



TUESDAY, MAY 19, 2026

CITY COUNCIL MEETING

City Hall – Council Chamber
405 Bagshaw Way, Edgewood, Florida
Tuesday, May 19, 2026 at 6:30 PM

AGENDA

Welcome! We are very glad you have joined us for today’s Council meeting. If you are not on the agenda, please complete an appearance form and hand it to the City Clerk. When you are recognized, state your name and address. The Council is pleased to hear relevant comments; however, **a five (5) minute limit** has been set by Council. Large groups are asked to name a spokesperson. **Robert’s Rules of Order** guide the conduct of the meeting. **Please silence all cellular phones and pagers during the meeting.** Thank you for participating in your City Government.

A. CALL TO ORDER, INVOCATION, & PLEDGE OF ALLEGIANCE

B. ROLL CALL & DETERMINATION OF QUORUM

C. PRESENTATIONS AND PROCLAMATIONS

1. FY 2024/2025 Audit

D. CONSENT AGENDA

Items on the consent agenda are defined as routine in nature, therefore, do not warrant detailed discussion or individual action by the Council. Any member of the Council may remove any item from the consent agenda simply by verbal request prior to consideration of the consent agenda. The removed item(s) are moved to the end of New Business for discussion and consideration.

1. April 21, 2026 City Council Meeting Minutes

E. ORDINANCES (FIRST READING)

1. Ordinance 2026-02: Noise Violation
2. Ordinance 2026-03: Parking Regulations

F. PUBLIC HEARINGS (ORDINANCES – SECOND READINGS & RELATED ACTION)

G. UNFINISHED BUSINESS

H. NEW BUSINESS

1. Resolution 2026-03: Budget Amendments
2. FY 2026/2027 TRIM Calendar
3. Review of City Contracts

I. GENERAL INFORMATION

J. CITIZEN COMMENTS

K. BOARDS & COMMITTEES

L. STAFF REPORTS

City Attorney Smith

Police Chief DeSchryver

1. Chief's Report April 2026

City Clerk Riffle

Code Compliance Officer Zane

M. MAYOR AND CITY COUNCIL REPORTS

Mayor Dowless

Council Member Lomas

Council Member McElroy

Council Member Santurri

Council Member Steele

Council President Horn

N. ADJOURNMENT

UPCOMING MEETINGS

Monday, June 8, 2026.....Planning & Zoning Meeting 6:30 PM

Tuesday, June 16, 2026.....City Council Meeting 6:30 PM

Meeting Records Request

You are welcome to attend and express your opinion. Please be advised that **Section 286.0105**, Florida Statutes state that if you decide to appeal a decision made with respect to any matter, you will need a record of the proceedings and may need to ensure that a verbatim record is made.

Americans with Disabilities Act

In accordance with the American Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodation to participate in this proceeding, he or she should telephone the **City Clerk at (407) 851-2920**.

CALL TO ORDER, INVOCATION, & PLEDGE OF ALLEGIANCE

ROLL CALL & DETERMINATION OF QUORUM

PRESENTATIONS & PROCLAMATIONS

FY 2024/2025

Audit



City of Edgewood, Florida

REQUIRED COMMUNICATIONS

September 30, 2025



Carr, Riggs & Ingram, L.L.C.
7506 Lynx Way
Suite 201
Melbourne, FL 32940

321.255.0088
386.336.4189 (fax)
CRIadv.com

May 7, 2026

Honorable Mayor and Members of the City Council
City of Edgewood, Florida

We are pleased to present the results of our audit of the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Edgewood, Florida for the year ended September 30, 2025.

This report to the Mayor and the City Council summarizes our audit, the reports issued and various analyses and observations related to the City of Edgewood, Florida's accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the City of Edgewood, Florida's basic financial statements for the year ended September 30, 2025. We considered the City of Edgewood, Florida's current and emerging needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that you, the Mayor and City Council, expect. We received the full support and assistance of City personnel.

At Carr, Riggs & Ingram, L.L.C. (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the information and use of the Mayor, City Council and Management and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 321.255.0088 or laviles@criadv.com.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Lindsay J. Aviles', is written over a light blue horizontal line.

Lindsay J. Aviles, CPA
Partner

Carr, Riggs & Ingram, L.L.C.



As discussed with management during our planning process and communicated to the City Council in our engagement letter to you dated October 2, 2025, our audit plan represented an approach responsive to the assessment of risk for the City of Edgewood, Florida. Specifically, we planned and performed our audit to:

- Perform audit services, as required by Section 218.39, Florida Statutes, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550 of the Rules of the Auditor General, in order to express an opinion on the City of Edgewood, Florida's basic financial statements for the year ended September 30, 2025.
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*;
- Communicate directly with the Mayor, City Council and management regarding the results of our procedures;
- Address with the Mayor, City Council and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Mayor, City Council and management; and
- Other audit-related projects as they arise and upon request.



We have audited the financial statements of the governmental activities and each major fund of the City of Edgewood, Florida for the year ended September 30, 2025, and have issued our report thereon dated May 7, 2026. Professional standards also require that we communicate to you the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Auditor's responsibility under Generally Accepted Auditing Standards, Government Auditing Standards and Chapter 10.550, Rules of the Florida Auditor General</p>	<p>As stated in our engagement letter dated October 2, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management, with your oversight, are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP) and to report on the fairness of supplementary information as described in the engagement letter when considered in relation to the financial statements as a whole. Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal controls of the City of Edgewood, its compliance with laws and regulations and internal controls related to the City. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.</p>
<p>Client's responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management, with oversight from those charged with governance, is responsible for the design and implementation of programs and controls to prevent and detect fraud.</p> <p>Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.</p>
<p>Planned scope and timing of the audit</p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Management judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditor's conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled "<i>Accounting Policies, Judgments and Sensitive Estimates & Carr, Riggs & Ingram, L.L.C. Comments on Quality.</i>"</p>
<p>Potential effect on the financial statements of any significant risks and exposures <i>Major risks and exposures facing the City and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles</p> <ul style="list-style-type: none"> • <i>The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</i> • <i>The auditor should also discuss the auditor's judgment about the quality, not just the acceptability, of the City's accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures. Critical accounting policies and practices applied by the City in its financial statements and our assessment of management's disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations;</i> • <i>Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor.</i> 	<p>The significant accounting policies used by the City are described in Note 1 to the financial statements. New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncements:</p> <ul style="list-style-type: none"> • Statement No. 101, <i>Compensated Absences</i> • Statement No. 102, <i>Certain Risk Disclosures</i> <p>The adoption of GASB Statement No. 101 and 102 had no significant impact on the financial statements.</p> <p>We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was (were):</p> <p>The disclosure of the net pension liability and related deferred outflows and deferred inflows of resources in Note 3 to the financial statements due to the significance of the performance of plan assets on the valuation.</p> <p>The disclosure of the total OPEB liability and related deferred outflows and deferred inflows of resources in Note 4 to the financial statements due to the significance of the assumptions used in the valuation.</p> <p>The financial statement disclosures are neutral, consistent, and clear.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant difficulties in dealing with management in performing and completing our audit.</p>
<p>Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial statements or auditor's report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>We are pleased to report that no such disagreements arose during the course of the audit.</p>
<p>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None noted.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with, management <i>Conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by the City, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform the Council about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	<p>See "Summary of Audit Adjustments" section.</p>
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
<p>Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>To our knowledge, there were no such consultations with other accountants.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Written representations <i>A description of the written representations the auditor requested (or a copy of the representation letter).</i></p>	<p>See “Draft Management Representation Letter” section.</p>
<p>Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor’s attention during the audit.</i></p>	<p>See “Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards” and “Independent Auditor’s Management Letter” in the financial report package.</p>
<p>Fraud and illegal acts <i>Fraud involving senior management or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor’s attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.</p>
<p>Other information in documents containing audited financial statements <i>The external auditor’s responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<p>Significant unusual accounting transactions <i>Auditor communication with governance to include auditor’s views on policies and practices management used, as well as the auditor’s understanding of the business purpose.</i></p>	<p>No significant unusual accounting transactions were noted during the year.</p>



MATTER TO BE COMMUNICATED	AUDITOR'S RESPONSE
<p>Required Supplementary Information <i>The auditor's responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i></p>	<p>We applied certain limited procedures to the required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p> <p>Required supplementary information, such as management's discussion and analysis, the budgetary comparisons of major funds and Other Postemployment Benefits and Pension information is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.</p>
<p>Other information accompanying the financial statements. <i>The auditor's responsibility for other information accompanying the financial statements.</i></p>	<p>We were not engaged to report on the other information which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.</p>

Accounting Policies, Judgments and Sensitive Estimates & Carr, Riggs & Ingram, L.L.C. Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the City's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Mayor, City Council and management may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Depreciation of Capital Assets	<p>Based on the audit procedures we performed with respect to the City's capital assets, we noted that the City estimates the useful lives of capital assets in accordance with all applicable standards and guidelines of GASB.</p> <p>The City follows the provisions of Section 1400: <i>Reporting Capital Assets</i>, of the GASB Codification when reporting depreciation of its capital assets.</p>	X	Management's estimate of the useful lives of capital assets is based on the historical lives of similar assets and market prices.	We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

**Accounting Policies, Judgments and Sensitive Estimates
& Carr, Riggs & Ingram, L.L.C. Comments on Quality**



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Compensated Absences	<p>Liabilities for compensated absences attributed to services already rendered are accrued as employees earn the rights to those benefits in accordance with the City's policies.</p> <p>The City follows the provisions of Section C60: <i>Compensated Absences</i>, of the GASB Codification when reporting these liabilities.</p>	X	Management's estimate of the compensated absences liability is based on compensation rates and employment assumptions developed by management.	<p>We evaluated the key factors and assumptions used to develop the estimated liability for compensated absences in determining that amounts are reasonable in relation to the financial statements taken as a whole.</p> <p>The City's policies are in accordance with all applicable accounting guidelines and GASB.</p>
Net Pension Liability and Related Deferred Outflows and Deferred Inflows of Resources	The City follows the provisions of Section P20: <i>Reporting for Benefits Provided through Trusts That Meet Specified Criteria</i> , of the GASB Codification when reporting net pension liabilities and related costs.	X	The City relies on valuations from the Pension Plan's actuary for the estimated value of the City's pension costs. The actuarial valuation is based on financial information, utilizing assumptions developed by management of the FRS. In addition, the Auditor General of the State of Florida audited the FRS Plan, including the estimated liabilities.	Based on the audit procedures we performed with respect to the City's participation in the FRS, we noted that it appears the City accounts for pension costs in accordance with all applicable standards and guidelines of GASB.

**Accounting Policies, Judgments and Sensitive Estimates
& Carr, Riggs & Ingram, L.L.C. Comments on Quality**



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	AUDITOR'S CONCLUSIONS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Other Post-Employment Benefits (OPEB) Liability and Related Deferred Outflows and Deferred Inflows of Resources	The City follows the provisions of Section P52: <i>Postemployment Benefits Other Than Pensions – Reporting for Benefits Not Provided Through Trusts</i> , of the GASB Codification when reporting its OPEB liability and related costs.	X	Management's estimate of the other postemployment benefit liability is based on healthcare costs and employment assumptions developed by management. The City elected to use the Alternative Method to calculate the year-end liability utilizing these assumptions.	<p>We evaluated the key factors and assumptions in determining they are reasonable in relation to the financial statements taken as a whole.</p> <p>Based on the audit procedures we performed with respect to the City's OPEB Plan, we noted the City accounts for its OPEB liability and related costs in accordance with all applicable standards and guidelines of GASB.</p>



During the course of our audit, we accumulate differences between amounts recorded by the City and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the City or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditor's judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

The following adjustments were passed (uncorrected) by the City.

In 2025, the City received funds for franchise fees outside of the period availability but recorded as revenue. This overstated revenues by \$9,629 and understated unavailable revenue by the same amount at the fund level. The government-wide level was not impacted.

In 2025, the City did not record two invoices paid after yearend but were related to expenses prior to 9/30/25. This understated accounts payable by \$7,392 and understated expenses by the same amount. Both fund level and government-wide level were impacted.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the City's operating environment that has been identified as playing a significant role in the City's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.



May 7, 2026

Carr Riggs & Ingram, L.L.C.
7506 Lynx Way, Ste 201
Melbourne, FL 32940

This representation letter is provided in connection with your audit of the financial statements of City of Edgewood, Florida (the "City"), which comprise the respective financial position of the governmental activities and each major fund as of September 30, 2025, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 7, 2026, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 2, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government. There are no component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.



- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) There are no guarantees, whether written or oral, under which the City is contingently liable.
- 10) The effect of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements are attached to the representation letter as Exhibit A.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) The City has no transactions with related parties.
- 19) We believe the actuarial assumptions and methods used to measure pension and OPEB liabilities and related costs for financial accounting purposes are appropriate in the circumstances.

**Government-specific**

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) There are no instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we believe have a material effect on the financial statements.
- 27) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and related notes and RSI, and prepare the following based on reports and information from management, the preparation of the City's depreciation schedule, preparation of the schedule of compensated absences, preparation of the Annual Financial Report, and the preparation of the City's Florida Department of Transportation Local Highway Finance Report. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating the following individuals, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed – Mayor John Dowless; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and RSI, the depreciation schedule, the compensated absence liability, preparation of the Annual Financial Report, and the Florida Department of Transportation Local Highway Finance Report.
- 30) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.



- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Cash equivalents are properly valued.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) There are no tax abatement agreements to be disclosed in the notes to the financial statements.
- 42) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) We have responded fully to all inquiries made to us by you during the engagement.
- 46) With respect to the other information:
 - a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
 - b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.

Compliance with Florida Statute 218.415

- 45) The City is in compliance with Florida Statute 218.415, *Local Government Investment Policies*, in all respects.
- 46) We are responsible for complying with Florida Statute 218.415, *Local Government Investment Policies*.
- 47) We are responsible for establishing and maintaining effective internal control over compliance.
- 48) We have performed an evaluation of the City's compliance with Florida Statute 218.415, *Local Government Investment Policies*.



- 49) All relevant matters are reflected in the measurement or evaluation of the City’s compliance with the specified requirements.
- 50) We are responsible for selecting the specified requirements and for determining that the specified requirements are appropriate for our purposes.
- 51) We have disclosed to you all known noncompliance with Florida Statute 218.415, *Local Government Investment Policies*, including noncompliance occurring after September 30, 2025, if any.
- 52) We have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Florida Statute 218.415, *Local Government Investment Policies*.
- 53) Our interpretation of Florida Statute 218.415, *Local Government Investment Policies* is as follows:
 - a) As the City has elected to invest surplus funds in demand deposits with qualified public depositories or external investment pools in compliance with section 218.415(17) of the Florida Statutes, the provisions of section 218.415(14) requiring a minimum number of hours of completion of continuing professional education do not apply.
- 54) We have disclosed to you all known matters that may contradict the City's compliance with the specified requirements and we have disclosed to you all communications from regulatory agencies, consultants and others regarding possible noncompliance with Florida Statute 218.415, *Local Government Investment Policies*, including communications received between September 30, 2025 and May 7, 2026.

Signature: _____

Title: Mayor _____

Signature: _____

Title: City Clerk _____



Exhibit A

In 2025, the City received funds for franchise fees outside of the period availability but recorded as revenue. This overstated revenues by \$9,629 and understated unavailable revenue by the same amount at the fund level. The government-wide level was not impacted.

In 2025, the City did not record two invoices paid after yearend but were related to expenses prior to 9/30/25. This understated accounts payable by \$7,392 and understated expenses by the same amount. Both fund level and government-wide level were impacted.



City of Edgewood, Florida
FINANCIAL STATEMENTS
September 30, 2025



	Page
INTRODUCTORY SECTION	
Table of Contents	1
City Officials	3
 FINANCIAL SECTION	
Independent Auditor’s Report	5
Management’s Discussion and Analysis	9
 Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	19
Statement of Activities.....	21
 Fund Financial Statements	
Balance Sheet – Governmental Funds.....	22
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	25
Notes to Financial Statements	26
 Required Supplementary Information	
Budgetary Comparison Schedule – General Fund	55
Budgetary Comparison Schedule – Roads and Streets Fund	57
Budgetary Notes to Required Supplementary Information.....	58
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System and Health Insurance Subsidy Program	59
Schedule of Pension Contributions – Florida Retirement System and Health Insurance Subsidy Program.....	61
Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios	63
 REPORTS ON INTERNAL CONTROL AND COMPLIANCE MATTERS	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	64
Independent Auditor’s Management Letter	68
Independent Accountant’s Report on Compliance with Local Government Investment Policies	71



THIS PAGE IS INTENTIONALLY LEFT BLANK.

**City of Edgewood, Florida
City Officials
As of September 30, 2025**

MAYOR

John Dowless

COUNCIL PRESIDENT

Richard Alan Horn

COUNCIL PRESIDENT PRO TEM

Chris Rader

CITY COUNCIL

Susan Lomas
Casey McElroy
Beth Steele

CITY ATTORNEY

Drew Smith

CITY CLERK

Sandra Riffle



THIS PAGE IS INTENTIONALLY LEFT BLANK.



Carr, Riggs & Ingram, L.L.C.
7506 Lynx Way
Suite 201
Melbourne, FL 32940

321.255.0088
386.336.4189 (fax)
CRladv.com

INDEPENDENT AUDITOR'S REPORT

To the City Council
The City of Edgewood, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Edgewood, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Edgewood, Florida's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City of Edgewood, Florida, as of September 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Edgewood, Florida and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Edgewood, Florida's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Edgewood, Florida's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Edgewood, Florida's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, the defined benefit pension plan supplementary information and the other postemployment benefits supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in

an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2026 on our consideration of the City of Edgewood, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Edgewood, Florida's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Edgewood, Florida's internal control over financial reporting and compliance.

Carly Riggs & Ingram, L.L.C.

Melbourne, Florida
May 7, 2026



THIS PAGE IS INTENTIONALLY LEFT BLANK.

City of Edgewood, Florida Management's Discussion and Analysis

As management of the City of Edgewood, Florida (the "City"), we offer readers of the financial statements this narrative overview and analysis of the financial activities of the City of Edgewood, Florida, for the fiscal year ended September 30, 2025.

Financial Highlights

- The assets and deferred outflows of resources of the City of Edgewood, Florida, exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$5,854,175 (net position). Of this amount, \$3,352,838 represents unrestricted net position which may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$2,985, compared to a prior year increase of \$107,038.
- As of the close of the current fiscal year, the City of Edgewood, Florida's governmental funds reported combined ending fund balances of \$6,193,281, an increase of \$60,791 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Edgewood, Florida's basic financial statements. The City of Edgewood, Florida's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other required supplementary information (RSI) in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Edgewood, Florida's finances, in a manner like a private-sector business. All the City's activities are reported as governmental activities in the government-wide financial statements.

The statement of net position presents information on all the City of Edgewood, Florida's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the elements reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Edgewood, Florida is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 20 – 22 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Edgewood,

City of Edgewood, Florida Management's Discussion and Analysis

Florida, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Edgewood, Florida are governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Edgewood, Florida, maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Roads and Streets Fund, which are considered to be major funds. The City has no "nonmajor funds."

The basic governmental fund financial statements can be found on pages 23 – 26 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27 – 53 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (RSI) concerning the City of Edgewood, Florida's budgetary compliance, other postemployment benefits and pension obligations. The City of Edgewood, Florida adopts an annual appropriated budget for its General Fund and the Roads and Streets Fund. A budgetary comparison statement has been provided for these funds to demonstrate compliance with the budgets.

Required supplementary information can be found on pages 56 – 64 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City of Edgewood, Florida, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,854,175 at the close of the most recent fiscal year.

**City of Edgewood, Florida
Management's Discussion and Analysis**

The following table reflects the condensed statement of net position:

CITY OF EDGEWOOD, FLORIDA'S Net Position

	2025	2024	Change
Assets			
Current and other assets	\$ 6,352,926	\$ 6,386,370	-1%
Net capital assets	2,078,231	2,148,584	-3%
Total assets	8,431,157	8,534,954	-1%
Deferred outflows of resources	971,889	1,242,128	-22%
Liabilities			
Current liabilities	133,037	191,113	-30%
Noncurrent liabilities	2,549,534	3,258,460	-22%
Total liabilities	2,682,571	3,449,573	-22%
Deferred inflows of resources	866,300	560,746	54%
Net position			
Invested in capital assets, net of related debt	1,925,025	2,077,454	-7%
Restricted net position	576,312	602,861	-4%
Unrestricted net position	3,352,838	3,170,875	6%
Total net position	\$ 5,854,175	\$ 5,851,190	0%

The City had a decrease in deferred outflows of resources of \$270,239 which is primarily attributed the decrease in deferred outflows related to changes in pension estimates for the Florida Retirement System and a decrease in noncurrent liabilities related to the decrease in the net pension liability of approximately \$641,957 and decrease in OPEB liability of \$65,232.

By far the largest portion of the City of Edgewood, Florida's net position reflects its investment in capital assets (e.g., land, buildings, improvements, equipment, and infrastructure); less any related debt used to acquire those assets still outstanding.

The City of Edgewood, Florida, uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Edgewood, Florida reports net investment in capital assets, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional \$576,312 of the City's net position represents resources that are subject to external restrictions on how they may be used.

City of Edgewood, Florida Management's Discussion and Analysis

At the end of the current fiscal year, the City of Edgewood, Florida reported an OPEB liability of \$239,002; compensated absences of \$132,561; aggregate net pension liability of \$2,024,765; and OPEB and pension-related deferred outflows of resources of \$971,889 offset by OPEB and pension-related deferred inflows of resources of \$839,692. These liabilities are not currently funded.

The following table shows condensed revenue and expense data:

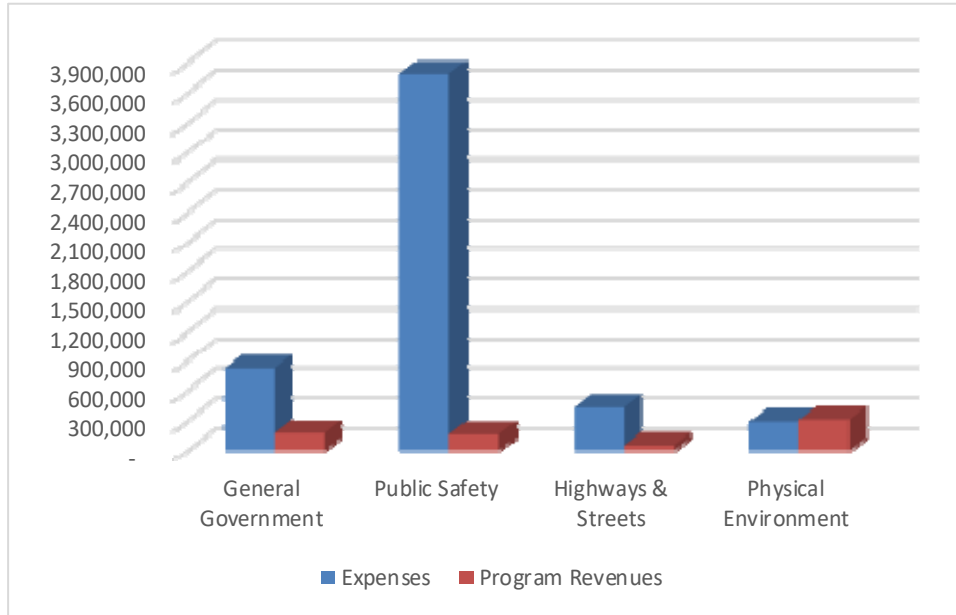
CITY OF EDGEWOOD, FLORIDA'S Changes in Net Position

	2025	2024	Change
General Revenue:			
Property taxes	\$ 2,734,876	\$ 2,547,328	7%
Franchise and utility taxes	1,022,671	916,051	12%
State revenue sharing	646,536	651,190	-1%
Other taxes	114,310	114,564	0%
Unrestricted investment earnings	88,548	106,185	-17%
Miscellaneous	16,522	105,033	-84%
Program Revenue:			
Charges for services	640,259	673,330	-5%
Operating grants and contributions	23,496	20,222	16%
Capital grants and contributions	40,824	80,061	-49%
Total revenue	5,328,042	5,213,964	2%
Expenses:			
General government	820,492	870,293	-6%
Public safety	3,774,765	3,668,591	3%
Highways and streets	429,226	299,350	43%
Physical environment	290,680	263,284	10%
Interest	9,894	5,408	83%
Total expenses	5,325,057	5,106,926	4%
Change in net position	2,985	107,038	-97%
Total net position, beginning of year	5,851,190	5,744,152	2%
Total net position, end of year	\$ 5,854,175	\$ 5,851,190	0%

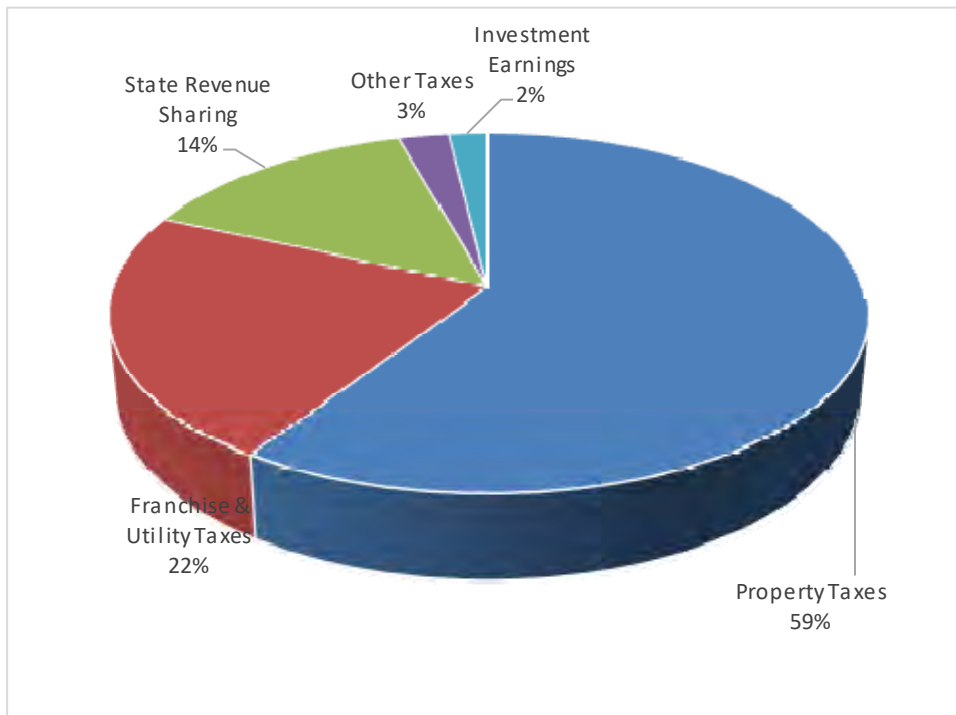
The City's net position increased by \$2,985 during the current fiscal year, primarily due to an increase property tax revenue and franchise and utility taxes of about \$294,000 offset by a decrease in miscellaneous revenue of about \$88,000 primarily due to a special event that occurred in prior year. The City had an increase in Public safety expenses primarily attributed to an increase in fire/rescue services of approximately \$353,000 plus an increase in OPEB of \$70,000 offset by a decrease in pension expense of about \$191,000. Highways and streets expenses increased by about \$130,000 primarily due to increase in hurricane expenses.

**City of Edgewood, Florida
Management's Discussion and Analysis**

**Statement of Activities – Government-wide
Expenses and Program Revenues**



**Statement of Activities – Government-wide
General Revenues by Source**



City of Edgewood, Florida Management's Discussion and Analysis

Financial Analysis of the City's Funds

As noted earlier, the City of Edgewood, Florida, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Edgewood, Florida's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Edgewood, Florida's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Edgewood, Florida's governmental funds reported combined ending fund balances of \$6,193,291, an increase of \$60,791 in comparison with the prior year. The fund balances of nonspendable, restricted or committed indicate that it is not available for new spending because it is obligated for prepaid items (\$32,019), restricted for specific purposes (\$576,312) or committed to pay for impact-fee funded projects (\$21,846). Additionally, the City has assigned amounts to cover operating costs in the 2025 budget (\$77,728) and for future capital projects (\$1,557,854). Unrestricted, unassigned fund balance was \$3,927,522 at year end. Pursuant to Section 5.09 of the City's Charter, the City's unrestricted reserves shall not exceed 75% of gross annual revenues. At September 30, 2025, the unrestricted, unassigned fund balance approximated 63% of gross annual revenues.

The General Fund is the chief operating fund of the City of Edgewood, Florida. At the end of the current fiscal year, unassigned fund balance was \$3,927,522, while total fund balance was \$5,667,081. The fund balance of the City of Edgewood, Florida's General Fund increased by \$86,661 during the current fiscal year as compared to an increase of \$241,447 in the prior fiscal year. The increase is primarily due to an increase in property tax revenues and charges for services.

The Roads and Streets Fund has a total fund balance of \$516,200, which is restricted for transportation costs and projects. Fund balance decreased by \$25,870 primarily due to the decrease in revenue related to impact fees.

General Fund Budgetary Highlights

Total revenues were over budget by \$163,497 due primarily to increases in property tax revenues, and charges for services. Total expenditures were under budget by \$173,862 primarily due to decrease in operating expenditures for both general government and public safety as well as a decrease in personnel services for public safety.

Total revenues in between the original budget and the final amended budget increased approximately \$347,000 due primarily to increases in amounts budgeted for taxes and charges for services.

Major differences between the original budget and the final amended budget (net increase of \$282,950 in appropriated expenditures) can be briefly summarized as follows:

- \$87,600 in increases in operating expenditures for General government;

City of Edgewood, Florida Management's Discussion and Analysis

- \$133,400 in increases in personnel services for Public safety;
- \$51,000 in increases in operating expenditures for Physical environment;

Capital Asset and Debt Administration

Capital assets. The City of Edgewood, Florida's investment in capital assets as of September 30, 2025, amounted to \$1,975,251 (net of accumulated depreciation) and right-of-use assets amounted to \$102,980 (net of accumulated amortization). This investment in capital assets includes land, buildings, machinery and equipment, and infrastructure. The total decrease in the City of Edgewood, Florida's investment in capital assets for the current fiscal year was approximately 10 percent.

