782,236	\$ 38,190,459	\$ 6,459,461	\$ 22,069,562	\$ 96,073,807	\$ 14,729,294	\$ 262,304,819