

**FRUITLAND PARK CITY COMMISSION
REGULAR MEETING AGENDA**

November 13, 2025

City Hall Commission Chambers

506 W. Berckman Street

Fruitland Park, Florida 34731

6:00 p.m.

1. CALL TO ORDER, INVOCATION AND PLEDGE OF ALLEGIANCE

Invocation – George Mulford, Grace Bible Baptist Church

Pledge of Allegiance – Interim Police Chief **Henry Rains**

2. ROLL CALL

3. RECESS TO THE LOCAL PLANNING AGENCY

On or about 6:00 p.m. or as soon thereafter as possible

4. RECESS TO THE COMMUNITY REDEVELOPMENT AGENCY

On or about 6:00 p.m. or as soon thereafter as possible

5. PRESENTATIONS

(a) Wreaths Across America Proclamation Presentation

6. CONSENT AGENDA

Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the items from the Consent Agenda; (2) Vote on remaining items; and (3) Discuss each pulled item separately and vote.

(a) Approval of Minutes (city manager/city clerk)

October 23, 2025, Regular City Commission Meeting

7. REGULAR AGENDA

(a) Resolution 2025-083, Accepting the Independent Auditor's Report for Fiscal Year Ending September 30, 2024, with Accompanying Financial Statements (city manager/city attorney/finance director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, ACCEPTING THE INDEPENDENT AUDITORS' REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30, 2024 WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING FOR AN EFFECTIVE DATE.

- (b) Resolution 2025-082, Approval to Purchase of a Kubota Tractor for the Recreation Department** (city manager/city attorney/recreation director)
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE PURCHASE FROM CRYSTAL TRACTOR AND EQUIPMENT, OF A KUBOTA V SERIES TRACTOR FOR SOCCER FIELD MAINTENANCE IN THE FRUITLAND PARK RECREATION DEPARTMENT; AUTHORIZING THE CITY MANAGER TO EXPEND THE FUNDS; PROVIDING FOR AN EFFECTIVE DATE.
- (c) Resolution 2025-074, Approval of a Proposal Submitted by Circle G Construction, Inc., to Construct Concrete Slabs and Sidewalk Improvements at Veteran's Memorial Park** (city manager/ city attorney/ recreation director)
A RESOLUTION OF THE CITY OF FRUITLAND PARK COMMUNITY REDEVELOPMENT AGENCY GOVERNING BOARD AND CITY COMMISSION APPROVING PROPOSAL SUBMITTED BY CIRCLE G CONSTRUCTION, INC. TO CONSTRUCT CONCRETE SLABS AND SIDEWALK IMPROVEMENTS AT VETERAN'S MEMORIAL PARK; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.
- (d) Resolution 2025-084, Approval of Ranking and Authorize City Manager to Negotiate a Contract for an Engineering Firm to Design the Wastewater and Reclaimed Water Treatment Plant** (city manager/city attorney)
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE RANKING OF ENGINEERING FIRMS FOR PROFESSIONAL DESIGN SERVICES RELATED TO THE CONSTRUCTION OF A NEW WASTEWATER TREATMENT PLANT AND RECLAIM WATER TREATMENT PLANT AS RECOMMENDED BY THE SELECTION COMMITTEE; AUTHORIZING THE CITY MANAGER TO NEGOTIATE A CONTRACT; PROVIDING FOR AN EFFECTIVE DATE.

8. PUBLIC HEARING

- (a) Second and Final Reading of Ordinance 2025-008, Amending the Boundaries of the City of Fruitland Park, Pine Ridge Dairy Subdivision for 52.66± Acres Generally Located South of Pine Ridge Dairy Road and West of Brookstone Lane, Petitioner: Peterson & Myers, PA (Shelton Rice) on behalf of the owner, Pine Ridge Park, LP.** (city manager/city attorney/community development)
AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF FRUITLAND PARK FLORIDA, IN ACCORDANCE WITH THE PROCEDURE SET FORTH IN SECTION 171.044, FLORIDA STATUTES, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 52.66± ACRES OF LAND GENERALLY LOCATED SOUTH OF PINE RIDGE DAIRY ROAD AND WEST OF U.S. HIGHWAY 27/441; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, THE LAKE COUNTY MANAGER AND THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SCRIVENER'S ERRORS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

- (b) **Rehearing of Resolution 2025-070, to Recertify Compliance under s. 200.065(13), F.S., Readopting the Final Millage Rate for FY 2025-2026** (city manager/city attorney/finance director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.9134 LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2025-2026; PROVIDING AN EFFECTIVE DATE.

- (c) **Rehearing of Resolution 2025-071, to Recertify Compliance under s. 200.065(13), F.S., Readopting the Final Budget for FY 2025-2026** (city manager/city attorney/finance director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

END OF PUBLIC HEARING

9. QUASI-JUDICIAL PUBLIC HEARING

- (a) **Second and Final Reading of Ordinance 2025-009, Approval of a Large-Scale Comprehensive Plan Amendment for Pine Ridge Dairy Subdivision for 52.66± Acres Generally Located South of Pine Ridge Dairy Road and West of Brookstone Lane, Petitioner: Peterson & Myers, PA (Shelton Rice) on behalf of the owner, Pine Ridge Park, LP.** (city manager/city attorney/community development)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE-SCALE COMPREHENSIVE PLAN AMENDMENT PURSUANT TO 163.3184, FLORIDA STATUTES, BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM LAKE COUNTY URBAN LOW AND URBAN MEDIUM TO CITY OF FRUITLAND PARK MULTI-FAMILY LOW DENSITY OF 52.66± ACRES OF PROPERTY GENERALLY LOCATED SOUTH OF PINE RIDGE DAIRY ROAD, AND WEST OF U.S. HIGHWAY 27/441; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HERewith; PROVIDING FOR AN EFFECTIVE DATE.

- (b) **Second and Final Reading of Ordinance 2025-010, Rezoning to PUD, Pine Ridge Dairy Subdivision for 52.66± Acres Generally Located South of Pine Ridge Dairy Road and West of Brookstone Lane, Petitioner: Peterson & Myers, PA (Shelton Rice) on behalf of the owner, Pine Ridge Park, LP.** (city manager/city attorney/community development)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 52.66± ACRES OF PROPERTY FROM LAKE COUNTY AGRICULTURE (A) TO PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; GENERALLY LOCATED SOUTH OF PINE RIDGE DAIRY ROAD, WEST OF BROOKSTONE LANE AND

WEST OF CR 468; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; PROVIDING FOR CONDITIONS AND CONTINGENCIES; DIRECTING THE CITY MANAGER OR DESIGNEE TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

- (c) First Reading of Ordinance 2025-024, Summit Storage Amendment to the Comprehensive Plan (Site-Specific Text Amendment)** (city manager/city attorney/ interim community development director)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE CITY OF FRUITLAND PARK'S COMPREHENSIVE PLAN FUTURE LAND USE ELEMENT TO INCLUDE A SITE-SPECIFIC TEXT AMENDMENT FOR REAL PROPERTY CURRENTLY DESIGNATED AS COMMERCIAL HIGH INTENSITY TO ALLOW DEVELOPMENT OF THE PROPERTY WITH A FLOOR AREA RATIO UP TO 1.02 FOR PROPERTY LOCATED AT 611 N. DIXIE AVENUE, FRUITLAND PARK, LAKE COUNTY, FLORIDA; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

END OF QUASI-JUDICIAL PUBLIC HEARING

- 10. (a) City Manager**

- (b) City Attorney**

- i. Linda Herald v. City of Fruitland Park, Lake County Case No. 2025-CA-000116**

- 11. UNFINISHED BUSINESS**

- 12. PUBLIC COMMENTS**

This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Action may not be taken by the City Commission at this meeting; however, questions may be answered by staff or issues may be referred for appropriate staff action.

Note: Pursuant to F.S. 286.0114 and the City of Fruitland Park's Public Participation Policy adopted by Resolution 2013-023, members of the public shall be given a reasonable opportunity to be heard on propositions before the City Commission. Accordingly, comments, questions, and concerns regarding items listed on this agenda shall be received at the time the

City Commission addresses such items during this meeting. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

13. COMMISSIONER COMMENTS

- (a) Vice Mayor DeGrave**
- (b) Commissioner Williams**
- (c) Commissioner Cosenza, III**
- (d) Commissioner Raysin**

14. MAYOR'S COMMENTS

15. ADJOURNMENT

DATES TO REMEMBER

Friday, November 21st	Fruitland Park Comedy Night at Gardenia Center at 8:00 p.m. to 10:00 p.m.
Thursday, November 27th and 28th	City Hall Closed to Observe Thanksgiving
Thursday, December 11th	City Commission Meeting at 6:00 p.m.
Friday, December 12th	Hometown Christmas on the City Hall Lawn 5:30 p.m. to 9:00- p.m.

For additional events, please visit [Calendar | City of Fruitland Park Florida](#).

Please note that in addition to the city commission meetings, more than one city commissioner may be present at the above-mentioned events.

Any person requiring special accommodation at this meeting because of disability or physical impairment should contact the City Clerk's Office at City Hall (352) 360-6727 at least forty-eight (48) hours prior to the meeting. (§286.26 F.S.)

If a person decides to appeal any decision made by the City of Fruitland Park with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings and ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The city does not provide verbatim records. (§286.0105, F.S.)

PLEASE TURN OFF ELECTRONIC DEVICES OR PLACE IN VIBRATE MODE.

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

ITEM TITLE: **PRESENTATION OF PROCLAMATION – PROCLAIMING SATURDAY, DECEMBER 13, 2025, AS THE OFFICIAL WREATHS ACROSS AMERICA DAY IN FRUITLAND PARK**

MEETING DATE: **November 13, 2025**

DATE SUBMITTED: September 22, 2025

SUBMITTED BY: city manager/city clerk

BRIEF NARRATIVE: This is a Special Presentation for the Annual Wreaths Across America Proclamation – Placement of Wreaths at Shiloah Cemetery will be on Saturday, December 13, 2025.

FUNDS BUDGETED: **N/A**

ATTACHMENT: **N/A**

RECOMMENDATION: **N/A**

ACTION: **Read and Present the Proclamation**



WHEREAS, in 1992, the first 5,000 wreaths were donated by Morrill Worcester and Worcester Wreath Company; and

WHEREAS, Wreaths Across America™ (WAA) is a national nonprofit organization founded in 2007 to continue and expand the annual wreath-laying ceremony at Arlington National Cemetery with the mission to *Remember the fallen. Honor those who serve. Teach the next generation the value of freedom* and recognizing the impact it has made in communities to continue remembering the cost of our freedom; and

WHEREAS, on March 9, 1967, the Town of Fruitland Park Council initially instituted a Memorial Day Program at Shiloh Cemetery honoring veterans and loved ones buried at Shiloh Cemetery and wishes to continue honoring veterans buried at Shiloh Cemetery; and

WHEREAS, in 2024, more than three million remembrance wreaths were placed across the country at more than 4,909 participating locations, and

WHEREAS, 2025 marks the 13th annual ceremony at Shiloh Cemetery and the 34th year for Wreaths Across America events being held across our great country; and

WHEREAS, these events are made possible by the generous commitment in all fifty states of volunteers and those who donate for remembrance wreaths to be placed on veterans' graves for this nationwide observance; and

WHEREAS, the American Legion "Family" of John Gella Memorial Post 219, Inc., will be continuing the tradition and recognizing its 13th annual Wreaths Across America Ceremony remembrance wreath laying at Shiloh Cemetery in the City of Fruitland Park on Saturday, December 13, 2025. The laying of remembrance wreaths on the veterans' gravesites will be held at 10:00 a.m. The official ceremony will be held at 11:00 a.m. at American Legion Post 219. This year's theme is "Keep Moving Forward"; and

WHEREAS, all veterans' gravesites in Shiloh Cemetery will be adorned with a red-bowed remembrance wreath in a solemn tribute to the courage and sacrifice of those who have guarded and preserved our nation's freedom throughout history.

NOW, THEREFORE BE IT RESOLVED THAT I, Chris Cheshire, Mayor of the City of Fruitland Park, Florida, on behalf of the City of Fruitland Park Commission and citizens, do hereby declare Saturday, December 13, 2025 as the official ***Wreaths Across America Day*** in Fruitland Park in memory of our fallen heroes buried at Shiloh Cemetery, and commend the American Legion Family of 219 for sharing this patriotic tribute to America's veterans.

Dated this 13th day of November 2025.

Chris Cheshire, Mayor

Attest:

Gwen Johns, MMC, City Clerk

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

ITEM TITLE: Consent Agenda - Draft Meeting Minutes

MEETING DATE: Thursday, November 13, 2025

DATE SUBMITTED: Wednesday, November 5, 2025

SUBMITTED BY: (See below)

BRIEF NARRATIVE: Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on remaining item(s), and (3) Discuss each pulled item separately and vote.

(a) Regular Minutes dated October 23, 2025 (city clerk)

FUNDS BUDGETED: None

ATTACHMENTS: October 23, 2025 Regular Minutes

RECOMMENDATION: Approve the Consent Agenda

ACTION: Approve the Consent Agenda

**FRUITLAND PARK CITY COMMISSION REGULAR
MEETING MINUTES
October 23, 2025**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Beckman Street, Fruitland Park, Florida on Thursday, October 23, 2025, at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioners Martina Williams, and Joseph Cosenza III

Members Absent: Commissioner Michael Raysin (Excused)

Also Present: City Manager Karen Manila, City Attorney Anita Geraci-Carver, Interim Police Chief, Henry Rains, Human Resources Director John Klein; Public Works Director Robb Dicus; Michael “Mike” Rankin, Interim Community Development Director, LPG Urban & Regional Planners Inc. (consultant retained by the city), Sharon Williams, Administrative Manager of Community Development, and Gwen Johns, City Clerk.

Total Attendance: 36

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

After Mayor Cheshire called the meeting to order, an Invocation was given by Interim Police Chief Rains who then led the pledge of allegiance to the flag.

2. ROLL CALL

After the Invocation and Pledge of Allegiance, Mayor Cheshire called the meeting to order and announced decorum for the meeting. He then requested that Ms. Johns call roll where a quorum was declared present.

3. SWEARING-IN CEREMONY

Interim Police Chief Henry Rains administered the Oath of Office to the following newly hired Police Officers: Officer Joseph D’Imperio, Officer Erick Burland and Officer Brad Seley. He presented a brief biography for each officer and welcomed them to the City of Fruitland Park.

4. CONSENT AGENDA

(a) Approval of Minutes (city manager/city clerk)

October 9, 2025, Regular City Commission Meeting

ACTION: A motion was made by Vice Mayor DeGrave and seconded by Commissioner Cosenza to approve the Consent Agenda as presented. The motion carried by a unanimous vote.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 4-0.

5. REGULAR AGENDA

(b) Resolution 2025-083, Accepting Financial Audit for the Fiscal Year Ending September 30, 2024.

Anita Geraci-Carver, City Attorney, read Resolution 2025-083 by title only.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ACCEPTING THE INDEPENDENT AUDITORS' REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30, 2024, WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING FOR AN EFFECTIVE DATE.

Karen Manila, City Manager, suggested that this item be tabled since the final audit document was not yet available for the City Commission to review. Staff had anticipated having it prior to the meeting date when the agenda packet was published.

There were no public comments.

ACTION: A motion was made by Vice Mayor DeGrave and seconded by Commissioner Cosenza to TABLE Resolution 2025-083, until November 13, 2025. The motion carried by a unanimous vote.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 4-0.

(b) Resolution 2025-080, Approval of a FDOT Grant for the Purchase of Equipment and Overtime Reimbursement for the Police Department.

Anita Geraci-Carver, City Attorney, read Resolution 2025-080 by title only.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION SUBGRANT AGREEMENT FOR HIGHWAY SAFETY FUNDS IN THE AMOUNT OF \$56,000.00; AUTHORIZING THE MAYOR TO EXECUTE THE SUBGRANT AGREEMENT; AUTHORIZING THE CITY MANAGER OR DESIGNEE TO EXECUTE ALL OTHER NECESSARY DOCUMENTS; PROVIDING DIRECTIONS; PROVIDING FOR AN EFFECTIVE DATE.

There were no public comments.

ACTION: A motion was made by Commissioner Cosenza and seconded by Commissioner Williams to approve Resolution 2025-080, as presented. The motion carried by a unanimous vote.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 4-0.

(c) Resolution 2025-081, Approval of a FDLE Grant for the Purchase of a Drone for the Police Department

Ms. Geraci-Carver read Resolution 2025-081, by title only.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE DRONE REPLACEMENT PROGRAM FINANCIAL ASSISTANCE AGREEMENT BETWEEN THE FLORIDA DEPARTMENT OF LAW ENFORCEMENT AND THE CITY OF FRUITLAND PARK IN AN AMOUNT NOT TO EXCEED \$25,000.00; AUTHORIZING THE INTERIM POLICE CHIEF TO EXECUTE THE AGREEMENT; DIRECTING THE CITY MANAGER OR DESIGNEE TO MEET ALL REQUIREMENTS SET FORTH IN THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE

There were no public comments.