CITY OF EDGEWOOD, FLORIDA'S Capital Assets (net of depreciation)

	2025	2024	Change
Land	\$ 284,796	\$ 284,796	0%
Buildings	136,510	159,694	-15%
Machinery and equipment	212,255	317,096	-33%
Infrastructure	1,341,690	1,386,998	-3%
Right-of-use assets	102,980	84,427	22%
Total	\$ 2,078,231	\$ 2,233,011	-7%

Additional information on the City of Edgewood, Florida's capital assets can be found in Note 2 on page 41 of this report.

Financed purchases payable. At the end of the current fiscal year, the City of Edgewood, Florida, had total financed purchases outstanding of \$48,159.

CITY OF EDGEWOOD, FLORIDA'S Outstanding Debt - Financed Purchases

	2025	2024	Change
Leases	\$ 105,047	\$ 85,440	23%
Financed purchases - City vehicles	48,159	70,117	-31%
Total	\$ 153,206	\$ 155,557	

The City's total obligation for financed purchases had a net decrease of \$21,958 during the current fiscal year due to current year debt service payments. Leases increased due to a new lease agreement for a vehicle, offset by regular payments.

From Recovery to Stabilization

This past fiscal year marked a strategic shift for the City of Edgewood, moving from a period of "recovery" into a phase of stabilization. While the 2023-2024 year was affected by the immediate impact of recent hurricanes and the first wave of higher Orange County Fire and Rescue rates, 2024-

City of Edgewood, Florida Management's Discussion and Analysis

2025 showed that the City adjusted to the new baseline costs. By moving past post-inflation volatility of the previous year, we have maintained a stable financial posture.

Key Influences

Revenue and Community Growth

The City's financial foundation remains strong thanks to sustained high property values.

- **Taxable Value:** Edgewood's taxable value reached \$555.7M during this cycle. The City maintained a steady millage rate of 5.25 mills, resulting in a 7.76% increase in tax revenue over the rolled-back rate.
- **Commercial Progress:** While the EPOC commercial development is technically still waiting for FDOT approval, it is moving from "approved" to active preparation. The development will be a boost to the City's tax revenue. This property is one of the remaining undeveloped parcels left in the City, leaving future modernization to redevelopment rather than new development.

Police Contractual Commitments & Future Planning

The primary focus of "stabilization" this year was managing the ongoing costs of public safety commitments.

- **The Step Plan:** The 2024-2025 fiscal year was a period of adjustment as the City continued to implement the pay plan established during the 2023 PBA negotiations. This contract, which runs through September 30, 2026, introduced higher pay rates specifically designed to keep the City market-competitive and improve officer retention.
- **Future Negotiations:** As we navigate this current audit, the City is already entering a new round of negotiations for the contract cycle beginning October 1, 2026. The next round is expected to pose additional budgetary challenges in the 2026-2027 fiscal year. Identifying these costs now allows the City to plan proactively for the next phase of its financial narrative.
- **Strategic Reserve Use:** For the 2024/2025 fiscal year, to keep the millage rate stable at 5.25 mills, the City Council made the strategic decision to utilize a planned transfer from reserves to cover increased service costs without raising taxes.

Requests for Information

This financial report is designed to provide a general overview of the City of Edgewood, Florida's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Clerk, City of Edgewood, 405 Bagshaw Way, Edgewood, Florida, 32809.



THIS PAGE IS INTENTIONALLY LEFT BLANK.



City of Edgewood, Florida
Basic Financial Statements

City of Edgewood, Florida
Statement of Net Position

<i>September 30, 2025</i>	Governmental Activities
Assets	
Cash and cash equivalents	\$ 6,088,212
Receivables, net	96,268
Prepaid items	32,019
Due from other governments	136,427
Capital assets	
Non-depreciable	284,796
Depreciable, net	1,690,455
Right-of-use asset, net	102,980
Total assets	8,431,157
Deferred Outflows of Resources	
Deferred outflows related to pensions	755,238
Deferred outflows related to other postemployment benefits	216,651
Total deferred outflows of resources	\$ 971,889

The accompanying notes are an integral part of this financial statement.

City of Edgewood, Florida
Statement of Net Position (Continued)

<i>September 30, 2025</i>	Governmental Activities
Liabilities	
Accounts payable	\$ 79,598
Accrued liabilities	19,137
Unearned revenue	34,302
Noncurrent liabilities:	
Due within one year	
Compensated absences	26,512
Financed purchases	23,679
Right-of-use lease liability	25,763
Other postemployment benefits	49,319
Due in more than one year	
Compensated absences	106,049
Financed purchases	24,480
Right-of-use lease liability	79,284
Other postemployment benefits	189,683
Net pension liability	2,024,765
Total liabilities	2,682,571
Deferred Inflows of Resources	
Deferred revenue - business tax receipts	23,594
Deferred revenue - solid waste	3,014
Deferred inflows related to pensions	667,175
Deferred inflows related to other postemployment benefits	172,517
Total deferred inflows of resources	866,300
Net Position	
Net investment in capital assets	1,925,025
Restricted for	
Public safety	60,112
Road projects	516,200
Unrestricted	3,352,838
Total net position	\$ 5,854,175

The accompanying notes are an integral part of this financial statement.

City of Edgewood, Florida
Statement of Activities

For the year ended September 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services and Fines	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
General government	\$ 820,492	\$ 169,880	\$ 5,867	\$ -	\$ (644,745)
Public safety	3,774,765	140,372	17,629	3,474	(3,613,290)
Highways and streets	429,226	18,543	-	37,350	(373,333)
Physical environment	290,680	311,464	-	-	20,784
Interest expense	9,894	-	-	-	(9,894)
Total governmental activities	\$ 5,325,057	\$ 640,259	\$ 23,496	\$ 40,824	(4,620,478)

General revenues:

Property taxes	2,734,876
Franchise and utility taxes	1,022,671
State revenue sharing	646,536
Other taxes	114,310
Unrestricted investment earnings	88,548
Miscellaneous	16,522
Total general revenues	4,623,463

Change in net position 2,985

Net position, beginning of year 5,851,190

Net position, end of year \$ 5,854,175

The accompanying notes are an integral part of this financial statement.

City of Edgewood, Florida
Balance Sheet – Governmental Funds

<i>September 30, 2025</i>	General	Roads and Streets	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 5,587,547	\$ 500,665	\$ 6,088,212
Receivables	96,268	-	96,268
Due from other governments	120,892	15,535	136,427
Prepaid items	32,019	-	32,019
Total assets	\$ 5,836,726	\$ 516,200	\$ 6,352,926
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 79,598	\$ -	\$ 79,598
Accrued liabilities	19,137	-	19,137
Unearned revenues	34,302	-	34,302
Total liabilities	133,037	-	133,037
Deferred inflows of resources			
Deferred revenue - business tax receipts	23,594	-	23,594
Deferred revenue - solid waste	3,014	-	3,014
Total deferred inflows of resources	26,608	-	26,608
Fund balances			
Nonspendable			
Prepays	32,019	-	32,019
Restricted for			
Roads and streets	-	516,200	516,200
Public safety	60,112	-	60,112
Committed for			
Impact fees	21,846	-	21,846
Assigned for			
Subsequent year's budget	77,728	-	77,728
Future capital projects	1,557,854	-	1,557,854
Unassigned	3,927,522	-	3,927,522
Total fund balances	5,677,081	516,200	6,193,281
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,836,726	\$ 516,200	\$ 6,352,926

The accompanying notes are an integral part of this financial statement.

City of Edgewood, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position

September 30, 2025

Total fund balances - governmental funds		\$ 6,193,281
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	\$ 6,031,154	
Right-of-use lease assets	131,451	
Less accumulated depreciation and amortization	(4,084,374)	2,078,231
Deferred outflows of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		
		755,238
Deferred inflows of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		
		(667,175)
Deferred inflows of resources related to OPEB are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		
		(172,517)
Deferred outflows of resources related to OPEB are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.		
		216,651
Long-term liabilities, including total OPEB liability, net pension liability and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		
Net pension liability	\$ (2,024,765)	
Financed purchases	(48,159)	
Lease liabilities	(105,047)	
Compensated absences	(132,561)	
Other postemployment benefits	(239,002)	(2,549,534)
Net position of governmental activities		\$ 5,854,175

The accompanying notes are an integral part of this financial statement.

City of Edgewood, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances –
Governmental Funds

<i>For the year ended September 30, 2025</i>	General	Roads and Streets	Total Governmental Funds
Revenues			
Taxes	\$ 3,757,547	\$ 82,885	\$ 3,840,432
Licenses and permits	48,640	-	48,640
Intergovernmental	667,632	28,350	695,982
Charges for services	592,415	-	592,415
Fines and forfeitures	20,232	-	20,232
Impact fees	9,341	37,350	46,691
Investment earnings	88,423	125	88,548
Miscellaneous	16,132	18,543	34,675
Total revenues	5,200,362	167,253	5,367,615
Expenditures			
Current			
General government	822,071	-	822,071
Public safety	3,758,136	-	3,758,136
Highways and streets	-	316,206	316,206
Physical environment	290,680	-	290,680
Capital outlay	69,108	42,712	111,820
Debt service			
Principal	46,461	-	46,461
Interest	9,894	-	9,894
Total expenditures	4,996,350	358,918	5,355,268
Excess (deficiency) of revenues over (under) expenditures	204,012	(191,665)	12,347
Other Financing Sources (Uses)			
Transfers in	166,000	331,795	497,795
Transfers out	(331,795)	(166,000)	(497,795)
Proceeds from sale of capital assets	4,336	-	4,336
Lease proceeds	44,108	-	44,108
Net other financing sources (uses)	(117,351)	165,795	48,444
Net change in fund balances	86,661	(25,870)	60,791
Fund balances, beginning of year	5,590,420	542,070	6,132,490
Fund balances, end of year	\$ 5,677,081	\$ 516,200	\$ 6,193,281

The accompanying notes are an integral part of this financial statement.

City of Edgewood, Florida

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

<i>For the year ended September 30,</i>	<u>2025</u>
Net change in fund balances - total governmental funds	\$ 60,791
Amounts reported for governmental activities in the statement of activities are different because:	
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	
Capital outlay	111,820
Depreciation expense	<u>(266,600)</u> (154,780)
Some revenues were not be collected within 60 days after the close of the City's fiscal year end in the prior year, therefore they are only recognized in the governmental funds in the current year but were recognized as revenue on the accrual basis in governmental activities in a subsequent period.	(39,571)
Issuance of long-term debt is an other financing source in the governmental funds, but increases long-term liabilities in the statement of net position.	(44,108)
Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	46,461
Compensated absences are reported in the statement of activities when earned. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of compensated absences reported in the statement of activities in the prior year that has matured in the current year.	(614)
Other postemployment benefit obligation reported in the statement of activities does not require the use of current financial resources; therefore, is not reported as an expenditure in governmental funds.	(77,522)
Cash pensions contributions reported in the funds were greater than the calculated pension expense on the statement of activities and therefore increase net position.	212,328
Change in net position of governmental activities	\$ 2,985

The accompanying notes are an integral part of this financial statement.

City of Edgewood, Florida Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Edgewood, Florida, ("the City") is a political subdivision of the State of Florida, located in Orange County. The City was incorporated as a municipality in 1924 pursuant to Chapter 69-1039 of the Laws of Florida. The City operates under the council-mayor form of government according to its charter. The current City Code authorizes the following services: public safety, street, public improvements, planning and zoning, and general administrative services. Public utilities, education, health, and welfare are administered by other governmental entities.

Reporting Entity

The City is a municipal corporation governed by an elected mayor and a five-member governing council (the "Council"). There are no entities considered to be component units of the City; therefore, the financial statements include only the operations of the City. The accounting policies of the City conform to generally accepted accounting principles (GAAP) as applied to governmental units. The more significant accounting policies used by the City are described below.

In evaluating the City as a reporting entity, management has considered all potential component units in accordance with Section 2100: *Defining the Financial Reporting Entity* of the Governmental Accounting Standards Board (GASB) Codification. The City does not exercise control over other government agencies or authorities.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The City only has governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and separate financial statements are provided for governmental funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The fund financial statements provide information about the City's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Roads and Streets Fund* is used to account for the City's share of local option gas tax, 9th cent gas tax and state revenue sharing fuel tax and the expenditures made for the maintenance and improvement of the City's roads.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Budgetary Information

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Roads and Streets Fund. The appropriated budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and amounts deposited with the State of Florida Board of Administration Local Government Surplus Trust Fund (Florida PRIME), which is a local government investment pool.

This investment pool meets all of the specified criteria in GASB Codification Section 150: *Investments* to qualify to elect to measure its investment at amortized cost. Accordingly, the fair value of the City's position in the pool is equal to the value of the pooled shares.

Receivables and Due from Other Governments

Receivables and due from other governments represent amounts due for services provided to citizens and claims against another government which are measurable and have been accrued. Property taxes are considered fully collected (96% of the levy) during and prior to the end of the fiscal year. Therefore, no material amounts of property taxes are receivable as of September 30, 2025. Management has determined these amounts are collectible and no allowance for doubtful accounts is necessary.

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" within the fund financial statements. Long-term borrowings between funds are classified as "advances to other funds" or "advances from other funds" in the fund financial statements. These amounts are eliminated in the governmental activities columns of the statement of net position.

Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

City of Edgewood, Florida
Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years.

As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes	Lives (Years)
Buildings	39
Building improvements	15
Machinery and equipment	5 - 10
Furniture and fixtures	7 - 10
Infrastructure	20 - 30
Software	3
Right-of-use lease assets	5

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two (2) items that qualify for reporting as deferred outflows of resources.

- The *deferred outflows related to pensions*, reported in the government-wide statements of net position. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to pensions will be recognized as either pension expense or a reduction in the net pension liability in future reporting years.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

- The *deferred outflows related to other postemployment benefits* (OPEB), reported in the government-wide statements of net position. The deferred outflows related to OPEB are an aggregate of items related to OPEB as calculated in accordance with GASB Codification Section P52: *Postemployment Benefits Other Than Pensions – Reporting Benefits Not Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to OPEB will be recognized as either OPEB expense or a reduction in the net OPEB liability in future reporting years.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three (3) items that qualify for reporting as deferred inflows of resources.

- The *deferred inflows related to pensions* are an aggregate of items related to pensions as calculated in accordance with GASB Codification Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred inflows related to pensions will be recognized as a reduction to pension expense in future reporting years.
- The *deferred inflows related to other postemployment benefits* (OPEB) are an aggregate of items related to OPEB as calculated in accordance with GASB Codification Section P52: *Postemployment Benefits Other Than Pensions – Reporting Benefits Not Provided through Trusts That Meet Specified Criteria*.
- The *deferred revenue*, which arises when cash is received that relates to a future period. The governmental funds report deferred revenues from two sources: business tax receipts and solid waste receipts. This amount is deferred and recognized as an inflow of resources in the period that the amounts become earned.

Compensated Absences

The City's policy permits employees to accumulate earned but unused vacation benefits and "comp" leave. Upon successful completion of the new hire probationary period, employees in authorized, budgeted part-time or full-time positions are eligible for payment of accumulated leave balances upon separation from City employment in good standing (layoff, resignation with proper notice, retirement). The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. In accordance with GASB Codification Section L20: *Leases*, contracts that meet the criteria to be reported as financed purchases are recorded as long-term debt and the leased assets are capitalized and depreciated.

In the fund financial statements, governmental fund types recognize payments on financed purchases as debt service expenditures during the current period. The present value of a financed purchase is reported as other financing sources in the period acquired.

Leases

Lease contracts that provide the City with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a leased asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible leased asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Leased assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Pensions

The City participates in cost-sharing, multiple-employer, defined benefit pension plans that are administered by the State Board of Administration, the Florida Retirement System. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB) Liability

For purposes of measuring the total OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, the City uses the alternative measurement method as provided for in GASB Codification Section P52: *Postemployment Benefits Other Than Pensions – Report for Benefits Not Provided Through Trusts That Meet Specified Criteria*. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a pay-as-you-go plan.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Categories and Classification of Fund Equity

Net position flow assumption – Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions – Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the City’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance – Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Categories and Classification of Fund Equity (Continued)

Committed fund balance – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City’s highest level of decision-making authority. The governing council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance – Unassigned fund balance is the residual classification for the General Fund.

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property taxes – The City is permitted by State law to levy taxes up to 10 mills on assessed valuation. During a Special Session in June 2007, the Florida Legislature adopted HB1B, which limits property tax rates beginning in the 2008 fiscal year. This legislation established reductions in the millage rate based on a calculated growth in per capita taxes between the 2002 and 2007 fiscal years. The Legislature did authorize local governments to use the rolled back millage rate if approved by a super majority vote of the governing body. Property taxes attach as an enforceable lien on real property and are levied as of November 1st. The billings are considered past due as of April 1st following the levy date, at which time the applicable property is subject to lien, and penalties and interest are assessed. The City’s levy for the fiscal year ended September 30, 2025 was 5.25 mills.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to pension and other postemployment liabilities.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 7, 2026, and determined there were no events that occurred that required disclosure.

Recently Issued and Implemented Accounting Pronouncements

The City implemented the following standards during the current year:

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. There were no significant impacts of implementing this Statement. The Statement requires retrospective application; however, the change to the opening balances was de minimis.

GASB Statement No. 102, *Certain Risk Disclosures*. This Statement was issued in December 2023 to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements (Continued)

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. Statement 102 will be effective for the fiscal year ending September 30, 2025. The City implemented this pronouncement but its guidance has no significant impact on the City's financial statements or its current accounting practices.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

GASB Statement 103, *Financial Reporting Model Improvements*. This Statement was issued April 2024 to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This establishes new accounting and financial reporting requirements—or modifies existing requirements—related to Management's discussion and analysis (MD&A); unusual or infrequent items; presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position; information about major component units in basic financial statements; budgetary comparison information; and financial trends information in the statistical section. This Statement will supersede and amend portions of GASB Statements 34 and 37. This Statement further amends portions of GASB Statements 14, 41, 42, 44, 49, 56, 58, 61, 62 and 69. Related guidance will also be superseded or amended upon implementation. Statement 103 will be effective for the fiscal year ending September 30, 2026.

GASB Statement 104, *Disclosure of Certain Capital Assets*. This Statement was issued September 2024 to provide users of government financial statements with essential information about certain types of capital assets. This requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements (Continued)

Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. Statement 104 will be effective for the fiscal year ending September 30, 2026.

The City is evaluating the requirements of the above statements and the impact on reporting.

Note 2: DETAILED NOTES ON ALL FUNDS

Deposits and Investments

As of September 30, 2025, \$250,000 of the City's bank balances is covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the City pursuant to Section 280.08, Florida Statutes.

The City has not adopted a separate investment policy and follows Section 218.45, Florida Statutes, which allows the City to invest in the Florida State Board of Administration intergovernmental investment pool or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, direct obligations of the United States Government, obligations of the different agencies of the Federal Government, registered money market funds and accounts of state qualified public depositories.

At the close of the fiscal year, the City held investments in the Local Government Surplus Funds Trust Fund ("Florida PRIME") external investment pool. The Florida PRIME is administered by the Florida State Board of Administration (SBA), who provides regulatory oversight. On September 30, 2025, the City had \$49,255 invested in Florida PRIME, which is included as a cash equivalent. The fair value of the City's position in the pool is equal to the value of the pooled shares or net asset value.

Under GASB Codification 150: *Investments*, if a participant has an investment in a qualifying external investment pool that measures for financial reporting purposes all of its investments at amortized cost it should disclose the presence of any limitations or restrictions on withdrawals (such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates) in notes to the financial statements. As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit the City's access to 100 percent of their account value in either external investment pool.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and Investments (Continued)

At September 30, 2025, the SBA (Florida PRIME) had a weighted average to maturity (WAM) of 47 days and had a quality rating of AAAm from Standard & Poors (S&P).

Custodial credit risk – Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution a government may not be able to recover deposits. Monies placed on deposit with financial institutions in the form of demand deposits, time deposits or certificate of deposits are defined as public deposits. The financial institutions in which the City places its deposits are certified as “qualified public depositories,” as required under the Florida Security for Public Deposits Act. For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Interest rate risk – Interest rate risk is the possibility that interest rates will rise and reduce the fair value of an investment. The City’s investment policy does not address interest rate risk.

Credit risk – Section 150: *Investments* of the GASB Codification requires that governments provide information about credit risk associated with their investments by disclosing the credit rating of investments in debt securities as described by nationally recognized statistical rating organizations.

Foreign currency risk – The City’s investments are not exposed to foreign currency risk.

Concentration risk – Section 150: *Investments* of the GASB Codification requires disclosures of investments in any one issuer that represents five percent or more of total investments, excluding investments issued or explicitly guaranteed by the U.S government, investments in mutual funds, external investments pools and other pooled investments.

City of Edgewood, Florida
Notes to Financial Statements

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Receivables and Due from Other Governments

Receivables and amounts due from other governments at September 30, 2025 consist of the following:

	General Fund	Roads and Streets Fund	Total
Receivables:			
Franchise fees and utility taxes	\$ 86,376	\$ -	\$ 86,376
Solid waste	9,629	-	9,629
Other receivables	263	-	263
Total receivables	\$ 96,268	\$ -	\$ 96,268
Due from other governments:			
Taxes	\$ 119,621	\$ 15,535	\$ 135,156
Fines and forfeitures	1,146	-	1,146
Police education	125	-	125
Total due from other governments	\$ 120,892	\$ 15,535	\$ 136,427

City of Edgewood, Florida
Notes to Financial Statements

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets

The following is a summary of changes in capital assets during the year ended September 30, 2025:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, not being depreciated/amortized:				
Land	\$ 284,796	\$ -	\$ -	\$ 284,796
Capital assets, not being depreciated	284,796	-	-	284,796
Capital assets, being depreciated/amortized:				
Right-of-use vehicles	87,343	44,108	-	131,451
Buildings	623,118	-	-	623,118
Machinery and equipment	1,159,622	-	(31,022)	1,128,600
Infrastructure	3,926,928	67,712	-	3,994,640
Capital assets, being depreciated/amortized:	5,797,011	111,820	(31,022)	5,877,809
Less accumulated depreciation/amortization for				
Right-of-use vehicles	(2,916)	(25,555)	-	(28,471)
Buildings	(463,424)	(23,184)	-	(486,608)
Machinery and equipment	(842,526)	(104,841)	31,022	(916,345)
Infrastructure	(2,539,930)	(113,020)	-	(2,652,950)
Total accumulated depreciation/amortization	(3,848,796)	(266,600)	31,022	(4,084,374)
Total capital assets being depreciated/amortized, net	1,948,215	(154,780)	-	1,793,435
Governmental activities capital assets, net	\$2,233,011	\$(154,780)	\$ -	\$2,078,231

Depreciation/amortization expense was allocated to the governmental functions in the statement of activities as follows:

<i>For the year ended September 30,</i>	2025
Governmental activities	
General government	\$ 8,438
Public safety	145,142
Highways and streets	113,020
Total depreciation/amortization expense - governmental activities	\$ 266,600

City of Edgewood, Florida
Notes to Financial Statements

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Long-Term Debt and Liabilities

Financed Purchases

The City has entered into purchase agreements with a financial institution to acquire various vehicles.

In 2021, the City acquired a vehicle with a contract principle amount of \$48,850 accruing interest at a 6.85% per annum. The agreement requires annual payments of \$11,169 beginning on October 10, 2021 for five (5) payments ending on October 10, 2025.

In 2024, the City acquired a vehicle with a contract principle amount of \$46,926 accruing interest at a 8.24% per annum. The agreement requires annual payments of \$10,950 beginning on October 1, 2023 for five (5) payments ending on October 10, 2028.

The following is a schedule of minimum future payments from agreements as of September 30:

<i>For the year ending September 30,</i>	Financed Purchase	Interest Expense	Total
2026	\$ 23,679	\$ 3,926	\$ 27,605
2027	14,365	2,072	16,437
2028	10,115	835	10,950
Total	\$ 48,159	\$ 6,833	\$ 54,992

Leases

The City has entered into lease agreements to obtain right-to-use vehicles. The annual rent for the leases the City paid for the fiscal year ended September 30, 2025, was \$24,501. The lease agreements have monthly payments ranging from \$796 to \$805, with agreements expiring in fiscal year 2030.

The following is a schedule of minimum future lease payments from lease agreements as of September 30:

<i>For the year ending September 30,</i>	Leased Assets	Interest Expense	Total
2026	\$ 25,763	\$ 3,017	\$ 28,780
2027	26,608	2,172	28,780
2028	27,482	1,298	28,780
2029	25,194	398	25,592
Total	\$ 105,047	\$ 6,885	\$ 111,932

City of Edgewood, Florida
Notes to Financial Statements

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Changes In Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2025, was as follows for governmental activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Financed purchases	\$ 70,117	\$ -	\$ (21,958)*	\$ 48,159	\$ 23,679
Right-of-use lease liability	85,440	44,108	(24,501)	105,047	25,763
Compensated absences**	131,947	614	-	132,561	26,512
Governmental activity					
<u>long-term liabilities</u>	<u>\$ 287,504</u>	<u>\$ 44,722</u>	<u>\$ (46,459)</u>	<u>\$ 285,767</u>	<u>\$ 75,954</u>

*The City recorded additions and reductions net of immaterial non-cash transactions on the statement of revenue, expenditures and changes in fund balance.

** Change is shown net

Financed purchases, right-of-use lease liability and compensated absences will be liquidated in future periods primarily by the General Fund for governmental activities.

Interfund Receivables, Payables And Transfers

	Transfers in:		Total
	General Fund	Roads and Streets	
Transfers out:			
General Fund	\$ -	\$ 331,795	\$ 331,795
Roads and Streets	166,000	-	166,000
<u>Total</u>	<u>\$ 166,000</u>	<u>\$ 331,795</u>	

The transfer from the General Fund to the Roads and Streets Fund provides additional funding for budgeted capital improvements.

Note 2: DETAILED NOTES ON ALL FUNDS (Continued)

Net Investment In Capital Assets

The elements of this calculation are as follows:

<i>September 30, 2025</i>	Governmental Activities
Capital assets (net)	\$ 2,078,231
Outstanding debt related to capital assets	(48,159)
Right-of-use assets	(105,047)
Net investment in capital assets	\$ 1,925,025

Note 3: DEFINED BENEFIT PENSION PLANS

The City participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report is available from the Florida Department of Management Services' website (www.dms.myflorida.com).

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options.

Note 3: DEFINED BENEFIT PENSION PLANS (Continued)

FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or city school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under a state administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

Benefits Provided

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation.

For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$7.5. The minimum payment is \$45 and the maximum payment is \$225 per month, pursuant to Section 112.363, Florida Statutes.

Contributions

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS Pension Plan.

The employer's contribution rates as of September 30, 2025, were as follows:

<i>Year Ending September 30:</i>	FRS	HIS
Regular class	12.03%	2.00%
Special risk class	33.19%	2.00%
Senior management service class	31.24%	2.00%
Elected officials	52.57%	2.00%
DROP from FRS	20.02%	2.00%

City of Edgewood, Florida
Notes to Financial Statements

Note 3: DEFINED BENEFIT PENSION PLANS (Continued)

Contributions (Continued)

The employer's contributions for the year ended September 30, 2025, were \$308,398 to the FRS Pension Plan and \$26,501 to the HIS Program.

Pension Liabilities and Pension Expense

In its financial statements for the year ended September 30, 2025, the City reported a liability for its proportionate share of the net pension liability of the FRS Pension Plan and its proportionate share of the net pension liability of the HIS Program. The net pension liabilities were measured as of June 30, 2025. The City's proportions of the net pension liabilities were based on its share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

<i>September 30, 2025</i>	FRS		HIS	
Net Pension Liability	\$	1,644,715	\$	380,050
Proportion at:				
Current measurement date		0.0053%		0.0030%
Prior measurement date		0.0056%		0.0033%
Pension expense (income)	\$	141,151	\$	(1,253)

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<i>September 30, 2025</i>	FRS		HIS	
	Deferred Outflow of Resources	Deferred Inflow of Resources	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 175,673	\$ -	\$ 2,269	\$ (603)
Change of assumptions	190,994	-	3,364	(91,924)
Net difference between projected and actual earnings on pension plan investments	-	(274,602)	-	(316)
Changes in proportion and differences between City pension plan contributions and proportionate share of contributions	248,317	(223,461)	46,864	(76,269)
City pension plan contribution subsequent to the measurement date	81,631	-	6,126	-
Total	\$ 696,615	\$ (498,063)	\$ 58,623	\$ (169,112)

City of Edgewood, Florida
Notes to Financial Statements

Note 3: DEFINED BENEFIT PENSION PLANS (Continued)

Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer’s fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2025. Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<i>Year Ending September 30:</i>	FRS		HIS	
2026	\$	237,613	\$	(27,835)
2027		(42,256)		(31,831)
2028		(29,833)		(26,225)
2029		(48,603)		(16,309)
2030		-		(14,415)
Thereafter		-		-
Total	\$	116,921	\$	(116,615)

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2025. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2025. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2024.

The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

<i>Year Ending September 30:</i>	FRS	HIS
Inflation	2.40%	2.40%
Salary increases, including inflation	3.50%	3.50%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	5.20%

Mortality assumptions for both plans were based on the PUB-2010 base tables projected generationally with Scale MP-2021. For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2018, through June 30, 2023.

The following changes in key actuarial assumptions occurred in 2025:

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.93% to 5.20%.

Note 3: DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions (Continued)

HIS: All demographic assumptions and methods were reviewed as part of the 2024 Experience Study. Changes were adopted by the 2025 FRS Actuarial Assumption Conference during its meeting in October 2025.

The long-term expected investment rate of return was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption of 3.50%. For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset allocation.

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return
Cash	1.0%	3.2%	320.0%
Fixed income	29.0%	5.5%	5.4%
Global equity	45.0%	8.5%	6.9%
Real estate	12.0%	8.4%	7.1%
Private equity	11.0%	12.4%	8.8%
Strategic investments	2.0%	6.5%	6.1%
Total	100%		

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 5.20% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index rate as of June 30, 2025 was used as the applicable municipal bond index.

Note 3: DEFINED BENEFIT PENSION PLANS (Continued)

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the employer’s proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease	Rate	1% Increase	1% Decrease	Rate	1% Increase
<i>September 30, 2025</i>	5.70%	6.70%	7.70%	4.20%	5.20%	6.20%
City’s proportionate share of the net pension liability	\$ 3,227,728	\$ 1,644,715	\$ 317,540	\$ 428,568	\$ 380,050	\$ 339,359

Pension Plans’ Fiduciary Net Position

Detailed information about the pension plans’ fiduciary net position is available in the State’s separately issued financial reports.

Note 4: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The City of Edgewood, Florida administers a single-employer defined benefit healthcare plan (the “Plan”) that provides medical insurance to its employees and their eligible dependents. Pursuant to Section 112.0801, Florida Statutes, the City is required to provide eligible retirees (as defined in the City’s pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. The City does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the City’s basic financial statements.

Funding Policy

The City is funding the postemployment benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by City Council annually during the budget process. The City does not pay for health insurance premiums for retirees. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on an actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contributions are determined as annualized claims incurred based on the retiree age at the beginning of the fiscal year and the claims table used for liability determination offset by the annual premium paid by the retiree for such coverage. City contributions are assumed to be equal to benefits paid.

Note 4: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Plan Membership

At September 30, 2025, OPEB membership consisted of the following:

	Employees
Inactive members	-
Active members	16
Total	16

Assumptions and Other Inputs

The City’s OPEB liability (asset) is calculated using the Alternative Measurement Method permitted by GASB Statement 75 for employers in plans with fewer than one hundred total plan members.

The Alternative Measurement Method involves estimates of the value of reported amounts and assumptions about the probability of events far into the future, and that the determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

In the September 30, 2025 measurement data, the assumptions and other inputs, applied include the following:

Inflation	3.00 %
Discount rate	4.50 % investment rate of return
Health care cost trend rates	5.20 % decreasing to 4.10 % after 2031
Retirees' share of benefit-related costs	100 % of projected health insurance premiums

The discount rate was selected based on a 20-year tax-exempt high-quality general obligation municipal bond yield of index. The S&P Municipal Bond 20 Year High Grade Index at September 30, 2025 was 4.50%.

Mortality rates were based on the RP-2014 Mortality Tables for annuitants for small plans for Males and Females as appropriate with both rates, with adjustments for mortality improvements based on Scale MP, as published by the Internal Revenue Service (IRS) for purposes of Internal Revenue Code (IRC) section 430.

The actuarial assumptions used in the September 30, 2025 valuation were not based on the results of an actuarial experience study.

At September 30, 2025, the City reported a total OPEB liability of \$239,002. The information has been provided as of the September 30, 2025 measurement date.

City of Edgewood, Florida
Notes to Financial Statements

Note 4: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Assumptions and Other Inputs (Continued)

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Total OPEB Liability
	(a)	(b)	(a) - (b)
Balance as of September 20, 2024	\$ 304,234	\$ -	\$ 304,234
Changes for the year			
Service cost	51,538	-	51,538
Interest	14,850	-	14,850
Changes of assumptions	(131,620)	-	(131,620)
Net changes	(65,232)	-	(65,232)
Balance as of September 30, 2025	\$ 239,002	\$ -	\$ 239,002

The following table represents the City's total OPEB liability calculated using the discount rate of 4.50%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Current		
	1% Decrease (3.50%)	Discount Rate (4.50%)	1% Increase (5.50%)
Total OPEB Liability	\$ 281,266	\$ 239,002	\$ 205,035

The following table represents the City's total OPEB liability calculated using the health care cost trend rate of 5.20%, as well as what the City's total OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

	Ultimate Trend		
	1% Decrease (4.20%)	(5.20%)	1% Increase (6.20%)
Total OPEB Liability	\$ 216,627	\$ 239,002	\$ 264,497

City of Edgewood, Florida
Notes to Financial Statements

Note 4: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2025, the City recognized a decrease to OPEB expense of \$65,232. In addition, the City reported deferred inflows of resources relate to the OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change of assumptions	\$ 216,651	\$ (172,517)
Total	\$ 216,651	\$ (172,517)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

<i>Year ending September 30,</i>	
2026	\$ 11,135
2027	11,135
2028	11,135
2029	11,135
2030	11,135
Thereafter	(11,541)
Total	\$ 44,134

Note 5: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered through participation in a local government non-assessable self-insurance pool – Florida Municipal Insurance Trust. There have been no significant reductions in insurance coverage from the prior year. No settlements have exceeded the City’s insurance coverage for each of the past three fiscal years.

Note 6: COMMITMENTS AND CONTINGENCIES

During the ordinary course of its operation, the City is party to various claims, legal actions, and complaints. While the ultimate effect of such litigation cannot be ascertained at this time, in the opinion of counsel for the City, the liabilities which may arise from such actions would not result in losses which would exceed the liability insurance limits in effect at the time the claim arose or otherwise materially affect the financial condition of the City or results of activities.

City of Edgewood, Florida
Notes to Financial Statements

Note 6: COMMITMENTS AND CONTINGENCIES (Continued)

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund(s). The amount, if any, of expenditures from current or prior years which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts not recorded, if any, to be immaterial.



THIS PAGE IS INTENTIONALLY LEFT BLANK.

**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

City of Edgewood, Florida
Budgetary Comparison Schedule – General Fund

<i>For the year ended September 30, 2025</i>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 3,531,070	\$ 3,671,070	\$ 3,757,547	\$ 86,477
Licenses and permits	40,300	40,300	48,640	8,340
Intergovernmental	628,622	633,622	667,632	34,010
Charges for services	382,060	575,073	592,415	17,342
Fines and forfeitures	19,000	19,000	20,232	1,232
Impact fees	900	4,900	9,341	4,441
Investment earnings	77,500	82,500	88,423	5,923
Miscellaneous revenue	10,400	10,400	16,132	5,732
Total revenues	4,689,852	5,036,865	5,200,362	163,497
Expenditures				
General government				
Personnel services	280,385	288,485	282,704	5,781
Operating expenditures	498,216	585,816	539,367	46,449
Capital outlay	-	-	-	-
Public safety				
Law enforcement:				
Personnel services	1,993,853	2,127,253	2,069,938	57,315
Operating expenditures	324,842	327,692	321,774	5,918
Capital outlay	-	-	-	-
Debt service				
Principal	51,960	46,960	46,461	499
Interest	5,645	10,645	9,894	751
Fire protection:				
Operating expenditures	1,397,410	1,397,410	1,366,424	30,986
Physical environment				
Operating expenditures	265,843	316,843	290,680	26,163
Capital outlay	4,000	4,000	25,000	(21,000)
Total expenditures	4,822,154	5,105,104	4,952,242	152,862

-Continued-

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Edgewood, Florida
Budgetary Comparison Schedule – General Fund (Continued)

<i>For the year ended September 30, 2025</i>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Excess of revenues over expenditures	(132,302)	(68,239)	248,120	316,359
Other Financing Sources				
Transfers out	(331,765)	(331,765)	(331,795)	(30)
Transfers in	166,000	166,000	166,000	-
Proceeds from sale of capital assets	-	-	4,336.00	4,336
Total other financing sources	(165,765)	(165,765)	(161,459)	4,306.00
Net change in fund balance	(298,067)	(234,004)	86,661	320,665
Fund balance, beginning of the year	5,590,420	5,590,420	5,590,420	-
Fund balance, end of year	\$ 5,292,353	\$ 5,356,416	5,677,081	\$ 320,665

The schedule was prepared on a budgetary basis, the reconciliation between the budgetary basis and GAAP is as follows:

Capital outlay for leases	44,108
Lease proceeds	(44,108)
Fund balance on GAAP basis	<u><u>\$ 5,677,081</u></u>

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Edgewood, Florida
Budgetary Comparison Schedule – Road and Streets Fund

<i>For the year ended September 30, 2025</i>	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 70,000	\$ 76,000	\$ 82,885	\$ 6,885
Intergovernmental	24,000	28,000	28,350	350
Investment earnings	50	50	125	75
Impact fees	-	-	37,350	37,350
Miscellaneous	17,741	17,741	18,543	802
Total revenues	111,791	121,791	167,253	45,462
Expenditures				
Highways and streets	377,786	387,786	316,206	71,580
Capital outlay	-	-	42,712	(42,712)
Total expenditures	377,786	387,786	358,918	28,868
Excess (Deficiency) of Revenues Over (Under) Expenditures	(265,995)	(265,995)	(191,665)	74,330
Other Financing Sources				
Transfers in	165,795	165,795	165,795	-
Total other financing sources	165,795	165,795	165,795	-
Net change in fund balance	(100,200)	(100,200)	(25,870)	74,330
Fund balance, beginning of year	542,070	542,070	542,070	-
Fund balance, end of year	\$ 441,870	\$ 441,870	\$ 516,200	\$ 74,330

Note that this schedule is prepared on a budgetary basis, but it is not different from Generally Accepted Accounting Principles (GAAP) in presentation.

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Edgewood, Florida

Budgetary Notes to Required Supplementary Information

Note 1: BUDGETARY INFORMATION

The City Council annually adopts a budget for the General Fund and the Roads and Streets Fund. All appropriations are legally controlled at the fund level. The City Council employs the following procedures in establishing the budgetary data reflected in the financial statements:

- a) Prior to September 30, the Mayor submits to the City Council a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Complete copies of the proposed budget are made available for public inspection. Budget workshops are held and public hearings are conducted to obtain citizens' comments.
- c) Prior to October 1, the budget is legally enacted through passage of an ordinance and becomes the basis for the millage levied by the Council.
- d) Any transfers of budgeted amounts between departments within any fund, and any revisions that alter the total expenditures of any fund must be approved by the Council.
- e) Formal budgetary integration is employed as a management control device during the year for the General Fund and any special revenue funds that have a legally adopted budget.
- f) The budgets are integrated into the accounting system and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the budget. All budgets are presented on the modified accrual basis of accounting (GAAP) except as noted on the budgetary comparison schedules.
- g) Unexpended appropriations on annual budgets lapse at the end of the fiscal year.
- h) The budgetary comparison schedule shown in the accompanying required supplementary information presents comparisons of the legally adopted budget, as amended, with actual results. The originally adopted budget is presented for purposes of comparison to the final, amended budget.

City of Edgewood, Florida
Schedule of Proportionate Share of Net Pension Liability

	Florida Retirement System (FRS)			
	2025	2024	2023	2022
City's proportion of the net pension liability	0.0053%	0.0056%	0.0044%	0.0052%
City's proportionate share of the net pension liability	\$ 1,644,715	\$ 2,171,156	\$ 1,737,339	\$ 1,920,280
City's covered payroll	\$ 1,360,609	\$ 1,402,283	\$ 1,282,785	\$ 1,267,221
City's proportionate share of the net pension liability as a percentage of its covered payroll	120.88%	154.83%	135.43%	151.53%
Plan fiduciary net position as a percentage of the total pension liability	87.26%	83.70%	82.38%	82.89%
	Health Insurance Subsidy (HIS)			
	2025	2024	2023	2022
City's proportion of the net pension liability	0.0030%	0.0033%	0.0029%	0.0033%
City's proportionate share of the net pension liability	\$ 380,050	\$ 495,565	\$ 459,785	\$ 346,110
City's covered payroll	\$ 1,360,609	\$ 1,402,283	\$ 1,282,785	\$ 1,267,221
City's proportionate share of the net pension liability as a percentage of its covered payroll	27.93%	35.34%	35.83%	27.31%
Plan fiduciary net position as a percentage of the total pension liability	6.36%	4.80%	4.12%	4.81%

Note 1: The Plan's fiduciary net position as a percentage of the total pension liability is published in Note 3 financial statements.

Note 2: Amounts presented were determined as of June 30.

2021	2020	2019	2018	2017	2016
0.0054%	0.0061%	0.0059%	0.0057%	0.0062%	0.0062%
\$ 407,697	\$ 2,656,804	\$ 2,033,346	\$ 1,717,322	\$ 1,830,978	\$ 1,553,082
\$ 1,205,151	\$ 1,174,032	\$ 1,157,916	\$ 1,161,110	\$ 1,117,456	\$ 1,091,698
33.83%	226.30%	175.60%	147.90%	163.85%	142.26%
96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

2021	2020	2019	2018	2017	2016
0.0035%	0.0034%	0.0034%	0.0034%	0.0036%	0.0035%
\$ 424,193	\$ 421,143	\$ 385,721	\$ 361,699	\$ 383,028	\$ 407,902
\$ 1,205,151	\$ 1,205,151	\$ 1,174,032	\$ 1,157,916	\$ 1,161,110	\$ 1,117,456
35.20%	34.95%	32.85%	31.24%	32.99%	36.50%
3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

City of Edgewood, Florida
Schedule of Pension Contributions

Florida Retirement System (FRS)				
	2025	2024	2023	2022
Contractually required contribution	\$ 316,418	\$ 317,812	\$ 209,749	\$ 220,226
Contributions in relation to the contractually required contribution	(316,418)	(317,812)	(209,749)	(205,610)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ 14,616
City's covered payroll	\$ 1,375,670	\$ 1,429,368	\$ 1,275,629	\$ 1,235,883
Contributions as a percentage of covered payroll	23.00%	22.23%	16.44%	17.82%
Health Insurance Subsidy (HIS)				
	2025	2024	2023	2022
Contractually required contribution	\$ 26,501	\$ 27,969	\$ 19,036	\$ 19,773
Contributions in relation to the contractually required contribution	(26,501)	(27,969)	(19,036)	(19,773)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 1,375,670	\$ 1,429,368	\$ 1,275,629	\$ 1,235,883
Contributions as a percentage of covered payroll	1.93%	1.96%	1.49%	1.60%

2021	2020	2019	2018	2017	2016
\$ 205,610	\$ 203,671	\$ 214,024	\$ 194,227	\$ 172,477	\$ 165,261
(203,671)	(203,671)	(214,024)	(194,227)	(172,477)	(165,261)
\$ 1,939	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,236,560	\$ 1,179,404	\$ 1,205,151	\$ 1,174,032	\$ 1,157,916	\$ 1,161,110
16.63%	17.27%	17.76%	16.54%	14.90%	14.23%

2021	2020	2019	2018	2017	2016
\$ 20,327	\$ 19,876	\$ 19,202	\$ 18,998	\$ 18,621	\$ 18,040
(19,876)	(19,876)	(19,202)	(18,998)	(18,621)	(18,040)
\$ 451	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,236,560	\$ 1,236,560	\$ 1,179,404	\$ 1,205,151	\$ 1,174,032	\$ 1,157,916
1.64%	1.61%	1.63%	1.58%	1.59%	1.56%

City of Edgewood, Florida
**Schedule of Changes in Total Other Postemployment Benefits Liability
and Related Ratios**

<i>Fiscal year ending September 30,</i>	2025	2024	2023	2022	2021	2020
Total OPEB liability						
Service cost	\$ 51,538	\$ 35,236	\$ 1,916	\$ 1,916	\$ 2,774	\$ 2,419
Interest	14,850	12,403	1,792	2,532	1,355	26
Changes of assumptions	(131,620)	(31,278)	248,474	(20,878)	(5,482)	51,029
Net changes in total OPEB liability	(65,232)	16,361	252,182	(16,430)	(1,353)	53,474
Total OPEB liability - beginning	304,234	287,873	35,691	52,121	53,474	-
Total OPEB liability - ending	\$ 239,002	\$ 304,234	\$ 287,873	\$ 35,691	\$ 52,121	\$ 53,474
Covered-employee payroll						
for the measurement period	\$ 1,375,670	\$ 1,429,368	\$ 1,275,629	\$ 1,235,883	\$ 1,236,560	\$ 1,236,560
Total OPEB liability as a percentage of						
covered-employee payroll	17.37%	21.28%	22.57%	2.89%	4.21%	4.32%

Notes to the schedule:

The City began recording an OPEB liability in 2020. As a result, this information is only available for five fiscal years.



Carr, Riggs & Ingram, L.L.C.
7506 Lynx Way
Suite 201
Melbourne, FL 32940

321.255.0088
386.336.4189 (fax)
CRladv.com

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and City Council,
City of Edgewood, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the City of Edgewood, Florida as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Edgewood, Florida’s basic financial statements, and have issued our report thereon dated May 7, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Edgewood, Florida’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Edgewood, Florida’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Edgewood, Florida’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described below, 2025-002, to be a significant deficiency.

2025-002 REVIEW AND SEGREGATION OF DUTIES

Criteria: Review and segregation of duties is critical for effective internal controls to mitigate the risk of errors and inappropriate actions.

Condition: The City does not have preventative review and approval controls in place for data and monthly remittances to the State for the Florida Retirement System.

Cause: Data remitted for FRS is not reviewed prior to being sent.

Effect: Employee data could be remitted and recorded with incorrect information.

Recommendation: Someone other than the preparer should review the information prior to being sent and document their review.

Management's Response: The City of Edgewood agrees with the auditor's recommendation to segregate duties for FRS reporting. While the City strives for accuracy in all financial reporting, we recognize that implementing a formal review process will further mitigate the risk of clerical errors or data inaccuracies.

Corrective Action Plan: Reasonable controls are in place with each employee having a separate, secure password for the BTR and Sage systems. The City will implement the following actions:

1. **Segregation of Duties:** The City will immediately implement a secondary review process. The staff member responsible for preparing the monthly FRS data will no longer be the sole person involved in the submission process.
2. **Review Protocol:**
 - **Preferred method:** The City recognizes the importance of segregation of duties, but the current manual entry process for FRS is time-sensitive. To avoid operational delays, the City Clerk will perform a formal reconciliation and review of the FRS confirmation report against payroll records within 48 hours of submission. This ensures that any discrepancies are identified and corrected immediately through the FRS portal's existing correction mechanism, satisfying the need for independent oversight without halting municipal operations."
 - **Alternative method:** Before any data is remitted to the State, a designated reviewer (primarily the City Clerk or Administrative Manager) will verify the remittance report against internal payroll records.
3. **Documentation:** To ensure a clear audit trail, the reviewer will sign and date a digital approval log for each monthly submission, confirming that the data has been checked for accuracy and completeness.

Implementation Timeline: Immediate. May 4, 2026

Responsible Party: City Clerk and Deputy Police Chief

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Edgewood, Florida's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Edgewood, Florida's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Edgewood, Florida's response to the findings identified in our audit as stated above. City of Edgewood, Florida's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carri Riggs & Ingram, L.L.C.

Melbourne, Florida
May 7, 2026



THIS PAGE IS INTENTIONALLY LEFT BLANK.



Carr, Riggs & Ingram, L.L.C.
 7506 Lynx Way
 Suite 201
 Melbourne, FL 32940

 321.255.0088
 386.336.4189 (fax)
 CRladv.com

INDEPENDENT AUDITOR’S MANAGEMENT LETTER

To the Honorable Mayor and City Council,
 City of Edgewood, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Edgewood, Florida, as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 7, 2026.

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards, and Independent Accountant’s Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 7, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective action has been taken to address findings and recommendations made in the preceding financial audit report as noted below.

2024-001 Accrual of Receivables	Comment cleared
2024-002 Census Data	Comment repeated as 2025-001

Official Title and Legal Authority

Section 10.554(l)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority of the City of Edgewood, Florida is disclosed in the footnotes. The City has no component units.

Financial Condition and Management

Section 10.554(l)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City of Edgewood, Florida met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City of Edgewood, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City of Edgewood, Florida. It is management's responsibility to monitor the City of Edgewood, Florida's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we have the following recommendation:

2025-001 CENSUS DATA

Criteria: GASB standards require governments to report on pension liabilities, and census data could influence actuarial assumptions and reporting on pension obligations.

Condition: The City's personnel records did not support information provided to the actuaries for determining pension and other post-employment benefit liabilities.

Cause: Data entered to or provided to the actuary, such as the date of hire, did not agree with supporting documentation in the City's personnel records.

Effect: Two participants' date of hire did not agree to the information submitted to the Florida Retirement System and used internally for the OPEB liability calculation.

Recommendation: The City should ensure that the information provided agrees with support in personnel files and the same information is provided to all sources that utilize it.

Management's Response: The City Clerk has completed a comprehensive internal "census sweep" of all active personnel files. This review confirmed that the lack of a standardized "Date of Hire" field on

onboarding documents—combined with varying departmental start dates—led to inconsistent data being provided for actuarial and FRS reporting.

Corrective Actions Planned:

- **Administrative Verification:** To ensure data accuracy at the source, the Deputy Police Chief will share a departmental onboarding calendar with the City Clerk. This provides a clear, documented record of the official start date for all new law enforcement personnel.
- **Standardized Documentation:** The City Clerk will record the verified date on the centralized census spreadsheet used to track information for all City employees.
- **Establishment of "Source of Truth":** The Deputy Chief's onboarding schedule will serve as the sole authoritative source for all future census data submissions to the Florida Retirement System and OPEB actuaries.
- **Systemic Correction:** All records flagged during the internal sweep have already been updated to reflect the verified hire dates to ensure historical and future reporting consistency.

Timeline for Implementation: Immediate. May 4, 2026

Responsible Party: City Clerk and Deputy Police Chief

Property Assessed Clean Energy (PACE) Programs (Unaudited)

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the City did not operate a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the City's geographical boundaries during the fiscal year under audit.

Additional Matters

Section 10.554(l)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, applicable management and the City of Edgewood, Florida's City Council, and is not intended to be and should not be used by anyone other than these specified parties.

Cam, Riggs & Ingram, L.L.C.

Melbourne, Florida
May 7, 2026



Carr, Riggs & Ingram, L.L.C.
7506 Lynx Way
Suite 201
Melbourne, FL 32940

321.255.0088
386.336.4189 (fax)
CRladv.com

INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES

To the Honorable Mayor and City Council,
City of Edgewood, Florida

We have examined City of Edgewood, Florida’s compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2025. Management of the City of Edgewood, Florida is responsible for the City of Edgewood, Florida’s compliance with the specified requirements. Our responsibility is to express an opinion on City of Edgewood, Florida’s compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City of Edgewood, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of Edgewood, Florida complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including as assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City of Edgewood, Florida’s compliance with specified requirements.

In our opinion, the City of Edgewood, Florida complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2025.

This report is intended solely for the information and use of the City Council, management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Melbourne, Florida
May 7, 2026

CONSENT AGENDA



TUESDAY, APRIL 21, 2026 CITY COUNCIL MEETING

City Hall – Council Chamber
405 Bagshaw Way, Edgewood, Florida
Tuesday, April 21, 2026 at 6:30 PM

DRAFT MINUTES

These minutes provide a summary of the key discussions and decisions made during the April 21, City Council Meeting. A complete audio recording of the meeting is available for public review for one year. After one year, the City will dispose of the recording in accordance with applicable regulations. To access the recording, please contact Edgewood City Hall at sriffle@edgewood-fl.gov.

A. CALL TO ORDER, INVOCATION, & PLEDGE OF ALLEGIANCE

Council President Horn called the meeting to order at 6:31 pm.

B. ROLL CALL & DETERMINATION OF QUORUM

City Clerk Riffle confirmed a quorum with all Councilmembers present. Mayor Dowless took his seat at the dais at 6:38 pm.

Elected Officials Present:

John Dowless, Mayor
Richard A. Horn, Council President
Susan Lomas, Council President Pro-Tem
Casey McElroy, Councilmember
Ryan Santurri, Councilmember
(following oath)
Beth Steele, Councilmember

Staff Members Present:

Sandra Riffle, City Clerk
Dean Deschryver, Police Chief
Miguel Garcia, Deputy Police Chief
Ellen Hardgrove, City Planner
Drew Smith, City Attorney

C. PRESENTATIONS AND PROCLAMATIONS

City Clerk Riffle administered the Oath of Office to Ryan Santurri. Councilmember Santurri assumed his seat at the dais.

D. CONSENT AGENDA

1. March 17, 2026 City Council Meeting Minutes

Councilmember Lomas made a motion to approve the Consent Agenda as presented; seconded by Councilmember McElroy. The motion was approved by voice vote (5/0).

E. **ORDINANCES (FIRST READING)** - No items were presented for first reading.

F. PUBLIC HEARINGS (ORDINANCES – SECOND READINGS & RELATED ACTION)

No public hearings were conducted during this session.

G. **UNFINISHED BUSINESS** - No unfinished business was discussed.

H. NEW BUSINESS

1. RFP - Police Department Roof Replacement

City Clerk Riffle presented the Request for Proposal (RFP) committee results, identifying Advance Roofing, Poseidon Sales, and TC Metal Roofing as the top candidates.

Council President Horn expressed concern regarding the significantly lower price point offered by Advance Roofing compared to other bidders. Caleb Castro of the RFP Committee explained that the competitive pricing resulted from the firm's high volume of projects. Councilmember Lomas concurred with the committee’s recommendation.

There was no other public comment.

Councilmember Lomas made a motion to approve Advance Roofing’s submittal to the Request for Proposal; seconded by Councilmember Steele. The motion was approved by roll call vote (5/0).

Councilmember Lomas	Approve
Councilmember McElroy	Approve
Councilmember Santurri	Approve
Councilmember Steele	Approve
Council President Horn	Approve

I. GENERAL INFORMATION

J. CITIZEN COMMENTS

(This was heard after Councilmember reports)

Resident Dan Wheeler addressed the Council regarding an ongoing noise ordinance issue. He noted that while business owners are often responsive to requests, the noise is unpredictable and continues to impact neighbors. He suggested that the business owner install signs on the premises to request that customers show courtesy to the neighbors.

Attorney Smith clarified that noise regulations are based on decibel levels rather than business hours, with stricter limits beginning at 9:00 pm. Mayor Dowless confirmed that Code Enforcement has visited the property in question multiple times. Planner Hardgrove noted that the Planning and Zoning Board tabled the proposed noise ordinance but expected it to return to the Council in May.

Councilmember Lomas noted that Officer Zane provided an update at the March Council meeting and that he had not received any new complaints at that time.

K. BOARDS & COMMITTEES

1. 301 Mary Jess Rd. - Office Addition Site Plan Approval

Planner Hardgrove introduced a proposed site plan approval for L&W Building Supply, located at 301 Mary Jess Road on the north side of Mary Jess Road. The applicant proposed converting an existing covered outdoor storage area into enclosed building space. The property operates as a wholesale building supply facility exceeding 50,000 square feet and is classified as a legally nonconforming use, as it predates current zoning regulations that would otherwise require a Special Exception due to its adjacency to residential districts. Pursuant to Section 134-38(c) of the City Code, nonconforming uses may not be expanded beyond their original scope. However, the proposed modification does not constitute an expansion, as it involves enclosing an existing 432-square-foot covered and paved storage area of equal size. The overall operational footprint, impervious surface ratio, and intensity of use will remain unchanged

Planner Hardgrove stated that she does not anticipate any negative impacts on adjacent residential properties. The enclosed structure will maintain or increase setbacks from nearby residential property lines and will not alter drainage or stormwater conditions, as the area is already paved and covered

The Planning and Zoning Board agreed with Staff to recommend approval of the site plan.

In response to Councilmember Lomas, Planner Hardgrove showed that the planned area of enclosed storage is a smaller area than the existing covered storage.

Council President Horn asked the applicant whether they foresaw needing additional storage in the future; they did not.

There was no public comment

Councilmember Lomas made a motion to approve the site plan, dated March 19, 2026, for 301 Mary Jess Road based on the findings that the plan is consistent with site plan review standards and does not constitute the expansion of a non-conforming use. The motion was seconded by Councilmember Steele and was approved by roll call vote (5/0).

Councilmember Steele	Approve
Councilmember Santurri	Approve
Councilmember McElroy	Approve
Councilmember Lomas	Approve
Council President Horn	Approve

L. STAFF REPORTS

City Attorney Smith – no report.

Police Chief DeSchryver - Chief's Report March 2026
(This was heard after the consent agenda)

Chief DeSchryver presented the March 2026 report, showcasing new department patches and vehicle decals. He addressed traffic complaints regarding nighttime truck activity on Holden Avenue and reported on a speed study showing an average speed of 33 mph.

(Mayor Dowless entered the meeting at 6:38 pm.)

City Clerk Riffle - 3/18/26 through 4/14/26

City Clerk Riffle announced a group photo for May 19 and individual headshots for May 8. She confirmed all business tax receipts were collected and provided a positive update on FCC Environmental Services. She also reported on inspections with the Federal Railroad Administration regarding Quiet Zone intersections.

Code Compliance Officer Zane – no report

M. MAYOR AND CITY COUNCIL REPORTS

Mayor Dowless

- **New Appointments** Mayor Dowless welcomed Councilmember Santurri to the dais.
- **Collective Bargaining Negotiations (CBA)** Prior to the City Council meeting, representatives from the City and the Collective Bargaining Association (CBA) met to continue formal negotiations. The discussions remain productive as both parties work toward a fair and sustainable agreement. A follow-up meeting is scheduled for the coming weeks to further refine the terms of the contract.
- **Infrastructure and Utility Progress**
 - He recently met with representatives from Duke Energy to address the removal of remaining "stub poles" throughout the City.
 - He reported that the Florida Department of Transportation (FDOT) has approved work related to the EPOC project on South Orange Blossom Trail.
- **Communication** He commended the City staff for their excellent work on the latest City Newsletter, which was recently published

Council Member Lomas - no report

Council Member McElroy – no report

Council Member Santurri – no report

Council Member Steele – no report

Council President Horn – no report

N. ADJOURNMENT

The meeting was adjourned at 7:27 pm.