ACTION: A motion was made by Commissioner Cosenza and seconded by Commissioner Williams to approve Resolution 2025-081, as presented. The motion carried by a unanimous vote.

Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously, 4-0.

6. PUBLIC HEARINGS

END OF PUBLIC HEARINGS

7. QUASI-JUDICIAL PUBLIC HEARING

END OF QUASI-JUDICIAL PUBLIC HEARING

8. (a) City Manager

Ms. Manila noted that city hall and other public offices would be closed for Veteran's Day on Tuesday, November 11, 2025.

Ms. Manila stated that an appraiser had been engaged to provide appraisal services for the property that the City would be purchasing for a water plant.

(b) City Attorney

Ms. Geraci-Carver stated that there had been a previous approval of site plan for Urick & Wilder, one of the conditions of that site plan being that no permits would be issued to perform any work until an agreement could be reached between the developer and Lake County. She stated that the site plan remains under Lake County review, which is holding the project up. The developer has requested that the City of Fruitland Park allow them to get started on the project while they await Lake County review. Mr. Christian Grabeman from Elmington Capital was present representing the developer. Ms. Geraci-Carver asked the City Commissioner if they would agree to change the condition to allow permits to be issued but not to allow any occupancy until compliance has been reached with Lake County.

Mr. Grabeman further explained the request. He noted that Lake County was not trying to extract anything additional from the contractor; this restriction being lifted would simply allow the contractor to move forward with preliminary work on the project.

ACTION: A motion was made by Vice Mayor DeGrave and seconded by Commissioner Cosenza to approve the request, with the condition that no certificates of occupancy or completion would be issued until the requirements of Lake County have been satisfied. The motion carried by a unanimous vote.

i. Linda Herald v. City of Fruitland Park, Lake County Case No. 2025-CA-000116

Ms. Geraci-Carver had nothing additional to report.

9. UNFINISHED BUSINESS

There was none.

10. PUBLIC COMMENTS

There were none.

11. COMMISSIONERS' COMMENTS

- (a) Commissioner Williams** – Nothing to report.
- (b) Commissioner Cosenza** – Nothing to report.
- (c) Vice Mayor DeGrave** – Nothing to report.

12. MAYOR'S COMMENTS

Dates to Remember

Mayor Cheshire announced the following events:

- October 24, 2025, Halloween Party at The Gardenia Center
- October 31, 2025, Trick or Treat at Shiloh Cemetery 6:00 p.m. to 9:00 p.m.
- November 6, 2025, Time Capsule Interment at Library 6:00 p.m.
- November 13, 2025, City Commission Meeting 6:00 p.m.
- November 21, 2025, Comedy Night at The Gardenia Center 8:00 p.m.

For additional events, please visit [Calendar | City of Fruitland Park Florida](#).

13. ADJOURNMENT

The meeting adjourned at 6:18 p.m.

Gwen Johns, MMC, City Clerk

Chris Cheshire, Mayor

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

ITEM TITLE: Resolution 2025-083, Accepting the Independent Auditor's Report for Fiscal Year Ending September 30, 2024

MEETING DATE: November 13, 2025

DATE SUBMITTED: November 5, 2025

SUBMITTED BY: city manager/finance director

Brief Narrative: The FY 2024 Audit conducted by Mauldin & Jenkins, partner Daniel Anderson will present the findings for the FY2024 Audit to the Commission: The auditors responsibilities include compliance and ethical requirements, significant risks, qualitative aspects, and any other findings or recommendations. Additional disclosures include ending fund balances and the financial health of the City of Fruitland Park.

FUNDS REQUIRED: N/A

ATTACHMENTS: Resolution 2025-083, Financial Statements

Staff's Recommendation: Accept the Audit Report

RESOLUTION 2025-083

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF
FRUITLAND PARK, FLORIDA, ACCEPTING THE INDEPENDENT
AUDITORS' REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30,
2024 WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING
FOR AN EFFECTIVE DATE.**

WHEREAS, s. 218.39, Florida Statutes, requires the City to have an annual financial audit; and

WHEREAS, Mauldin & Jenkins audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fruitland Park, Florida, as of and for the year ended September 30, 2024, and the related notes to the financial statements; and

WHEREAS, the City Commission of the City of Fruitland Park desires to accept said audit for fiscal year ending September 30, 2024.

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

Section 1. The Independent Auditors' Report for Fiscal Year Ending September 30, 2024 prepared by Mauldin & Jenkins, a copy of which is attached hereto, is accepted.

Section 2. This resolution shall take effect immediately upon its final adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this ____ day of _____, 2025, by the City Commission of the City of Fruitland Park, Florida.

City of Fruitland Park
Chris Cheshire, Mayor

SEAL

Attest:

Gwen Johns, City Clerk

Mayor Cheshire ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Vice Mayor DeGrave ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Williams ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Cosenza ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Raysin ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)

Approved as to form and legality:

Anita Geraci-Carver, City Attorney

CITY OF FRUITLAND PARK, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

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CITY OF FRUITLAND PARK, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**PREPARED BY:
FINANCE DEPARTMENT**

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Table of Contents

INTRODUCTORY SECTION

Transmittal Letter	i-vi
List of Principal Officials	vii
Organizational Chart	viii

FINANCIAL SECTION

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-9

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position	10
Statement of Activities	11

Fund Financial Statements

Balance Sheet – Governmental Funds	12
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Net Position – Proprietary Funds	16
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	17

Statement of Cash Flows – Proprietary Funds	18-19
---	-------

Notes to Financial Statements	20-42
-------------------------------	-------

Table of Contents (Continued)

FINANCIAL SECTION (CONTINUED)

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	43
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Community Redevelopment Fund	44
Notes to Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	45
Schedule of the City's Proportionate Share of the Net Pension Liability – FRS	46
Schedule of Contributions – FRS	47
Schedule of the City's Proportionate Share of the Net Pension Liability – HIS	48
Schedule of Contributions – HIS	49

Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Capital Projects Fund	50
--	----

STATISTICAL SECTION

Net Position by Component	51
Changes in Net Position	52-53
Fund Balances, Governmental Funds	54
Changes in Fund Balances, Governmental Funds	55
Assessed Value and Estimated Actual Value of Taxable Property	56
Direct and Overlapping Property Tax Rates	57
Principal Property Taxpayers	58
Property Tax Levies and Collections	59
Ratios of Outstanding Debt by Type	60
Direct and Overlapping Governmental Activities Debt	61

Table of Contents (Continued)

STATISTICAL SECTION (CONTINUED)

Pledged-Revenue Coverage	62
Demographic and Economic Statistics	63
Principal Employers	64
Full-Time Equivalent City Government Employees by Function/Program	65
Operating Indicators by Function/Program	66
Capital Asset Statistics by Function/Program	67

COMPLIANCE REPORTS

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 <i>Government Auditing Standards</i>	68-69
Summary Schedule of Findings and Responses	70
Summary Schedule of Prior Year Findings	71
Independent Auditor's Management Letter	72-73
Independent Accountant's Report – Investment Compliance	74

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INTRODUCTORY SECTION

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506 W Berckman St
Fruitland Park, FL 34731

Tel (352) 360-3727
Fax (352) 360-6686

October 23, 2025

To the Honorable Mayor, Members of the City Commission, and Citizens of the City of Fruitland Park, Florida:

The Annual Comprehensive Financial Report for the City of Fruitland Park, Florida, for the fiscal year ended September 30, 2024 is hereby submitted pursuant to Florida Statutes Chapter 218.39 and Chapter 10.550 of the Rules of the Auditor General of the State of Florida. State law requires an annual financial audit of local government entities be completed no later than nine months after the end of the fiscal year. This Annual Comprehensive Financial Report is published to fulfill this requirement for the fiscal year ended September 30, 2024 and to provide our citizens, city commission, city staff, creditors and other interested parties with detailed information concerning the financial condition and activities of the City.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, which is based on a comprehensive framework of internal controls established for this purpose. Because the cost of the internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. In

addition, we believe the information contained in this report is presented in a manner designed to fairly present the financial position and results of operation of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a maximum understanding of the City's financial affairs are included.

The City of Fruitland Park maintains budgetary controls to ensure compliance with legal provisions contained in the annual appropriated budget approved by the City Commission. Annual budgets are legally adopted for the activities of the General Fund, Redevelopment Fund, Capital Projects Fund, Utility Fund, Firefighter Pension Trust Fund and the Recreation Programs Fund. Budgets are controlled at the department level and total expenditures may not legally exceed appropriations for each budgeted department without Commission approval. Encumbrance accounting is utilized to reserve the encumbered portion of the appropriation.

The City of Fruitland Park's financial statements have been audited in accordance with generally accepted auditing standards by Mauldin & Jenkins, Certified Public Accountants and Advisors. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Fruitland Park are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and estimates made by management; and evaluating the overall financial statement



506 W Berckman St
Fruitland Park, FL 34731

Tel (352) 360-3727
Fax (352) 360-6686

presentation. Mauldin & Jenkins concluded, based upon the audit, that there is reasonable basis for rendering an unmodified ("clean report") opinion that the City of Fruitland Park's financial statements for the fiscal year ending September 30, 2024, are fairly presented in conformity with generally accepted accounting principles (GAAP). The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A), immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A provides "financial highlights" and interprets the financial report by analyzing trends and by explaining changes, fluctuations, and variances in the financial data. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the City

The City of Fruitland Park is operated under a Commission-Manager form of government. Policymaking and legislative authorities are vested in the City Commission that consists of a Mayor and four other Commission members. The Mayor presides over commission meetings and public ceremonies. The Commission is non-partisan and the members are elected to four year staggered terms. The City Commission is responsible, among other things, for passing ordinances, adopting the budget, appointing boards, and hiring the City Manager, City Finance Director, City Clerk, City Attorney and the City Auditor. The City Manager is responsible for carrying

out the policies of the Commission, overseeing the day-to-day operations and appointing department heads.

The City of Fruitland Park, incorporated in 1927, is located in central Florida. It is empowered by Florida Statute to extend its corporate limits by annexation, which it does from time to time. Fruitland Park has a population of 8,634 and a land area of approximately 7.31 square miles. It has 73.73 miles of street. The Villages added an additional 17.008 miles of streets. The City's property tax millage rate is \$3.9134 per \$1000 for fiscal year 2024, same as the last 7 years.

The City of Fruitland Park provides a full range of services to its residents. These services include a public library, police protection, the construction and maintenance of local streets and infrastructure, and recreational and cultural activities and events. The City also maintains and operates water and sewer utilities. Garbage collection and disposal services are provided by way of an exclusive franchise agreement with Waste Management Inc.

The annual budget serves as the foundation for the City of Fruitland Park's financial planning and control. All department heads are required to submit requests for appropriation to the City Manager. The City Manager uses these requests as a basis for developing a proposed budget and then presents the proposed budget to the City Commission for review. The City Commission is required to hold two public hearings, one on the proposed budget and a second to adopt a final budget by no later



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than September 30th, the close of the fiscal year. The City Manager and Department Heads may transfer resources within a department as necessary; however transfers between departments require special approval (budget amendment by resolution) from the City Commission. The City of Fruitland Park utilizes an encumbrance accounting system to maintain budgetary control. These encumbrances lapse at year-end.

Local economy

Fruitland Park, which is located in northwest Lake County, is essentially residential in character and its economy is primarily centered in retail trade and service industries. Fruitland Park is located in the triangle between Leesburg, Lady Lake and The Villages, the largest residential retirement community in the state.

Evidence of growth has begun to show all over the City of Fruitland Park. One of the most visible signs of this event is taking place on the north western boundaries of the City. In 2008, approximately 989 acres of property was annexed into the City of Fruitland Park. This development is referred to as the "Pine Ridge Dairy". In May 2014, 780 of those acres were purchased by The Villages and approved for development as the "Villages of Fruitland Park". The approved plan includes 2,055 residential homes, 3 recreation centers, and an 18-hole golf course. The residential home values range from \$275,000 to over \$2,000,000. There were 348 certificates of occupancy issued in the Villages of Fruitland Park in FY2015, 689 issued in FY2016, 894 issued in FY2017, 90 issued in FY2018, and 31 issued in FY2019 for a total of 2,052

certificates of occupancy issued in the Villages of Fruitland Park. There was a total of 316 certificates of occupancy issued in Fruitland Park in FY2024.

The Villages is known for causing an economic domino effect to all of its surrounding areas. The City of Fruitland Park should experience a growth pattern similar to Lady Lake over the next 1-4 years. Several other parcels in Fruitland Park are making plans because of the growth brought by The Villages to develop commercial infrastructures such as warehouses, retail shops, apartments, family housing, and restaurants. We have several subdivisions being built: Lake Saunder's Grove, Crystal Lake Vista, ParkSquare Homes (Arbor Park), The Hawthornes, and Rolling Acres (113 & 1342 Lake Ella Road). Future developments are Pine Ridge Dairy (199 homes), Enclave (123 homes & 421 apartments), Urick & Wilder (150 homes), Arbor Park Phases 1-3 (136,300, & 198 homes), and Kensington Gardens (198 homes).

Lake County made a three phase expansion design for the City's second major thorough fare, County Road 466A, from two to four lanes in 2012. However, due to budget constraints the project was placed on hold. The County has now teamed up with the City of Fruitland Park and the Villages to get this roadway completed. Lake County completed construction on Phase I (from US Highway 27/441 to Sunny Court) in April 2017. The estimated cost of Phase 1 is \$2.3 million plus \$374,094 to relocate the utilities. The Villages handled all of the road construction in Phase 2 (from Windy Acres to the Sumter County Line) in 2016, with an estimated cost



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of \$5.32 million. The City of Fruitland Park along with Lake County solicited help of the State of Florida for Phase 3. Phase 3a, at 3.3 million (from Sunny Court to Janice Drive) and Phase 3b at 7.3 million (from Janice Drive to Windy Acres). The county worked on Phase 3a in FY2019 and completed construction in December 2019. There is a total of 3.05 miles of roadway that will be widened once the project is complete. Phase 3b should be completed by FY2026.

The Florida Department of Transportation began its construction on U.S. Highway 27/441 in Fruitland Park in 2011. This project expanded the City's main corridor from four to six lanes and was completed in June 2014. This expansion will also facilitate the expected growth.

There were 375 business licenses issued in Fruitland Park as of September 30, 2024. There are several new businesses in Fruitland Park: Countryside Baptist Church, Dave Wade Studio of Social and Stage Art, Just Dandy Pet Parlour, Lake Village Dental, Pax Premium Lawn Care, Suly Beauty Salon. As previously stated, the City of Fruitland Park expects the number of commercial businesses to grow because the area will be more attractive for several industries around the country.

Businesses looking to build or relocate in Lake County can take advantage of various incentives. Lake County's Department of Economic Growth and Redevelopment sponsors several Business Incentive programs.

Lake County's Business Opportunity Centers (BOC) offer full-service business

support to all businesses in Lake County, regardless of size, industry or business cycle. Whether you are an entrepreneur with the next big idea or a successful business owner looking to take your company to the next level, the Lake County BOC has a program or service designed to help you achieve your economic goals.

High Value Job Creation Program (HVJCP) is a program designed to encourage and target industry businesses that offer significant economic benefit and create high-value jobs. This program provides a cash award for the creation of jobs that pay a minimum of 115% of the County's average annual wage.

The Artist Relocation Program (ARP) is designed to encourage arts and culture in downtown art districts by providing matching funds to new or relocating art businesses to offset building improvement costs.

Lake County along with Lake-Sumter State College, the Sumter County Economic Development Council, and other local economic development-oriented agencies established the Business Assistance Center; a partnership to help new and nurture existing businesses. This partnership provides small-business mentoring and is a resource when small businesses hit the inevitable bump or hurdle.

Affordable land and a pro-business approach contributes to the areas overall success in attracting new business. Large distributors such as Marriott, Domino's Pizza, Toyota and Goodyear Tire and Rubber Company have located in Lake County because of the central location,



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which allows for easy and efficient distribution throughout the state.

Lake County's September 2024 unemployment rate was 2.9%. This is down 0.1% for the same time period last year. This rate is slightly lower than the state average of 3.22% and lower than the national average of 3.5% for the same period.

The taxable values for real and personal property has decreased 28.7% from 2008 to 2013, when property values were at its peak. Amendment 1 was approved in 2008 which limited growth in taxable values. Taxable values \$1,103,878,607 rose 7.92% from FY2023 (\$81,022,493) due to growth. FY2017 taxable value finally caught up to the property values of 2008.

Major Initiatives

The City of Fruitland Park is taking a proactive stance to promote the economic development in the area. The Commission is revitalizing the City for residents of all ages to enjoy. There were several properties acquired that will be used for recreational purposes in the future. The old Library has been renovated to the new Community Center. Additionally, Community Redevelopment Agency funds were utilized to renovate the Community Center. We continue to renovate parks and upgrade basketball facilities. The City repaved eleven streets, 8 in CRA. The City added a pavilion at the Community Center.

The City built a new soccer field and added electricity and lighting to the field in FY2019. Sidewalks and bleacher pads and handicap parking were installed in FY2020. Sidewalks, sod, and vinyl fences were

installed in FY2021. Bathrooms were constructed and completed in FY2022. Additional bleachers and covers were added in 2023. The City constructed a new library. The construction cost was \$2,842,954 but we received grants from the state and the county for \$1,919,003 which means the Library cost Fruitland Park \$923,951. The final cost which includes furnishing was \$3,134,732. The new Library opened July 2019. A new service crane mount and Sewer Inspection camera for the Water Department were installed. The loan borrowed for construction of the Lady Lake sewer connection was paid off. The Lady Lake sewer connection became operational in October 2018. The architectural design of the new Public Works building was engineered in 2022 and construction was completed at the end of 2023. CRA funds for FY2024 on improvements to the Community Center totaled \$94,067 for video and sound systems and & \$94,181 for parks improvements. Road Improvements total cost was \$95,585 for (Iona Ave. S Berckman, Gardenia Ave, W Lavista St. W Griffin St, Poinsetta Ave, Community Center Parking Lot, and patches on Chelsea /Brookston) Non-CRA roads totaled Zero for FY2024. A land purchase for \$53,550 for 105 Berckman St. The future plans for this property is for additional parking for the community center and pool.

Long Term Financial Planning

Lake County voters renewed a One-Cent Discretionary Infrastructure Surtax on November 6, 2002 and again on November 3, 2015. The original tax, was authorized through December 31, 2017 and is now authorized through December 31, 2032, this provides a funding source for infrastructure



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and capital projects. These funds were used to construct City Hall. The City used these funds on several major Capital Improvement Projects which included the construction of two major sewer lines along 466a and Shiloh plus a new sewer line connection to Lady Lake.

At September 30, 2024 the unassigned fund balance in the General Fund was \$8,663,484, 9.4 months (78.5%) of current General Fund expenditures. This figure is over the "no less than two months of regular general fund operating expenditures" provided for in the Government Finance Officers Association's Appropriate Level of Unreserved Fund Balance recommendation. Also, it is over than the minimum range of the 6 months of operating expenditures informally established by the City for budgetary and planning purposes.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Fruitland Park for its Annual Comprehensive Financial Report for the fiscal year ending September 30, 2018. The City of Fruitland Park had received this prestigious award for fourteen consecutive years. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City was not eligible for the achievement

award in FY2019-23 due to a qualified opinion.

This report represents numerous hours of preparation and it would not have been possible without the dedicated efforts of the finance department. We would like to express our appreciation to members who assisted and contributed to the preparation of this report. Special recognition is given to finance department who worked diligently to ensure the timeliness and accuracy of this report. We also thank the Mayor and Commission Members for their interest and support in planning and conducting the operations of the City in a responsible and professional manner.

Respectfully Submitted,

Karen Manila, City Manager

Gary Bachmann, City Finance Director

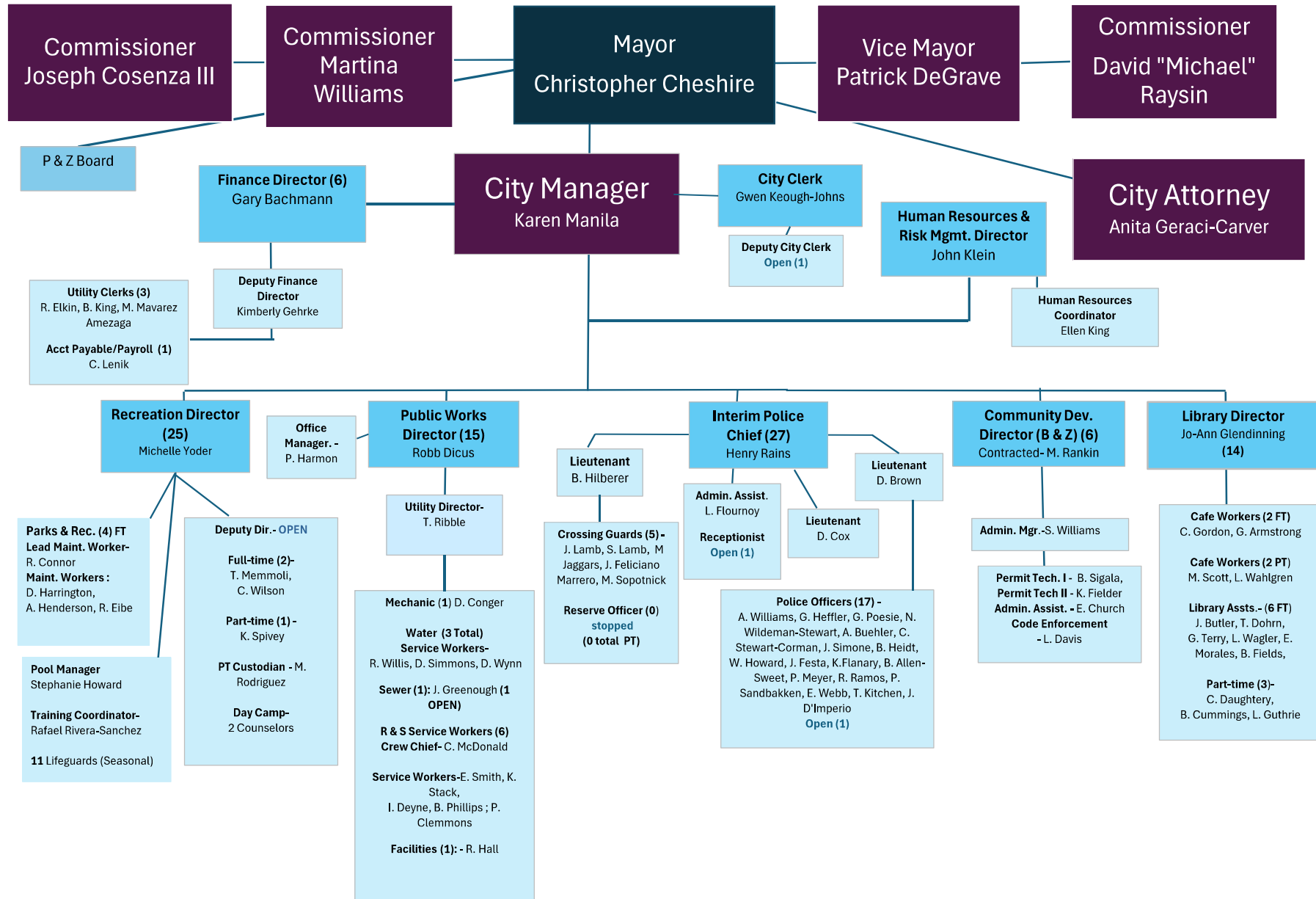
City of Fruitland Park, Florida

LIST OF PRINCIPAL OFFICIALS

SEPTEMBER 30, 2024

Mayor	Christopher Cheshire
Vice Mayor-Commissioner	Patrick DeGrave
Commissioner	Joseph Cosenza III
Commissioner	Martina Williams
Commissioner	David "Michael" Raysin
City Manager	Karen Manila
City Finance Director	Gary Bachmann
City Clerk.....	Gwen Keough-Johns
Interim Police Chief	Henry Rains
Community Development Director	M. Rankin
Public Works Director	Robb Dicus
Library Director	Jo-Ann Glendinning
Recreation Director	Michelle Yoder
City Attorney	Anita Geraci-Carver

CITY OF FRUITLAND PARK ORGANIZATIONAL CHART



FINANCIAL SECTION

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Independent Auditor's Report

**Honorable Mayor and City Commissioners
City of Fruitland Park, Florida**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Fruitland Park, Florida (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City'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, the business-type activities and each major fund of the City as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof 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 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'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'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'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 on pages 4 through 9, budgetary comparison information, Schedules of the City's Proportionate Share of Net Pension Liability, and Schedules of the City's Contributions, on pages 46 through 49 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying budgetary comparison schedule is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections 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 October 23, 2025, on our consideration of the City'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'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 the City's internal control over financial reporting and compliance.



Bradenton, Florida
October 23, 2025

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Management's Discussion and Analysis

As management of the City of Fruitland Park, Florida we offer readers of the City of Fruitland Park's financial statements this narrative overview and analysis of the financial activities of the City of Fruitland Park for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the City of Fruitland Park exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$34,676,942 (net position). Of this amount, \$5,664,050 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$4,760,547.
- At the close of the current fiscal year, the City of Fruitland Park's governmental funds reported combined ending fund balances of \$17,665,201, an increase of \$1,521,238 in comparison with the prior year. Approximately (44%) of this total amount, \$7,849,284 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$7,849,284, or (81%) of total General Fund expenditures.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The financial statements focus on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government) and enhance the City's accountability.

This discussion and analysis are intended to serve as an introduction to the City of Fruitland Park's (the "City") basic financial statements. The City'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 supplementary information 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 Fruitland Park's financial position, in a manner similar to a private-sector business. They include a *Statement of Net Position* and a *Statement of Activities*.

The *Statement of Net Position* presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 is improving or deteriorating.

The *Statement of Activities* presents information showing how the government'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 (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Fruitland Park that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Fruitland Park include general government, public safety, transportation, sanitation and culture and recreation services. The business-type activities of the City of Fruitland Park include utility services and recreation programs.

The government-wide financial statements include only the City of Fruitland Park itself (known as the primary government) and one blended component unit (The Community Redevelopment Fund).

The government-wide financial statements can be found on pages 10 and 11 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 Fruitland Park, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Fruitland Park can be divided into three categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the governmentwide 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 governmentwide 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 Fruitland Park maintains three individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Community Redevelopment Fund, and Capital Projects Fund which are considered to be major funds.

The City of Fruitland Park adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the General Fund, and the Community Redevelopment Fund to demonstrate compliance with this budget at pages 43 and 44. Budgetary comparison schedule for the Capital Projects fund is at page 50.

The basic governmental fund financial statements can be found on pages 12 through 15 of this report.

Proprietary Fund

City of Fruitland Park maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Fruitland Park uses enterprise funds to account for utility management.

The proprietary fund provides the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Utility management.

The basic proprietary fund financial statements can be found on pages 16 through 19 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 financial statements can be found on pages 20 through 42 of this report.

Required Supplementary Information (RSI)

RSI can be found on pages 43 through 49 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Fruitland Park, assets exceeded liabilities by \$34,676,942 at the close of the most recent fiscal year. The following table reflects the condensed statement of net position for the current and prior year. For more detail see the Statement of Net Position on page 10.

Statement of Net Position
September 30, 2024 and 2023

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 23,972,304	\$ 21,974,366	\$ 3,463,688	\$ 2,696,489	\$ 27,435,992	\$ 24,670,855
Capital assets	11,482,845	9,554,497	10,329,850	9,883,865	21,812,695	19,438,362
Total assets	35,455,149	31,528,863	13,793,538	12,580,354	49,248,687	44,109,217
Total deferred outflows of resources	1,577,091	1,821,233	96,051	102,690	1,673,142	1,923,923
Other liabilities	6,308,699	5,384,594	1,459,586	4,223,424	7,768,285	9,608,018
Long-term liabilities	4,976,531	5,832,504	2,838,657	420,400	7,815,188	6,252,904
Total liabilities	11,285,230	11,217,098	4,298,243	4,643,824	15,583,473	15,860,922
Total deferred inflows of resources	623,444	242,168	37,970	13,655	661,414	255,823
Net position						
Net investment in capital assets	11,416,416	9,467,046	7,788,703	5,962,174	19,205,119	15,429,220
Restricted	8,850,960	5,576,287	956,813	949,578	9,807,773	6,525,865
Unrestricted	4,856,190	6,847,497	807,860	1,113,813	5,664,050	7,961,310
Total net position	\$ 25,123,566	\$ 21,890,830	\$ 9,553,376	\$ 8,025,565	\$ 34,676,942	\$ 29,916,395

\$19,205,119 (55%) of the City's net position reflects its investment in capital assets (e.g., land, buildings, improvements, infrastructure and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the City of Fruitland Park's investment in its capital assets is reported net of related debt, 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.

Net position that are subject to external restrictions as to how they may be used total \$9,807,773 (28%). The remaining balance of unrestricted net position, \$5,664,050 or 16%, may be used to meet the government's ongoing obligations to citizens and creditors.

Statement of Activities

The City's net position increased by \$4,760,547 during the current fiscal year. The following table reflects the condensed Statement of Activities for the current year. For more detail see the Statement of Activities on page 11.

Statement of Activities						
For the Years Ended September 30, 2024 and 2023						
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues						
Charges for services	\$ 3,167,582	\$ 1,974,110	\$ 2,186,918	\$ 1,991,435	\$ 5,354,500	\$ 3,965,545
Operating grants and contributions	116,736	327,465	-	-	116,736	327,465
Capital grants and contributions	1,281,973	423,109	1,216,726	62,584	2,498,699	485,693
General revenues						
Property taxes	4,924,111	4,461,958	-	-	4,924,111	4,461,958
Franchise and public service taxes	2,193,356	2,402,609	-	-	2,193,356	2,402,609
Intergovernmental	1,180,021	2,093,738	-	-	1,180,021	2,093,738
Investment income and miscellaneous	1,398,453	1,048,251	161,509	47,836	1,559,962	1,096,087
Total revenues	14,262,232	12,731,240	3,565,153	2,101,855	17,827,385	14,833,095
Operating expenses						
General government	2,308,069	2,282,538	-	-	2,308,069	2,282,538
Public safety	4,697,444	4,460,414	-	-	4,697,444	4,460,414
Transportation	714,339	749,794	-	-	714,339	749,794
Sanitation	752,718	790,337	-	-	752,718	790,337
Culture and recreation	2,556,926	1,983,226	-	-	2,556,926	1,983,226
Interest	-	2,337	-	-	-	2,337
Utility	-	-	2,037,342	1,894,831	2,037,342	1,894,831
Total operating expenses	11,029,496	10,268,646	2,037,342	1,894,831	13,066,838	12,163,477
Increase in net position before transfers	3,232,736	2,462,594	1,527,811	207,024	4,760,547	2,669,618
Transfers	-	(358,528)	-	358,528	-	-
Change in net position	3,232,736	2,104,066	1,527,811	565,552	4,760,547	2,669,618
Net position, beginning	21,890,830	19,786,764	8,025,565	7,460,013	29,916,395	27,246,777
Net position, ending	\$ 25,123,566	\$ 21,890,830	\$ 9,553,376	\$ 8,025,565	\$ 34,676,942	\$ 29,916,395

Governmental Activities

Governmental activities increased the City of Fruitland Park's net position by \$3,232,736. This was due to increases in property values, and intergovernmental revenues.

Business-Type Activities

Business-type activities increased the City of Fruitland Park's net position by \$1,527,811 primarily due to increases in grants.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City of Fruitland Park used fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental Funds

The focus of the City'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 Fruitland Park's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government'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 Fruitland Park's governmental funds reported combined ending fund balances of \$17,665,201, an increase of \$1,521,238 in comparison with the prior year. However, the majority of the fund balances are restricted or committed, so there is only \$7,849,284 available for spending at the City's discretion.

The General Fund is the chief operating fund of the City of Fruitland Park. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$8,198,791, while total fund balance was \$15,522,102. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 53% while total fund balance is 153% of total General Fund expenditures.

The fund balance of the General Fund increased by \$1,690,994 during the current fiscal year primarily due to increased property tax revenue and higher than expected revenues.

The fund balance of the community redevelopment fund increased by \$910,978 primarily due to increased property tax revenues.

The capital projects fund balance decreased by \$1,080,734. This is due to more capital outlay spending.

Proprietary Fund

The City Fruitland Park's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary fund at the year-end amounted to \$807,860. The total increase in net position for the fund was \$1,527,811. Other factors concerning the finances of the fund has already been addressed in the discussion of the City of Fruitland Park's business-type activities.

General Fund Budgetary Highlights

During the year, actual revenues were \$663,260 more than budgeted revenues and actual expenditures were \$992,735 less than budgeted expenditures. Expenses were lower than budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City of Fruitland Park's investment in capital assets for its governmental and business-type activities as of September 30, 2024, amounts to \$21,812,695 (net of accumulated depreciation), for an increase of \$2,374,333 from the prior year. This investment in capital assets includes land, buildings, improvements, machinery and equipment and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was 24.47% (a 20.59% increase for governmental activities, and a 30.64% increase for business-type activities).