Richard A. Horn, Council President

Attest:

Sandra Riffle, City Clerk

ORDINANCES (FIRST READING)

Ordinance 2026-02

Noise Violations

1
2 **ORDINANCE 2026-02**
3

4 **AN ORDINANCE OF THE CITY OF EDGEWOOD, FLORIDA,**
5 **AMENDING SECTION 134-919 OF THE CODE OF ORDINANCES**
6 **RELATING TO NOISE VIOLATIONS; AMENDING THE TABLE OF**
7 **MEASURED SOUND LEVEL LIMITS; ADDING A PROHIBITION AND**
8 **MEASURING STANDARDS FOR NON-MEASURED PLAINLY AUDIBLE**
9 **SOUNDS AND PROVIDING FOR DETECTION AND ENFORCEMENT OF**
10 **SAME; PROVIDING FOR SEVERABILITY, CONFLICTS,**
11 **CODIFICATION, AND AN EFFECTIVE DATE.**
12

13 **WHEREAS,** the City of Edgewood City Council has determined it to be in the best interest
14 of the City to review and update certain standards related to noise and enforcement of noise
15 violations; and
16

17 **WHEREAS,** the City Council recognizes that certain sounds and certain circumstances
18 impair the practicality of measurement by noise level meters; and
19

20 **WHEREAS,** “plainly audible” standards provide additional protection to the public from
21 excessive noise by providing for standards that may be enforced without the need for measurement
22 by a sound level meter; and
23

24 **WHEREAS,** in order to implement plainly audible standards, the City Council recognizes
25 the importance of establishing observation criteria for determining when “plainly audible” noise
26 rises to the level of a violation.
27

28 NOTE: Underlined words constitute the original text of the City of Edgewood Code of
29 Ordinances, asterisks (***) indicate a deletion from the original text of the Code of Ordinances
30 which is intended to remain unchanged, and ~~strike through~~ constitutes deletions from the original
31 Code of Ordinances.
32

33 **NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY**
34 **OF EDGEWOOD, FLORIDA, AS FOLLOWS:**
35

36 **Section 1.** Section 134-919, “Noise,” is hereby amended as follows:
37

- 38 * * *
- 39 (g) *Maximum permissible sound levels; receiving land use categories; times; adjustment for*
40 *character of sound.*
- 41 (1) ~~Subject to subsections (g)(2) and (3) of this section, the following applicable sound~~
42 ~~level limits are established for the following applicable times when measured at or~~
43 ~~inside the property lines of the following applicable land use categories~~

44 No person shall create sound that, when measured with a sound level meter, shall
 45 exceed the applicable sound levels set forth below when measured from within a
 46 property located in the following land use zoning categories:

<u>Receiving Land Use Zoning Category</u>	<u>Time of Day</u>	<u>Sound Level Limit</u>
<u>Residential</u>	<u>7:00 a.m.10:00 p.m.</u>	<u>60 dBA</u>
	<u>10:01 p.m.6:59 a.m.</u>	<u>55 dBA</u>
<u>Non-Residential</u>	<u>7:00 a.m.9:00 p.m.</u>	<u>65 dBA</u>
	<u>9:01 p.m.6:59 a.m.</u>	<u>55 dBA</u>

<u>Receiving Land Use Category</u>	<u>Time</u>	<u>Sound Level Limit (dB(A))</u>
<u>Single family</u>	<u>7:00 a.m. 9:00 p.m.</u>	<u>60</u>
<u>Residential dwelling lot, any other lot zoned for residential use, or noise sensitive zone</u>	<u>9:00 p.m. 7:00 a.m.</u>	<u>55</u>
<u>Multifamily</u>	<u>7:00 a.m. 9:00 p.m.</u>	<u>55</u>
<u>Residential</u>	<u>9:00 p.m. 7:00 a.m.</u>	<u>45</u>

- 48
- 49 ~~(2) a.~~ For any source of sound which emits a pure tone, the sound level limits set forth in
 50 subsection (g)(1) of this section shall be reduced by five dB(A).
- 51 ~~(3) b.~~ The land use categories set forth in subsection (g)(1) of this section shall be subject
 52 to existing special exceptions, nonconforming uses and variances.
- 53 ~~(4) The measurement of sound shall be made with a sound level meter. Recorded~~
 54 ~~measurements shall be taken so as to secure and ensure an accurate representation of~~
 55 ~~the sound.~~
- 56 (2) No person shall create a sound that is plainly audible at the time and distance limits set
 57 forth below:

<u>Receiving Land Use Zoning Category</u>	<u>Time of Day</u>	<u>Distance</u>
<u>Residential</u>	<u>All days 7:00 a.m.—10:00 p.m.</u>	<u>100 feet or more</u>
	<u>All days 10:01 p.m.—6:59 a.m.</u>	<u>50 feet or more</u>
<u>Non-Residential</u>	<u>All days 7:00 a.m.—10:00 p.m.</u>	<u>200 feet or more</u>
	<u>All days 10:01 p.m.—6:59 a.m.</u>	<u>100 feet or more</u>

58 a. Sounds in violation of subsection 15-183(b)(1) shall be confirmed by the
 59 investigating officer. The investigating officer who hears a sound that might be plainly
 60 audible shall assess the sound by measuring the distance from the property line or
 61 right-of-way line of the source of the sound. The investigating officer shall measure
 62 such distance, according to the following standards, to determine whether the sound
 63 constitutes a noise disturbance:

64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98

- 1. The primary means of detection shall be the investigating officer's normal hearing faculties, provided the investigating officer's hearing is not enhanced by any mechanical or medical device, such as a hearing aid.
- 2. The investigating officer shall have a direct line of sight and hearing to the real property that is the source of the sound so that the investigating officer can identify the offending source of such sound and the distance involved.
- 3. The investigating officer shall use a distance measuring device to measure the distances in subsection 15-183(b)(1).

* * *

Section 2. Severability. It is the intent of the City Council of the City of Edgewood, and is hereby provided, that if any section, subsection, sentence, clause, phrase or provision of this Ordinance 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 Ordinance.

Section 3. Ordinances and Resolutions in Conflict. All ordinances or resolutions or parts thereof, which may be determined to be in conflict herewith, are hereby repealed.

Section 4. Codification. The provisions of this Ordinance shall be codified as and become and be made a part of the *Code of Ordinances of the City of Edgewood*. The Sections of this Ordinance may be renumbered or relettered to accomplish such intention and the word "Ordinance", or similar words, may be changed to "Section," "Article", or other appropriate word. The Code codifier is granted liberal authority to codify the provisions of this Ordinance.

Section 5. Effective Date. This Ordinance shall take effect immediately upon approval by the City Council.

SECTION SIX. Effective date. This Ordinance shall take effect immediately upon adoption as provided by the Charter of the City of Edgewood.

PASSED ON FIRST READING THIS _____ DAY OF _____ 2026.

PASSED AND ADOPTED THIS _____ DAY OF _____ 2026.

CITY OF EDGEWOOD, FLORIDA
CITY COUNCIL

Richard A. Horn, Council President

ATTEST:

Sandra Riffle, City Clerk

Ordinance 2026-03

Parking Regulations



Date: May 14, 2026
To: City Council
From: Ellen Hardgrove, City Planning Consultant
XC: Sandy Riffle, City Clerk
Drew Smith, City Attorney
Brett Sollazzo, Administrative & Permitting Manager
Allen Lane, City Engineer
Re: Proposed Parking Regulation Re-Write

On May 11, 2026, the Planning and Zoning Board concluded a comprehensive review of the existing parking regulations, culminating in a unanimous 5-0 recommendation for approval of Ordinance 2026-03. This proposal reflects the Board's dedicated work to ensure these standards are modern and tailored to Edgewood's envisioned character, as well as to provide clearer and more practical guidelines for developers, businesses, and staff.

Ordinance 2026-03 will repeal and replace existing Code Sections 134-605 through 134-640. The text below highlights the key components of the re-write, followed by the recommended ordinance in its entirety.

New Regulation Highlights

Sec. 134-605. When is the parking regulation applied?

- A. New Construction:** Construction of any new principal building.
- B. Building Expansion:** Any increase in a building's Gross Square Footage (GSF).
- C. Increased Intensity of Existing Use:** Any operational change that increases parking demand as defined as a net increase in the number of required spaces compared to the last legally established use when the applicable parking ratio is employed. Examples of triggers include, but are not limited to, adding outdoor dining, increasing guestrooms or dwelling units, or increasing licensed capacity for grooming or daycare uses within an existing structure.
- D. Change in Use/Occupancy on a Developed Property to a use with an Increased Parking Demand:** Any change in use or occupancy to a use with a higher parking ratio as identified in Table 134-607-1 (e.g., Single Tenant Office to Medical Office) **Exemption:** Legacy Shopping Centers provided no physical expansion occurs. Legacy Shopping Centers are defined as "A commercial site with associated parking lot constructed prior to November 5, 1974 and a minimum of 150 existing parking spaces on site: Edgewood Isle at 5601 S Orange Ave, South

Orange Shopping Center at 5416 Hansel Ave, and Fort Gatlin Shopping Center at 75 Gatlin Ave.”

- E. **Rectification of Substandard Conditions from Parcel Division:** To resolve parking deficiencies caused by unauthorized parcel divisions, this provision prohibits any development or occupancy change that increases parking demand until the site is brought back into compliance through a Lot Joinder, a recorded Cross-Parking Agreement, or other means of satisfying current parking regulations.

The terms in the regulation are defined. (Sec. 134-606)

This section provides a centralized, alphabetical directory of the terms used within the regulation in order to ensure interpretive consistency and facilitate the uniform application of the regulation.

How many spaces are needed? (Sec. 134-607.B)

The parking requirements have been more tailored to Edgewood’s specific land uses and standardized them to a common denominator (# spaces per 1,000 square feet), whenever possible. This provides for easier comparison when determining an increased parking demand. Some of the ratios have changed based on a peer cities review.

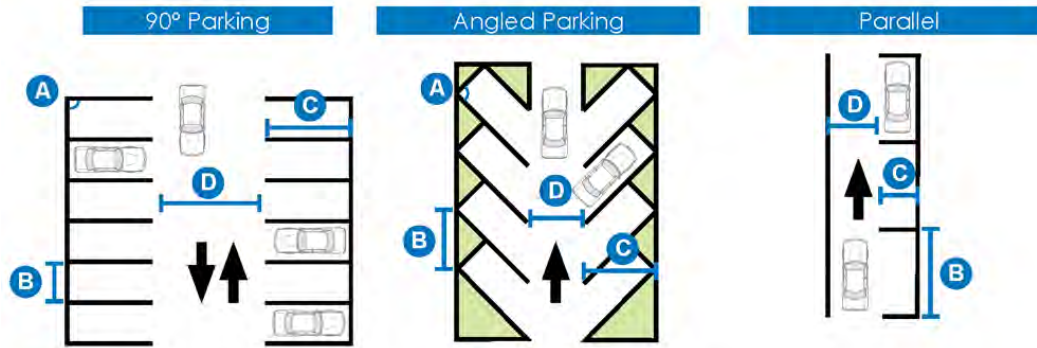
The number of spaces can sometimes be reduced. (Sec. 134-607.C)

1. **The preservation of any Historic or Specimen tree**, capped at ten percent (10%) of the total number of spaces otherwise required.
2. **Shared Parking and Complementary Demand:** Developments incorporating the integration of complementary land uses that allow for the internal capture of trips, use of spaces at different times, or demonstrate a reduced overall parking demand as documented in a detailed parking demand study prepared by a qualified traffic engineer or planner and approved by City Council.
3. **Proximity to Transit:**
 - Bus stop: 5% reduction.
 - Commuter rail or bus transfer station: 20% reduction.Conditioned on, meeting the criteria for “Proximity to Transit” and the existence of a well-lit Pedestrian-Friendly Path that has designated crosswalks equipped with accessible pedestrian signals or flashing beacons across any arterial road.
4. **Pre-1974 Development Waiver:** allows for the practical use of parcels developed prior to modern land development regulations that do not have the ability to accommodate the required on-site parking (See Attachment 1 for details on this permissible reduction).

How is the parking lot required to be designed? (Sec. 134-608)

A. Layout – The new regulation provides illustrations and details.

Figure 1. Off-Street Parking Design Standards



A Parking Angle (degrees)	B Stall Width (feet)	C Stall Depth (feet)	D Drive Aisle Width	
			One-Way Travel Lane (feet)	Two-Way Travel Lane (feet)
0 (Parallel)	22	8	12	24
30	18	18	12	24
45	12	18	18	24
60	10	18	18	24
90	10	18	20	22

When unpaved parking is allowed (Sec. 134-608.I)

1. Temporary Event Parking (I.2.a.)

- a) Event-Specific: Only with a valid, City-issued Special Event Permit.
- b) Frequency Cap: No parcel, property or business shall utilize or be authorized to have unpaved parking more than two (2) times per calendar year. Each occurrence shall not exceed seventy-two (72) consecutive hours.
- c) Ineligible Uses: This Section shall not be used to satisfy the minimum parking requirements for any permanent or recurring use. "Recurring use" is defined as any activity occurring more than twice in a 12-month period, including but not limited to weekly or monthly religious services/conferences, or overflow parking for established businesses.
- d) Surface Condition Standards: The area must have existing stabilized land with established, drought-tolerant sod or other ground cover. The use of bare dirt, loose sand, or any area with less than 90% vegetative cover is strictly prohibited.

Other Conditions

- Owner Liability: All applications to allow the temporary unpaved parking must include a signed statement from the property owner acknowledging joint and severally liability with the applicant for the maintenance of site conditions, adherence to all requirements, and the

restoration of the site to its pre-event condition within 48 hours of the event's conclusion. The property owner must further acknowledge responsibility for any outstanding violation fees incurred due to non-compliance of temporary parking requirements or failure to restore the site.

- **Traffic Control:** For events expecting more than 50 vehicles, professional traffic control (off-duty police or certified flaggers) shall be provided at the applicant's sole expense. Such traffic control shall be detailed on the application.
 - **Lighting:** If the unpaved parking area is proposed to be utilized after sunset, the applicant must provide temporary lighting sufficient to ensure pedestrian and vehicular safety. All lighting must be shielded and downward-directed to prevent light spillage or glare onto adjacent properties or public rights-of-way.
 - **Enforcement and Penalties/Fines:** Each vehicle parked in violation of this Section, or in excess of the quantity authorized by a Special Event Permit, shall constitute a separate and individual violation. Such violations are subject to the maximum cumulative penalty authorized by Florida Statute Chapter 162. Furthermore, each day the site remains out of compliance constitutes a separate violation for each vehicle, and such violations will be subject to daily fines until compliance is achieved. If the owner fails to fix any damage to the public right-of-way on time, the City will perform the repairs itself and the property owner is strictly liable for all costs incurred.
- 2. Permanent for Preservation of Specimen and Historic Trees and their Critical Root Zones (I.2.b).** This section provides more detail on the currently allowed unpaved parking for Specimen and Historic trees.

Parking can be provided off-site (Sec 134-609)

This section maintains the current allowance for providing up to 70% of required parking off-site within a quarter-mile radius. However, it replaces the burdensome requirement of recording the shared parking agreement in the Official County Records with a new Annual Verification process.

The new regulation is specific on what/how the parking lot can be used for (Sec. 134-611)

Solely for the parking of licensed, motorized vehicles in operating condition. (B)

Prohibited Uses and Activities within a required parking space (C)

1. **Commercial Storage:** The storage, display, or sale of merchandise, inventory, or equipment.
2. **Mobile Vending:** The placement of mobile food dispensing vehicles (food trucks) or trailers.
3. **Refuse & Containers:** The location of shipping containers, dumpsters, or portable storage units.
4. **Vehicle Service:** The repair, dismantling, or servicing of vehicles is prohibited within required parking spaces, with the exception of minor emergency services such as flat tire changes or battery jumps; the areas shall not be used for the storage of vehicles awaiting or undergoing repair.

- 5. General Obstruction: Any other commercial activity that renders the space unavailable for its intended purpose of vehicle parking.

All vehicles parked onsite must be exclusively within striped parking spaces on an improved, permanent surface, unless otherwise allowed by this regulation (E).

Continuously Available (F). All required parking spaces must remain unobstructed and accessible for vehicle use during the business hours of the primary use. This includes ensuring that valet operations or "reserved" markings do not reduce the total number of spaces available to the public below the minimum required by this Chapter (unless otherwise approved).

Parking lots are required to be maintained (Sec. 134-612)

General Maintenance (A. & B.) The property owner shall ensure parking and loading areas and associated maneuvering aisles, access drives, and landscaping shall be continuously maintained in a safe, functional, and aesthetically pleasing condition including, but not limited to, free of "alligator cracking," striping and markings in good condition, and all required landscaping maintained in a healthy, weed-free, and trimmed state.

Changes in Parking Layouts (C.)

Any modification to a parking layout, configuration, or design requires a revised site plan, meeting ADA requirements, approved by the City Engineer or City Planner.

Existing parking lots are required to be brought into compliance (Sec. 134-613)

All parking areas existing at the time of the adoption of this Ordinance must be brought into full compliance according to the following schedule:

Compliance Window	Improvement Category	Specific Requirements
12 Months Effective Date of this Ordinance	Safety & ADA	Repair of all potholes, installation or replacement of required ADA signage, and compliant blue-and-white striping.
24 Months Effective Date of this Ordinance	Maintenance & Aesthetics	Sealcoating of entire lot, re-striping of all stalls to meet high-contrast standards, and installation of required perimeter landscaping.

Failure to meet the established amortization deadlines results in the withholding or denial of any newly requested Certificate of Occupancy (CO) for new or expanding users and referred to the Special Magistrate for code enforcement action, which may include daily fines.

ATTACHMENT 1 - Pre-1974 Development Waiver:

Reduced Standards for parcels developed prior to modern land development regulations that do not have the ability to accommodate the required on-site parking

An innovative waiver framework has been incorporated into the proposed parking regulation designed to balance continued use of Edgewood's long-standing buildings with the City's transition toward the ECD vision. Recognizing that strict parking requirements often make new uses in older structures impossible, this regulation allows for targeted parking quantity reductions when coupled with aesthetic or functional site improvements. By scaling these reductions based on the intended lifespan of the use, the ordinance provides a viable path for the productive use of existing sites today, while ensuring that the long-term transformation of the Orange Avenue corridor remains on track

Below is a basic summary of the proposal for this policy direction. The framework is a staircase of compliance. The longer the waiver, the higher the investment in the community's aesthetic and infrastructure. A business can enter at the level that matches their current budget and long-term intent. Transition to the next tier is possible. The full requirements for each tier from the proposed regulation (Table 134-607-2: Tiered Waiver Requirements) follows.

Tier 1: The "Paint-Patch-and Landscape" Period (Short Term)

For small start-ups or short-term leases (2 years), the focus is on immediate blight removal. Owners are not forced into \$100,000+ renovations immediately. Instead, they must provide such things as follows:

- Fresh paint (no neon/day-glow) and irrigated landscaping per the original site plan, including fresh "edged" mulch beds.
- Repave asphalt and restripe spaces per the original site plan or code.
- In ECD, windows must remain clear and active; "blacked-out" vinyl wraps or storage blocking glass is prohibited.
- In ECD, required bicycle parking.

Tier 2: The Transitional Investment (Intermediate Term)

If a business is proposed to remain for a 5-year term, the requirements begin to contribute more to the ECD vision such as the following.

- All Tier 1 requirements.
- Provision of a three-sided masonry dumpster enclosure per code requirements.
- Consolidating driveways to make the street safer for cars and pedestrians.
- Recording of cross-access easements to allow vehicle flow between adjacent properties.
- Installation of ECD-standard wide sidewalks and dedicated pedestrian easements.
- Refreshed street facing façade.

Tier 3: Long Term

Property owners that wish to keep their building indefinitely are held to the highest standard, ensuring they become a "Permanent Asset" to the City. In addition to all Tier 1 and Tier 2 requirements, the following is required:

- Façade restoration, such as removal of "false" facades and replacing doors and windows.
- A professional stormwater management retrofit.
- A 7-foot brick wall to protect adjacent residential neighbors.
- Permanent concrete path connecting the building to the public sidewalk.

All Tiers: "Universal Requirements"

All approvals are conditioned on meeting the "Universal Conditions" including:

- **ADA Upgrades:** Mandatory exterior building rehabilitation to meet ADA standards and provision of all required ADA parking on-site.
- **Safety Corrections:** Such as any "back-out" parking (where cars reverse into public streets) must be removed and replaced with landscaping.

Tiers 1 and 2 are administrative approvals (staff review/approval), except if the site has any portion of its vehicular access (including secondary or service drives) connected to a non-arterial street that feeds into a residential neighborhood. That circumstance and all Tier 3 requests require City Council approval. Administrative approval is also conditioned on a reduction of up to 50% of that required (ADA quantity requirements cannot be reduced). Greater than 50% reduction requires City Council approval and an approved mitigation plan.

The proposed framework also allows for "Use Portability" within the waiver period:

- **Interchangeable Uses:** Once a waiver is granted, uses with similar parking quantity requirements may be interchanged without further consideration for the remainder of the approved waiver duration.
- **Tier Transitions:** Owners are not locked into their initial selection; transitions to a higher tier (providing a longer duration in exchange for increased investment) are possible. Renewal of the current tier is not possible.

While most uses in these old structures will be eligible for a waiver, Places of Assembly are strictly ineligible. Their high-intensity, simultaneous demand for parking is incompatible with the intent of this relief and would create unmanageable spillover into nearby properties.

1 **Table 134-607-2: Tiered Waiver Requirements**

Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Permanent Waiver Indefinite Duration
Property Stewardship	<ul style="list-style-type: none"> ▪ Fresh paint on the building(s). Neon, day-glow/bright colors, highly reflective colors, or similar colors are prohibited on all building exteriors. ▪ Landscaping with irrigation shall be re-established, at a minimum, according to formerly approved site plan. Without a site plan, landscaping requirements shall be consistent with the applicable codes corresponding to building date. ▪ All unpaved areas must be freshly mulched and "edged" (defined borders). 	<ul style="list-style-type: none"> • All Tier 1 requirements. • Construction of permanent, 3 sided masonry dumpster enclosure(s) with gate per code requirements. 	All Tier 2 requirements.
Vehicular Use Area Repair & Safety Compliance	<ul style="list-style-type: none"> ▪ The vehicular use area surface shall be paved, uniform, stable, and smooth; free of cracks, potholes, or loose aggregate; and resurfaced as necessary to achieve these conditions. ▪ Parking spaces shall be restriped to re-establish parking spaces in accordance with the formerly approved site plan or consistent with current code design standards. Without site plan availability, parking requirements from the applicable codes (corresponding to building date) shall apply, although in no case shall the parking provided be less than the "Minimum Base Parking." ▪ Regardless of any historical site plan approval or previous configuration, any on-site parking and loading areas that necessitate reverse maneuvers from the parking or loading area onto a public road, or that present unsafe conditions (parking) as identified by the City Engineer, shall be eliminated. The remediation shall be achieved through the physical removal of the driveway apron, the full restoration of the vertical curb per City Engineering Standards, and the installation of code-compliant landscaping within the vacated area. All such remedial actions must be engineered to ensure no negative drainage impacts, such as ponding or stormwater diversion, occur on the subject property, within the public right-of-way, or on adjacent properties. 	<ul style="list-style-type: none"> ▪ All Tier 1 requirements. 	All Tier 2 requirements.

Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Permanent Waiver Indefinite Duration
Access Management:		Elimination of redundant or oversized driveways, unless determined by City Engineer to be necessary for onsite vehicular circulation. The remediation shall be achieved through the physical removal of the driveway apron, the full restoration of the vertical curb per City Engineering Standards, and the installation of code-compliant landscaping within the vacated area. All such remedial actions must be engineered to ensure no negative drainage impacts, such as ponding or stormwater diversion, occur on the subject property, within the public right-of-way, or on adjacent properties. If cross access is available from adjacent property and the connection to the subject property is practical, elimination of driveway connection to State Road 527 may be required.	All Tier 2 requirements.
Cross access Easement		If located within the ECD, an easement to facilitate cross access to adjacent non-residential zoned property, as determined by the city engineer, shall be identified on a site plan and recorded in Orange County Records.	All Tier 2 requirements.

Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Permanent Waiver Indefinite Duration
Structure & Aesthetics	If in ECD, all glass facing a public road right-of-way shall remain transparent or be used for active displays. Opaque window tints, heavy curtains, or "blacked-out" vinyl wraps, boarded-up windows, or situating interior fixtures/furniture or storage that will block a window is prohibited.	All Tier 1 requirements. If located in ECD, installation of ECD-standard sidewalk in the People Space shall be provided, which may include the establishment of a pedestrian easement if the existing right-of-way is insufficient. If located in ECD, the facade shall be refreshed to work towards the ECD building design standards to the extent possible as determined by the City Planner (or designee).	All Tier 1 requirements. If located in ECD, installation of ECD-standard sidewalk in the People Space shall be provided, which may include the establishment of a pedestrian easement if the existing right-of-way is insufficient. If in ECD, Façade Rehab shall be required such as removal of non-contributing false facades, non-sandblasting building cleaning, stucco restore, painting, replacement or reconstructive woodwork, new doors and windows. Professional stormwater management assessment and retrofit to the maximum extent practicable as determined by the City Engineer.
Alternative Transportation Modes	If in ECD, bike parking shall be provided consistent with Code Section 134-471.	Same as Tier 1	Same as Tier 2 If in the ECD, a permanent paved/concrete 6 feet wide pedestrian path shall be provided to connect the building entrance to the public sidewalk along the road.
Fencing & Walls			If in the ECD, with the exception of decorative railings for outdoor cafes, fences are not allowed forward of the building on any street side. Decorative railings for cafes shall not exceed three feet in height. Fences/walls onsite shall not create a barrier to existing or future cross access easements. Maximum height of fences/wall will be 48 inches, except along the property lines shared with a residential lot, where the ECD required wall shall be provided. Chain link fencing, when allowed, must be black vinyl-coated and not be visible from a road public right-of-way.

Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Long Term Duration
Administrative Requirements	<p>1. Future Intent Sworn Affidavit: The property owner must sign a "Future Intent" affidavit, in a form approved by the City Attorney, acknowledging that if a subsequent waiver tier is not granted, the use of the property shall cease at the waiver expiration date.</p> <p>2. Affidavit for Continued Compliance: The property owner (and lease, if applicable) must acknowledge the continuous obligation of maintaining the requirements of the waiver. Any failure in compliance shall constitute a violation of the waiver conditions and may lead to the immediate revocation of the waiver.</p> <p>3. Towing and Enforcement Affidavit: The property owner (and lessee, if applicable) shall execute an affidavit and restrictive covenant, in a form approved by the City Attorney, expressly authorizing the City—including Law Enforcement and Code Enforcement officers—to enter the subject property to enforce Code requirements, including, but not necessarily limited to, parking and traffic codes. This authorization specifically empowers the City to cite or remove (tow) vehicles parked outside of designated, striped parking stalls, including those in drive aisles, fire lanes, or on unpaved, landscaped, or stormwater management areas.</p> <p>4. Conditions of Approval Affidavit: If a public hearing was required, acknowledgement of any conditions of approval, if applicable.</p>	<p>1. All Tier 1 Affidavits.</p> <p>2. Binding Site Plan + Façade Plan: Staff approved site plan demonstrating site investments and Façade Improvement Plan with renderings (including colors) of all building sides facing a public ROW.</p>	<p>1. Public Hearing Approval (Per Special Exception Procedures): Planning and Zoning Board and City Council with decision criteria being parking spillover potential, operational safety, and, if within the ECD, demonstration that the site and building, with proposed improvements, will be a "Permanent Asset" to the ECD. Specific conditions and mitigation measures, including limits on occupancy, hours, or mandatory valet/rideshare plans, may be attached to approval.</p> <p>2. Binding Site Plan + Façade Plan: Submittal of site plan demonstrating investments and façade improvement plan with renderings (including colors) of all building sides facing a public ROW.</p> <p>3. If in ECD, provision of a narrative demonstrating that the proposed site improvements provide a net benefit to the ECD that outweighs the impact of the parking deficiency.</p> <p>4. Sworn Affidavits</p> <p>a. All Tier 1 Affidavits</p> <p>b. Expiration Affidavit: Acknowledging that the Tier 3 waiver remains valid for the life of the structure except shall automatically expire upon:</p> <ul style="list-style-type: none"> •Damage or destruction of the building exceeding 50% of its assessed value. •Any request to increase the building's gross floor area. •A change to a use with a higher parking demand. <p>c. Conditions of Approval Affidavit: Acknowledging any and all conditions of approval established by City Council.</p> <p>d. Shared Parking Agreement Affidavit: If a Shared Parking agreement is used for mitigation, an affidavit stating a breach of the agreement automatically terminates the waiver unless a replacement agreement is provided within 30 days.</p>

The proposed eligible properties are limited to those with legally existing structures built prior to November 5, 1974. This date was chosen since it is the date where the City established relatively modern parking design regulations, essentially requiring landscaping, which affected the provision of parking onsite. Other dates considered were as follows: Pre 1957, January 24, 1964, June 3, 2003. Using the 2003 date would essentially make all parcels in the City eligible.

- Pre 1957 When development regulations were first used (County’s) which included Article XIX Parking Quantity requirements [Prior to City’s current charter]
- 1964 Jan 24 When the City first adopted Orange County Zoning Regulations [after charter]
- 2003 Jun 3 When City revised City landscape standards, which again impacted parking design

The following tables provide a list of the eligible parcels for each cut-off date considered.

If Pre 1957 is used for the cut-off date of eligibility, the following properties are eligible Construction (No regulations)		
Address	Building Name	Year Constructed
627 Hoffner Avenue	Stone Fired Pizza	1951
5699 S. Orange Avenue	Fine Framing and Art	1952
5105 S. Orange Avenue	Freedom Insurance	1955
4200 S. Orange Avenue	Howard Wholesale	1952, 1956, 1956

If November 5, 1974 is used for the cut-off date of eligibility,
the following additional properties become eligible
1957-1974 Construction (Essentially Parking Quantity-only)

Address	Building Name	Year Constructed
5151 S. Orange Avenue	Baby & Kids Depot	1959
5108 S. Orange Avenue	Pine Castle Moose Lodge	1960
5001 S. Orange Avenue	Miracle Temple	1961
5529 S. Orange Avenue	Dawson Professional Center	1963
4710 S. Orange Avenue	Orange Holden Plaza	1960, 1962, 1963
4851 S. Orange Avenue	Statewide Auto Insurance	1964
5145 S. Orange Avenue	Beth's Burger Bar	1965
5565 S. Orange Avenue	Edgewood Police Department	1965
5028 S. Orange Avenue	Charlie Bell Property	1967
4936 S. Orange Avenue	Tops in Detail	1960, 1966, 1968
4853 S. Orange Avenue	Brinkman Accounting	1969
4864 S. Orange Avenue	SPR Services	1969
5250 S. Orange Avenue	Pine Castle Animal Hospital	1970
405 Bagshaw Way	Edgewood City Hall	1970
4948 S. Orange Avenue	Majestic Marble	1966, 1968, 1970
5104 S. Orange Avenue	Alumi Tech Airboats	1966, 1970
4893 S. Orange Avenue	East West Audio	1972
5511 S. Orange Avenue	Dan's Saw & Tool ¹	1915 (Converted to Dan's in 1972)
4201 S. Orange Avenue	The Waterfront	1956 (converted to a restaurant in 1972)
5416 Hansel Avenue	IB Golf Associates	1973
5025 S. Orange Avenue	MEC (Mansard Roof)	1973
4800 S. Orange Avenue	Le Coq Au Vin	1973

¹ Dan's Saw: A 1995 site plan for a 460 sq feet building, restricted use, required landscaping. The new building would have triggered meeting landscape requirements.

If June 3, 2003 is used for the cut-off date of eligibility the following additional properties
become eligible
1974 -June 2003 (Parking followed 1974 Landscape Requirements)

Address	Building Name	Year Built
5601 S. Orange Avenue	Edgewood Isle	1974
5650 Hansel Avenue	7-Eleven	1975
5406 Hansel Avenue	Dean Yianilos	1976
5014 S. Orange Avenue	Charlie Bell Property	1977
4709 S. Orange Avenue	Wells Fargo Inc.	1978
4698 S. Orange Avenue	Action Gator Tire	1979
5380 S. Orange Avenue	Bob's Auto Works	1979
5398 S. Orange Avenue	Ward Warehouses	1979
4905 S. Orange Avenue	Versailles III Plaza	1982
4901 S. Orange Avenue	Baldwin Fairchild Funeral Home	1982
4809 S. Orange Avenue	Mystic Minerals	1982
5224 S. Orange Avenue	Adrenaline Film Production	1982
5520 Hansel Avenue	Automated Buildings	1984
4945 S. Orange Avenue	Versailles III	1985
4822 S. Orange Avenue	Dan Fuford Properties	1985
4861 S. Orange Avenue	Edgewood Professional Center	1986
5639 Hansel Avenue	Newman and Crane Associates	1987
5210 S. Orange Avenue	Nathaniel's Hope	1988
5515 S. Orange Avenue	Nationwide Roofing	1988
4401 S. Orange Avenue	Water's Edge Plaza	1989
5300 S. Orange Avenue	Bob Harrell Properties	1990
5517 Hansel Avenue	Johnson Bro. Corporation	1992
5301 S. Orange Avenue	CFE/Addition Financial	1994
4922 S. Orange Avenue	Eli's Auto Repair	1994
4834 S. Orange Avenue	Pep Boys	1996
5526 Hansel Avenue	Oak Tree Plaza	2000
4979 S. Orange Avenue	Minerva's Plaza	2003
4120 S. Orange Avenue	VanBarry's	2003

June 3, 2003 – Current Construction
(consistent with current parking and landscape regulations,
except for limited exceptions).

Address	Building Name	Year Built
5055 S. Orange Avenue	Orlando Clinical Research	2004
5579 S. Orange Avenue	Select Medical Hospital	2007
5127 S. Orange Avenue	FEG	2008
5144 S. Orange Avenue	North American Vet Community	2008

1 **ORDINANCE NO. 2026-03**

2
3 **AN ORDINANCE OF THE CITY OF EDGEWOOD,**
4 **ORANGE COUNTY, FLORIDA AMENDING CHAPTER**
5 **134, “ZONING;” AMENDING PROVISIONS RELATED TO**
6 **PARKING AND LOADING; PROVIDING FOR**
7 **SEVERABILITY; PROVIDING FOR CODIFICATION,**
8 **CONFLICTS, AND EFFECTIVE DATE.**
9

10 **WHEREAS,** the existing parking regulations of the City of Edgewood have become
11 outdated and insufficient to adequately address current and future parking demands within the
12 community; and

13 **WHEREAS,** a comprehensive review of the existing parking regulations has revealed
14 gaps that hinder public safety, traffic flow, economic vitality, and the overall quality of life
15 within the City of Edgewood; and

16 **WHEREAS,** effective parking management supports local businesses and contributes to
17 economic development by ensuring accessibility and convenience for customers; and

18 **WHEREAS,** the City desires to promote development and redevelopment within the
19 City’s commercial corridor; and

20 **WHEREAS,** there is a recognized need to modernize parking regulations to reflect best
21 practices in urban planning and transportation management; and

22 **WHEREAS,** the City of Edgewood desires to promote efficient use of private parking
23 resources, encourage alternative modes of transportation, and reduce traffic congestion; and

24 **WHEREAS,** the proposed new parking regulations aim to provide clear, concise, and
25 enforceable standards for parking throughout the City of Edgewood; and

26 **WHEREAS,** the City Council of the City of Edgewood finds that this Ordinance is in the
27 best interest of the health, safety, and welfare of citizens, businesses, and visitors to the City of
28 Edgewood.
29

30 **NOW, THEREFORE, BE IT ENACTED** by the City Council of the City of
31 Edgewood, Florida as follows:
32

33 **SECTION 1.** Chapter 134, Article V, Division 5, Sections 134-605 through 134-640 of
34 the City of Edgewood Code of Ordinances are repealed and replaced with the following:
35

36 **DIVISION 5. –PARKING AND LOADING**

37 **Sec. 134-604. Intent and Purpose.**

38 The purpose of this Division is to regulate the design, capacity, and management of off-site
39 parking and loading facilities to promote the health, safety, and general welfare of the
40 community. These regulations are intended to:

- 41 • **Establish Clear Administrative Standards:** To provide a predictable framework for the
42 review of parking requirements, ensuring that all applicants are held to a consistent standard
43 of evidence when proposing changes to a site’s occupancy or configuration.

- 44 • **Ensure Site Safety and Functionality:** To promote orderly traffic flow and minimize
45 conflicts between vehicles and the public realm by requiring that all parking, loading, and
46 maneuvering occurs safely within the boundaries of the development site.
- 47 • **Synchronize Parking with Land Use Impacts:** To ensure that the amount of provided
48 parking is proportional to the actual demand generated by a business’s operational intensity,
49 turnover rate, and peak-period occupancy.
- 50 • **Promote Adaptive Reuse and Economic Resilience:** To provide flexible standards that
51 allow for the continued viability of existing and historic structures while ensuring that
52 significant changes in use or intensity trigger necessary safety and design improvements.

53
54 **Sec. 134-605. Applicability of Parking Regulation.** The following actions shall trigger a full
55 parking compliance review to ensure the site meets the standards of this Chapter.

- 56 **A. New Construction:** Construction of any new principal building.
- 57 **B. Building Expansion:** Any increase in a building’s Gross Square Footage (GSF).
- 58 **C. Increased Intensity of Existing Use:** Any operational change that increases parking demand
59 as defined as a net increase in the number of required spaces compared to the last legally
60 established use when the applicable parking ratio is employed.
 - 61 1. **Operational Changes:** Triggers include, but are not limited to, adding outdoor dining,
62 increasing guestrooms or dwelling units, or increasing approved capacity for grooming,
63 or daycare uses within an existing structure. Any resulting deficiency must be mitigated
64 through the provision of additional on-site stalls or an Operational Parking Plan approved
65 by the City Engineer or Planner. An increase in use intensity could change the category
66 used to calculate parking, for example, Shopping Center, Retail Anchor to Shopping
67 Center, High Intensity Anchor.
 - 68 2. **Burden of Proof:** The applicant shall bear the burden of establishing by competent
69 substantial evidence that no increase in parking demand shall result from any proposed
70 change of use or occupancy.
- 71 **D. Change in Use/Occupancy on a Developed Property to a use with an Increased Parking
72 Demand:** Any change in use or occupancy to a use with a higher parking ratio as identified
73 in Table 134-607-1 (e.g., Single Tenant Office to Medical Office) shall be prohibited unless
74 the required parking for the new use—calculated against the last legally established use—is
75 provided in accordance with this Chapter or a Parking Waiver is approved per Section 134-
76 607. Exemption: Legacy Shopping Centers (as defined in Section 134-606) are exempt from
77 this specific recalculation trigger, provided no physical expansion occurs.
- 78 **E. Rectification of Substandard Conditions from Parcel Division:** If a parcel or
79 configuration shown on an approved site plan has been divided or altered without official
80 City subdivision approval, resulting in a failure to meet minimum parking requirements on
81 one of the nonapproved parts, no permits for expansion, new construction, or any change of
82 use or occupancy that increases parking demand shall be issued until:
 - 83 • The parcel is legally unified via a Lot Joinder with the adjacent land from which it was
84 divided;
 - 85 • A Cross-Parking Agreement is recorded that restores the required parking count; or

- The parking regulations are otherwise fully satisfied.
- The applicant shall bear the burden of establishing by competent substantial evidence that no increase in parking demand shall result from any proposed change of use or occupancy.

Sec. 134-606. Definitions.

The terms used in this Division shall have the following definitions; in the event of any conflict with any definition elsewhere, the following definitions shall control:

Accessible Parking: Synonymous with "handicap space," "ADA compliant parking space," "accessible space," it is a specialized parking stall designed to accommodate individuals with disabilities. Unlike a standard parking space, it features extra room for mobility devices (wheelchairs, walkers, or lifts) and is legally required to be located on the shortest accessible route to a building's entrance. The design is regulated by the Florida Building Code.

Arterial: A roadway that is functionally classified per FDOT (in accordance with Federal Highway Administration guidelines) as part of a system of streets and highways characterized by a capacity to quickly move relatively large volumes of traffic and provide a high degree of mobility.

Artisan food and personal goods manufacturing: A business that produces food and/or personal goods by non-industrialized methods, in quantities not intended for mass-output; examples include cheese, charcuterie, coffee roasters, and soaps. Artisan food manufacturing includes a retail component. Artisan personal goods manufacturing is typically visited by appointment or for pick up.

Automotive Repair and Services (Major/Minor): An establishment primarily engaged in the mechanical or electrical repair, maintenance, or finishing of motor vehicles. Primary Examples: General mechanics, transmission shops, body shops, painting, detailing, and quick-lube facilities.

Commercial, Contractor & Fleet Service Shop: This classification is for businesses where the primary activity is the storage of equipment and vehicles used to provide off-site services. Includes: Pressure washers, roofers, pool cleaners, HVAC technicians, plumbers, electricians, and industrial cleaners.

Commercial, Dual Use/One Building: This applies to any single existing structure that houses two distinct types of business operations (e.g., a hair salon and a coffee shop).

Commercial, Heavy Equipment Sales, Repairs, Servicing: An establishment primarily engaged in the sale, rental, maintenance, or repair of specialized machinery and vehicles typically used in construction, farming, industrial, or specialized transport operations. This definition excludes Automotive Repair and Services, which is intended for consumer-grade passenger vehicles and light-duty trucks.

Convenience-Oriented Services: A retail or personal service establishment primarily engaged in providing quick-turnover transactions, item processing, or "over-the-counter" services. These uses are characterized by a "stop-and-go" traffic pattern with short stays (e.g., 15 minutes or less). To qualify for this classification in parking calculations, the use must meet the following criteria:

127 • Primary Service Area: The customer-accessible area is limited primarily to a transaction
128 counter and a small waiting/staging area.

129 • No Long-Term Stay Amenities: The establishment does not provide seating, dining areas, or
130 private service rooms (e.g., exam rooms or salon chairs).

131 • High Turnover Ratio: The use is designed for a high volume of vehicle trips relative to the
132 square footage.

133 Included Uses: This category includes, but is not limited to:

134 • Laundry/Garment Services: Dry cleaning drop-off and pick-up (excluding on-site self-service
135 laundromats).

136 • Repair Services: Shoe, watch, jewelry, or small electronic repair.

137 • Shipping & Postal: Private mail centers and shipping/parcel drop-off points.

138 Exclusions: This classification shall not include professional offices (medical, legal, or
139 financial), personal care services requiring appointments (barbers, salons, or spas), or any use
140 where the primary activity occurs over a duration exceeding 30 minutes.

141 **Convenience Store:** A retail establishment primarily engaged in the sale of essential daily
142 goods (such as milk, bread, and snacks) and a general line of pre-packaged food and household
143 items for off-site consumption. The sale of tobacco or nicotine products—limited to pre-
144 packaged commercial cigarettes, cigars, tobacco, and disposable e-cigarettes—is strictly
145 accessory to the primary retail use, shall occupy no more than 10% of the retail floor
146 area (inclusive of all floor, wall, and behind-the-counter display areas), and must be conducted
147 exclusively as "behind-the-counter" sales. This definition specifically excludes "Smoke Shops,"
148 "Vape Shops," or "Tobacco Specialty Stores," and prohibits the sale of smoking paraphernalia
149 such as water pipes, hookahs, or rebuildable atomizers.

150 **Critical Root Zone:** The area of ground included within the drip line (the outermost
151 extent of the tree canopy) or a circular area with a radius of one (1) foot for every one (1) inch of
152 tree diameter (DBH), whichever is greater.

153 **Eating and Drinking Establishments:** Any establishment where the primary business is
154 the sale of food or beverages for on-site or off-site consumption. This category specifically
155 includes, but is not limited to: full-service restaurants, fast-food establishments, bars, taverns,
156 lounges, coffee shops, cafes, juice bars, and craft bakeries with on-site seating.

157 **Encroachment, Parking:** The situation where a vehicle, when parked within a designated
158 stall, extends any portion of its body, bumper, or load over a property line, into a public right-of-
159 way, or onto a designated pedestrian path.

160 **Fleet/Company Vehicle:** Any motorized vehicle or trailer, including passenger cars,
161 vans, and trucks, that is owned, leased, or controlled by a single commercial or non-profit entity
162 rather than an individual. For the purposes of these regulations, a "fleet" consists of four or more
163 such vehicles parked or stored on the same property while not in active service. This definition
164 excludes "take-home" company vehicles assigned to a specific employee for residential use.

165 **Gross Square Feet (GSF):** The total area of all floors of a building measured to the
166 exterior faces of exterior walls, enclosed outdoor storage areas, and fenced or designated areas
167 for active inventory, or outdoor work stations. The GSF shall exclude covered sidewalks and
168 architectural transitions intended for weather protection or passenger loading, such as covered

169 entrances, porte-cochères, or drop-off areas at hotels, religious institutions, and medical facilities.
170 However, any such excluded areas shall be included in the GSF calculation if they are utilized
171 for outdoor dining, display of merchandise, or other commercial activities.

172 **Group Living Facility:** A residential structure or complex providing shared living
173 accommodations and often, support services, care, or supervision, for a group of individuals not
174 all related by blood, marriage, adoption, or guardianship, who typically live together as a single
175 housekeeping unit. This definition includes, but is not limited to, assisted living facilities,
176 nursing homes, recovery houses, residential treatment centers, and any facility operating as a
177 Community Residential Home (as defined and regulated by Florida Statute § 419.001). This
178 definition specifically excludes transient lodging such as hotels, motels, or short-term vacation
179 rentals.

180 **Gym/Fitness Center:** An establishment that provides facilities and equipment for
181 physical exercise, weightlifting, bodybuilding, and cardiovascular training.

- 182 • Distinguishing Characteristic: This use is characterized by "open-floor" access, where patrons
183 utilize equipment at their own pace rather than being restricted to a fixed, group-based class
184 schedule.
- 185 • Inclusions: This includes traditional gyms, 24-hour fitness clubs, and cross-training facilities
186 that offer general membership access.
- 187 • Exclusions: This does not include Instructional Services (scheduled group classes only) or
188 Personal Care (one-on-one personal training by appointment).

189 **High Intensity Use:** Any commercial or non-residential establishment characterized by
190 high-turnover traffic, concentrated peak-period demand, or "simultaneous occupancy" where a
191 large number of patrons arrive and depart within a condensed timeframe. According to the
192 standards set in this Division, these uses include:

- 193 • Eating and Drinking Establishments: Restaurants, bars, and cafes.
- 194 • Medical Offices/Clinics: Urgent care, diagnostic labs, and high-turnover healthcare providers.
- 195 • Large-Scale Instructional Services: Any facility 5,000 GSF or larger offering scheduled group
196 classes (e.g., martial arts, dance, or gymnastics).
- 197 • Places of Assembly: Religious institutions, event venues, and theaters.

198 **Industrial, Distribution/Logistics:** A high-velocity transit facility that serves as a
199 regional or local sorting and dispatch point for the rapid movement of goods. This use is
200 characterized by "cross-docking" or "last-mile" operations where packages or goods are
201 received, sorted, and transferred immediately to a local delivery fleet (vans, box trucks, or
202 courier vehicles). Unlike a traditional warehouse, goods are not stored for long periods, and the
203 site is characterized by high employee density per shift and the continuous staging of a dedicated
204 vehicle fleet. It is distinguished from Warehouse Storage by its high-turnover "active"
205 environment and from Warehouse, Wholesale by the lack of a customer-facing sales counter.

206 **Industrial, Flex Space:** A versatile light industrial use property where up to 33% of the
207 gross floor area includes commercial uses, most commonly office, showroom, or retail space, all
208 within a single building or group of units.

209 **Industrial, Light Assembly/Fabricating:** This category refers to low-intensity industrial
210 operations focused on the assembly, finishing, or packaging of pre-manufactured components.

211 Processes are primarily manual or utilize light-duty power tools at individual workstations,
212 generating minimal noise or vibration. The end products are typically smaller in size and less
213 intricate than those produced in heavy manufacturing. Primary examples include Electronics
214 assembly, garment sewing/embroidery, medical device packaging, and furniture finishing.
215 Light Assembly/Fabricating may include showrooms provided the showroom area does not
216 exceed 25% of the leased space in any one building or location. A showroom is defined as an
217 area for the display and sale of goods, products, or merchandise ancillary to the light
218 assembly/fabrication onsite. This use is intended for industrial/heavy commercial zones, not
219 ECD. In the ECD, see Artisan food and personal goods manufacturing definition for small-scale
220 production that includes a public-facing retail component.

221 ***Industrial, Manufacturing (General/Heavy):*** This category includes industrial
222 operations primarily engaged in the mechanical, physical, or chemical transformation of
223 materials, substances, or components into new products. These processes are typically large-
224 scale and are distinguished from Light Assembly by their intensity, infrastructure needs, and
225 external impacts.

226 • Primary Characteristics:

227 ○ Raw Material Processing: Involves the handling of bulk raw materials (metals, chemicals,
228 wood, or stone) rather than pre-manufactured components.

229 ○ Complex Tooling: Utilization of heavy-duty machinery, automated production lines,
230 furnaces, large-scale presses, or specialized chemical processing equipment.

231 ○ Infrastructure Intensive: Requires significant power, high-volume water/sewer capacity, or
232 specialized ventilation/waste-handling systems.

233 ○ External Impacts: May produce noise, vibrations, odors, or heat that require specialized
234 building design or significant setbacks from non-industrial uses.

235 • Primary Examples: Metal foundry/fabrication, plastic injection molding, commercial food
236 processing/canning, catering, chemical blending, and large-scale vehicle or machinery
237 production.

238 ***Industrial, Technical/Creative:*** This category encompasses specialized facilities
239 designed for technical, artistic, or scientific production rather than bulk storage or mass
240 manufacturing. Activities are characterized by low-turnover, high-skill project teams and the use
241 of specialized, often sensitive, equipment.

242 • Primary Examples: Radio and Television Broadcasting Studios, Film/sound stages, materials
243 testing labs, R&D "maker-spaces," and digital media hubs.

244 • Key Distinction: Unlike standard warehouse use, this category involves higher interior build-
245 out for climate control, acoustics, or laboratory standards, resulting in a higher employee-to-
246 square-foot ratio.

247 ***Instructional Services:*** A Place of Assembly that offers recreational, cultural, or personal
248 enrichment classes to the general public.

249 • Standard Examples: This category includes, but is not limited to: fine art schools, martial arts
250 studios (dojos), yoga and Pilates studios, dance academies, music schools, gymnastics centers,
251 and dog training facilities.

252 • Operational Characteristic: Instructional Services are characterized by Simultaneous
253 Occupancy, where the majority of patrons arrive and depart within a condensed timeframe
254 aligned with a fixed schedule. When such a facility exceeds 5,000 GSF, the concentrated peak
255 demand for parking and the resulting intensity of site circulation are functionally equivalent to
256 a Place of Assembly. Consequently, Large-Scale Instructional Services shall be regulated
257 under the Place of Assembly parking standards to ensure adequate capacity for these peak-
258 period surges.

259 • Classification by Scale:

260 ○ Small-Scale Instructional Services: Facilities under 5,000 gross square feet.

261 ○ Large-Scale Instructional Services: Facilities 5,000 gross square feet or larger.

262 ○ Dog Training Facilities. To qualify for the Small Scale Instructional Service rate: Group
263 instruction shall be limited to a maximum of 12 students (handlers) per session. Use must be
264 primarily instructional. Facilities that include overnight boarding or unsupervised "daycare"
265 must be calculated under the Animal Care/Boarding ratio. Facilities designed for larger
266 "show" events or competitions with spectators shall be calculated at the Place of Assembly
267 rate.

268 • Special Exclusions: Any instructional facility that serves alcohol, includes a lounge/bar area, or
269 functions as a for-profit event venue (e.g., renting the hall for parties) shall be classified
270 entirely as a Place of Assembly regardless of square footage.

271 • Gym/Fitness Center Distinction: Facilities providing "open-floor" access to weightlifting or
272 cardio equipment for general use (not exclusively tied to a scheduled class) shall be classified
273 as a Gym/Fitness Center.

274 **Live/Work Unit:** A single integrated space combining both residential and non-residential
275 uses. Unlike a home occupation, a live/work unit is a full-fledged commercial enterprise with a
276 storefront presence, visiting clients, and potential employees.

277 **Minimum Base Parking:** Three (3) total on-site parking spaces, regardless of the
278 calculations derived from the Table 134-607-1.

279 **Multi-building property:** A development consisting of two or more buildings on a single
280 lot or contiguous lots under unified control that share common parking, access, and/or circulation
281 facilities, the total parking requirement is the sum of the requirements for each building use (e.g.,
282 shopping center and restaurant outparcel).

283 **Office, General:** Establishments in either stand-alone or multi-tenant buildings,
284 providing professional, administrative, or technical services.

285 • Ancillary Storage: Storage of materials, parts, or inventory is permitted as an accessory use
286 provided it does not exceed 25% of the gross floor area and is directly related to the primary
287 office function.

288 • Prohibition: This use excludes the on-site storage of heavy machinery, bulk hazardous
289 materials, or fleet vehicle dispatching.

290 **Offices, Medical:** Establishments where the primary activity is the diagnosis or treatment
291 of patients by licensed healthcare professionals, regardless of whether retail sales occur within
292 the building. This includes, but is not limited to, offices for physicians, dentists, optometrists,

293 and ophthalmologists; medical and diagnostic laboratories; ambulatory surgery centers; urgent
294 care centers; and offices for physical, occupational, and speech therapists.

295 **Operable Motor Vehicle:** A vehicle that is capable of being legally operated on public
296 streets, characterized by having inflated tires, all major glass components intact, and a current,
297 valid license plate and registration. The vehicle must be capable of moving under its own engine
298 power.

299 **Operational Parking Plan (OPP):** A site-specific management strategy, prepared by the
300 applicant and approved by the City's Planner or Engineer, that demonstrates how the parking
301 demand for a development will be met without creating hazardous traffic conditions or off-site
302 impacts. The plan must include:

303 • **Parking Demand Analysis and Management Strategy:** The plan must include a description
304 of how the property owner will actively manage the lot (e.g., specialized signage, valet
305 services, or parking attendants) to avoid hazardous traffic conditions or off-site impacts. For
306 uses claiming non-simultaneous occupancy (e.g., assembly areas in shopping centers), the OPP
307 must document the peak hours of operation for all uses on the site and demonstrate that the
308 peak periods of the different uses do not overlap.

309 • **Circulation and Queuing Logic:** If deemed necessary by the City's Engineer or Planner, a
310 diagram showing on-site vehicle ingress/egress queuing and turning radii. All queuing
311 maneuvers must be contained on-site without reversing into or otherwise utilizing an offsite
312 street for staging.

313 • **Notarized Affidavits and Acknowledgements:**

314 ○ **Permission for Use of Shared Stalls:** A notarized statement from the property owner(s)
315 certifying the operational hours and, if applicable, legal documentation ensuring that one use
316 has access to another's stalls during specific time blocks.

317 ○ **Agreement to Annual Certification:** A sworn statement by the applicant acknowledging the
318 requirement to submit an annual notarized affidavit certifying that peak-hour usage and
319 onsite operations remain consistent with the approved OPP.

320 ○ **Acknowledgement of Violation Triggers:** A sworn statement acknowledging that any
321 instance of "spillover parking" onto unauthorized parcels, public rights-of-way, or
322 encroachment into required landscape buffers shall serve as *prima facie* evidence that the
323 establishment is exceeding the occupancy or schedule limits of the approved OPP.

324 ○ **Right of Entry and Consent to Penalties:** Explicit acknowledgement that the property owner
325 grants onsite access to City officials to verify plan compliance. Failure to allow such
326 inspection, any deviation from the plan, or failure to resolve a parking conflict may result in
327 immediate code enforcement action, including the suspension or revocation of the OPP and
328 associated Use Permit.

329 **Pedestrian-Friendly Path:** A sidewalk designed and maintained to provide safe,
330 accessible travel for persons of all abilities. This route shall meet ECD, FDOT and ADA
331 standards, as applicable, with the required minimum clear vertical clearance no less than 8 feet
332 (including tree branches).

333 **Personal Care/Health and Beauty Services:** Establishments providing non-medical,
334 appointment-based services typically involving extended customer stays and direct interaction
335 between a provider and a client.

- 336 • Standard Examples: Barber shops, hair/nail salons, spas, massage therapy, tanning salons, and
337 tattoo establishments.
- 338 • Individual Enrichment: Tutoring, music lessons, individual personal fitness training, and life
339 coaching.
- 340 • Small-Scale Instructional services (yoga, martial arts, dance, etc.) with a total GSF of less than
341 5,000 square feet, provided they do not serve alcohol.

342 **Place of Assembly:** A building or a defined portion of a building where groups of people
343 gather for various purposes, typically involving a large number of individuals concentrating in
344 one area simultaneously. Examples: Religious institutions, funeral homes, civic and social
345 organizations, event venues, indoor recreation, bowling alleys, large scale instructional services,
346 and theaters.

347 **Playground Accessory to Commercial Use including Dog Park:** An outdoor recreational
348 amenity that serves as a secondary feature to a primary commercial use on the same parcel, such
349 as an area designated for children's play or dog exercise.

350 **Proximity to Transit:** Proximity to transit shall mean that the building's primary business
351 or residential entrance is within 0.25 mile of a transit stop, both the near side and far side of the
352 road, except on a one-way street pair. For properties situated on one-way street, proximity to
353 one transit stop within the 0.25-mile radius is acceptable, contingent upon the presence of a
354 parallel transit stop serving the opposing direction.

355 **Public Showroom Area:** Area accessible to the general public, excluding workshops,
356 storage, and loading.

357 **Retail:** An establishment primarily engaged in the sale of new or used goods,
358 merchandise, and products directly to the general public for personal or household consumption.

- 359 • Primary Characteristics: This use is characterized by a high degree of "merchandising,"
360 including window displays, interior shelving accessible to customers, and shopping carts or
361 baskets.
- 362 • Operational Distinction: Unlike Convenience-Oriented Services, the duration of stay is
363 typically longer than 15 minutes.
- 364 • Inclusions: This category includes, but is not limited to: clothing/apparel stores, gift shops,
365 bookstores, florists, hardware stores, pharmacies, and grocery stores.

366 **Shopping Center:** A planned and integrated multi-tenant commercial development under
367 unified management, sharing common facilities such as parking, walkways, and drive aisles.
368 Permitted Use Categories within a Shopping Center include: Retail Stores, Eating and Drinking
369 Establishments, Personal Care Services (e.g., hair/nail salons), Health and Beauty Services,
370 Professional Offices, Medical Offices (e.g., dentists, acupuncture), and Instructional Services.
371 Shopping Centers are further classified as follows:

- 372 • **Convenience Store Anchor:** A shopping center consisting of at least three (3) inline tenant
373 spaces where at least one tenant occupies at a convenience store.

374 • **High Intensity Anchor:** A shopping center consisting of at least three (3) inline tenant spaces
375 where:

- 376 1. At least one single tenant occupies 5,000+ GSF and engages in uses with high turnover or
377 peak-period demand, including but not limited to Eating and Drinking Establishments,
378 Large Instructional Services, Places of Assembly or Medical Offices/Clinics **OR**
379 2. Collectively High-Intensity uses (including Eating and Drinking Establishments, Medical
380 Offices/Clinics, and Large-Scale Instructional Services) occupy 40% or more of the
381 development's total GSF.

382 • **Legacy:** A commercial site with associated parking lot constructed prior to November 5, 1974
383 and a minimum of 150 existing parking spaces on site: Edgewood Isle at 5601 S Orange Ave,
384 South Orange Shopping Center at 5416 Hansel Ave, and Fort Gatlin Shopping Center at 75
385 Gatlin Ave.

386 • **Outparcels:** All outparcels or standalone buildings within a Shopping Center development are
387 included in the overall GSF for calculating parking and use thresholds, except in the following
388 cases where the outparcel must be calculated as a Standalone Use:

389 Dissimilar Use: Any outparcel containing a use not explicitly listed in the Shopping Center
390 definition (e.g., Auto Repair, Industrial, or Residential).

391 Threshold Disruption: Any outparcel use that, if included, would cause the total development
392 to exceed the 65%, 50%, or 40% caps defined above.

393 When an outparcel meets these exceptions, it shall be calculated as a Standalone Use based on
394 its specific use-rate.

395 • **Retail Anchor:** A shopping center consisting of at least three (3) inline tenant spaces where a
396 business engaging primarily in the sale of general merchandise, soft goods, or groceries
397 occupies at least 10,000 GSF.

398 • **Unanchored:** A shopping center consisting of at least three (3) inline tenant spaces which is
399 not otherwise classified as a one of the Anchor Shopping Centers. Should a change in
400 occupancy or use result in the development meeting the threshold of an Anchor Shopping
401 Center, the parking requirement for the entire site shall be recalculated based on the new
402 classification.

403 **Showroom:** A finished, climate-controlled interior area dedicated to the display of goods,
404 samples, or merchandise for the purpose of soliciting orders or sales. A showroom is
405 distinguished from a warehouse by the presence of high-quality flooring, enhanced lighting, and
406 architectural finishes consistent with retail or office environments.

407 **Stand-alone Use:** A building containing a single tenant space that occupies its own
408 independent tax parcel or is located on a site where it does not share common parking facilities
409 with other principal buildings. Additionally, a building or outparcel shall be considered "Stand-
410 alone" for calculation purposes if its primary use is not an included use category of a Shopping
411 Center (as defined herein), or if it is specifically excluded from a Shopping Center's aggregate
412 parking calculation. A building shall be considered "Stand-alone" if its parking demand is met
413 entirely within its own dedicated parking area or if it is required to be calculated independently
414 due to the nature of the use.