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 1,311,203	\$ 1,311,203	\$ 354,952	\$ 354,952	\$ 1,666,155	\$ 1,666,155
Construction in progress	588,373	2,470,235	1,090,039	365,163	1,678,412	2,835,398
Buildings	7,141,010	3,396,144	29,269	35,765	7,170,279	3,431,909
Improvements	1,164,371	1,107,384	9,035,963	8,990,173	10,200,334	10,097,557
Machinery and equipment	400,644	844,111	(180,373)	137,812	220,271	981,923
Infrastructure	877,244	425,420	-	-	877,244	425,420
Total capital assets	<u>\$ 11,482,845</u>	<u>\$ 9,554,497</u>	<u>\$ 10,329,850</u>	<u>\$ 9,883,865</u>	<u>\$ 21,812,695</u>	<u>\$ 19,438,362</u>

Additional information on the City's capital assets can be found in Note 5 of this report.

Debt Administration

At the end of the current fiscal year, the City of Fruitland Park had total debt outstanding of \$4,009,142. This debt includes financed purchases payable and notes payable. Additional information on long-term debt can be found in Note 6 of this report.

Long-Term Liabilities As of September 30, 2024

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Financed purchases	\$ 66,429	\$ 87,451	\$ -	\$ -	\$ 66,429	\$ 87,451
Notes payable	-	-	2,541,147	3,921,691	2,541,147	3,921,691
Net pension liability	4,688,860	5,142,142	285,570	289,938	4,974,430	5,432,080
Compensated absences	221,242	155,001	11,940	11,795	233,182	166,796
Total long-term liabilities	<u>\$ 4,976,531</u>	<u>\$ 5,384,594</u>	<u>\$ 2,838,657</u>	<u>\$ 4,223,424</u>	<u>\$ 7,815,188</u>	<u>\$ 9,608,018</u>

ECONOMIC FACTORS

We are not currently aware of any conditions that are expected to have a significant effect on the City's financial position or results of operations.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City of Fruitland Park's finances for all those with an interest in the government's finances. Questions concerning any of the information should be addressed to the office of the Finance Director, City of Fruitland Park, 506 W. Berkman Street, Fruitland Park, Florida 34731.

BASIC FINANCIAL STATEMENTS

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City of Fruitland Park

STATEMENT OF NET POSITION SEPTEMBER 30, 2024

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
Assets			
Cash and cash equivalents	\$ 22,065,297	\$ 1,185,430	\$ 23,250,727
Investments	1,414,732	-	1,414,732
Receivables, net	161,541	329,083	490,624
Due from other governments	477,530	-	477,530
Internal balances	(152,978)	152,978	-
Prepaid items	-	1,296	1,296
Inventory	6,182	254,428	260,610
Restricted asset, cash and cash equivalents	-	1,540,473	1,540,473
Capital assets			
Non-depreciable	1,899,576	1,444,991	3,344,567
Depreciable, net	9,583,269	8,884,859	18,468,128
Total assets	35,455,149	13,793,538	49,248,687
Deferred outflows of resources			
Deferred outflows - pension	1,577,091	96,051	1,673,142
Total deferred outflows of resources	1,577,091	96,051	1,673,142
Liabilities			
Accounts payable and accrued expenses	680,774	240,125	920,899
Due to other governmental agencies	198,336	-	198,336
Accrued interest	1,596	7,456	9,052
Deposits payable	2,701	212,005	214,706
Unearned revenue	5,425,292	1,000,000	6,425,292
Noncurrent liabilities			
Due within one year	65,821	556,117	621,938
Due in more than one year	4,910,710	2,282,540	7,193,250
Total liabilities	11,285,230	4,298,243	15,583,473
Deferred inflows of resources			
Deferred inflows - pension	623,444	37,970	661,414
Total deferred inflows of resources	623,444	37,970	661,414
Net position			
Net investment in capital assets	11,416,416	7,788,703	19,205,119
Restricted for			
Capital improvements	5,374,160	903,509	6,277,669
Debt service	-	53,304	53,304
Community redevelopment	2,492,606	-	2,492,606
Police	56,376	-	56,376
Recreation	12,802	-	12,802
Building inspections	927,818	-	927,818
Unrestricted	4,843,388	807,860	5,651,248
Total net position	\$ 25,123,566	\$ 9,553,376	\$ 34,676,942

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

City of Fruitland Park

STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating	Capital	Primary Government		
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 2,308,069	\$ 1,336,842	\$ -	\$ 1,248,222	\$ 276,995	\$ -	\$ 276,995
Public safety	4,695,657	543,965	-	33,751	(4,117,941)	-	(4,117,941)
Transportation	714,339	-	33,746	-	(680,593)	-	(680,593)
Sanitation	752,718	1,045,742	-	-	293,024	-	293,024
Culture and recreation	2,556,926	241,033	82,990	-	(2,232,903)	-	(2,232,903)
Interest on long-term debt	1,787	-	-	-	(1,787)	-	(1,787)
Total governmental activities	11,029,496	3,167,582	116,736	1,281,973	(6,463,205)	-	(6,463,205)
Business-type activities:							
Water	2,037,342	2,186,918	-	1,216,726	-	1,366,302	1,366,302
Total business-type activities	2,037,342	2,186,918	-	1,216,726	-	1,366,302	1,366,302
Total primary government	\$ 13,066,838	\$ 5,354,500	\$ 116,736	\$ 2,498,699	(6,463,205)	1,366,302	(5,096,903)
General revenues							
					4,924,111	-	4,924,111
					816,821	-	816,821
					1,376,535	-	1,376,535
					1,180,021	-	1,180,021
					1,238,966	87,895	1,326,861
					159,487	70,033	229,520
					-	3,581	3,581
				Total general revenues and transfers	9,695,941	161,509	9,857,450
				Change in net position	3,232,736	1,527,811	4,760,547
				Net position, beginning of year	21,890,830	8,025,565	29,916,395
				Net position, end of year	\$ 25,123,566	\$ 9,553,376	\$ 34,676,942

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

City of Fruitland Park

BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2024

	General Fund	Community Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 19,476,691	\$ 2,588,606	\$ -	\$ 22,065,297
Investments	1,214,732	100,000	100,000	1,414,732
Accounts receivable, net	161,541	-	-	161,541
Due from other governments	357,433	-	120,097	477,530
Due from other funds	516,493	-	-	516,493
Inventory	6,182	-	-	6,182
Total assets	<u>\$ 21,733,072</u>	<u>\$ 2,688,606</u>	<u>\$ 220,097</u>	<u>\$ 24,641,775</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ 342,671	\$ 181,393	\$ 64,459	\$ 588,523
Accrued liabilities	92,251	-	-	92,251
Due to other funds	151,520	12,806	505,145	669,471
Due to other governments	198,336	-	-	198,336
Deposits payable	900	1,801	-	2,701
Unearned revenue	5,425,292	-	-	5,425,292
Total liabilities	<u>6,210,970</u>	<u>196,000</u>	<u>569,604</u>	<u>6,976,574</u>
Fund balances				
Nonspendable	6,182	-	-	6,182
Restricted	6,371,156	2,492,606	-	8,863,762
Committed	945,973	-	-	945,973
Unassigned	8,198,791	-	(349,507)	7,849,284
Total fund balances (deficit)	<u>15,522,102</u>	<u>2,492,606</u>	<u>(349,507)</u>	<u>17,665,201</u>
Total liabilities and fund balances	<u>\$ 21,733,072</u>	<u>\$ 2,688,606</u>	<u>\$ 220,097</u>	<u>\$ 24,641,775</u>

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

City of Fruitland Park

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION SEPTEMBER 30, 2024

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds	\$ 17,665,201
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Governmental capital assets	16,958,698
Accumulated depreciation	(5,475,853)
Deferred outflows, deferred inflows, the net pension liability and the total OPEB liability related to the City's pension and OPEB plans are not expected to be liquidated with expendable available financial resources and, therefore are not reported in the funds.	
Deferred outflows - pension	1,577,091
Deferred inflows - pension	(623,444)
Net pension liability	(4,688,860)
Certain liabilities are not due and payable in the current period and are therefore not reported in the funds.	
Compensated absences	(221,242)
Financed purchases payable	(66,429)
Accrued interest	(1,596)
Net position of governmental activities	<u>\$ 25,123,566</u>

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

City of Fruitland Park

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Community Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Property taxes	\$ 3,854,844	\$ 1,069,267	\$ -	\$ 4,924,111
Franchise taxes	2,193,356	-	-	2,193,356
Fees and fines	70,465	-	-	70,465
Licenses and permits	1,294,828	-	-	1,294,828
Intergovernmental	1,328,684	152,684	1,063,611	2,544,979
Impact fees	33,751	-	-	33,751
Charges for services	1,802,289	-	-	1,802,289
Investment earnings	1,061,318	116,490	61,158	1,238,966
Miscellaneous revenues	159,487	-	-	159,487
Total revenues	11,799,022	1,338,441	1,124,769	14,262,232
Expenditures				
Current				
General government	2,080,945	12,071	-	2,093,016
Public safety	4,447,742	-	-	4,447,742
Transportation	672,481	-	-	672,481
Sanitation/other utility	697,981	-	-	697,981
Culture and recreation	2,236,788	-	-	2,236,788
Debt service				
Principal retirement	21,022	-	-	21,022
Interest	2,292	-	-	2,292
Capital outlay	-	364,169	2,205,503	2,569,672
Total expenditures	10,159,251	376,240	2,205,503	12,740,994
Excess (deficiency) of revenues over (under) expenditures	1,639,771	962,201	(1,080,734)	1,521,238
Other financing sources (uses)				
Transfers in	51,223	-	-	51,223
Transfers out	-	(51,223)	-	(51,223)
Total other financing sources (uses)	51,223	(51,223)	-	-
Change in fund balances	1,690,994	910,978	(1,080,734)	1,521,238
Fund balances, beginning of year	13,831,108	1,581,628	731,227	16,143,963
Fund balances (deficit), end of year	\$ 15,522,102	\$ 2,492,606	\$ (349,507)	\$ 17,665,201

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

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net Change in Fund Balances – Total Governmental Funds	\$ 1,521,238
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets are depreciated/amortized over their estimated useful lives.

Capital outlay	\$ 2,526,688	
Less current year depreciation and amortization	<u>(593,190)</u>	1,933,498

The net effect of various miscellaneous transactions involving capital assets (i.e. sales) is to decrease net position.	(5,150)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(66,241)	
Change in accrued interest	505	
Pension expense	<u>(172,136)</u>	(237,872)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Debt repayments:		
Financed purchases		<u>21,022</u>

Change in net position of governmental activities	<u><u>\$ 3,232,736</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

City of Fruitland Park

STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2024

	Utility Fund
Assets	
Current assets	
Cash and cash equivalents	\$ 1,185,430
Accounts receivable, net	329,083
Due from other funds	152,978
Prepays	1,296
Inventory	254,428
Total current assets	1,923,215
Noncurrent assets	
Restricted cash and cash equivalents	1,540,473
Capital assets, non-depreciable	1,444,991
Capital assets, net	8,884,859
Total noncurrent assets	11,870,323
Total assets	13,793,538
Deferred outflows of resources	
Deferred outflows - pension	96,051
Total deferred outflows of resources	96,051
Liabilities	
Current liabilities	
Accounts payable	230,614
Accrued liabilities	9,511
Accrued interest	7,456
Unearned revenue	1,000,000
Customer deposits payable	212,005
Compensated absences	2,359
Notes payable	553,758
Total current liabilities	2,015,703
Noncurrent liabilities	
Compensated absences	9,581
Notes payable, net of current portion	1,987,389
Net pension liability	285,570
Total noncurrent liabilities	2,282,540
Total liabilities	4,298,243
Deferred inflows of resources	
Deferred inflows - pension	37,970
Total deferred inflows of resources	37,970
Net position	
Net investment in capital assets	7,788,703
Restricted for	
Debt service	53,304
Capital improvements	903,509
Unrestricted	807,860
Total net position	\$ 9,553,376

The notes to the financial statements are an integral part of these statements.

City of Fruitland Park

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Utility Fund
Operating revenues	
Charges for services	\$ 2,186,918
Miscellaneous	70,033
Total operating revenues	<u>2,256,951</u>
Operating expenses	
Personnel costs	655,753
Other operating expenses	994,968
Depreciation	364,497
Total operating expenses	<u>2,015,218</u>
Operating income	<u>241,733</u>
Nonoperating revenues (expenses)	
Gain on sale of capital assets	3,581
Investment earnings	87,895
Interest expense	(22,124)
Total nonoperating revenues, net	<u>69,352</u>
Income before impact fees and capital contribution	311,085
Impact fees	308,497
Contributed capital	<u>908,229</u>
Changes in net position	1,527,811
Total net position, beginning of year	<u>8,025,565</u>
Total net position, end of year	<u><u>\$ 9,553,376</u></u>

The notes to the financial statements are an integral part of these statements.

City of Fruitland Park

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Utility Fund
Cash flows from operating activities	
Cash received from customers	\$ 3,246,175
Cash paid to suppliers for goods and services	(937,949)
Cash paid to employees for services and benefits	(627,518)
Net cash provided by operating activities	<u>1,680,708</u>
Cash flows from capital and related financing activities	
Acquisition and construction of capital assets	(810,482)
Principal paid on notes payable	(1,380,544)
Contributed capital	908,229
Impact fees	308,497
Insurance proceeds	3,581
Interest paid	(25,240)
Net cash used in capital and related financing activities	<u>(995,959)</u>
Cash flows from investing activities	
Interest received	<u>87,895</u>
Net cash provided by investing activities	<u>87,895</u>
Net change in cash and cash equivalents	772,644
Cash and cash equivalents, beginning of year	<u>1,953,259</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,725,903</u></u>
Cash and cash equivalents classified as	
Cash and cash equivalents	\$ 1,185,430
Restricted cash and cash equivalents	<u>1,540,473</u>
Total cash and cash equivalents	<u><u>\$ 2,725,903</u></u>

(Continued)

The notes to the financial statements are an integral part of these statements.

City of Fruitland Park

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Utility Fund
Reconciliation of operating income to net cash provided by operating activities	
Operating income	\$ 241,733
Adjustment to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	364,497
Change in operating assets and liabilities:	
(Increase) decrease in assets:	
Accounts receivable	(27,691)
Due from other funds	35,090
Deferred outflows - pension	6,639
Inventory	(1,954)
Increase (decrease) in liabilities:	
Accounts payable	23,883
Accrued liabilities	1,504
Unearned revenue	1,000,000
Compensated absences payable	145
Net pension liability	(4,368)
Deferred inflows - pension	24,315
Customer deposits	16,915
Net cash provided by operating activities	<u>\$ 1,680,708</u>

The notes to the financial statements are an integral part of these statements.

Notes To The Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Fruitland Park, Florida (the "City") is a political subdivision of the state of Florida located in Lake County. The City of Fruitland Park was created by charter in 1927. The City operates under a Commission-Manager form of government and provides the following services as authorized by its charter: public safety (police, fire and building inspections), roads and streets, culture (library) and recreation, planning and zoning, and water, sewer and garbage utility service. Except for a few customers, utility services are provided only within the incorporated boundaries of the City.

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standard Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

In evaluating how to define the government, for financial reporting purposes, the City has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government: (a) is entitled to the organizations' resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. In applying the above criteria, the City has one blended component unit as follows:

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The City of Fruitland Park Community Redevelopment Fund

The City of Fruitland Park created the Community Redevelopment Agency in March of 1995. This is a dependent taxing district established in accordance with Chapter 163, Part III, Florida Statutes. Notification to affected taxing agency was done in compliance with Chapter 163.346, Part III, Florida Statutes. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area. The City Commission, being the duly elected governmental body for the designated area, passed Resolution 95-012, which established the City of Fruitland Park as the Redevelopment Agency for the purpose of carrying out the community redevelopment programs and plans within the area and adopted a community development redevelopment plan. Through Ordinance 95-001 the City established the Community Redevelopment Trust Fund to account for all transactions generated by this special revenue fund. In September 2006, the City adopted Resolution 2006-022 to expand the CRA boundaries and modified the redevelopment plan.

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 City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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 90 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.

Property 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. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund – the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Community Redevelopment Fund – established as a dependent taxing district. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area.

Capital Projects Fund – a capital projects fund used to account for the acquisition or construction of major capital facilities. The fund also accounts for discretionary sales surtax revenues that are legally restricted for expenditure on infrastructure and related debt.

The City reports the following major enterprise fund:

Utility Fund – used to account for the operations of the City's water and sewer utility operations, which are financed in a manner similar to private business enterprises, where the costs, including depreciation, of providing services to the general public on an ongoing basis are financed primarily through user charges.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the City's water function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's water and recreation programs funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments of the City are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The City's investments consist of investments authorized per their investment policy, adopted in accordance with Section 218.415, Florida Statutes.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a non-spendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables (Continued)

All receivables are shown net of an allowance for uncollectable. The County bills and collects property taxes and remits them to the City. City property tax revenues are recognized when levied to the extent that they result in current receivables.

All property is reassessed according to its fair value on the lien date, or January 1 of each year. Taxes are levied on October 1 of each year. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. On or around May 31 following the tax year, certificates are sold for all delinquent taxes on real property.

Inventory and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

The use of certain assets of the Utility fund may be restricted by specific provisions of bond resolutions, city ordinances and/or agreements with various parties. Assets so designated are identified as restricted assets on the balance sheet.