415 **Unsafe Condition (Parking):** Any site configuration that fails to meet minimum City or
416 Florida Department of Transportation (FDOT) standards for sight distance, creates a direct
417 conflict between vehicles and pedestrians on a dedicated path, or obstructs the clear zone
418 required for emergency vehicle access (Fire Lanes).

419 **Vocational/Trade and Technical Training:** A post-secondary institution or center that
420 provides specialized, hands-on instruction to prepare students for professional certification or
421 direct employment in a specific career or trade with the program leading to a diploma, license, or
422 industry-recognized credential. (e.g., HVAC, plumbing, electrical, nursing, coding, cosmetology,
423 or bartending).

424 **Warehousing/Storage:** Any building or structure primarily used for the long-term storage
425 or handling of goods, materials, or equipment. This category excludes Warehouse, Wholesale &
426 Trade as defined herein.

427 **Warehouse, Wholesale & Trade:** An establishment primarily engaged in the storage,
428 sale, or distribution of products to retailers, industrial, commercial, institutional users, or other
429 wholesalers. The focus is exclusively on business-to-business transactions.

430 • Primary Characteristics:

431 ○ Commercial Clientele Only: The establishment is not open to the general public for
432 personal or household consumption. Access and sales are restricted to licensed
433 contractors, business owners, and professional practitioners.

434 ○ On-site Inventory: Includes significant floor area dedicated to the bulk storage of goods
435 and "will-call" pick-up areas.

436 ○ Limited Display: While a "trade showroom" or sales counter may exist, it is ancillary to
437 the storage function of the facility and lacks traditional retail merchandising (e.g.,
438 shopping carts, window displays, or browsing aisles).

439 • Primary Examples: Electrical/plumbing supply houses, bulk building material distributors,
440 and professional restaurant supply stores.

441

442 **Sec. 134-607. Quantity of Parking.**

443 **A. Instructions for Calculating Required Parking.**

444 **1. Minimum Parking Requirements:** The minimum number of parking spaces required
445 for a development site is determined by its proposed use and intensity in accordance with
446 Table 134-607-1. In no case shall any nonresidential development provide fewer than the
447 Minimum Base Parking of three (3) total on-site parking spaces, regardless of the
448 calculations derived from the Table, with at least one (1) of the spaces meeting ADA
449 requirements. In all cases, the quantity, design, and location of such spaces shall comply
450 with the Florida Building Code, the ADA, and the design standards of this Chapter.

451 **2. Interpretation of Multiple or Overlapping Classifications:** If a proposed use qualifies
452 under two or more parking classifications, the classification requiring the higher number
453 of parking spaces shall apply. In the event of a dispute, the City Planner shall determine
454 the applicable classification based on the use's primary function and anticipated parking
455 demand.

456 **3. Unlisted Uses:** Uses not specifically listed in Table 134-607-1 shall meet the parking
 457 requirements of the use listed herein that the City Planner determines is most similar or
 458 compatible in terms of parking demand characteristics, based on the principles of the
 459 Institute of Transportation Engineers (ITE). Should the City Planner be unable to
 460 determine a similar or compatible use, a professional parking demand study prepared by a
 461 qualified traffic engineer or planner shall be required to establish a project-specific
 462 parking ratio based on data-driven demand projections for the proposed use.

463 **4. Determination of Building Area and Intensity:** The Gross Square Feet (GSF) of
 464 Building Area shall be the basis for calculating required parking. This measurement
 465 excludes covered sidewalks and pedestrian overhangs, unless such areas are utilized for
 466 outdoor dining, the display of merchandise, or other commercial or industrial activity
 467 (including but not limited to outdoor staging, assembly, or storage), in which case the
 468 square footage of the utilized area shall be included in the total GSF.

469 **5. Calculation Methodology.**

470 a. Rounding: When the computation of the number of required parking spaces results in
 471 a fraction, the fraction shall be rounded up to the next higher whole number.

472 b. Exclusions: The following types of spaces shall not be counted towards meeting the
 473 minimum parking requirements:

- 474 1. Loading spaces.
- 475 2. Parking spaces located within vehicle repair bays or car wash tunnels.
- 476 3. Stacking spaces within drive-through lanes.
- 477 4. Any parking space not meeting the required minimum dimensions per Code
 478 Section 134-608.

479 **B. Required Parking Quantity by Use.**

Table 134-607-1: Minimum Parking Ratios by Use	
CATEGORY: Residential Uses	
Single-Family and Duplex Residential Units:	2 spaces per dwelling unit
Multifamily/3 or more attached units– Efficiency/Studio and One-Bedroom Units:	1.25 spaces per dwelling unit plus a minimum of 0.25 guest spaces per unit which are clearly identified by signage or pavement markings as "Visitor" or "Guest" parking.
Multifamily/3 or more attached units – Two bedroom units:	1.50 spaces per dwelling unit plus a minimum of 0.25 guest spaces per unit which are clearly identified by signage or pavement markings as "Visitor" or "Guest" parking.
Multifamily/3 or more attached units –Three or more bedroom units:	1.75 spaces per dwelling unit plus a minimum of 0.25 guest spaces per unit which are clearly identified by signage or pavement markings as "Visitor" or "Guest" parking.
Live/Work units	One (1) space for the residential component, plus additional parking consistent with the type of non-residential use based on the GSF of the non-residential component.
Assisted/Group Living Facility:	Parking requirements shall be determined based on a professional parking demand study prepared by a qualified traffic engineer or planner, taking into consideration the specific operational needs, resident capacity, and projected staffing levels.

CATEGORY: Commercial Stand-alone Buildings	
Artisan food manufacturing	3.3 spaces per 1,000 GSF
Artisan personal goods manufacturing	2.5 spaces per 1,000 GSF, 2.0 spaces per 1,000 GSF if the public showroom area is < 20% of the total GSF.
Stand-alone Retail	4.0 spaces per 1,000 GSF
Stand-alone Convenience Oriented Service	6.0 spaces per 1,000 GSF
Stand-alone Convenience Store	5.0 spaces per 1,000 GSF
Stand-alone Personal Care/Health and Beauty	5.0 spaces per 1,000 GSF
Instructional Services, small scale and dog training with a maximum of 12 students (handlers) on-site at any one time and no overnight boarding	4.5 spaces per 1,000 GSF
Instructional Services, large scale	Tiered approach: First 5,000 GSF, 4.5 spaces per 1,000 GSF; the excess above 5,000 GSF shall be considered Place of Assembly rate.
CATEGORY: Commercial Multi-Tenant/Building Parcels	
Shopping Center, Retail Anchor ^{1,2,3}	4.5 spaces per 1,000 GSF; Places of Assembly in a shopping center will be calculated separately
Shopping Center, High Intensity Anchor ^{1,2,3}	6.0 spaces per 1,000 GSF
Shopping Center, Convenience Store Anchor ^{1,2}	5.0 spaces per 1,000 GSF
Shopping Center, Unanchored ^{1,2}	4.0 spaces per 1,000 GSF
Dual-Use/One Building	When a building contains two distinct categories of uses (e.g., a professional office and a retail shop), the total number of required parking spaces shall be the sum of the individual uses calculated separately, unless a Shared Parking Agreement is approved.
Multi Building Property that is not a Shopping Center	When a parcel contains two or more independent buildings, the total number of required parking spaces shall be the sum of the independent uses calculated separately, unless a Shared Parking Agreement is approved.
Planned Mixed-Use Parcel	When a building or parcel contains two or more distinct categories of uses (e.g., a professional office and a retail shop on the same lot), the total number of required parking spaces shall be the sum of the individual uses calculated separately, unless a Shared Parking Agreement is approved.
<p>¹Outdoor Seating Exemption: For any Shopping Center, each individual Eating and Drinking Establishment shall be granted an exemption from parking requirements for the first 500 GSF of outdoor seating area. Any outdoor seating GSF exceeding the 500 GSF threshold per establishment shall be calculated at the Eating and Drinking Establishment (Outdoor) rate and added to the total required parking for the center. All outdoor seating areas must be shown on an approved site plan and physically delineated on the ground via permanent pavement changes or markers (e.g., medallions or brass discs). All customer seating, table placement, fixtures (e.g., signage, Maître d' station, lighting, heat lamps, umbrellas), and active service activities—including server staging and clearing—must be contained entirely within the delineated area. No portion of the restaurant operation, furniture, or fixtures may encroach a pedestrian path.</p>	

Compliance shall be measured from the edge of the delineated medallions to the nearest path edge, ensuring a minimum clear width as required by ADA, FDOT, or ECD standards (whichever is greater). Furthermore, all outdoor seating areas shall be separated from parking stalls and drive aisles by a permanent or semi-permanent barrier (e.g., planters, railings, or bollards). Unused portions of the 500 GSF exemption from one establishment may not be transferred or "stacked" to increase the exemption of another establishment on the same parcel.

²**Places of Assembly are generally calculated separately** from the Shopping Center ratio. However, a Place of Assembly may utilize an Operational Parking Plan (OPP), as defined in Section 134-606, to justify a reduction in required parking based on non-simultaneous peak demand.

³**Legacy Shopping Center Exemption:** Legacy Shopping Centers (as defined in 134-606) are exempt from this re-classification. These centers may maintain their unified Shopping Center parking ratio regardless of the percentage of high-intensity tenants, provided no physical expansion of the building GSF occurs.

CATEGORY: Office⁴

Single-Tenant Office (Professional/Admin and non-medical)	4.0 spaces per 1,000 GSF
Medical Office/Clinic (Single-Tenant or Specialty Clinic):	5.0 spaces per 1,000 GSF
Multi-Tenant Office Building ≤50% of the GSF are medical office suites	4.5 spaces per 1,000 GSF; however, any medical tenant suite exceeding 5,000 GSF shall be calculated at a rate of 5.0 spaces per 1,000 GSF for that specific suite, while the remainder of the building's suites continue to be calculated at the 4.5 spaces/1,000 GSF rate
Multi-Tenant Office Building >50% of the GSF are medical office suites	5.0 spaces per 1,000 GSF

⁴Office buildings are allowed to include ancillary retail, or convenience oriented or personal care services provided such does not occupy more than 15% of the total building GSF. In such situations these ancillary uses are calculated at the corresponding office rate (general or medical). If ancillary uses are ≥15% of the GSF, the total ancillary use shall be calculated at the corresponding parking ratio. The 15% "Ancillary Use" exception for Office buildings does not apply to Restaurants/Eating Drinking Establishments, Places of Assembly, Gyms/Fitness Centers, or Day Care Centers, these must be calculated at their specific high parking demand rates unless they occupy less than 10% of the total building GSF; they have no direct exterior customer entrance (access must be through the main lobby or internal corridors); and no exterior signage is permitted for the amenity.

CATEGORY: Bank and Financial Institutions

Banks with Walk-in Lobby/Branch:	3.5 spaces per 1,000 GSF
Stand-alone ATM:	“Walk-up only” ATM, 2 per ATM plus at least one accessible space; ATM “drive up only”, 3 stacked spaces in the drive-up lane per ATM, plus one parking space, at least one accessible space, and bypass lane is required. Walk-up ATMs located within a shopping center or multi-tenant lot or attached to the bank may share existing parking and are exempt from a separate count.
Drive-up tellers only/no lobby:	4 stacked spaces in the drive up lane, plus one parking space per drive up lane and at least one accessible space. A bypass lane shall also be provided.

CATEGORY: Eating and Drinking Establishments Restaurants, Bars, Lounges, Cafes, and Coffee Shops (excludes event venues which are classified as Places of Assembly)	
Indoor Seating	10.0 spaces per 1,000 GSF
Outdoor Seating ⁵	8 spaces per 1,000 GSF (<i>First 500 GSF is exempt</i>)
Drive-Through ⁶ /Walk-Up Only(<i>No seating</i>)	4.0 spaces per 1,000 GSF, subject to a minimum of four (4) total spaces provided on-site. This minimum count includes one (1) required Accessible Space. No GSF exemptions for outdoor seating are permitted for this use category.
<p>⁵Outdoor Seating Delineation: To qualify for the lower "Outdoor Seating" parking ratio, the area must remain open-air. The use of temporary or "roll-down" clear plastic/vinyl curtains is permitted for wind or rain protection, provided they are not used to facilitate permanent climate control. Any outdoor area that is fully enclosed or provided with permanent heating, ventilation, and air conditioning (HVAC) shall be classified as "Indoor Area" for the purpose of parking calculations. All outdoor seating must be physically delineated by a permanent or semi-permanent barrier (e.g., planters, railings, or bollards) to prevent the expansion of the seating area.</p>	
<p>⁶Stacking and Queuing Requirements</p> <ul style="list-style-type: none"> ▪ Minimum Stacking: Any establishment providing drive-through service must provide a minimum stacking lane of 180 linear feet (approx. 9 cars) measured from the service window to the entrance of the drive-up lane. ▪ Administrative Adjustments: The City Planner or Engineer may reduce stacking requirements by up to 30% for sites under 0.5 acre, provided no off-site impacts will be generated as documented in a Certified Operational Plan or a Professional Queuing Study. ▪ Operations and Safety: Approval of any drive-through or walk-up window is contingent upon a site plan demonstrating that vehicle queuing or pedestrian lines will not create an Unsafe Condition. <ul style="list-style-type: none"> 1. Obstructions Prohibited: In no case shall vehicle queuing or pedestrian lines be permitted to obstruct public rights-of-way, fire lanes, or internal drive aisles. 2. Professional Study: The City Planner or City Engineer may require a professional stacking or queuing study if the site configuration poses a potential safety risk. ▪ Compliance: Failure to maintain the queue on-site may result in the revocation of the Operational Plan and require a re-evaluation of the site's parking and stacking configuration. 	
CATEGORY: Commercial, Other	
Automotive repair and services	<p>2.0 spaces per 1,000 square feet of Gross Floor Area (GFA), plus 2.0 spaces for each service bay or work station.</p> <p>Of the provided onsite parking, a minimum of one (1) reserved visitor space for every two (2) service bays or work stations (rounded up to the nearest whole number) shall be clearly signed for visitor parking and shall not be used for the storage of vehicles awaiting service, parts, or customer pickup. In no case shall more than four (4) reserved visitor spaces be required.</p> <p>Service bays (the indoor area where a vehicle is positioned for repair) shall not be counted toward the required parking total.</p> <p>All vehicles awaiting repair or pickup must be parked exclusively</p>

	within striped parking spaces. The staging or parking of vehicles in drive aisles, fire lanes, landscaped areas, or unpaved surfaces is strictly prohibited. Any repair work conducted outside of an enclosed structure must occur in an area specifically designated for such activity on an approved site plan and shall not interfere with required parking or vehicle circulation.
Contractor & Fleet Service Shop	1.0 space per 1,000 GSF of building area, plus 0.50 per 1,000 square feet of outdoor storage (as delineated on a site plan), plus Fleet Storage maximum as listed on the City's Zoning Use Approval or approved site plan. All vehicles onsite shall be parked in striped parking spaces.
Heavy equipment sales, repairs, and servicing	1.5 spaces per 1,000 GSF of area used for the sales, repairs, etc., plus 1.0 space per 5,000 sq. ft. on any outdoor storage space as designated on a site plan.
Micro-brewery/winery	Calculated by applying the Manufacturing ratio to the production and storage areas, and the Eating and Drinking Establishment ratio to the tasting room and retail areas. The applicant must provide a floor plan clearly delineating these areas. Any future conversion of production space to tasting/retail space shall be considered a Change in Occupancy and require a parking re-evaluation.
Vehicle rental	1.0 space per 1,000 GSF for building, plus at least 3 designated spaces for customers, plus 1.25 spaces/slots for each vehicle in the maximum inventory listed on the City Zoning Use Approval.
CATEGORY: Places of Assembly	
Places of Assembly	<p>1 space per 75 GSF of the combined areas intended for simultaneous public congregation (e.g., church sanctuary and classrooms, auditorium, theater, meeting halls) or 1 space per 3 persons based on the maximum capacity of combined assembly spaces as established by the Orange County Fire Department. For any site containing multiple assembly and/or instructional areas, the total parking requirement is assumed to be based on the maximum simultaneous occupancy of all spaces.</p> <ul style="list-style-type: none"> ▪ Exemption of Simultaneous Use of Assembly Areas: A claim of non-simultaneous use of the spaces may be submitted with the application for the Zoning Use Permit (ZUP); issuance of the ZUP shall be conditioned upon the approval of an Operational Parking Plan (OPP) as defined in Section 134-606. ▪ Shopping Center Integration: When a Place of Assembly is located within a shopping center or other multi-tenant building, the minimum number of required parking spaces shall be calculated separately. The GSF of the Place of Assembly will be excluded from the remainder of the building for the parking calculation; the final parking total shall be the sum of these two separate calculations. Alternatively, an Operational Parking Plan (OPP), as defined in Section 134-606, may be used to ensure adequate parking spaces are available if the OPP is approved by the City's Planner or Engineer.

CATEGORY: Accommodations/Lodging Uses	
Hotels, Motels, and other vacation/transient lodging:	1 space per 1 guest room, plus 1 space per 200 GSF administrative/office area (minimum 2 spaces for the administrative/office use, with one being an Accessible Space). Any Eating or Drinking Establishment, conference/ banquet rooms, or retail use associated with the lodging facility that is open to the general public (beyond providing complimentary breakfast solely for registered guests) shall be considered a separate use for the purpose of calculating parking requirements, based on its respective use category.
Conference/Meeting Space/Event Space:	Per Places of Assembly requirement
CATEGORY: Animal Care Uses	
Animal Grooming:	1.25 spaces per grooming table as recorded on the Zoning Use approval, plus 1 space per 300 GSF of reception/waiting area or 3.5 spaces per 1,000 GSF (whichever is greater)
Animal Day Care:	1 space per 6 animals plus 1 space per staff member on largest shift as recorded on the Zoning Use Approval
Veterinarian (without boarding):	4.0 spaces per 1,000 GSF (with boarding add the overnight boarding requirement)
Overnight Animal boarding:	1 space per 1,000 GSF of boarding area
CATEGORY: Industrial/Warehouse/Wholesale (To ensure safe operations, parking stalls are prohibited within the functional area of any loading or dock bay to allow for the unimpeded movement of trucks).	
Industrial, Flex Space ⁷ (see definition)	2.5 spaces per 1,000 GSF
Industrial, Distribution/Logistics	1.5 spaces per 1,000 GSF
Industrial, Light Assembly/Fabrication	1.75 spaces per 1,000 GSF
Industrial, Manufacturing (General/Heavy)	1.5 spaces per 1,000 GSF
Industrial, Technical/Creative	2.5 space per 1,000 GSF
Warehousing/Storage	0.7 space per 1,000 GSF (includes outdoor storage area which shall be delineated on the site plan)
Warehouse, Wholesale & Trade	1 space per 1,000 GSF (includes outdoor storage area which shall be delineated on the site plan)
Mini-warehouses (Personal Self-Storage Facilities)	1 space per 100 units, with a minimum of four (4) spaces located at the office or primary entrance.
⁷ Industrial Flex Space may include up to 33% of GSF as showroom or retail space. For the purpose of parking, a weighted calculation shall apply: the showroom/retail area shall be calculated at the Retail rate and the remaining area shall be calculated at the Industrial Flex rate. Commercial Floor Tape or Safety Floor Signs shall be used to mark the internal boundary between the two uses during the CO inspection.	
CATEGORY: Education /Day Care	
Children and Adult Day Cares	1 space per 6 clients of allowable capacity as established by the Florida Department of Children and Families (DCF) or Agency for Health Care Administration (AHCA), or as licensed for care; plus 1 space per staff member on largest shift
K—9 th grades	1 space per 8 students (design capacity)

10 th —12 th grades	1 space per 3 students (design capacity)
Vocational/Trade	1 space per 2 students, plus 1/employee
CATEGORY: Recreation Uses	
Athletic Fields and Courts:	For fixed seats for spectators, twenty (20) spaces per field or court; OR one (1) space per three (3) seats of spectator capacity, whichever is greater. For fields without fixed seating, capacity shall be determined by the City Planner based on the maximum anticipated simultaneous occupancy of all active play areas.
Batting cages	3 spaces per 1,000 GSF or 2.25 spaces per cage/lane, whichever is greater
Gyms, health spas, fitness centers, indoor playgrounds	5 spaces per 1,000 GSF or 1 space per 3 persons of Maximum Occupancy Load as determined by the Fire Marshal, whichever is greater
Playground and Dog Parks (Accessory to Commercial Use)	No separate parking or minimum required; parking demand shall be accommodated by the principal commercial use.
CATEGORY: Car Wash	
Car Wash (full service):	3.5 spaces per 1,000 GSF of building including wash tunnel and/or detail bays
CATEGORY: Hospital, Skilled Nursing / Extended Care Facility	
Hospital	3 spaces per authorized patient bed
24/7 medical/clinical care; skilled nursing care; often post-surgery or long-term chronic care.	1 space per 3 authorized beds

480

481

C. Allowed Reduction of Minimum Parking Requirements.

482

1. Tree Preservation: The preservation of any Historic or Specimen tree, as defined in Chapter 130 of this Code, may be considered as a basis for a reduction in the number of required parking spaces. The applicant shall provide evidence demonstrating that the proposed parking reduction is directly necessary for the preservation of healthy Specimen and/or Historic trees, as determined by the City’s Landscape Architect, Planner, or a certified arborist. To further facilitate tree preservation, minor modifications to parking lot design standards (such as stall dimensions or aisle widths) may also be considered, provided such modifications are approved by the City Engineer and do not compromise the functionality or safety of the parking facility. The maximum reduction in required parking spaces granted under this subsection for tree preservation shall not exceed ten percent (10%) of the total number of spaces otherwise required.

483

484

485

486

487

488

489

490

491

492

493

2. Shared Parking and Complementary Demand: Developments incorporating the integration of complementary land uses that allow for the internal capture of trips and demonstrate a reduced overall parking demand may apply for a reduction in the minimum parking otherwise required. Applicants seeking a reduction under this subsection shall submit a detailed parking demand study prepared by a qualified traffic engineer or planner. This study must demonstrate, through recognized methodologies, that the parking demands of the different uses on-site occur at varying times, thereby justifying

494

495

496

497

498

499

5/14/26

500 the proposed reduction. The Planning and Zoning Board will review the request at a
501 public meeting to provide a recommendation to the City Council, which will then hold a
502 public meeting for final consideration. Any approval may include specific conditions to
503 preserve the complementary nature of the land uses and ensure ongoing parking
504 adequacy.

505 **3. Proximity to Transit:** When a development meets the criteria for “Proximity to Transit,”
506 a reduction in the required number of parking spaces may be requested. Eligibility for
507 this reduction is contingent upon the existence of a Pedestrian-Friendly Path (as defined
508 in Section 134-606) that satisfies the following safety standards:

- 509 • **Lighting:** The path from the primary building entrance to the transit stop must be
510 illuminated to ensure visibility. Portions of the path on the subject property shall be
511 lighted to standards approved by the City Engineer.
- 512 • **Arterial Crossings:** Any path requiring the crossing of an arterial road must utilize a
513 designated crosswalk equipped with accessible pedestrian signals or flashing beacons.
- 514 • **Disqualification:** If the required pedestrian signals or beacons are not installed—
515 regardless of whether the omission is due to a jurisdictional denial by FDOT or
516 Orange County—the path shall be disqualified from the parking reduction.

517 The reduction amounts are as follows:

- 518 • **Bus stop:** 5% reduction.
- 519 • **Commuter rail or bus transfer station:** 20% reduction.

520 **D. Eminent Domain Nonconformity:** In cases where a legally existing structure’s on-site
521 parking was reduced or eliminated due to an eminent domain action or a voluntary dedication
522 of land for public right-of-way, the City shall utilize the total number of spaces existing prior
523 to said land loss as the baseline for the compliance review. This credit shall be granted
524 provided that the site still meets the "Minimum Base Parking" established in Section 134-
525 607. The property owner shall bear the sole responsibility for providing the documentation
526 necessary to qualify for an Eminent Domain credit, which shall include:

- 527 • **Historical Site Plan:** Sealed survey or City or County approved site plan.
- 528 • **Verification of Land Loss:** Official court records, recorded deeds of dedication, or FDOT
529 construction plans showing the specific land area acquired through eminent domain or
530 public taking.
- 531 • **Aerial Evidence:** In the absence of a site plan, the City may consider high-resolution
532 historical aerial photography to verify the pre-existing number of parking spaces,
533 provided the parking configuration is clearly identifiable.
- 534 • **Staff Discretion:** The City reserves the right to reject any documentation that is illegible,
535 unverified, or insufficient to establish the historical baseline of the property.

536 **E. Pre-1974 Development Waiver.**

537 **1. Intent and Purpose.** The purpose of this section is to provide a mechanism for the
538 approval of uses on parcels developed prior to modern land development regulations that
539 have insufficient on-site parking. The primary focus is to facilitate the transition from a
540 car-centric land use pattern to the Edgewood Central District (ECD) vision by allowing
541 temporary occupancy in the interim transition period, but can be used for similar

542 developed parcels in other parts of the City. This waiver mechanism is administered as a
543 component of the standard Zoning Permit review process.

544 **2. Eligibility and Applicability.**

545 **a. Existing Structures:** Application shall be limited to only legally existing structures
546 built prior to November 5, 1974

547 **b. Universal Ineligibility:** The following are ineligible for any parking waiver:

- 548 1) Places of Assembly.
- 549 2) Any property with an active code enforcement case, a recorded lien, or a pending
550 hearing before the Code Enforcement Magistrate.

551 **c. Residential Adjacency/Access:** Consideration of a waiver for any structure on a site
552 with any portion of its vehicular access, including secondary or service drives,
553 connected to a non-arterial street that provides ingress/egress into a residential
554 neighborhood shall require:

- 555 1) **Public Hearings:** A public hearing before the Planning and Zoning Board for a
556 recommendation and a subsequent public hearing before the City Council for final
557 action, with both hearings advertised in accordance with the standards for special
558 exception applications.
- 559 2) **Mitigation Plan:** A mitigation plan detailing measures to prevent negative impacts
560 on nearby residential areas, such as specific operational limits, enhanced
561 buffering, or traffic calming measures. Any Mitigation Plan proposing the closure
562 of the access onto the non-arterial road shall require physical removal of the
563 access point/driveway apron and full restoration of the vertical curb to City
564 Engineering Standards to maintain uniformity with the rest of the street.
565 Furthermore, the restoration and modification shall be constructed such that no
566 negative drainage impacts, including ponding or diversion of stormwater, occur
567 on the subject property, within the public right-of-way, or on adjacent properties
568 as a result of the closure.
- 569 3) Waiver issuance is dependent on a City Council approved mitigation plan.

570 **3. Burden of Proof and Documentation Requirements:** The property owner shall bear the
571 sole responsibility for providing the documentation necessary to establish eligibility
572 under this section. The City shall not be responsible for researching historical records,
573 site plans, or verifying past conditions.

574 **4. General Conditions of Issuance.** All waivers issued under this section shall comply with
575 the following "Universal Conditions":

576 **a. Quantity Cap:** Administrative issuance of parking waivers is capped at 50% of the
577 standard minimum parking requirement (rounded up). Applications seeking a
578 reduction greater than 50% must be authorized by the City Council. City Council's
579 consideration shall be at a public hearing that follows a public hearing with the
580 Planning and Zoning Board. The procedural requirements for the public hearings
581 shall be identical to those required for a Special Exception. The City Council may
582 impose supplemental conditions of approval to mitigate the impact of the increased
583 parking deficit.

- 584 **b. Minimum On-Site Count:** No waiver shall be granted that reduces the total number
585 of on-site parking spaces to fewer than three (3). Of these three required spaces, at
586 least one (1) shall be designated and constructed as an accessible ADA space.
- 587 **c. ADA Compliance:**
- 588 1) **Calculation of ADA Stalls:** A parking waiver shall not reduce the number of
589 accessible (ADA) spaces required by the Florida Building Code. All required
590 accessible spaces must be provided on-site. If the site cannot physically
591 accommodate the minimum required number of accessible spaces while also
592 meeting the Minimum Base Parking requirement for the site, the property shall be
593 deemed ineligible for a waiver under this Section.
- 594 2) **Site Rehabilitation:** Issuance of any parking waiver is contingent upon the site
595 achieving full exterior ADA accessibility. This includes, but is not limited to,
596 compliant accessible stalls, access aisles, and a continuous "accessible route"
597 from the parking area to the building entrance.
- 598 3) **Interior Compliance:** Requirements for interior building accessibility shall be
599 governed by the Florida Building Code and are not modified by the issuance of a
600 parking waiver.
- 601 **5. Footprint Expansion Prohibited After Waiver Issued:** Waivers are limited to the
602 existing gross building square footage. Any expansion of the building footprint voids the
603 waiver. Expansion of any outdoor commercial areas (e.g., dining), service, or storage area
604 requires City Council approval.
- 605 **6. Change of Use After Waiver Issued.** Waivers are issued for the specific use category
606 (per Table 134-607-1) identified at the time of application.
- 607 **a. Change to a use with equal or less parking demand:** A change to a different use
608 with a parking demand equal to or less than the use for which the waiver was
609 originally issued is permitted during the waiver period without a new application.
610 However, the change of occupancy or use shall not reset, stay, or extend the original
611 waiver expiration date. The original waiver term continues to run from the date of the
612 original issuance.
- 613 **b. Change to a use with a higher parking requirement:** Any change of use that results
614 in a higher parking requirement under the City Code shall require a new waiver
615 application prior to the issuance of a City Zoning Permit. The approval of a higher-
616 demand use shall not reset, stay, or extend the original waiver expiration date
617 established by the first application.
- 618 **7. Tiered Process, Conditions of Approval and Duration.** All granted waivers shall
619 comply with the specific investment, operational, and administrative requirements
620 associated with the requested waiver duration as established in Table 134-607-2.
- 621 **a. Inspection & Initial Review:** Upon application for a City Zoning Permit, if a parking
622 waiver is determined to be needed, the City Planner (or designee) shall inspect the
623 site and provide the applicant a list of site improvements necessary for the requested
624 waiver to be issued per Table 134-607-2.