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 columns in the government-wide financial statements. Capital assets are defined by the City's capitalization policy as assets with an initial, individual cost of \$1,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

	Years
Buildings	30 - 40
Improvements	10 - 20
Infrastructure	20 - 50
Equipment	5 - 10
Intangible assets	10

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation benefits. Since the City's policy is to pay all vacation benefits when employees separate from service, these amounts are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

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 assets 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 one item that that qualifies for reporting in this category, which is the deferred outflows of pension earnings.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources (Continued)

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 assets 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 one item that qualifies for reporting in this category, which are the deferred inflows of pension earnings.

Net Position Flow Assumptions

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 and proprietary 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 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 balances). 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 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 Commission 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Policies (Continued)

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 commission has maintained authority to assign fund balance. The Commission 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.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2024, the City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*-an amendment of GASB Statement No. 62. Implementation of this standard did not impact the City's Financial Statements.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the end of the fiscal year, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public workshops are held where the Commission, City Manager and department heads refine budget detail items. Public hearings are held to obtain taxpayer comments. The budget is then enacted through passage of a resolution no later than September 30.
3. Appropriations are authorized by resolution at the department level. These are the legal levels of budgetary control. Administrative control is maintained through the establishment of more detailed line-item budgets.
4. The City Manager is authorized to transfer budgeted amounts between line items within any department; however, any revisions that alter the total expenditures of a department must be approved by a majority vote of the City Commission.
5. Formal budgetary integration is employed as a management control device during the year for governmental funds. Total budgeted appropriations within a governmental fund type may not be exceeded legally.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Budgetary Information (Continued)

6. Encumbrance accounting is currently employed by the City. Encumbrances outstanding at year end do not constitute expenditures or liabilities and are not reported as committed or assigned fund balances. All appropriations and encumbrances lapse at year-end.

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits

All bank deposits were covered by Federal Depository Insurance or by collateral held in banks that are members of the State of Florida's Collateral Pool as specified under Florida law. Florida Statutes provide for collateral pooling by banks and savings and loans. This limits local government deposits to "authorized depositories".

Investments

The City's investment policies are governed by State Statutes and City ordinances. City ordinance allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations;
2. Canadian Government obligation (payable in local currency);
3. Certificates of deposit;
4. Savings and loan association deposits;
5. Prime bankers acceptances;
6. Prime commercial paper;
7. Investment-grade obligations of state, provincial and local governments and public authorities;
8. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities;
9. Statewide investment pools;
10. Mutual funds;
11. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida interlocal Cooperation Act, as provided as provided in F.S. § 163.01;
12. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
13. Savings accounts in state-certified qualified public depositories, as defined in F.S. § 280.02;
14. Certificates of deposit in state-certified qualified public depositories, as defined in F.S. § 280.02;
15. Direct obligations of the U.S. Treasury;
16. Federal agencies and instrumentalities.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Interest Rate Risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. The City's investment policy does not specifically address interest rate risk.

Credit Risk

The City's investment policy limits its investments to the State Board of Administration investment pool, certificates of deposit, highly rated money market funds, government obligation, and mutual funds. The City's mutual bond fund investments are not rated.

Custodial Credit Risk

Custodial risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2024, none of the trust investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

The State Board of Administration (SBA) Local Government Investment Pool (LGIP), operated by the Florida State Board of Administration, is a "2a-7 like" pool in accordance with GASB 31; therefore, it is not presented at fair value but at its actual pooled share price which approximates fair value. The LGIP is not a registrant with the SEC; however, the State of Florida does provide regulatory oversight.

Investments held by the City at September 30, 2024 are detailed below:

Cash and Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
Demand deposits	\$ 4,675,802	N/A	N/A
Florida Prime	20,304,680	AAAm	45 days
Asset basket securities	9,731	N/A	11.4 years
Mutual funds	1,014,732	N/A	N/A
Money market	987	N/A	N/A
Certificates of deposit	200,000	N/A	N/A
	<u>\$ 26,205,932</u>		

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The City uses a market approach in measuring fair value that uses prices and other relevant information generated by market transaction involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the City's own data in measuring unobservable inputs.

The City has the following recurring fair value measurements as of September 30, 2024:

Investments Valued by Fair Value Level	Fair Value	Quoted Prices in	Significant Other
		Active Markets for Identical Assets (Level 1)	Observable Inputs (Level 2)
Asset backed securities	\$ 9,731	\$ -	\$ 9,731
Mutual funds	1,014,732	-	1,014,732
	<u>\$ 1,024,463</u>	<u>\$ -</u>	<u>\$ 1,024,463</u>

NOTE 4. RECEIVABLES

Receivables as of year-end for the City's individual funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Capital Projects Fund	Utility Fund	Total
Receivables				
Accounts	\$ 161,541	\$ -	\$ 336,838	\$ 498,379
Due from other governments	357,433	120,097	-	477,530
Less allowance for uncollectible receivables	-	-	(7,755)	(7,755)
	<u>\$ 518,974</u>	<u>\$ 120,097</u>	<u>\$ 329,083</u>	<u>\$ 968,154</u>

NOTE 5. CAPITAL ASSETS

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Primary government					
Governmental activities					
Capital assets not being depreciated					
Land	\$ 1,311,203	\$ -	\$ -	\$ -	\$ 1,311,203
Construction in progress	2,470,235	588,373	-	(2,470,235)	588,373
Total assets not being depreciated	3,781,438	588,373	-	(2,470,235)	1,899,576
Capital assets being depreciated					
Buildings	5,088,273	1,474,009	(63,686)	2,470,235	8,968,831
Improvements	2,011,482	294,691	(120,376)	-	2,185,797
Machinery and equipment	3,064,872	169,615	(99,577)	-	3,134,910
Infrastructure	769,584	-	-	-	769,584
Total assets being depreciated	10,934,211	1,938,315	(283,639)	2,470,235	15,059,122
Less accumulated depreciation					
Buildings	(1,692,129)	(196,000)	60,308	-	(1,827,821)
Improvements	(904,098)	(235,932)	118,604	-	(1,021,426)
Machinery and equipment	(2,220,761)	(136,482)	99,577	-	(2,257,666)
Infrastructure	(344,164)	(24,776)	-	-	(368,940)
Total accumulated depreciation	(5,161,152)	(593,190)	278,489	-	(5,475,853)
Total assets depreciated, net	5,773,059	1,345,125	(5,150)	2,470,235	9,583,269
Governmental activities, net	\$ 9,554,497	\$ 1,933,498	\$ (5,150)	\$ -	\$ 11,482,845
	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
Business-type activities					
Capital assets not being depreciated					
Land	\$ 354,952	\$ -	\$ -	\$ -	\$ 354,952
Construction in progress	365,163	724,876	-	-	1,090,039
Total assets not being depreciated	720,115	724,876	-	-	1,444,991
Capital assets being depreciated					
Buildings	240,808	-	-	-	240,808
Improvements	12,833,524	85,606	-	-	12,919,130
Machinery and equipment	633,277	-	-	-	633,277
Intangible assets	346,296	-	-	-	346,296
Total assets being depreciated	14,053,905	85,606	-	-	14,139,511
Less accumulated depreciation					
Buildings	(205,043)	(6,496)	-	-	(211,539)
Improvements	(3,843,351)	(39,816)	-	-	(3,883,167)
Machinery and equipment	(495,465)	(318,185)	-	-	(813,650)
Intangible assets	(346,296)	-	-	-	(346,296)
Total accumulated depreciation	(4,890,155)	(364,497)	-	-	(5,254,652)
Total assets depreciated, net	9,163,750	(278,891)	-	-	8,884,859
Business-type activities, net	\$ 9,883,865	\$ 445,985	\$ -	\$ -	\$ 10,329,850

NOTE 5. CAPITAL ASSETS (CONTINUED)

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities		
General government	\$	117,866
Public safety		143,131
Transportation		64,476
Culture and recreation		267,717
	\$	<u>593,190</u>
Business-type activities		
Utility	\$	<u>364,497</u>
	\$	<u>364,497</u>

NOTE 6. LONG-TERM OBLIGATIONS

State Revolving Fund Loans

On September 17, 2001, the City entered into a loan agreement with the State of Florida Department of Environmental Protection under the Clean Water State Revolving Fund (SRF) loan program. The purpose of the loan was to provide funding for preconstruction planning and engineering activities for a sewer utility system for the City's highway commercial corridor. Maximum borrowing under this agreement was \$237,108. All preconstruction activities have been completed, and all loan disbursements have been received.

Interest accrues on the outstanding balance at a rate of 3.16% per year. Semi-annual loan payments of \$8,165 are due each February 15 and August 15 through February 15, 2026. Total principal and interest remaining to be paid on this series is \$23,989. For the year ended September 30, 2024, principal and interest paid on this series was \$16,331. The net revenue of the water and sewer utility is pledged as security for repayment and totaled \$561,418 in 2024.

On March 29, 2005, the City entered into a second loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a sewer utility system, consisting of a 98,000 gallons per day wastewater treatment plant and a low-pressure sewer collection system along the City's highway commercial corridor. Maximum borrowing under this agreement is \$2,393,745. All loan disbursements have been received. The total amount borrowed was \$1,937,529.

Semi-annual loan payments of \$76,589 began on August 15, 2006. Beginning February 15, 2010, the semi-annual loan payments were reduced to \$60,669, and continue each February 15 and August 15 thereafter through February 15, 2026. Total principal and interest remaining to be paid on this series is \$178,997. For the year ended September 30, 2024, principal and interest paid on this series was \$121,338. The net revenue of the water and sewer utility is pledged as security for repayment and totaled \$561,418 in 2024.

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)

State Revolving Fund Loans (Continued)

On November 18, 2020, the City entered into a third loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a wastewater treatment and stormwater management treatment facility. Maximum borrowing under this agreement is \$85,000. At September 30, 2024, only \$27,200 has been disbursed and borrowed.

Semi-annual loan payments will be \$680 until the final disbursements of the loan proceeds have been made, then the semiannual loan payment will be adjusted based on actual costs. Semi-annual loan payments will be made each August 15 and February 15, until all amounts have been paid. Total principal and interest remaining to be paid on this series is \$22,440. For the year ended September 30, 2024, principal and interest paid on this series was \$1,360. The net revenue of water and sewer utility is pledged as a security for repayment and totaled \$561,418 in 2024.

In September 2022, the City entered into a loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a force main in an unsewered area of the City. Maximum borrowing under this agreement is \$2,767,953. As of September 30, 2024 the total amount borrowed was \$1,543,205.

Semi-annual loan payments will be \$39,806 with the first payment due on August 15th, 2024, and continue each February 15 and August 15 of each year until all amounts due have been fully paid. Total principal and interest remaining to be paid on this series is \$1,558,524. There were no payments made in the current year. The net revenue of the water and sewer utility is pledged as security for repayment and totaled \$561,418 in 2024.

In the event of default, the Florida Department of Environmental Protection may cause to establish rates and collect fees, require the City to account for all moneys received and used, appoint a receiver to manage the Water and Sewer Systems, intercept delinquent amounts plus a penalty due to the City under State Revenue Sharing, recover all amounts due including costs of collection and attorney fees, and accelerate the repayment schedule or increase the interest rate by a factor of up to 1.667.

Florida Department of Transportation Note

On May 2, 2011 the City Signed a promissory note with the State of Florida Department of Transportation (FDOT) in the amount of \$913,460. In exchange, the City agreed to have FDOT move water and sewer utility lines out of State highway right-of-way in order to allow FDOT to complete a highway widening project. The note carries a 0% interest rate and is payable in 30 equal annual installments beginning October 15, 2014. The amount of the note was an estimate of the utility construction cost, and the note states that in the event that the actual cost of the utility relocation work is different, that a new promissory note will be executed for the actual cost amount. The note is secured by gross revenues of the water and sewer utility. In the event of default, the entire remaining unpaid principal balance shall become immediately due and payable in at the option of FDOT.

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)**Florida Department of Transportation Note (Continued)**

At September 30, 2013, the utility work was complete, and the City recorded estimated costs of \$619,882. The highway project was completed in June 2014, and FDOT adjusted the note to the actual costs of \$425,588.

Total principal and interest remaining to be paid on this series is \$269,539. For the fiscal year, principal paid on this series was \$14,187 and total pledged revenue was \$2,101,855.

2016 Capital Improvement Revenue Note

In January 2016, the City issued a Capital Improvement Revenue Note Series 2016 in the amount of \$2,500,000, at an interest rate of 2.33%, provided for the cost of acquiring and constructing improvements to the City's Wastewater System and related improvements. The note is secured by infrastructure sales surtax received by the City and recorded in the Capital Projects Fund. In the event of default, the Note holder may increase the interest rate by 2.0%, and recover all expenses incurred including attorney fees.

Total principal and interest remaining to be paid on this series is \$504,706. For the fiscal year, principal and interest paid on this series was \$344,340 and total pledged revenue was \$1,070,239.

Annual debt service requirements to maturity for notes payable are as follows:

Fiscal Year	Business-Type Activities		
	Principal	Interest	Total
2025	\$ 553,758	\$ 14,187	\$ 567,945
2026	333,298	2,862	336,160
2027	95,158	-	95,158
2028	95,158	-	95,158
2029	95,158	-	95,158
2030-2034	475,790	-	475,790
2035-2039	475,790	-	475,790
2040-2044	417,037	-	417,037
	<u>\$ 2,541,147</u>	<u>\$ 17,049</u>	<u>\$ 2,558,196</u>

NOTE 6. LONG-TERM OBLIGATIONS (CONTINUED)**Financed Purchases**

The City has entered into agreements for financing the acquisition of radio equipment. These agreements qualify as financed purchases for accounting purposes. For the fiscal year, principal and interest paid was \$23,314.

Annual debt service requirements to maturity for financed purchases are as follows:

Fiscal Year	Governmental Activities		
	Principal	Interest	Total
2025	\$ 21,573	\$ 1,741	\$ 23,314
2026	22,138	1,176	23,314
2027	22,718	595	23,313
	<u>\$ 66,429</u>	<u>\$ 3,512</u>	<u>\$ 69,941</u>

Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental activities					
Financed purchases	\$ 87,451	\$ -	\$ (21,022)	\$ 66,429	\$ 21,573
Compensated absences	155,001	66,241	-	221,242	44,248
Net pension liability	5,142,142	2,280,306	(2,733,588)	4,688,860	-
Total governmental activities	<u>\$ 5,384,594</u>	<u>\$ 2,346,547</u>	<u>\$ (2,754,610)</u>	<u>\$ 4,976,531</u>	<u>\$ 65,821</u>
Business-type activities					
Notes payable - direct borrowings					
SRF Loan, preconstruction	\$ 38,959	\$ -	\$ (15,218)	\$ 23,741	\$ 15,703
SRF Loan, construction	292,208	-	(114,693)	177,515	117,601
SRF Loan, construction - 2021	23,800	-	(1,360)	22,440	1,360
SRF Loan, construction	2,451,434	-	(908,229)	1,543,205	70,389
FDOT note	283,725	-	(14,186)	269,539	14,186
Capital improvement note	831,565	-	(326,858)	504,707	334,519
Compensated absences	11,795	145	-	11,940	2,359
Net pension liability	289,938	138,879	(143,247)	285,570	-
Total business-type activities	<u>\$ 4,223,424</u>	<u>\$ 139,024</u>	<u>\$ (1,523,791)</u>	<u>\$ 2,838,657</u>	<u>\$ 556,117</u>

The governmental activities liabilities for compensated absences and pension related liabilities are generally liquidated by the General Fund.

NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivable/payable amounts as of September 30, 2024 are summarized below:

Fund	Due From	Due To
General Fund	\$ 516,493	\$ 151,520
Community Redevelopment Agency	-	12,806
Capital Projects Fund	-	505,145
Utility Fund	152,978	-
	<u>\$ 669,471</u>	<u>\$ 669,471</u>

Interfund transfers for the year ended September 30, 2024 are summarized below:

Fund	Transfer In	Transfer Out
General Fund	\$ 51,223	\$ -
Community Redevelopment Agency	-	51,223
	<u>\$ 51,223</u>	<u>\$ 51,223</u>

NOTE 7. DEFINED BENEFIT RETIREMENT PLANS**Defined Benefit 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. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or district 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.

NOTE 7. DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

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 \$5. The minimum payment is \$30 and the maximum payment is \$150 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% of their salary to FRS. The employer's contribution rates for the period October 1, 2023 through June 30, 2024, and July 1, 2024 through September 30, 2024, were as follows: Regular Class 13.57% and 13.63%, Senior Management 34.52% and 34.52%, Special Risk Employee Class 32.67% and 32.79%, Elected Officials 58.68% and 58.68%, and DROP Participants 21.13% and 21.13%. These employer contribution rates include 2.00% HIS Plan subsidy for the periods October 1, 2023 through June 30, 2024, and from July 1, 2024 through September 30, 2024.