- 625 **b. Deviations:** Any proposed deviation from the Table 134-607-2 requirements shall
626 require approval from City Council. Consideration of deviations shall occur at public
627 hearings before both the Planning and Zoning Board and the City Council. Such
628 hearings shall be conducted in accordance with the standards and advertising
629 requirements established for Special Exception applications.
- 630 **c. Conditions of Issuance:** Issuance of the requested waiver requires formal City
631 verification that all requirements have been satisfied. The applicant shall request a
632 final City inspection when the site is ready; all waiver conditions must be fully met
633 prior to the issuance of a Certificate of Occupancy. Should an applicant fail to
634 complete and obtain final inspection approval for all required improvements within
635 12 months from the date of waiver application, the waiver application shall be
636 deemed null and void. Any subsequent request for occupancy shall require a new
637 waiver application, a re-evaluation of the site for compliance with current regulations,
638 and the payment of all applicable review and inspection fees.
- 639 **d. Non-Compliance & Cure Period:** If the site is found non-compliant during the final
640 inspection, the applicant shall be granted a one-time, 30-day cure period to achieve
641 full compliance. This cure period shall apply even if it extends beyond the 12-month
642 life of the waiver application period. Failure to remediate all cited deficiencies within
643 this 30-day timeframe shall result in the automatic forfeiture of the waiver application
644 by operation of law. No further extensions shall be granted administratively beyond
645 this 30-day window. Any subsequent request for occupancy shall require a new
646 waiver application, a re-evaluation of the site for compliance with current regulations,
647 and the assessment of a new review fee to cover administrative costs and site re-
648 inspection.
- 649 **e. Continued Compliance:** Continued Compliance with waiver requirements is
650 required through the duration of the waiver period. If the site is found non-compliant
651 during the waiver duration, the applicant will be given a 30-day cure period from the
652 date of the inspection to achieve full compliance. Failure to remediate all cited
653 deficiencies within the allotted timeframe shall be presented to the Code Enforcement
654 Magistrate and may result in the suspension of the waiver and a fine of up to a \$250
655 per day imposed for each day of continued operation of the site until compliance is
656 restored. The cure period does not extend the waiver expiration date.
- 657 **f. Waiver Expiration & Cessation of Use:** The City will provide a courtesy "Notice of
658 Expiration" to the property owner 90 days prior to the waiver's date of expiration via
659 U.S. Mail to the owner of record listed in the Orange County Property Appraiser's
660 database. However, it remains the sole responsibility of the property owner to track
661 the expiration date; the failure of the City to provide, or the owner to receive, a
662 courtesy notice shall not invalidate the expiration. Upon expiration of the waiver, the
663 authorized use shall immediately cease unless a Tier Transition Application has been
664 received by the City. Continued operation of a use beyond the waiver expiration date
665 without a valid Tier Transition Application shall constitute a violation of this Chapter

666 and may be subject to a fine of up to \$250 per day as determined by the Code
667 Enforcement Special Magistrate.

668 **g. Election of Waiver Extension/Tier Transition:** To ensure continuous operations and
669 avoid a lapse in authorization, a Tier Transition Application should be submitted at
670 least 60 days prior to the current waiver's expiration.

671 1) **The Reprieve:** Operation of the use may continue past the waiver expiration date
672 provided a Tier Transition Application is under active review or the site is within
673 an approved Transition Improvement Deadline.

674 2) **Failure to Complete:** If the required Tier Transition improvements are not
675 completed and verified by City inspection within the applicable Transition
676 Improvement Deadline, the use becomes "unauthorized" and the property owner
677 shall be referred to the Code Enforcement Special Magistrate. The owner may be
678 subject to a fine of up to \$250 per day, accruing retroactively from the date the
679 original waiver expired until the use is discontinued or the improvements are
680 verified.

681 **h. Tier 1 to Tier 2 Waiver Transition Improvement Deadline:** The owner is granted a
682 12-month construction window, measured from the date of the original waiver's
683 expiration, to complete all required Tier 2 physical improvements and requirements.

684 **i. To Tier 3 Waiver Transition Improvement Deadline:** Transition to a Tier 3 Waiver
685 requires full public hearings as identified in Table 134-607-2 with deadline for full
686 compliance established at the hearing, but never longer than two years from the City
687 Council approval.

688 **j. General Tier Transition Requirements:**

689 1) The City shall not process any Tier Transition Application unless the subject
690 property is in full compliance with all requirements of the currently active tier at
691 the time of submittal. Any outstanding code enforcement violations or unfulfilled
692 conditions of the existing waiver must be cured prior to tier transition application
693 acceptance and within the 60 day established application period.

694 2) The existence of code violations, maintenance deficiencies, or the owner's failure
695 to pass a full compliance audit shall not stay, toll, or extend the Tier Transition 60-
696 day application deadline or the waiver expiration date. It is the sole responsibility
697 of the owner to ensure the site is in a "review-ready" condition prior to the
698 application window. Any delay in processing resulting from the owner's failure to
699 maintain the site shall not be grounds for an administrative extension or a claim of
700 City-induced delay.

Table 134-607-2: Tiered Waiver Requirements

Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Permanent Waiver Indefinite Duration
Property Stewardship	<ul style="list-style-type: none"> ▪ Fresh paint on the building(s). Neon, day-glow/bright colors, highly reflective colors, or similar colors are prohibited on all building exteriors. ▪ Landscaping with irrigation shall be re-established, at a minimum, according to formerly approved site plan. Without a site plan, landscaping requirements shall be consistent with the applicable codes corresponding to building date. ▪ All unpaved areas must be freshly mulched and "edged" (defined borders). 	<ul style="list-style-type: none"> • All Tier 1 requirements. • Construction of permanent, 3 sided masonry dumpster enclosure(s) with gate per code requirements. 	All Tier 2 requirements.
Vehicular Use Area Repair & Safety Compliance	<ul style="list-style-type: none"> ▪ The vehicular use area surface shall be paved, uniform, stable, and smooth; free of cracks, potholes, or loose aggregate; and resurfaced as necessary to achieve these conditions. ▪ Parking spaces shall be restriped to re-establish parking spaces in accordance with the formerly approved site plan or consistent with current code design standards. Without site plan availability, parking requirements from the applicable codes (corresponding to building date) shall apply, although in no case shall the parking provided be less than the "Minimum Base Parking." ▪ Regardless of any historical site plan approval or previous configuration, any on-site parking and loading areas that necessitate reverse maneuvers from the parking or loading area onto a public road, or that present unsafe conditions (parking) as identified by the City Engineer, shall be eliminated. The remediation shall be achieved through the physical removal of the driveway apron, the full restoration of the vertical curb per City Engineering Standards, and the installation of code-compliant landscaping within the vacated area. All such remedial actions must be engineered to ensure no negative drainage impacts, such as ponding or stormwater diversion, occur on the subject property, within the public right-of-way, or on adjacent properties. 	<ul style="list-style-type: none"> ▪ All Tier 1 requirements. 	All Tier 2 requirements.

Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Permanent Waiver Indefinite Duration
Access Management:		Elimination of redundant or oversized driveways, unless determined by City Engineer to be necessary for onsite vehicular circulation. The remediation shall be achieved through the physical removal of the driveway apron, the full restoration of the vertical curb per City Engineering Standards, and the installation of code-compliant landscaping within the vacated area. All such remedial actions must be engineered to ensure no negative drainage impacts, such as ponding or stormwater diversion, occur on the subject property, within the public right-of-way, or on adjacent properties. If cross access is available from adjacent property and the connection to the subject property is practical, elimination of driveway connection to State Road 527 may be required.	All Tier 2 requirements.
Cross access Easement		If located within the ECD, an easement to facilitate cross access to adjacent non-residential zoned property, as determined by the city engineer, shall be identified on a site plan and recorded in Orange County Records.	All Tier 2 requirements.
Structure & Aesthetics	If in ECD, all glass facing a public road right-of-way shall remain transparent or be used for active displays. Opaque window tints, heavy curtains, or "blacked-out" vinyl wraps, boarded-up windows, or situating interior fixtures/furniture or storage that will block a window is prohibited.	All Tier 1 requirements. If located in ECD, installation of ECD-standard sidewalk in the People Space shall be provided, which may include the establishment of a pedestrian easement if the existing right-of-way is insufficient. If located in ECD, the facade shall be refreshed to work towards the ECD building design standards to the extent possible as determined by the City Planner (or designee).	All Tier 1 requirements. If located in ECD, installation of ECD-standard sidewalk in the People Space shall be provided, which may include the establishment of a pedestrian easement if the existing right-of-way is insufficient. If in ECD, Façade Rehab shall be required such as removal of non-contributing false facades, non-sandblasting building cleaning, stucco restore, painting, replacement or reconstructive woodwork, new doors and windows. Professional stormwater management assessment and retrofit to the maximum extent practicable as determined by the City Engineer.

705

Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Permanent Waiver Indefinite Duration
Alternative Transportation Modes	If in ECD, bike parking shall be provided consistent with Code Section 134-471.	Same as Tier 1	Same as Tier 2 If in the ECD, a permanent paved/concrete 6 feet wide pedestrian path shall be provided to connect the building entrance to the public sidewalk along the road.
Fencing & Walls			If in the ECD, with the exception of decorative railings for outdoor cafes, fences are not allowed forward of the building on any street side. Decorative railings for cafes shall not exceed three feet in height. Fences/walls onsite shall not create a barrier to existing or future cross access easements. Maximum height of fences/wall will be 48 inches, except along the property lines shared with a residential lot, where the ECD required wall shall be provided. Chain link fencing, when allowed, must be black vinyl-coated and not be visible from a road public right-of-way.

706

707

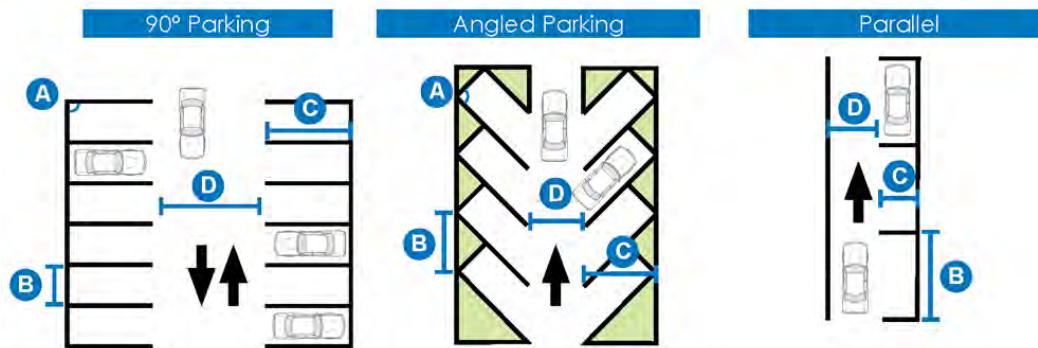
Feature	Tier 1: Interim Use 2 Years Duration	Tier 2: Transitional Use 5 Years Duration	Tier 3: Long Term Duration
<p>Administrative Requirements</p>	<p>1. Future Intent Sworn Affidavit: The property owner must sign a "Future Intent" notarized affidavit, in a form approved by the City Attorney, acknowledging that if a subsequent waiver tier is not granted, the use of the property shall cease at the waiver expiration date.</p> <p>2. Notarized Affidavit for Continued Compliance: The property owner (and lease, if applicable) must acknowledge the continuous obligation of maintaining the requirements of the waiver. Any failure in compliance shall constitute a violation of the waiver conditions and may lead to the immediate revocation of the waiver.</p> <p>3. Towing and Enforcement Notarized Affidavit: The property owner (and lessee, if applicable) shall execute an affidavit and restrictive covenant, in a form approved by the City Attorney, expressly authorizing the City—including Law Enforcement and Code Enforcement officers—to enter the subject property to enforce Code requirements, including, but not necessarily limited to, parking and traffic codes. This authorization specifically empowers the City to cite or remove (tow) vehicles parked outside of designated, striped parking stalls, including those in drive aisles, fire lanes, or on unpaved, landscaped, or stormwater management areas.</p> <p>4. Conditions of Approval Notarized Affidavit: If a public hearing was required, acknowledgement of any conditions of approval, if applicable.</p>	<p>1. All Tier 1 Affidavits.</p> <p>2. Binding Site Plan + Façade Plan: Staff approved site plan demonstrating site investments and Façade Improvement Plan with renderings (including colors) of all building sides facing a public ROW.</p>	<p>1. Public Hearing Approval (Per Special Exception Procedures): Planning and Zoning Board and City Council with decision criteria being parking spillover potential, operational safety, and, if within the ECD, demonstration that the site and building, with proposed improvements, will be a "Permanent Asset" to the ECD. Specific conditions and mitigation measures, including limits on occupancy, hours, or mandatory valet/rideshare plans, may be attached to approval.</p> <p>2. Binding Site Plan + Façade Plan: Submittal of site plan demonstrating investments and façade improvement plan with renderings (including colors) of all building sides facing a public ROW.</p> <p>3. If in ECD, provision of a narrative demonstrating that the proposed site improvements provide a net benefit to the ECD that outweighs the impact of the parking deficiency.</p> <p>4. Sworn Affidavits</p> <ul style="list-style-type: none"> a. All Tier 1 Affidavits b. Expiration Affidavit: Acknowledging that the Tier 3 waiver remains valid for the life of the structure except shall automatically expire upon: <ul style="list-style-type: none"> • Damage or destruction of the building exceeding 50% of its assessed value. • Any request to increase the building's gross floor area. • A change to a use with a higher parking demand. c. Conditions of Approval Notarized Affidavit: Acknowledging any and all conditions of approval established by City Council. d. Shared Parking Agreement Notarized Affidavit: If a Shared Parking agreement is used for mitigation, an affidavit stating a breach of the agreement automatically terminates the waiver unless a replacement agreement is provided within 30 days.

709 **Sec. 134-608. - On-site Parking Lot Design Requirements.**

710 **A. Site Plan Required:** For any new construction, modification, or restriping of an existing
 711 parking lot, a professionally drawn site plan shall be submitted for review and approval by
 712 the City Engineer. This plan shall clearly depict all parking and loading areas and
 713 demonstrate compliance with the minimum design standards set forth in Exhibit 134-608-1.
 714

715 Exhibit 134-608-1: Minimum Parking Lot Design Standards

Figure 1. Off-Street Parking Design Standards



716

A	B	C	D	
Parking Angle (degrees)	Stall Width (feet)	Stall Depth (feet)	One-Way Travel Lane (feet)	Two-Way Travel Lane (feet)
0 (Parallel)	22	8	12	24
30	18	18	12	24
45	12	18	18	24
60	10	18	18	24
90	10	18	20	22

717

718 **B. Paved surface.**

719 1. Except where allowed in this code section, all parking areas shall have durable all-
 720 weather surfaces for vehicle use areas, shall be properly drained and shall be designed
 721 with regard to pedestrian safety. For purposes of this article, a durable, all-weather
 722 surface shall consist of an improved surface, including concrete, asphalt, and other
 723 permanent surfaces.

724 2. No impervious paving shall be located within the Critical Root Zone (CRZ) of any tree.
 725 The CRZ is defined as the area of ground included within the drip line (the outermost
 726 extent of the tree canopy) or a circular area with a radius of one (1) foot for every one (1)
 727 inch of tree diameter (DBH), whichever is greater. For trees twelve (12) inches or more
 728 in diameter, or where site constraints make full CRZ protection infeasible, the City's
 729 Landscape Architect or a Certified Arborist may approve the use of permeable paving
 730 systems or alternative protection measures, provided an Operational Tree Protection Plan
 731 is submitted and approved by the City's Landscape Architect.

732 **C. Curbing:** Parking lot perimeters, driveways, and parking row landscaping breaks shall be
733 constructed with continuous curbing to prevent unauthorized vehicular encroachment onto
734 unpaved or landscaped areas or adjacent right-of-way or pedestrian path. Wheel stops will
735 be required in addition to the curbing where necessary to protect landscaping, pedestrian
736 walkways and structures. Where authorized by the City Engineer, wheel stops may be used in
737 lieu of curbing.

738 **D. Access Management.**

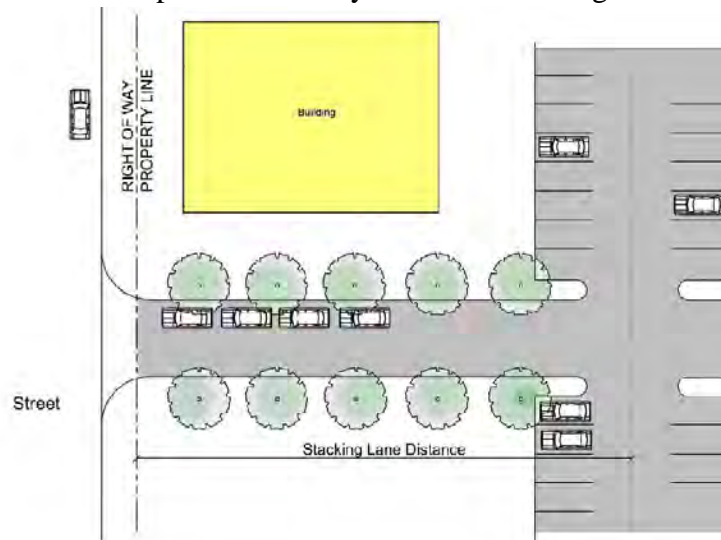
739 **1. Driveway Spacing.** Driveway connection spacing shall be consistent with the Florida
740 Department of Transportation's (FDOT) Design Manual. The City Engineer may waive
741 the required driveway spacing from an intersection on a road that is not under State or
742 County jurisdiction when compliance with the standards is not feasible. For waivers
743 regarding State and County roads, approval must be obtained directly from the FDOT or
744 Orange County, as applicable.

745 **2. Minimum Driveway Stacking.** Driveways of nonresidential and multi-family residential
746 developments connecting to the street rights-of-way shall provide a minimum of 37 feet
747 between the edge of the street right-of-way and entrances into parking areas (aka throat
748 distance). Additional stacking length may be required due to other Code requirements or
749 recommendation by the City Engineer. Stacking lane distance is measured from the
750 intersection of the driveway with the street right-of-way, along the centerline of the
751 stacking lane, to its intersection with the centerline of the first entrance into a parking
752 area or other internal intersecting driveway (See Exhibit 134-608-2). For parallel parking
753 spaces, the minimum distance from the first parallel space to the stop sign/intersection
754 driveway shall be 25 feet.

755

756

Exhibit 134-608-2: Example of Driveway Entrance Stacking Lane Measurement



757

758

759
760
761
762
763
764
765
766
767
768
769
770
771
772
773
774
775
776
777
778
779
780
781
782
783
784
785
786
787
788
789
790
791
792
793
794
795
796
797
798
799

- 3. Addition to Existing Development Access Standards.** Additions to existing development shall be required to meet access management requirements to the extent determined feasible by the City Engineer. This includes, but is not limited to, requirement to reduce the width of existing driveways or consolidating multiple driveways.
 - 4. Safe Onsite Maneuvering.** Parking and loading area design must provide sufficient on-site turning and maneuvering space so that no vehicle is required to back onto or from any public street. This standard applies to all lots, including additions and redevelopment.
 - 5. Mandatory Bypass Lane for Drive Up Windows.** A bypass lane is required for any use designed with a drive-up window.
- E. Pedestrian circulation requirement.** An adequate and safe pedestrian circulation system shall be provided for all multi-family and nonresidential development ensuring the following:
- 1. On-Site Connectivity:** Direct pedestrian paths shall connect all parking areas and the primary entrances of all buildings. Pedestrian crossings at driveways or internal travel lanes shall be signed and physically delineated with variations in pavement materials (e.g., pavers or stamped concrete) or high-visibility markings.
 - 2. Public System Connectivity:** On-site pedestrian paths shall connect to the adjacent public pedestrian system (sidewalks and transit stops) at a minimum ratio of one access point for each public vehicular access point. This requirement excludes access points intended primarily for service, delivery, or employee vehicles.
 - 3. Sidewalk Width and Materials:** Unless a greater width is required by the specific zoning district, all internal pedestrian walkways shall be a minimum of five feet in width. Materials shall consist of concrete, brick, or other durable, slip-resistant surfaces as approved by the City Engineer. A reduction to four feet may be authorized by the City Engineer for short distances where physical site constraints exist, provided ADA passing space requirements are met.
- F. Vehicular and Pedestrian Cross Access Required.** Vehicular and Pedestrian cross-access shall be provided between adjacent properties used for multifamily and/or nonresidential uses, consistent with sound engineering principles. This connection must consist of a minimum 22-foot wide paved drive aisle extending to the property line. A recorded easement, granting the right of vehicular cross-access, must be recorded in the official county public records.
- G. Landscape requirements.** Landscaping must meet the requirements of the City landscaping regulations set out in Chapter 114, as amended from time to time.
- H. Residential Compatibility.** When vehicular use areas (including driveways and parking lots) are adjacent to residential zoned property, an opaque screening wall shall be required to be constructed on or within five feet from the shared property line in order to eliminate problems of noise and lights with respect to adjacent residential uses. Such wall shall be of concrete, masonry or other permanent material, shall be maintenance free, and shall be at least seven (7) feet in height. For the purpose of this subsection, "adjacent" shall mean that

800 no intervening building or permanent, substantial structure is located between the vehicular
801 use area and the residential property line.

802 **I. Unpaved Parking Regulations.**

803 **1. General Prohibition:** Parking on unpaved, vegetated surfaces, or non-designated
804 circulation aisles is generally prohibited.

805 **2. Limited Exceptions:** Notwithstanding this general prohibition, the City recognizes two
806 specific instances where unpaved surfaces may be permitted: Temporary Event Parking
807 when tied to an approved Special Event Permit and for Permanent Protection for the
808 Specimen and Historic trees as defined in Code Chapter 130 and their critical root zones.
809 Neither exception shall be used to circumvent requirements for permanent, paved parking
810 for routine or recurring uses.

811 **a. Temporary Event Parking.**

812 1) Applicability and Limitations

813 a) Event-Specific Only: Unpaved parking is permitted only in conjunction with a
814 valid, City-issued Special Event Permit.

815 b) Frequency Cap: No parcel, property or business shall utilize or be authorized
816 to have unpaved parking more than two (2) times per calendar year. Each
817 occurrence shall not exceed seventy-two (72) consecutive hours.

818 c) Ineligible Uses: This Section shall not be used to satisfy the minimum parking
819 requirements for any permanent or recurring use. "Recurring use" is defined
820 as any activity occurring more than twice in a 12-month period, including but
821 not limited to weekly or monthly religious services/conferences, or overflow
822 parking for established businesses.

823 d) Surface Condition Standards: The area must have existing stabilized land with
824 established, drought-tolerant sod or other ground cover. The use of bare dirt,
825 loose sand, or any area with less than 90% vegetative cover is strictly
826 prohibited.

827 2) Application and Site Plan Requirements: A complete application signed by the
828 user of the unpaved parking and the property owner of the unpaved parking
829 location must be submitted at least thirty (30) days prior to the event. The
830 application shall include:

831 a) Event Location: The property address and tax parcel ID where the special
832 event will be taking place.

833 b) Aerial Image/Sketch: A clear map (e.g., a marked-up Google Earth image)
834 identifying the specific area of the parcel to be used for parking and proposed
835 ingress and egress routes. The parking area shall not include,

- 836 • The Critical Root Zone (CRZ) of any tree onsite;
- 837 • Landscaped Buffers: Any area within an approved or required landscaped
838 buffer; or
- 839 • Stormwater Infrastructure: Any designated stormwater management area
840 or swale.

- 841 c) Use Estimate: The maximum number of vehicles expected.
- 842 d) Notarized Affidavits:
- 843 i. Owner Liability: All applications for a paved parking waiver must include
- 844 a signed statement from the property owner acknowledging joint and
- 845 severally liability with the applicant for the maintenance of site conditions,
- 846 adherence to all requirements, and the restoration of the site per this Code
- 847 section. The property owner further acknowledges responsibility for any
- 848 outstanding violation fees incurred due to non-compliance of temporary
- 849 parking requirements or failure to restore the site.
- 850 ii. Right-of-Entry & Remediation Notarized Affidavit: authorizing Law
- 851 Enforcement and Code Enforcement to enter the property without a
- 852 warrant to check compliance and restoration and to place a lien if
- 853 necessary for restoration.
- 854 iii. Agent Authorization: If the applicant is not the fee simple owner of the
- 855 property (such as a tenant or event organizer), the application must include
- 856 a notarized affidavit of authorization signed by the property owner. This
- 857 affidavit shall expressly grant the applicant permission to utilize the site
- 858 for temporary unpaved parking and shall confirm the owner's awareness
- 859 of the joint and several liability requirements set forth in this Section.
- 860 3) Operational and Safety Standards
- 861 a) Traffic Control: For events expecting more than 50 vehicles, professional
- 862 traffic control (off-duty police or certified flaggers) shall be provided at the
- 863 applicant's sole expense. Such traffic control shall be detailed on the
- 864 application.
- 865 b) Lighting: If the unpaved parking area is proposed to be utilized after sunset,
- 866 the applicant shall provide temporary lighting sufficient to ensure pedestrian
- 867 and vehicular safety. All lighting shall be shielded and downward-directed to
- 868 prevent light spillage or glare onto adjacent properties or public rights-of-way.
- 869 c) Parking is permitted only within the area identified in the application.
- 870 d) A clear path (minimum 20 feet wide) must be maintained at all times to allow
- 871 Fire and Emergency vehicles to reach any part of the property.
- 872 e) ADA Compliance: Grass or unpaved areas shall not be used to meet ADA/
- 873 Accessible Space requirements.
- 874 f) Restoration Liability: The property owner and applicant shall be held jointly
- 875 and severally liable for restoring the site to its pre-event condition within 48
- 876 hours of the event's conclusion. Restoration shall include, but is not limited to:
- 877 the complete removal of all debris and temporary structures; the repair of turf
- 878 ruts or soil compaction; and the professional mechanical cleaning of any
- 879 sediment or track-out deposited into the public right-of-way.
- 880 4) Enforcement and Penalties
- 881 a) If the owner or applicant fails to remediate impacts to the public right-of-way
- 882 within the required timeframe, the City is authorized to implement all

883 necessary mitigation measures. All costs associated with such City-led
884 remediation shall be the sole responsibility of the property owner and may be
885 recovered by the City through all available legal means, including the
886 placement of a municipal lien against the property

887 b) Immediate Cease and Desist: Any unpaved parking occurring without an
888 active Special Event Permit, or in violation of the specific location and
889 quantity standards of an issued permit, shall be subject to an immediate Cease
890 and Desist order. Upon issuance of such an order, all unauthorized parking
891 activity must terminate immediately, and the site must be cleared of vehicles
892 as directed by Law Enforcement or Code Enforcement.

893 c) Fines: Each vehicle parked in violation of this Section, or in excess of the
894 quantity authorized by a Special Event Permit, shall constitute a separate and
895 individual violation. Such violations shall be subject to the maximum
896 cumulative penalty authorized by Florida Statute Chapter 162. Furthermore,
897 each day the site remains out of compliance shall constitute a separate
898 violation for each vehicle, and such violations will be subject to daily fines
899 until compliance is achieved.

900 **b. Permanent Unpaved Parking for Preservation of Specimen and Historic trees**

901 This section shall be strictly construed to favor the protection of Specimen and
902 Historic trees and their associated Critical Root Zones (CRZ) over the convenience of
903 standard pavement vehicle storage through the use of specialized permeable systems
904 as authorized by the City's Landscape Architect or a Certified Arborist to ensure
905 long-term tree viability while preventing soil compaction.

906 1) Design Requirements

907 a) Reinforced Turf System: All approved areas shall utilize a structurally
908 reinforced pervious paving system (e.g., geocells or permeable pavers).
909 Standard unreinforced grass, gravel, wood chips, and mulch are strictly
910 prohibited.

911 b) Drainage Standard: The reinforced turf system shall be designed to remain
912 free of standing water for more than 48 hours following a rain event.

913 c) Stormwater Management: The City Engineer shall make a finding that, as
914 proposed, pollutants will be captured/treated and that the design prevents
915 "ponding" or runoff onto adjacent properties.

916 d) Delineation and Striping: The boundaries of all unpaved parking spaces and
917 drive aisles must be clearly and permanently delineated in a manner that
918 protects the root systems of significant trees. Non-invasive, surface-mounted
919 delineation methods shall be required within the CRZ; these include fixed
920 bollards, timber headers, or recycled plastic/composite curbing pinned to the
921 surface without sub-grade excavation. Invasive alternatives, such as concrete
922 curbing and inset pavers, are permitted only in areas located entirely outside
923 the drip line or CRZ of protected trees. Heavy-duty rubber or concrete wheel
924 stops anchored with surface pins may be used to define individual stalls.

925 Natural barriers, such as large decorative boulders or landscape groupings as
926 approved by the City's Landscape Architect, may be used to prevent vehicle
927 encroachment into landscape buffers or tree protection areas.

928 e) Site Plan Review: Unpaved areas must meet all Code requirements for
929 setbacks, dimensions, and landscaping.

930 2) Maintenance and Administrative Requirements

931 a) Maintenance Plan: A detailed ongoing maintenance plan shall be submitted to
932 and approved by the City Engineer, the terms of which shall serve as a
933 perpetual covenant binding upon the property owner and all successors in
934 interest. The plan shall include:

- 935 • Notarized Signature: A notarized signature by the property owner
936 acknowledging that the maintenance and restoration requirements are a
937 condition of the site's approval and that it is incumbent on the property
938 owner to maintain records of the required maintenance and to make the
939 maintenance records available for inspection by the City upon request.
- 940 • Cleaning Schedule: Acknowledgment that the permeable system shall be
941 vacuumed or pressure-cleaned at least once annually, or more frequently
942 as recommended by the manufacturer, to remove accumulated sediment
943 and debris.
- 944 • Structural Integrity Commitment: A commitment that the surface must be
945 maintained in a stable, level condition and that the property owner is
946 responsible for the prompt repair of any damaged reinforced turf, broken
947 geocells, or sunken pavers to prevent soil compaction and ensure safe
948 vehicle movement.

949 b) Administrative Compliance and Enforcement:

- 950 • Verification: The property owner shall maintain records of the required
951 maintenance and make them available for inspection by the City upon
952 request. If a deficiency is suspected, the City reserves the right to require a
953 letter signed and sealed by a licensed professional engineer certifying the
954 system is functioning as designed.
- 955 • Notice to Cure and Penalties: Failure to adhere to the approved
956 maintenance plan or performance standards shall constitute a violation of
957 this Section. Upon discovery of a deficiency (e.g., clogged pavers,
958 damaged geocells, or lack of certification), the City shall provide a 15-day
959 Notice to Cure or a City-approved remediation schedule. If the deficiency
960 is not remediated within the required cure period, the matter shall be
961 referred to the Code Enforcement Special Magistrate. Upon a finding of
962 non-compliance, a fine of up to \$250 per day may be imposed until the
963 system is restored and verified by the City Engineer.

964
965

966 **Sec. 134-609. Off-site Parking Option.**

967 **A. Intent:** To facilitate efficient land use, support economic vibrancy, and enhance walkability
968 and community character, required parking may be provided on property other than the lot
969 containing the principal use (off-site parking), subject to the provisions of this subsection.
970 Off-site parking may be established under two primary conditions:

- 971 **1. Off-site use has complementary hours:** On property occupied by uses with
972 complementary hours, meaning the peak parking demands of the different uses occur at
973 distinct times, resulting in no overlap of their respective demands for shared spaces; OR
974 **2. Off-Site use has excess parking:** On property that has parking spaces exceeding the
975 minimum required for its existing uses. For such sites, only the number of parking spaces
976 that exceed the minimum required for the use on the off-site property shall be available
977 for sharing.

978 **B. Criteria for Approval:** In both cases, the use of off-site parking shall be meet the following
979 criteria.

- 980 **1. Arterial Crossing Prohibition:** Parking spaces located across an arterial road from the
981 principal building they are intended to serve are prohibited from being counted toward
982 the minimum required parking.
983 **2. Proximity and Pedestrian Access:** An off-site parking space may be utilized to fulfill
984 the minimum parking requirements, provided it is located within 1,320 feet of the
985 principal entrance of the building it is intended to serve. The distance shall be measured
986 along a Pedestrian-Friendly Path (as defined in Section 134-606) from each parking space
987 to the principal entrance with the path crossing a non-arterial street at a designated
988 crosswalk with ADA compliant ramps.
989 **3. Lighting:** The portion of the Pedestrian-Friendly Path located on the subject property and
990 the associated off-site parking property shall be illuminated to ensure pedestrian visibility
991 during low-light conditions, consistent with standards approved by the City Engineer.
992 **4. On-Site Minimum:** At least 30 percent of the total parking spaces required by Section
993 134-607, or any other provision of this Code of Ordinances, shall be provided on-site.
994 Any onsite parking, except Accessible Parking, shall be signed for short-term/visitor
995 parking only.
996 **5. Accessible Parking Spaces:** No required Accessible Parking Spaces may be provided
997 off-site as calculated by the total square footage of the use.
998 **6. Approved Parking Area:** Off-site parking spaces may only be counted toward required
999 parking if such spaces are located on a paved and lined/striped parking area which has
1000 been approved, permitted, and inspected by the City for use as a parking area.

1001 **C. Application Requirements**

- 1002 **1. Parking Study for Non-Excess Parking:** For proposals that are not using excess parking
1003 on an offsite property, a comprehensive parking study, prepared by a qualified traffic
1004 engineer licensed in the State of Florida, shall be submitted to demonstrate how the
1005 distinct operational schedules and peak parking demands of participating uses can operate
1006 together efficiently without conflict, ensuring no overlap of the maximum combined
1007 parking need at any given time.

- 1008 2. **Shared Parking Agreement:** A draft shared parking agreement shall be submitted to the
1009 city no later than submission of an application for site plan review for new development
1010 and no later than submission of an application for the Zoning Use Approval for a new
1011 business in an existing building. City legal staff must approve the fully executed
1012 agreement prior to City staff issuing Zoning Use Approval. The parking agreement shall
1013 include the following.
- 1014 **a. Parties and Properties:** Legal names of all property owners involved (and lessee of
1015 the space that will use the shared parking if applicable) and precise legal descriptions
1016 (including Property Tax Parcel ID numbers and address) of the properties.
 - 1017 **b. Maintenance Responsibility:** Identification of which party is responsible for the
1018 maintenance of parking area.
 - 1019 **c. Specifics of Use:** Specificity as to the number of shared spaces, days and hours when
1020 the shared parking spaces may be used by the party granted use of the shared parking
1021 spaces (note: the identified times/days shall match the operational hours of the
1022 business requesting the shared spaces).
 - 1023 **d. Duration of the agreement.**
 - 1024 **e. Termination and Modification:** Provision that the agreement shall not:
1025 1) Be terminated without cause; nor,
1026 2) Allow the number of the hours of availability of shared parking spaces to be
1027 reduced for the length of the agreement without at least 180 days' notice in
1028 writing delivered to all parties including the City.
 - 1029 **f. Acknowledgment of Risk:** Acknowledgment and agreement by the grantee of the
1030 shared parking spaces that if such shared parking spaces become unavailable for any
1031 reason, the grantee must immediately reduce its use of the property benefitted by the
1032 shared parking agreement in a manner that existing available parking shall be
1033 sufficient to meet the parking requirements of this Code. The grantee shall
1034 acknowledge that it understands the loss of shared parking spaces may have negative
1035 financial impacts to it and that it accepts the risk of such impacts and shall hold the
1036 City harmless from any lawful action taken by the City to cause compliance.
 - 1037 **g. City as Party:** Inclusion of the city as a party to the agreement for the purpose of
1038 enforcing any of the above required provisions.
 - 1039 **h. Attestation:** Notarized or attested signatures of all parties.
- 1040 3. **Annual Verification:** Any property owner or grantee utilizing an off-site shared parking
1041 agreement shall verify that such shared parking agreement remains in full force and effect
1042 at the time of renewing its local business tax receipt. Should a shared parking agreement
1043 be found to be no longer in effect, the property owner is obligated to demonstrate
1044 alternate provision of parking that fully complies with existing Code requirements.
1045 Failure to provide such proof will result in the initiation of Code violation proceedings.
1046 Failure to submit annual verification shall automatically suspend the validity of the
1047 Zoning Use Approval until compliance is restored.

1048
1049
1050
1051
1052
1053
1054
1055
1056
1057
1058
1059
1060
1061
1062
1063
1064
1065
1066
1067
1068
1069
1070
1071
1072
1073
1074
1075
1076
1077
1078
1079
1080
1081
1082
1083
1084
1085
1086

Sec. 134-610. On-Site Loading and Unloading requirements.

There shall be provided on the same lot with each nonresidential building or structure adequate space for loading, unloading and the maneuvering of vehicles as determined by the City Engineer. There shall be no loading or unloading of vehicles in a public right-of-way. Maneuvering space shall be provided so that no backing onto or from a public street is required. All loading and maneuvering areas shall be a hard, paved surface properly drained; shall be designed with regard to pedestrian safety; shall have direct access to public streets; and shall be screened from adjacent residentially zoned property per code requirements.

Sec. 134-611. Use of Parking and Loading Areas.

A. Permanent Reservation. The area reserved for parking or loading in accordance with the requirements of this article shall not be reduced in area or changed to any other use unless the permitted use which it serves is permanently discontinued; or modified such that the required parking or loading is reduced in accordance with the standards of this Article; or equivalent parking or loading space, meeting all applicable requirements of this Article, is provided elsewhere on the same lot or through an approved off-site arrangement. No parcel shall be divided, subdivided, or otherwise reconfigured if such action results in any resulting lot having fewer than the minimum required parking and loading spaces for the existing or proposed use. Each resulting parcel must independently satisfy the minimum parking required and all applicable site design standards (including access and maneuverability) within its own boundaries, unless a shared parking agreement or restrictive covenant is approved by the City and recorded in the Public Records.

B. Permitted Use of Parking Spaces. Required parking spaces shall be used solely for the parking of licensed, motorized vehicles in operating condition.

C. Prohibited Uses and Activities. Except as specifically authorized by a Special Event Permit or an approved site plan, required parking spaces shall not be used for:

- 1. Commercial Storage:** The storage, display, or sale of merchandise, inventory, or equipment.
- 2. Mobile Vending:** The placement of mobile food dispensing vehicles (food trucks) or trailers.
- 3. Refuse & Containers:** The location of shipping containers, dumpsters, or portable storage units.
- 4. Vehicle Service:** The repair, dismantling, or servicing of vehicles is prohibited within required parking spaces, with the exception of minor emergency services such as flat tire changes or battery jumps; the areas shall not be used for the storage of vehicles awaiting or undergoing repair.
- 5. General Obstruction:** Any other commercial activity that renders the space unavailable for its intended purpose of vehicle parking.

1087 **D. Prohibition of Standalone or Commercial Parking as a Principal Use.** The use of any
1088 parcel as a standalone, commercial, or fee-based parking lot as a principal use is prohibited.
1089 Parking lots shall only be permitted as an accessory use to a primary building or a new
1090 principal use. No permit shall be issued for the construction or operation of a parking facility
1091 that is not designed to serve a specific, concurrent primary use on the same or a legally
1092 unified parcel. The absence of a primary building or active principal use on a site shall render
1093 any permanent vehicle parking on that site a violation of this Chapter, regardless of whether a
1094 fee is charged.

1095 **E. Authorized Parking Areas.** Except as otherwise provided for in these parking regulations, all
1096 vehicles onsite shall be parked exclusively within striped parking spaces on an improved,
1097 permanent surface.

1098 **F. Continuous Availability.** All required parking spaces must remain unobstructed and
1099 accessible for vehicle use during the business hours of the primary use. This includes
1100 ensuring that valet operations or "reserved" markings do not reduce the total number of
1101 spaces available to the public below the minimum required by this Chapter (unless otherwise
1102 approved).

1103

1104 **Sec. 134-612 Maintenance of Parking and Unloading/Loading Areas.**

1105 **A. General Maintenance.** The property owner shall ensure parking and loading areas and
1106 associated maneuvering aisles, access drives, and landscaping shall be continuously
1107 maintained in a safe, functional, and aesthetically pleasing condition. This includes, but is not
1108 limited to, maintenance of the paved surface, drainage, lighting, and landscaping. All
1109 surfaces shall remain free of "alligator cracking," deep ruts, or structural failure. All required
1110 landscaping shall be maintained in a healthy, weed-free, and trimmed state.

1111 **B. Striping and Markings.** All parking stall stripes, directional arrows, "No Parking" fire lane
1112 designations, and ADA-compliant signs and symbols per the approved site plan must remain
1113 free from significant fading, accumulated debris, or physical obstructions. All markings shall
1114 be free of gaps exceeding four (4) inches in any solid stripe. Any conditions to the contrary
1115 shall be rectified within 90 days of written notice from the City.

1116 **C. Changes in Parking Layouts.**

1117 **1.** Any modification to a parking layout, configuration, or design shall require the
1118 submission of a revised site plan in accordance with current design standards and must be
1119 approved by the City Engineer or City Planner.

1120 **2.** In lieu of a full engineered site plan, the City may accept a **Parking Compliance Survey**
1121 prepared and sealed by a registered surveyor. This sketch must document the existing
1122 "as-built" conditions by including:

1123 • **Layout & Dimensions:** A scaled drawing showing the number of spaces and the
1124 measurements of stall widths, depths, and drive-aisle clearances.

1125 • **Surface Type:** Identification of the existing surface material (e.g., asphalt, concrete, or
1126 gravel) and the location of existing curbing or wheel stops.

1127 • ADA Elements: The location and dimensions of existing accessible stalls, their access
1128 aisles, and the location of the connecting path to the building entrance.

1129 Upon submission of the Parking Compliance Survey, the City Engineer shall review the
1130 data to verify the facility’s substantial compliance with this Code. If the City Engineer
1131 determines the layout demonstrates compliance, the survey shall be recorded as the new
1132 Approved Site Plan for parking purposes. The City Engineer retains the authority to
1133 require a full engineered site plan should the survey reveal non-conforming conditions or
1134 safety concerns.

1135 **3. Required ADA Retrofit:** Any restriping of the parking lot shall require compliance with
1136 all current applicable accessibility standards as set forth by the Americans with
1137 Disabilities Act (ADA), Florida Building Code and any other applicable federal, state,
1138 and local regulations. This includes, but is not limited to, the dimensions, location, and
1139 number of accessible parking spaces, access aisles, and signage.

1140
1141 If, in the process of retrofitting a parking lot to provide Accessible Parking Spaces in
1142 accordance with ADA requirements, the total number of parking spaces on the property
1143 falls below the minimum number otherwise required by this Chapter, the reduced number
1144 spaces shall be considered a legal nonconformity for the current development
1145 intensity/use. This nonconformity shall not be deemed a violation of this Code, provided
1146 that the reduction is solely attributable to the provision of Accessible Parking and the
1147 maximum feasible number of overall parking spaces is maintained. The reduction in total
1148 parking for compliance with ADA requirements shall be taken into consideration when
1149 evaluating any future changes to the property or use that would typically trigger a
1150 requirement for additional parking, with the intent of minimizing further parking
1151 deficiencies while upholding ADA compliance. In such cases, the applicant shall
1152 demonstrate that all reasonable efforts are being made to address any new parking
1153 demand while maintaining the existing legal nonconformity status.

1154

1155 **Sec. 134-613. Non-Conforming Parking Facilities Amortization**

1156 All parking areas existing at the time of the adoption of this Ordinance must be brought into full
1157 compliance with the updated surfacing, striping, and marking standards. To allow for the
1158 reasonable recovery of existing investments and to provide adequate time for capital planning,
1159 the following compliance windows apply from the Effective Date of this Ordinance:

Compliance Window	Improvement Category	Specific Requirements
12 Months	Safety & ADA	Repair of all potholes, installation or replacement of required ADA signage, and compliant blue-and-white striping.
24 Months	Maintenance & Aesthetics	Sealcoating of entire lot, re-striping of all stalls to meet high-contrast standards, and installation of required perimeter landscaping.

1160 Failure to meet the established Amortization deadlines shall result in the withholding or denial of
1161 any newly requested Certificate of Occupancy (CO) for new or expanding tenants until the
1162 facility is brought into full compliance. Furthermore, non-compliant properties shall be referred
1163 to the Special Magistrate for code enforcement action, which may include daily fines.
1164

1165 **Secs. 134-614—134-640. - Reserved.**
1166

1167 **SECTION 2.** Chapter 134, Article IV, Division 12, Section **Sec. 134-**
1168 **471(4) Access/parking design. (ECD)** of the City of Edgewood Code of Ordinances is modified
1169 for consistency as follows.

1170 (4) *Shared parking.* See Chapter 134, Article V, Division 5 ~~When any land or~~
1171 ~~building accommodates two or more categories of uses (e.g., residential and commercial), the~~
1172 ~~minimum total number of required parking spaces for each use may be reduced through shared~~
1173 ~~parking as allowed by section 134 607. Reduction in required parking spaces also may be~~
1174 ~~approved if one of the following is met:~~

1175 a. ~~A parking study is submitted as part of the site plan approval process justifying the requested~~
1176 ~~reduction and accepted by city council. This could include provision rideshare/transportation~~
1177 ~~network company drop off zones. Drop off zones shall not interfere with transit stops and~~
1178 ~~any designated freight loading zones curbside.~~

1179 b. ~~Developments within a one quarter mile from a transit stop, as measured from the building to~~
1180 ~~the transit stop along the most direct pedestrian path/sidewalk (which would include a~~
1181 ~~crosswalk if across a road), are eligible for the following:~~

1182 1. ~~The minimum number of parking spaces may be reduced by up to five percent for sites~~
1183 ~~where the closest portion of the building on the requested parcel is no more than a one-~~
1184 ~~fourth of a mile (1,320 linear feet) from a bus stop as measured along the public sidewalk~~
1185 ~~from the bus stop to the primary entrance to the building.~~

1186 2. ~~The minimum number of parking spaces may be reduced by up to 20 percent for sites in~~
1187 ~~which the closest portion of the building on the requested parcel is no more than a one-~~
1188 ~~fourth of a mile (1,320 linear feet) radius from a commuter rail or bus transfer station as~~
1189 ~~measured along the public sidewalk from the bus stop to the primary entrance to the~~
1190 ~~building.~~

1191
1192 **SECTION 3.** The provisions of this Ordinance shall be codified as and become and be
1193 made a part of the Code of Ordinances of the City of Edgewood.
1194

1195 **SECTION 4.** If any section, sentence, phrase, word or portion of this ordinance is
1196 determined to be invalid, unlawful or unconstitutional, said determination shall not be held to
1197 invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or
1198 portion of this Ordinance not otherwise determined to be invalid, unlawful or unconstitutional.
1199

1200 **SECTION 5.** All ordinances that are in conflict with this Ordinance are hereby repealed.
1201

1202 **SECTION 6.** This Ordinance shall become effective immediately upon its passage and
1203 adoption.

1204
1205 **PASSED AND ADOPTED** this _____ day of _____, 2026, by the City
1206 Council of the City of Edgewood, Florida.

1207
1208 PASSED ON FIRST READING: _____

1209
1210 PASSED ON SECOND READING: _____

1211
1212 _____
1213 Richard A. Horn, Council President

1214
1215 *ATTEST:*
1216
1217 _____
1218 Sandy Riffle
1219 City Clerk

1220

**PUBLIC HEARINGS
(ORDINANCES – SECOND
READINGS & RELATED
ACTION)**

UNFINISHED BUSINESS

NEW BUSINESS

Resolution 2026-03

Budget Amendments



Memo

To: Mayor Dowless, Council President Horn,
Council Member Lomas, McElroy, and Steele

From: Sandra Riffle, City Clerk

Date: May 12, 2026

Re: Quarter 2 Budget Amendments FY 2025-26

Summary: Before you is Resolution 2026-03, which proposes to amend the Fiscal Year 2025/2026 budget to reflect financial activity occurring throughout the second quarter. These amendments allow the City to accurately account for unanticipated revenues and the corresponding expenditures required to implement various projects and services.

Financial Impact: The proposed amendments have a net-zero effect on the City's overall budget. The adjustments primarily represent the recognition of grant funds, rewards, and "pass-thru" fees where the revenue received covers the associated costs.

Breakdown of Exhibits - The specific adjustments are detailed in Exhibits A through E:

- **Exhibit A (General Government & Maintenance):** This amendment recognizes **\$2,000** in revenue generated from the redemption of City credit card rewards. These funds are being utilized to offset operational costs with no net impact on the budget:
 - **\$1,000** is allocated to **Landscape Beautification** at City Hall.
 - **\$1,000** is allocated to **Maintenance Contracts** (Account 521530-01) specifically for the City's new **timecard system** used for the accurate tracking of employee work hours and the processing of payroll. By applying rewards points to this account, the City can cover recurring software or hardware maintenance fees without using additional general fund tax dollars.
- **Exhibit B (Special Events):** Increases the budget by **\$10,800** to account for additional special event revenue received and the related event expenses.
- **Exhibit C (Police Department Capital):** Records **\$11,775** for police vehicle capital outlay. This is funded by a **\$10,000** FDLE grant reimbursement and **\$1,775** from the sale of a Ford Explorer at auction.
- **Exhibit D (Public Safety Supplies):** Recognizes a **\$3,319** Safety Grant Award from the Florida Municipal Insurance Trust (FMIT) to be used for special policy supplies.

- **Exhibit E (Pass-Through Activity):** Adjusts the budget by **\$22,600** to recognize pass-through permit revenue and the associated professional fee expenses for the first and second quarters.

Recommendation

It is recommended that the City Council approve Resolution 2026-03 to ensure the City's fiscal records remain current and accurately reflect the City's financial position.

RESOLUTION NO. 2026-03

A RESOLUTION OF THE CITY OF EDGEWOOD, FLORIDA, AMENDING THE CITY'S BUDGET FOR THE 2025/2026 FISCAL YEAR; AUTHORIZING THE MAYOR AND/OR HIS DESIGNEE TO TAKE ALL ACTIONS NECESSARY TO IMPLEMENT THE TERMS AND CONDITIONS OF THIS RESOLUTION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, at its regular meeting on November 18, 2025, the City Council of the City of Edgewood, Florida, adopted Resolution No. 2025-06 approving the annual budget for Fiscal Year 2025/2026; and

WHEREAS, it is appropriate to provide for certain transfers, appropriations, and authorizations based upon previous and anticipated expenditures and revenues, and

WHEREAS, the City Council has determined that it is necessary to amend the budget to reflect these changes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EDGEWOOD, FLORIDA, AS FOLLOWS:

SECTION 1. BUDGET AMENDMENT: The City Council of the City of Edgewood, Florida, amends the Fiscal Year 2025/2026 budget as shown on Exhibits A through E, which are attached hereto and incorporated by reference herein.

SECTION 2. EFFECTIVE DATE: This Resolution shall become effective immediately upon its passage and adoption.

PASSED and ADOPTED by the City Council of the City of Edgewood, Florida, on the **19th** day of **May 2026**.

Richard Alan Horn, Council President

ATTEST:

Sandra Riffle, City Clerk

City of Edgewood Budget Amendment

Submitted by: McDirmit Davis
Fiscal Year: 25/26
Submitted on: 5/1/2026

Account Number	Account Description		Amount
Expenditures:			
519461-01	Landscape Beautification-CH	\$	1,000.00
521530-01	Maintenance Contracts (time card system)	\$	1,000.00
Revenues:			
369900-01	Misc. Revenue	\$	2,000.00
Net effect on budget - none		\$	-

Notes/Comments:
Credit Card Rewards Redemption. Split in half by CH & PD

Signed by:

City of Edgewood Budget Amendment

Submitted by: McDirmit Davis
Fiscal Year: 25/26
Submitted on: 5/1/2026

Account Number	Account Description		Amount
Expenditures:			
513543-01	Special Events	\$	10,800.00
Revenues:			
369800-01	Special Events	\$	10,800.00
Net effect on budget		\$	-

Notes/Comments:
Adjust for additional special event revenue received

Signed by:

City of Edgewood Budget Amendment

Submitted by: McDirmit Davis
 Fiscal Year: 25/26
 Submitted on: 5/1/2026

Account Number	Account Description	Amount
Expenditures:		
521640-12	Capital Outlay - PD Vehicles	\$ 11,775.00
Revenues:		
369950-12	Misc. PD - Capital	\$ 11,775.00
Net effect on budget - none		\$ -
Notes/Comments:		
FDLE - Grant Reimb. (Ford Explorer)		\$ 10,000.00
George Gideon - Auction sale of Ford Explorer (Sgt. Frat)		\$ 1,775.00
		\$ 11,775.00

Signed by:

City of Edgewood Budget Amendment

Submitted by: McDirmit Davis
Fiscal Year: 25/26
Submitted on: 5/1/2026

Account Number	Account Description	Amount
<u>Expenditures:</u>		
521522-01	Special Policy Supplies	\$ 3,319.00
<u>Revenues:</u>		
367100-01	Grant Revenue	\$ 3,319.00
Net effect on budget - none		\$ -

Notes/Comments:
FMIT - Safety Grant Award

Signed by:

City of Edgewood Budget Amendment

Submitted by: McDirmit Davis
 Fiscal Year: 25/26
 Submitted on: 5/1/2026

Account Number	Account Description	Amount
<u>Expenditures:</u>		
541310-01	Pass Thru Expense (professional fees)	\$ 22,600.00
<u>Revenues:</u>		
322900-01	Pass Thru Permit Revenue	\$ 22,600.00
Net effect on budget - none		\$ -

Notes/Comments:
 To increase revenue and expense budget for recognition of pass thru activity (1st and 2nd Quarters)

Signed by:

FY 2026/2027

TRIM Calendar

2026/2027 FY TRIM CALENDAR

June 1, 2026	OCA provides the total assessed value of the nonexempt property.
Tuesday, June 16, 2026 , at 6:30 pm Regular City Council Meeting	Approve Non-Ad Valorem Assessment at City Council Meeting
July 1, 2026	Day 1 OCA certifies the preliminary taxable value (TA) on <i>Certification of Taxable Value</i> (Form DR-420).
Thursday, July 9, 2026 at 6:00 pm	FY 2026-27 First Budget Workshop
Tuesday, July 21, 2026 at 6:30 pm Regular City Council Meeting	Set tentative millage rate, set a public hearing date for final millage, and proposed FY 2026-27 budget.
Tuesday, August 4, 2026 (within 35 days of certification of value)	Forward to OCA: DR420 & DR420MM-P
Tuesday, August 11, 2026 at 9:00 am	FY 2026-27 Second Budget Workshop
Monday, August 24, 2026 (no later than 55 days after certification of value)	OCA mails out the Notice of Proposed Property Taxes (TRIM Notice) Form DR-474, this is the advertisement of the 1 st TRIM hearing
Tues, September 1, 2026 at 6:00 pm	FY 2026-27 Third budget Workshop (If needed)
Tues., September 15, 2026 at 6:30 pm 1st Budget Hearing (must be held between Sept 3-18)	Public hearing/adoption of the tentative budget & proposed millage; (cannot be held on OCPS hearing dates of 7/28 & 9/8 or BOCC hearing dates of 9/10 & 9/24)
Friday, September 18, 2026 <i>Place ad between 9/16 and 9/24</i>	Advertise in the newspaper the public hearing/adoption of the final millage & budget (must be done within 15 days after the public hearing/adoption of the tentative budget & proposed millage)
Mon., September 21, 2026 at 6:00 pm FINAL HEARING (between 9/16 and 9/30)	Final public hearing/adoption of millage & budget; (cannot be held on OCPS hearing dates of 7/28 & 9/8 or BOCC hearing dates of 9/10 & 9/24) (must be held within 2-5 days after advertisement)

This calendar is subject to change.

Any changes will be posted on the City's website at www.edgewood-fl.gov/news.

Hearing requirements:

Must hold two public hearings to adopt a millage rate and budget. Should be held Mon-Fri after 5 pm or any time Saturday. Not on Sunday. No taxing authority, except multicounty/water management districts, can hold a hearing on the same day as a school district or county commission.

Tentative OCPS Public Hearing
Final OCPS Public Hearing
Tentative County Budget Public Hearing
Final County Budget Public Hearing

Tuesday, July 28, 2026
Tuesday, September 8, 2026
Thursday, September 10, 2026
Thursday, September 24, 2026

2026/2027 Review of City Contracts



Memo

To: Mayor Dowless, Council President Horn,
Council Members Lomas, McElroy, Santurri, and Steele

From: Sandra Riffle, City Clerk

Date: May 13, 2025

Re: Review of City Contracts

In accordance with **Section 411 of the City Charter**, a formal review of city consultant contracts is required annually. Consultants are appointed by the Mayor, subject to Council confirmation, and serve at the pleasure of the City Council. The following report summarizes the current status, fiscal impact, and staff recommendations for the City’s professional service providers.

1. Legal Services

Legal. Legal consultants shall be an attorney (or firm) who shall provide legal advice to the council, represent the city in legal cases, and provide legal services for the city as required.

The City maintains a positive, productive relationship with its legal representatives and recommends continuing both contracts.

Service	Consultant/Firm	2025/2026 Budget	Terms
City Attorney	Shepard, Smith, Hand & Brackins, P.A.	\$75,000 Hourly rate: \$200	Serves at the pleasure of Council; Notice to terminate not required by City; however, SSK&H will give 30 days’ notice to terminate.
Special Magistrate	Garganese, Weiss, D’Agresta & Salzman, P.A.	\$3,000	Serves at the pleasure of the Council; however, GWD&S will provide no less than 30 days' notice to terminate.

2. Engineering Services

Engineering. The engineering consultant (or firm) shall provide such engineering services as the council shall request.

The City continues to receive high-quality service from CPH Engineering. Staff recommends continuing this engagement.

Service	Consultant/Firm	2025/2026 Budget	Terms
Engineering Services	CPH	\$30,000	Original 3-year contract (9/7/2015) with 2-year automatic renewals. The

	Consultant: David Mahler, P.E., Allen Lane, P.E., and Galen Pugh, RLA		City may terminate without cause with a 30-day written notice.
--	--	--	--

3. Financial and Audit Services

Accountant. An accountant (or firm) shall be retained for annual audits and other related work as deemed necessary by the council.

The City retains accounting and audit firms for annual audits and related financial work.

Staff recommends continuing relationships with both McDirmit-Davis and Carr, Riggs & Ingram (CRI).

- **McDirmit-Davis:** The City maintains a positive relationship with reliable communication.
- **Carr, Riggs & Ingram (CRI):** Both City Hall and the Police Department experienced a significantly improved service level this year.

Service	Consultant/Firm	2025/2026 Budget	Terms
Accountant	McDirmit-Davis	\$30,000	Letter of engagement 2021, extended by mutual agreement
Audit Services	Carr, Riggs & Ingram	\$27,600	Letter of engagement, extended by mutual agreement.

4. Specialized Consulting

Other Services. As circumstances require, the council may retain the services of a recognized authority or firm.

The City maintains a very positive relationship with Ellen Hardgrove. Notably, Planner Hardgrove has maintained a consistent billing rate without increases during her tenure with the City.

Service	Consultant/Firm	2025/2026 Budget	Terms
Planning Consultant Services	Ellen Hardgrove, AICP	\$50,000 Hourly rate: \$125.00	By mutual agreement

GENERAL INFORMATION

CITIZEN COMMENTS

BOARDS AND COMMITTEES

STAFF REPORTS

City Attorney Smith

Police Chief DeSchryver

**Edgewood Police Department
City Council Report
April 2026**

	March	April
Assault/Battery	0	0
Auto Burglaries	2	1
Code Compliance Reports	5	6
Commercial Burglaries	0	0
DUI Arrests	1	1
Felony Arrests	2	4
Homicides	0	0
Misdemeanor Arrests	3	0
Residential Burglaries	0	0
Robbery	0	0
Sexual Battery	0	0
Theft	2	3
Traffic Accident	14	12
Traffic Arrests	2	1
Traffic Citations	224	145
Traffic Warnings	75	141
Warrant Arrests	1	1

Department Highlights:

- The mayor and police clerk attended the Tri-County League of Cities, where lunch was provided, and the guest speaker discussed surviving First Amendment Auditors.
- Police Department interior painting completed
- Chief attended an FBI meeting in Tampa
- Collective Bargaining Meetings continued
- Chief and DC attended an Open House at Dana Supply, which upfits our vehicles
- Police Department roof repair RFP awarded

City Clerk Riffle

Code Compliance Officer Zane

MAYOR & CITY COUNCIL REPORTS

Mayor Dowless

Council Member Lomas

Council Member McElroy

Council Member Santurri

Council Member Steele

Council President Horn

ADJOURN