The City's contributions for the year ended September 30, 2024 were \$559,411 to the FRS Plan and \$71,119 to the HIS plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2024, the City reported a liability of \$3,746,601 for its proportionate share of the FRS Pension Plan's net pension liability and \$1,227,829 for its proportionate share of the HIS Plan's net pension liability. The net pension liabilities were measured as of June 30, 2024, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of July 1, 2024. The City's proportionate share of the net pension liabilities were based on the City's 2023-2024 fiscal year contributions relative to the 2022-2023 fiscal year contributions of all participating members. At June 30, 2024, the City's proportionate share of the FRS and HIS plans were 0.00968497% and 0.00818499%, respectively, which was a decrease of 0.000627672% and 0.000144408%, respectively, from its proportionate share measured as of June 30, 2023.

NOTE 7. DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	FRS Plan		HIS Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 378,507	\$ -	\$ 11,856	\$ 2,358
Change of assumptions	513,506	-	21,730	145,359
Net difference between projected and actual earnings on Pension Plan investments	-	249,019	-	444
Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions	367,202	191,135	213,633	73,099
City Pension Plan contributions subsequent to the measurement date	147,620	-	19,088	-
Total	<u>\$ 1,406,835</u>	<u>\$ 440,154</u>	<u>\$ 266,307</u>	<u>\$ 221,260</u>

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:

Fiscal Year Ending	FRS	HIS
September 30:		
2025	\$ (72,552)	\$ 4,211
2026	788,172	5,196
2027	57,457	7,570
2028	2,718	5,293
2029	43,266	2,884
Thereafter	-	805
	<u>\$ 819,061</u>	<u>\$ 25,959</u>

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2024. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2024. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2024, rolled-forward using standard actuarial procedures. The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation rate	2.40%	2.40%
Salary increases	3.50%	3.50%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	3.93%

NOTE 7. DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions (Continued)

Mortality assumptions for both plans were based on the PUB-2010 base table with Projection 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 2024:

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.65% to 3.93%.

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.

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	Standard Deviation
Cash	1.00%	3.30%	3.30%	1.10%
Fixed income	29.00%	5.70%	5.60%	3.90%
Global equity	45.00%	8.60%	7.00%	18.20%
Real estate	12.00%	8.10%	6.80%	16.60%
Private equity	11.00%	12.40%	8.80%	28.40%
Strategic investments	2.00%	6.60%	6.20%	8.70%
Total	<u>100.00%</u>			
Assumed Inflation - Mean			2.40%	1.50%

⁽¹⁾ As outlined in the Pension Plan's investment policy

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. The 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 3.93% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

NOTE 7. DEFINED BENEFIT RETIREMENT 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		
	Current		
	1% Decrease	Discount Rate	1% Increase
	(5.70%)	(6.70%)	(7.70%)
City's proportionate share of the net pension liability	\$ 6,590,140	\$ 3,746,601	\$ 1,364,534

	HIS		
	Current		
	1% Decrease	Discount Rate	1% Increase
	(2.93%)	(3.93%)	(4.93%)
City's proportionate share of the net pension liability	\$ 1,397,725	\$ 1,227,829	\$ 1,086,787

Pension Plans Fiduciary Net Position

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

Investment Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan ("FRS Investment Plan"), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2024 totaled \$772,077.

Aggregate Amounts of All Pension Plans

The aggregate amounts for all of the City's defined benefit pension plans at September 30, 2024 are as follows:

	Net Pension Liability	Deferred Inflows	Deferred Outflows	Pension Expense
FRS Pension Plan	\$ 3,746,601	\$ 440,154	\$ 1,406,835	\$ 701,420
HIS Pension Plan	1,227,829	221,260	266,307	127,832
	<u>\$ 4,974,430</u>	<u>\$ 661,414</u>	<u>\$ 1,673,142</u>	<u>\$ 829,252</u>

NOTE 8. DEFINED CONTRIBUTION RETIREMENT PLANS

ICMA 401-a Retirement Plan

Effective January 1, 1997, the city established, by resolution, a money purchase plan and trust called "the City of Fruitland Park 401-a Plan" in the form of the ICMA Retirement Corporation Prototype Money Purchase Plan and Trust. The plan is a defined contribution pension plan administered by the ICMA Retirement Corporation. The City Commission must authorize plan amendments to benefit provisions or the obligation to make contributions.

All full-time employees at least 18 years of age, other than those participating in FRS, are eligible to participate in this plan once they have completed a 90-day period of service. An employee does not become vested in any benefits until the completion of five years of service, at which time the employee becomes 100% vested. At September 30, 2024 there were four participants in the plan.

Contributions to the plan are made only by the City. The City will contribute a minimum of 2% of a participant's earnings, not including overtime or bonuses, into the plan. The City will contribute up to 5% into the plan, depending upon (and matching) a participant's contribution into the City's ICMA 457 deferred compensation plan.

Participant's separating from service with the City before the five-year vesting period of service is complete forfeit their entire account balance in the plan. The City may use forfeited amounts to reduce the City's required payment of contributions for current plan participants. During the year ended September 30, 2024, the city did not use any forfeited amounts for payment of contributions for current plan participants. The City contributed \$23,969 to the plan for the year ended September 30, 2024.

ICMA 457 Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by ICMA Retirement Corporation. The plan permits participants to defer a portion of their salary until future years. At September 30, 2024, the plan had five participants.

All of the City's employees are eligible to participate in the ICMA deferred compensation plan after completion of a three-month probationary period upon their first date of employment. Participation is strictly on a voluntary basis. Participants become immediately 100% vested in contributions credited to their account.

The City does not make any contributions to this plan for participants who entered the plan after January 1, 1997. For those employees (one as of September 30, 2024) participating in the plan on January 1, 1997, the City contributes a minimum of 2% and will match up to 5% of a participant's contribution into the plan.

Because the Plan Assets are held in trust for the exclusive benefit of plan participants and their beneficiaries, the Plan is not accounted for in the City's fund financials.

NOTE 9. OTHER POST-EMPLOYMENT BENEFITS

In accordance with Florida Statutes Section 112.0801, the City makes continued group health insurance through the City's current provider available to retirees and eligible dependents provided certain service requirements and normal age retirement requirements have been met. This benefit has no cost to the City, other than the implicit cost of including retirees in the group calculation. All premiums are paid by the retiree. The City has historically had a participation rate of zero and therefore, no liability has been recorded.

NOTE 10. COMMITMENTS AND CONTINGENCIES

Litigation

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2024. While the ultimate outcome of the litigation cannot be determined at this time, management believes that any amounts not covered by insurance, if any, resulting from these lawsuits would not materially affect the financial position of the City.

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; and natural disasters for which the City carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded insurance coverage during the past three years.

NOTE 11. FUND BALANCE

At September 30, 2024, the City's governmental fund balances were as follows:

	General Fund	Community Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
Fund balances				
Nonspendable				
Inventory	\$ 6,182	\$ -	\$ -	\$ 6,182
Restricted				
Police education	3,743	-	-	3,743
Police drug forfeiture	3,373	-	-	3,373
Police donations	49,260	-	-	49,260
Library donations	2,238	-	-	2,238
Recreation donations	10,564	-	-	10,564
Public safety capital improvements	5,374,160	-	-	5,374,160
Building inspections	927,818	-	-	927,818
Community redevelopment	-	2,492,606	-	2,492,606
Committed				
Cemetery care	94,950	-	-	94,950
Abandoned property	32,687	-	-	32,687
Centennial fund	10,000	-	-	10,000
Disaster fund	500,000	-	-	500,000
Stormwater utility	308,336	-	-	308,336
Unassigned	8,198,791	-	(349,507)	7,849,284
Total fund balances	<u>\$ 15,522,102</u>	<u>\$ 2,492,606</u>	<u>\$ (349,507)</u>	<u>\$ 17,665,201</u>

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Fruitland Park

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL GENERAL FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	\$ 3,801,993	\$ 3,801,993	\$ 3,854,844	\$ 52,851
Franchise taxes	2,279,309	2,279,309	2,193,356	(85,953)
Fees and fines	26,774	26,774	70,465	43,691
Licenses and permits	236,338	236,338	1,294,828	1,058,490
Intergovernmental	1,298,231	1,298,231	1,328,684	30,453
Impact fees	6,600	6,600	33,751	27,151
Charges for services	1,707,083	1,707,083	1,802,289	95,206
Investment earnings	739,722	739,722	1,061,318	321,596
Miscellaneous revenues	1,024,216	1,039,712	159,487	(880,225)
Total revenues	11,120,266	11,135,762	11,799,022	663,260
Expenditures				
Current				
General government	2,304,167	2,284,167	2,080,945	203,222
Public safety	4,961,216	4,976,712	4,447,742	528,970
Transportation	988,488	988,488	672,481	316,007
Sanitation/other utility	713,275	713,275	697,981	15,294
Culture and recreation	2,099,343	2,119,343	2,236,788	(117,445)
Debt service				
Principal retirement	-	-	21,022	(21,022)
Interest	-	-	2,292	(2,292)
Total expenditures	11,066,489	11,081,985	10,159,251	922,734
Excess of revenues over expenditures	53,777	53,777	1,639,771	1,585,994
Other financing sources (uses)				
Transfers in	51,223	51,223	51,223	-
Transfers out	(105,000)	(105,000)	-	105,000
Total other financing uses, net	(53,777)	(53,777)	51,223	105,000
Change in fund balance	-	-	1,690,994	1,690,994
Fund balance, beginning of year	13,831,108	13,831,108	13,831,108	-
Fund balance, end of year	\$ 13,831,108	\$ 13,831,108	\$ 15,522,102	\$ 1,690,994

City of Fruitland Park

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL COMMUNITY REDEVELOPMENT FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	\$ 1,025,255	\$ 1,025,255	\$ 1,069,267	\$ 44,012
Intergovernmental revenues	-	-	152,684	152,684
Investment earnings	36,000	36,000	116,490	80,490
Total revenues	1,061,255	1,061,255	1,338,441	277,186
Expenditures				
Current				
General government	87,032	87,032	12,071	74,961
Capital outlay	923,000	923,000	364,169	558,831
Total expenditures	1,010,032	1,010,032	376,240	633,792
Excess of revenues over expenditures	51,223	51,223	962,201	910,978
Other financing uses				
Transfers out	(51,223)	(51,223)	(51,223)	-
Total other financing uses	(51,223)	(51,223)	(51,223)	-
Change in fund balance	-	-	910,978	910,978
Fund balance, beginning of year	1,581,628	1,581,628	1,581,628	-
Fund balance, end of year	\$ 1,581,628	\$ 1,581,628	\$ 2,492,606	\$ 910,978

City of Fruitland Park, Florida

NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

The budgets were prepared on a basis that did not differ materially from generally accepted accounting principles. The City's procedures in establishing the budgetary data reflected in the financial statements are as follows:

- In July, the Lake County Property Appraiser notifies the City as to its tentative property tax assessed valuation, from which the City can estimate the property tax resources available and the limitations thereon.
- During August, budget workshops are held to determine proposed expenditures and the means of financing them. The Commission then adopts the proposed property tax millage rate and sets the date, time, and place of the first public hearing.
- A public hearing on the tentative budget is held. Within 15 days of the first public hearing, the City advertises its intention to finalize its budget and millage rate, and a date, time, and place for the public hearing. The second public hearing is convened several days after the final advertisement, at which time the final budget and millage are adopted.
- Appropriations lapse at year-end.
- The fund level is the legal level of control.

City of Fruitland Park

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - FLORIDA RETIREMENT SYSTEM PENSION PLAN

Reporting period ending Measurement date	9/30/2024 6/30/2024	9/30/2023 6/30/2023	9/30/2022 6/30/2022	9/30/2021 6/30/2021	9/30/2020 6/30/2020
City's proportion of the FRS net pension liability	0.00968497%	0.01031264%	0.00832841%	0.00894420%	0.00819901%
City's proportionate share of the FRS net pension liability	\$ 3,746,601	\$ 4,109,261	\$ 3,307,671	\$ 629,116	\$ 3,553,570
City's covered payroll	\$ 3,464,850	\$ 2,101,458	\$ 2,777,771	\$ 2,074,670	\$ 1,456,259
City's proportionate share of the pension liability as a percentage of its covered payroll	108.13%	195.54%	119.08%	30.32%	244.02%
FRS plan fiduciary net position as a percentage of the FRS total pension liability	83.70%	82.38%	82.89%	96.40%	78.85%
Reporting period ending Measurement date	9/30/2019 6/30/2019	9/30/2018 6/30/2018	9/30/2017 6/30/2017	9/30/2016 6/30/2016	9/30/2015 6/30/2015
City's proportion of the FRS net pension liability	0.00894420%	0.00628522%	0.00554083%	0.004877630%	0.002113930%
City's proportionate share of the FRS net pension liability	\$ 3,080,262	\$ 1,893,142	\$ 1,638,941	\$ 1,231,606	\$ 273,043
City's covered payroll	\$ 1,835,308	\$ 1,072,321	\$ 1,032,609	\$ 896,744	\$ 607,451
City's proportionate share of the pension liability as a percentage of its covered payroll	167.83%	176.55%	158.72%	137.34%	44.95%
FRS plan fiduciary net position as a percentage of the FRS total pension liability	82.61%	84.26%	83.89%	84.88%	92.00%

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM PENSION PLAN**

Reporting period ending	9/30/2024	9/30/2023	9/30/2022	9/30/2021	9/30/2020
Contractually required FRS contribution	\$ 559,411	\$ 522,226	\$ 406,638	\$ 333,326	\$ 277,879
FRS contributions in relation to the contractually required FRS contribution	559,411	522,226	406,638	333,326	277,879
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,555,950	\$ 2,101,458	\$ 2,777,771	\$ 2,074,670	\$ 1,479,600
FRS contributions as a percentage of covered payroll	15.73%	24.85%	14.64%	16.07%	18.78%

Reporting period ending	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015
Contractually required FRS contribution	\$ 249,879	\$ 230,211	\$ 147,403	\$ 125,279	\$ 80,126
FRS contributions in relation to the contractually required FRS contribution	249,879	230,211	147,403	125,279	80,126
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,904,291	\$ 1,200,561	\$ 1,048,564	\$ 929,056	\$ 815,906
FRS contributions as a percentage of covered payroll	13.12%	19.18%	14.06%	13.48%	9.82%

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
HEALTH INSURANCE SUBSIDY PENSION PLAN

Reporting period ending Measurement date	9/30/2024 6/30/2024	9/30/2023 6/30/2023	9/30/2022 6/30/2022	9/30/2021 6/30/2021	9/30/2020 6/30/2020
City's proportion of the HIS net pension liability	0.00818499%	0.00832940%	0.00716492%	0.00664190%	0.00592949%
City's proportionate share of the HIS net pension liability	\$ 1,227,829	\$ 1,322,819	\$ 758,879	\$ 814,728	\$ 723,981
City's covered payroll	\$ 3,464,850	\$ 2,101,458	\$ 2,777,771	\$ 2,074,670	\$ 1,456,259
City's proportionate share of the pension liability as a percentage of its covered payroll	35.44%	62.95%	27.32%	39.27%	49.72%
HIS plan fiduciary net position as a percentage of the HIS total pension liability	4.80%	4.12%	4.81%	3.56%	3.00%
Reporting period ending Measurement date	9/30/2019 6/30/2019	9/30/2018 6/30/2018	9/30/2017 6/30/2017	9/30/2016 6/30/2016	9/30/2015 6/30/2015
City's proportion of the HIS net pension liability	0.00755040%	0.00409443%	0.003214440%	0.002891560%	0.001195720%
City's proportionate share of the HIS net pension liability	\$ 844,814	\$ 433,359	\$ 343,703	\$ 337,000	\$ 121,944
City's covered employee payroll	\$ 1,835,308	\$ 1,072,321	\$ 1,032,609	\$ 896,744	\$ 607,451
City's proportionate share of the pension liability as a percentage of its covered employee payroll	46.03%	40.41%	33.28%	37.58%	20.07%
HIS plan fiduciary net position as a percentage of the HIS total pension liability	2.63%	2.15%	1.64%	0.97%	0.50%

City of Fruitland Park

REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CONTRIBUTIONS HEALTH INSURANCE SUBSIDY PENSION PLAN

Reporting period ending	9/30/2024	9/30/2023	9/30/2022	9/30/2021	9/30/2020
Contractually required HIS contribution	\$ 71,119	\$ 59,822	\$ 46,111	\$ 40,265	\$ 34,887
HIS contributions in relation to the contractually required HIS contribution	71,119	59,822	46,111	40,265	34,887
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,555,950	\$ 2,101,458	\$ 2,777,771	\$ 2,074,670	\$ 1,479,600
HIS contributions as a percentage of covered payroll	2.00%	2.85%	1.66%	1.94%	2.36%
Reporting period ending	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015
Contractually required HIS contribution	\$ 31,999	\$ 35,406	\$ 17,292	\$ 15,422	\$ 15,422
HIS contributions in relation to the contractually required HIS contribution	31,999	35,406	17,292	15,422	15,422
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,904,291	\$ 1,200,561	\$ 1,048,564	\$ 929,056	\$ 815,906
HIS contributions as a percentage of covered payroll	1.68%	2.95%	1.65%	1.66%	1.89%

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SUPPLEMENTARY INFORMATION

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City of Fruitland Park

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 1,107,589	\$ 1,107,589	\$ 1,063,611	\$ (43,978)
Investment earnings	80,625	80,625	61,158	(19,467)
Total revenues	1,188,214	1,188,214	1,124,769	(63,445)
Expenditures				
Capital outlay	1,882,900	1,882,900	2,205,503	(322,603)
Total expenditures	1,882,900	1,882,900	2,205,503	(322,603)
Excess (deficiency) of revenues over (under) expenditures	(694,686)	(694,686)	(1,080,734)	(386,048)
Other financing sources				
Transfer in	1,053,214	1,053,214	-	(1,053,214)
Transfer out	(358,528)	(358,528)	-	358,528
Total other financing sources	694,686	694,686	-	(694,686)
Change in fund balance	-	-	(1,080,734)	(1,080,734)
Fund balance, beginning of year	731,227	731,227	731,227	-
Fund (deficit), end of year	\$ 731,227	\$ 731,227	\$ (349,507)	\$ (1,080,734)

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STATISTICAL SECTION

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City of Fruitland Park, Florida

SCHEDULE 1 NET POSITION BY COMPONENT (ACCRUAL BASIS OF ACCOUNTING) LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	\$ 4,183,155	\$ 4,177,487	\$ 4,211,022	\$ 6,257,821	\$ 7,312,155	\$ 7,360,284	\$ 7,279,043	\$ 7,252,471	\$ 9,467,046	\$ 11,416,416
Restricted for:										
Capital improvement	1,235,269	2,384,629	3,148,361	2,796,780	2,644,088	3,094,229	3,706,457	4,517,326	3,266,093	5,374,160
Redevelopment projects	447,109	215,355	126,496	24,929	150,554	308,981	665,401	1,054,528	1,581,628	2,492,606
Cemetery care	80,002	68,766	83,280	87,341	-	-	-	-	-	-
Police	19,758	8,788	4,399	5,102	8,324	8,545	17,514	21,995	22,184	56,376
Building inspections	142,323	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727	1,476,321	1,159,863	706,382	927,818
Stormwater	213,803	251,781	290,259	330,803	-	-	-	-	-	-
Police/fire fee refunds	112,757	94,069	70,510	70,510	36,432	32,563	-	-	-	-
Paving	-	-	-	50,000	-	-	-	-	-	-
Unrestricted	331,320	(31,531)	(116,536)	(40,707)	1,271,599	2,506,452	4,051,194	5,780,581	6,847,497	4,843,388
Total governmental activities net position	\$ 6,765,496	\$ 8,218,926	\$ 9,814,779	\$ 11,495,992	\$ 13,332,134	\$ 15,118,781	\$ 17,195,930	\$ 19,786,764	\$ 21,890,830	\$ 25,110,764
Business-type activities										
Net investment in capital assets	\$ 3,055,102	\$ 3,329,022	\$ 3,930,652	\$ 5,263,430	\$ 5,339,711	\$ 5,499,296	\$ 5,358,655	\$ 5,627,521	\$ 5,962,174	\$ 7,788,703
Restricted for:										
Capital improvements	268,407	549,313	546,670	601,912	823,200	950,842	903,509	888,073	891,316	903,509
Debt service	37,367	64,721	45,304	46,415	48,676	50,921	53,301	55,737	58,262	53,304
Unrestricted	388,804	242,991	321,573	(481,825)	(395,592)	(88,400)	554,543	888,682	1,113,813	807,860
Total business-type activities net position	\$ 3,749,680	\$ 4,186,047	\$ 4,844,199	\$ 5,429,932	\$ 5,815,995	\$ 6,412,659	\$ 6,870,008	\$ 7,460,013	\$ 8,025,565	\$ 9,553,376
Primary government										
Net investment in capital assets	\$ 7,238,257	\$ 7,506,509	\$ 8,141,674	\$ 11,521,251	\$ 12,651,866	\$ 12,859,580	\$ 12,637,698	\$ 12,879,992	\$ 15,429,220	\$ 19,205,119
Restricted for:										
Capital improvements	1,503,676	2,933,942	3,695,031	3,398,692	3,467,288	4,045,071	4,609,966	5,405,399	4,157,409	6,277,669
Redevelopment projects	447,109	215,355	126,496	24,929	150,554	308,981	665,401	1,054,528	1,581,628	2,492,606
Cemetery care	80,002	68,766	83,280	87,341	-	-	-	-	-	-
Debt service	37,367	64,721	45,304	46,415	48,676	50,921	53,301	55,737	58,262	53,304
Police	19,758	8,788	4,399	5,102	8,324	8,545	17,514	21,995	22,184	56,376
Building inspections	142,323	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727	1,476,321	1,159,863	706,382	927,818
Stormwater	213,803	251,781	290,259	330,803	-	-	-	-	-	-
Police/fire fee refunds	112,757	94,069	70,510	70,510	36,432	32,563	-	-	-	-
Paving	-	-	-	50,000	-	-	-	-	-	-
Unrestricted	720,124	211,460	205,037	(522,532)	876,007	2,418,052	4,605,737	6,669,263	7,961,310	5,651,248
Total primary government net position	\$ 10,515,176	\$ 12,404,973	\$ 14,658,978	\$ 16,925,924	\$ 19,148,129	\$ 21,531,440	\$ 24,065,938	\$ 27,246,777	\$ 29,916,395	\$ 34,664,140

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Fruitland Park, Florida

SCHEDULE 2
CHANGES IN NET POSITION
(ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

Program expenses	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
General government	\$ 898,643	\$ 1,043,212	\$ 1,223,914	\$ 1,476,413	\$ 1,347,411	\$ 1,538,615	\$ 1,670,139	\$ 1,790,668	\$ 2,282,538	\$ 2,308,069
Public safety	2,110,533	3,097,472	3,550,072	3,442,497	4,208,592	4,030,722	3,988,187	3,540,665	4,460,414	4,695,657
Transportation	324,333	291,644	359,857	727,956	408,720	403,292	441,409	609,602	749,794	714,339
Sanitation/other utility	475,618	462,909	500,773	504,421	525,294	510,717	565,949	873,473	790,337	752,718
Culture and recreation	577,976	726,059	822,451	905,359	942,796	1,205,867	1,334,130	1,487,390	1,983,226	2,556,926
Interest on long-term debt	4,118	3,658	15,728	14,958	16,732	10,750	3,884	2,872	2,337	1,787
Total governmental activities expenses	4,391,221	5,624,954	6,472,795	7,071,604	7,449,545	7,699,963	8,003,698	8,304,670	10,268,646	11,029,496
Business-type activities										
Water utility	710,615	682,501	820,795	1,116,962	1,671,164	1,686,623	2,044,868	1,763,061	1,894,831	2,037,342
Sewer utility	219,554	320,984	326,422	-	-	-	-	-	-	-
Recreation programs	37,712	32,561	26,388	31,919	32,067	24,702	39,021	58,889	-	-
Total business-type activities expenses	967,881	1,036,046	1,173,605	1,148,881	1,703,231	1,711,325	2,083,889	1,821,950	1,894,831	2,037,342
Total expenses	5,359,102	6,661,000	7,646,400	8,220,485	9,152,776	9,411,288	10,087,587	10,126,620	12,163,477	13,066,838
Program revenues										
Governmental activities										
Charges for services:										
General government	398,065	133,506	74,708	87,151	81,289	71,477	65,099	73,882	84,908	1,336,842
Public safety	981,400	2,337,768	2,321,225	1,301,808	1,639,824	1,523,742	1,418,655	747,636	718,035	543,965
Transportation	4,128	6,884	7,206	7,524	1,251	1,420	1,601	1,793	1,998	-
Sanitation/other utility	512,650	569,969	600,056	613,348	628,083	644,382	684,540	854,601	970,926	1,045,742
Culture and recreation	27,173	44,629	42,743	34,327	33,987	23,018	49,713	52,493	198,873	241,033
Operating grants and contributions	68,394	225,174	209,836	385,354	479,557	889,126	483,097	333,401	327,465	116,736
Capital grants and contributions	466,669	996,949	974,208	1,529,237	784,284	176,192	150,770	22,430	423,109	1,281,973
Total governmental activities program revenues	2,458,479	4,314,879	4,229,982	3,958,749	3,648,275	3,329,357	2,853,475	2,086,236	2,725,314	4,566,291
Business-type activities										
Charges for services										
Water utility	593,028	650,406	785,816	943,199	1,090,233	1,373,017	1,723,694	1,971,031	1,991,435	2,186,918
Sewer utility	127,132	125,122	124,408	-	-	-	-	-	-	-
Recreation programs	49,844	36,342	36,267	40,816	44,543	32,404	61,935	77,510	-	-
Operating grants and contributions	-	-	904,997	-	-	-	-	-	-	-
Capital grants and contributions	140,976	433,074	-	587,074	358,948	265,310	149,837	23,652	62,584	1,216,726
Total business-type activities program revenues	910,980	1,244,944	1,851,488	1,571,089	1,493,724	1,670,731	1,935,466	2,072,193	2,054,019	3,403,644
Total program revenues	3,369,459	5,559,823	6,081,470	5,529,838	5,141,999	5,000,088	4,788,941	4,158,429	4,779,333	7,969,935
Net revenue (expense)										
Governmental activities	(1,932,742)	(1,310,075)	(2,242,813)	(3,112,855)	(3,801,270)	(4,370,606)	(5,150,223)	(6,218,434)	(7,543,332)	(6,463,205)
Business-type activities	(56,901)	208,898	677,883	422,208	(209,507)	(40,594)	(148,423)	250,243	159,188	1,366,302
Total net expense	(1,989,643)	(1,101,177)	(1,564,930)	(2,690,647)	(4,010,777)	(4,411,200)	(5,298,646)	(5,968,191)	(7,384,144)	(5,096,903)

Sources: Information derived from the annual financial reports for the relevant year.

(Continued)

City of Fruitland Park, Florida

SCHEDULE 2 (CONTINUED)
CHANGES IN NET POSITION
(ACCRUAL BASIS OF ACCOUNTING)
LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General revenues and other changes in net position										
Governmental activities										
Property taxes	\$ 896,623	\$ 786,546	\$ 1,156,520	\$ 1,884,821	\$ 2,567,649	\$ 2,820,708	\$ 3,042,981	\$ 3,234,462	\$ 3,561,489	\$ 3,854,844
CRA property tax	-	227,253	219,109	237,351	333,847	451,535	592,545	716,677	900,469	1,069,267
Sales taxes/public service tax	613,859	-	-	1,050,827	1,038,000	1,038,145	1,248,218	1,398,451	1,399,369	1,376,535
Franchise and utility taxes	993,463	1,124,153	1,475,550	653,135	679,339	632,322	678,499	887,228	1,003,240	816,821
Excise taxes	302,909	-	-	-	-	-	-	-	-	-
Intergovernmental	-	773,185	806,551	883,370	1,386,780	1,661,175	2,090,721	2,406,864	2,093,738	1,180,021
Miscellaneous	-	165,510	85,452	121,767	83,049	74,457	123,705	175,044	173,010	159,487
Unrestricted investment earnings	3,422	15,210	43,948	99,424	139,801	110,653	14,560	62,516	875,241	1,238,966
Refund of excess fire pension contributions	-	-	-	-	-	-	-	258,096	-	-
Gain on sale of capital assets	1,850	-	-	-	-	-	40,345	-	-	-
Transfers	119,120	(302,389)	51,536	(136,627)	(591,062)	(631,733)	(604,202)	(330,070)	(358,528)	-
Total governmental activities	2,931,246	2,789,468	3,838,666	4,794,068	5,637,403	6,157,262	7,227,372	8,809,268	9,648,028	9,695,941
Business-type activities										
Unrestricted investment earnings	10,456	13,289	31,625	19,023	4,508	5,525	1,570	9,692	47,836	87,895
Miscellaneous	-	-	-	-	-	-	-	-	-	70,033
Gain on sale of asset	-	1,622	-	7,875	-	-	-	-	-	3,581
Transfers	(119,120)	302,389	(51,536)	136,627	591,062	631,733	604,202	330,070	358,528	-
Total business-type activities	(108,664)	317,300	(19,911)	163,525	595,570	637,258	605,772	339,762	406,364	161,509
Total general revenues and transfers	2,822,582	3,106,768	3,818,755	4,957,593	6,232,973	6,794,520	7,833,144	9,149,030	10,054,392	9,857,450
Change in net position										
Governmental activities	998,504	1,479,393	1,595,853	1,681,213	1,836,133	1,786,656	2,077,149	2,590,834	2,104,696	3,232,736
Business-type activities	(165,565)	526,198	657,972	585,733	386,063	596,664	457,349	590,005	565,552	1,527,811
Total change in net position	\$ 832,939	\$ 2,005,591	\$ 2,253,825	\$ 2,266,946	\$ 2,222,196	\$ 2,383,320	\$ 2,534,498	\$ 3,180,839	\$ 2,670,248	\$ 4,760,547

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Fruitland Park, Florida

SCHEDULE 3

FUND BALANCES, GOVERNMENTAL FUNDS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 22,012	\$ 259,413	\$ 5,805	\$ 3,600	\$ 5,399	\$ 3,777	\$ 38,685	\$ 76,630	\$ 6,161	\$ 6,182
Restricted	968,040	2,842,591	4,624,870	4,581,870	4,475,105	4,408,691	4,044,662	3,734,882	3,263,432	6,371,156
Committed	293,805	320,547	373,539	468,144	439,753	529,104	1,573,873	3,905,853	3,934,472	945,973
Unassigned	287,710	13,880	471,116	814,491	2,558,442	4,445,942	5,214,013	4,497,098	6,627,043	8,198,791
Total General Fund	<u>\$ 1,571,567</u>	<u>\$ 3,436,431</u>	<u>\$ 5,475,330</u>	<u>\$ 5,868,105</u>	<u>\$ 7,478,699</u>	<u>\$ 9,387,514</u>	<u>\$ 10,871,233</u>	<u>\$ 12,214,463</u>	<u>\$ 13,831,108</u>	<u>\$ 15,522,102</u>
All other governmental funds										
Restricted	989,176	909,832	721,884	228,864	273,266	843,354	1,821,031	3,018,830	2,312,855	2,492,606
Unassigned, reported in Capital Projects Fund	-	-	-	-	-	-	-	-	-	(349,507)
Total all other governmental funds	<u>\$ 989,176</u>	<u>\$ 909,832</u>	<u>\$ 721,884</u>	<u>\$ 228,864</u>	<u>\$ 273,266</u>	<u>\$ 843,354</u>	<u>\$ 1,821,031</u>	<u>\$ 3,018,830</u>	<u>\$ 2,312,855</u>	<u>\$ 2,143,099</u>

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Fruitland Park, Florida

SCHEDULE 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 2,267,017	\$ 2,538,237	\$ 3,255,809	\$ 3,826,134	\$ 4,618,835	\$ 4,942,710	\$ 5,562,243	\$ 6,236,818	\$ 6,864,567	\$ 7,117,467
Licenses and permits	942,358	2,352,455	2,304,030	662,241	690,290	576,781	407,240	309,722	246,183	1,294,828
Intergovernmental revenues	708,718	624,814	732,694	2,684,313	2,526,332	2,606,553	2,727,412	2,797,807	2,835,603	2,544,979
Charges for services	673,500	1,691,320	1,559,772	1,471,076	1,786,260	1,781,734	1,826,057	1,412,853	1,703,413	1,802,289
Fines and forfeitures	27,840	14,927	18,417	19,744	32,173	25,464	34,312	23,543	32,223	70,465
Investment earnings	3,422	15,210	43,948	99,424	139,801	74,457	14,560	62,516	875,241	1,238,966
Miscellaneous	742,934	183,860	102,442	126,512	83,049	110,653	123,705	175,044	174,010	193,238
Total revenues	5,365,789	7,420,823	8,017,112	8,889,444	9,876,740	10,118,352	10,695,529	11,018,303	12,731,240	14,262,232
Expenditures										
General government	1,043,171	964,945	875,715	1,082,715	1,061,745	1,149,417	1,678,301	1,479,306	1,850,936	2,093,016
Public safety	2,161,552	2,917,663	3,104,480	3,203,834	3,626,504	3,362,724	3,917,328	3,291,655	3,739,752	4,447,742
Transportation	286,238	239,397	281,696	635,359	338,337	320,538	398,191	574,799	665,965	672,481
Sanitation/other utility	475,618	462,909	500,773	504,421	525,294	510,717	565,949	955,331	790,337	697,981
Culture and recreation	519,682	643,306	757,750	2,752,169	1,792,796	1,308,959	1,186,267	1,306,759	1,964,147	2,236,788
Capital outlay	502,481	582,453	725,072	576,185	459,842	291,612	265,353	354,136	2,427,591	2,569,672
Debt service										
Principal	28,603	27,033	72,083	84,232	123,345	89,267	36,126	19,962	20,485	21,022
Interest	2,696	4,266	15,989	14,147	9,876	11,690	8,091	3,352	2,829	2,292
Total expenditures	5,020,041	5,841,972	6,333,558	8,853,062	7,937,739	7,044,924	8,055,606	7,985,300	11,462,042	12,740,994
Excess (deficiency) of revenues over (under) expenditures	345,748	1,578,851	1,683,554	36,382	1,939,001	3,073,428	2,639,923	3,033,003	1,269,198	1,521,238
Other financing sources (uses)										
Capital lease financing	142,939	116,536	115,861	-	293,460	-	-	-	-	-
Contributions from fiduciary fund								258,096	-	-
Transfers in	201,808	167,974	169,031	375,206	89,856	44,001	41,670	71,799	51,224	51,223
Transfers out	(82,688)	(77,841)	(117,495)	(511,833)	(667,321)	(638,526)	(640,197)	(401,869)	(409,752)	(51,223)
Sale of capital assets	1,850	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	263,909	206,669	167,397	(136,627)	(284,005)	(594,525)	(598,527)	(71,974)	(358,528)	-
Net change in fund balances	\$ 609,657	\$ 1,785,520	\$ 1,850,951	\$ (100,245)	\$ 1,654,996	\$ 2,478,903	\$ 2,041,396	\$ 2,961,029	\$ 910,670	\$ 1,521,238
Debt service as a percentage of non-capital expenditures	0.7%	0.6%	1.6%	1.5%	2.1%	1.9%	0.6%	0.3%	0.3%	0.2%

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

City of Fruitland Park, Florida

SCHEDULE 5

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS

Fiscal Year	Real Property		Adjusted Personal Property		Total		Direct Tax Rate	Taxable Value Percentage of Just Value
	Estimated Just Value	Taxable Value	Estimated Just Value	Taxable Value	Estimated Just Value	Taxable Value		
2014-15	\$ 219,581,454	\$ 160,030,405	\$ 10,443,710	\$ 6,479,383	\$ 230,025,164	\$ 166,509,788	4.7370	72.39%
2015-16	226,479,994	163,951,384	11,868,328	8,065,888	238,348,322	171,725,009	4.7370	72.05%
2016-17	621,043,088	484,905,998	10,685,477	6,723,190	631,728,565	491,629,188	3.9863	77.82%
2017-18	870,128,033	672,784,033	11,697,831	7,367,442	881,825,864	680,151,475	3.9134	77.13%
2018-19	970,883,303	739,383,582	12,648,770	8,378,820	983,532,073	747,762,402	3.9134	76.03%
2019-20	1,083,792,337	803,148,609	13,020,301	8,742,202	1,096,812,638	811,890,811	3.9134	74.02%
2020-21	1,163,902,862	849,643,882	12,179,623	8,085,453	1,176,082,485	857,729,335	3.9134	72.93%
2021-22	1,124,233,133	936,547,550	13,265,712	9,060,808	1,137,498,845	945,608,358	3.9134	83.13%
2022-23	1,210,535,716	1,012,022,313	14,911,989	10,833,801	1,225,447,706	1,022,856,114	3.9134	83.47%
2023-24	1,302,465,078	1,091,499,354	16,505,467	12,379,253	1,318,970,545	1,103,878,607	3.9134	83.7%

Source: Sumter County Property Appraiser

City of Fruitland Park, Florida

SCHEDULE 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

(RATE PER \$1,000 OF ASSESSED VALUE)

LAST TEN FISCAL YEARS

Calendar Year	City Direct Rate	Overlapping Rates					Hospital District	Total Taxes
		County School District	Lake County BCC	Lake County Water Authority	St John's Water Management District	Ambulance District		
2015	4.7370	7.246	5.546	0.256	0.316	0.463	1.000	19.5640
2016	4.7370	7.197	5.305	0.255	0.349	0.463	1.000	19.3062
2017	3.9863	6.603	5.118	0.255	0.313	0.463	1.000	17.7387
2018	3.9134	6.355	5.118	0.490	0.296	0.463	0.980	17.6148
2019	3.9134	6.883	5.073	0.356	0.280	0.463	0.950	17.9185
2020	3.9134	6.699	5.033	0.337	0.229	0.463	0.895	17.5685
2021	3.9134	6.592	5.029	0.323	0.219	0.463	0.000	16.5391
2022	3.9134	6.248	5.029	0.323	0.197	0.463	0.750	16.9236
2023	3.9134	6.206	5.0364	0.294	0.179	0.463	0.150	16.2420
2024	3.9134	6.122	5.0364	0.294	0.179	0.463	0.410	16.4180

Source: Sumter County 2024 Annual Comprehensive Financial Report

Note: 2025 Data not yet available

City of Fruitland Park, Florida

SCHEDULE 7

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR

	2024		
	Taxable Assessed Values	Rank	Percent of Total City of Fruitland Park Assessed Values
Top 10 City of Fruitland Park Taxpayers			
Villages of Southwest Plazas LLC	\$ 89,121,250	1	6.76%
Fruitland Park Village Apartments LLC	46,689,000	2	3.54%
Wilds Apartments LLC	40,974,900	3	3.11%
VCP Fruitland Park LLC	37,252,440	4	2.82%
Fruitland Park Land Holdings LLC	33,620,000	5	2.55%
The Villages Operating Company	30,423,280	6	2.31%
Fruitland Park Development LLC	27,084,330	7	2.05%
AH Fruitland Park LLC	20,859,230	8	1.58%
The Villages Operating Company	16,849,100	9	1.28%
Primus Pipe and Tube Inc	15,651,340	10	1.19%
	<u>\$ 358,524,870</u>		<u>27.18%</u>
Total City of Fruitland Park Assessed Value	\$ 1,318,970,545		

Sources: Sumter County Property Appraiser

Note: Information from nine years ago not available.

City of Fruitland Park, Florida

SCHEDULE 8 PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Total Tax Levy ⁽¹⁾	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2015	\$ 788,774	\$ 765,346	97.0%	\$ 2,716	\$ 768,062	97.4%
2016	814,683	786,277	96.5%	269	786,546	96.5%
2017	1,209,303	1,153,923	95.4%	2,597	1,156,520	95.6%
2018	1,962,182	1,884,203	96.0%	618	1,884,821	96.1%
2019	2,669,637	2,563,964	96.0%	3,685	2,567,649	96.2%
2020	2,926,293	2,820,708	96.4%	-	2,820,708	96.4%
2021	3,022,226	3,042,877	100.7%	104	3,042,981	100.7%
2022	3,192,752	3,234,269	101.3%	193	3,234,462	101.3%
2023	3,525,656	3,561,418	101.0%	71	3,561,489	101.0%
2024	4,002,030	3,854,366	96.3%	478	3,854,844	96.3%

Sources: (1) DR 420 MM Line 22

City of Fruitland Park, Florida

SCHEDULE 9 RATIOS OF OUTSTANDING DEBT BY TYPE (MODIFIED ACCRUAL BASIS OF ACCOUNTING) LAST TEN FISCAL YEARS

Fiscal Year	Government Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income ^(a)	Per Capita ^(a)
	Revenue Note	Financed Purchases	Loans Payable				
2015	\$ -	\$ 114,336	\$ 1,669,674	\$ 1,784,010	1.77%	\$ 431	
2016	-	321,875	4,035,589	4,357,464	N/A	423	
2017	-	292,683	3,912,933	4,205,616	N/A	N/A	
2018	-	163,385	3,644,401	3,807,786	N/A	N/A	
2019	-	333,500	3,224,899	3,558,399	N/A	N/A	
2020	-	244,233	2,795,597	3,039,830	N/A	N/A	
2021	-	127,898	2,382,774	2,510,672	N/A	N/A	
2022	-	107,936	1,931,783	2,039,719	N/A	N/A	
2023	-	87,451	3,921,691	4,009,142	N/A	N/A	
2024	-	66,429	2,541,147	2,607,576	N/A	N/A	

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

^(a) See Schedule 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

City of Fruitland Park, Florida

SCHEDULE 10
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2024

	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Overlapping debt ^(a)			
Debt repaid with property taxes ^(b)	\$ 6,250,000	4.29%	\$ 268,125
Other debt			
Subtotal, overlapping debt			268,125
City of Fruitland Park direct debt			
Direct debt			66,429
Total direct and overlapping debt			\$ 334,554

Sources: County Annual Comprehensive Financial Report Schedules

Notes: ^(a) The City of Fruitland Park is not responsible for the Overlapping Debt. The applicable percentage was estimated using assessed property values.
Overlapping governments are those that coincide, at least in part with the geographic boundaries of the City.

^(b) County debt outstanding as of September 30, 2023 (2024 ACFR not available yet).

City of Fruitland Park, Florida

SCHEDULE 11 PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS

Fiscal Year	Infrastructure Sales Surtaxes Available for Debt Service	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2015	\$ 380,103	\$ -	\$ -	\$ -	N/A
2016	400,285	-	19,740	19,740	20.28
2017	404,630	-	58,250	58,250	6.95
2018	445,786	143,045	58,250	201,295	2.21
2019	690,943	388,363	54,357	442,720	1.56
2020	870,612	362,220	46,409	408,629	2.13
2021	1,063,169	304,914	39,427	344,341	3.09
2022	1,223,336	312,060	32,281	344,341	3.55
2023	1,070,239	319,374	24,967	344,341	3.11
2024	1,063,611	328,219	17,483	345,702	3.08

City of Fruitland Park, Florida

SCHEDULE 12 DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

Calendar Year	Population	Total Personal Income of all Fruitland Park Residents (in thousands)	Per Capita Personal Income	Median Age	School Enrollment Fruitland Park Elementary	Total Housing Units	Owner Occupied	Renter Occupied	Vacant	Lake County Unemployment Rate
2015	4,214	\$ 100,554	\$ 23,862	45.0	646	1793	1032	566	198	5.4%
2016	4,274	N/A	20,769	47.0	762	1928	1030	680	218	4.5%
2017	7,291	N/A	21,476	N/A	742	2025	N/A	N/A	N/A	3.5%
2018	8,963	N/A	26,688	N/A	751	2920	N/A	N/A	N/A	2.9%
2019	10,094	275,652	34,497	51.9	745	3562	2512	1050	N/A	2.7%
2020	10,206	N/A	N/A	N/A	736	N/A	N/A	N/A	N/A	7.4%
2021	10,730	72,384	39,989	52.0	745	4177	2860	667	N/A	3.0%
2022	8,615	N/A	39,058	56.6	736	N/A	N/A	N/A	N/A	2.8%
2023	8,615	70,167	42,038	56.0	733	4067	3667	490	400	3.0%
2024	8,634	78,791	49,317	56.4	707	4277	3183	710	384	2.9%

Sources: Population provided by the U.S. Census Bureau; Per Capita Personal Income by the Census Bureau (*), Bureau of Economic and Business Research; Median Age by American Community Survey; County school enrollment data provided by Sumter County School Board.

City of Fruitland Park, Florida

SCHEDULE 13

PRINCIPAL EMPLOYERS

CURRENT YEAR AND 9 YEARS AGO

Employer	2024			2019*		
	Employees ⁽¹⁾	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Wal-Mart	310	1	12.4%	310	1	8.2%
Munn's Heating & Air	148	2	5.9%	148	2	3.9%
Bill Bryan Chrysler	110	3	4.4%	110	3	2.9%
Fruitland Park Elementary School	110	4	4.4%	110	4	2.9%
City of Fruitland Park	109	5	4.3%	106	5	2.5%
Philips Buick/Pontiac	90	6	3.6%	90	6	2.4%
Total	877		35.0%	874		22.8%

Sources: Sumter County Economic Development

Notes: *Data for 2015 not available

City of Fruitland Park, Florida

SCHEDULE 14

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

Function/program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Legislative	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Executive	3.5	3.5	3.5	5.0	4.0	4.0	4.0	4.0	4.0	4.0
Finance	4.5	4.5	4.5	5.0	3.0	3.0	4.0	6.0	6.0	6.0
Other general government	1.0	1.0	1.0	1.0	0.0	1.0	1.0	1.0	1.0	1.0
Public safety										
Police department	20.0	20.0	23.0	25.5	29.0	29.0	29.0	31.0	31.0	31.0
Fire	26.0	26.0	25.0	27.0	14.0	14.0	14.0	0.0	0.0	0.0
Building	3.0	3.0	3.0	3.5	4.0	4.0	5.0	4.0	6.0	5.0
Transportation										
Roads and streets	2.0	2.0	2.0	5.0	5.0	5.0	5.0	7.0	8.0	8.0
Culture/recreation										
Library	6.0	6.0	7.0	9.0	10.0	11.0	11.0	11.0	13.0	13.0
Municipal pool recreation	8.0	8.0	8.0	10.0	11.0	11.0	11.0	8.0	13.0	13.0
Maintenance	2.0	2.0	2.0	2.0	2.0	3.0	4.0	2.0	4.0	4.0
Recreation programs	2.0	3.0	3.0	4.0	4.0	4.0	4.0	5.0	7.0	7.0
Utilities										
Water	5.0	6.0	6.0	9.0	8.0	8.0	8.0	4.0	4.0	5.0
Sewer	1.0	1.0	1.0	2.0	2.0	2.0	1.0	1.0	2.0	2.0
Total Employees	94.0	96.0	99.0	118.0	106.0	109.0	111.0	94.0	109.0	109.0

Source: City Budget Document

City of Fruitland Park, Florida

SCHEDULE 15 OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/program										
Police protection										
Number of sworn police officers	13	16	18	19	21	21	21	21	22	22
Number of reserve officers	2	2	2	1	1	1	1	2	2	2
Fire protection:										
Number of volunteer firefighters	21	21	25	21	14	14	14	0	0	0
Building inspections:										
Constructions permits										
Commercials	9	3	1	3	1	1	0	106	27	331
Residential	529	861	792	110	105	100	88	755	128	316
Roads and streets										
Street resurfacing (miles)	3	0	1.6	1.2	1.1	1.33	1.12	3.05	12.04	7.1
Recreation:										
Number of City-wide events	3	3	4	4	4	1	1	2	2	2
Municipal water system:										
Number of consumers	1,784	1,826	1,922	1,981	2,039	2,150	2,256	2,279	2,403	2,453
New connections	12	10	63	111	102	100	106	129	147	50

Sources: Various City Departments

City of Fruitland Park, Florida

SCHEDULE 16

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Function/program										
City land area (square miles)	6.84	7.274	7.287	7.295	7.31	7.31	7.31	7.31	7.31	7.31
Police protection:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Number of patrol units	18	20	22	22	22	24	24	22	23	23
Fire protection:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Number of fire trucks	2	2	2	2	2	2	2	2	2	2
Culture and recreation:										
Number of libraries	1	1	1	1	1	1	1	1	1	1
Number of municipal pools	1	1	1	1	1	1	1	1	1	1
Number of parks	4	4	4	4	4	4	4	4	4	4
Number of baseball/softball fields	3	3	3	3	3	3	3	3	3	3
Number of soccer fields	0	0	0	1	1	1	1	1	1	1
Number of skate parks	1	1	1	1	1	1	1	1	1	1
Number of community centers	1	1	1	1	1	1	1	1	1	1
Municipal water system:										
Wells	5	5	5	5	5	5	5	5	5	5
Water towers	1	1	1	1	1	1	1	1	1	1
Ground storage tank	1	1	1	1	1	1	1	1	1	1

Sources: Various departments

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COMPLIANCE REPORTS

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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*

**Honorable Mayor and City Commissioners
City of Fruitland Park, 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, the business-type activities and each major fund of the City of Fruitland Park, Florida (the "City"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated October 23, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 determination of financial statement amounts. 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 an instance of noncompliance described as Finding 2024-001 in the accompanying schedule of findings and responses.

City of Fruitland Park, Florida's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City of Fruitland Park, Florida's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of Fruitland Park, 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 results 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.



Bradenton, Florida
October 23, 2025

City of Fruitland Park, Florida

SUMMARY SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED SEPTEMBER 30, 2024

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were presented in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

___ yes X no

Significant deficiencies identified not considered
to be material weaknesses?

___ yes X none reported

Noncompliance material to financial statements noted?

X yes ___ no

Federal Awards and State Financial Assistance

Federal and state Single Audits were not required as the City did not expend greater than \$750,000 of federal funds or state financial assistance during its fiscal year ended September 30, 2024.

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

2024-001. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the City's fiscal year-end.

Condition: The City did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Context: Supporting schedules related to capital assets and compensated absences were delayed in being provided to the auditor for testing.

Effect: The City's audit was not completed by the statutory due date of June 30, 2025.

Recommendation: We recommend the City implement procedures to ensure that annual audits are completed in a timely manner.

View of Responsible Officials: We agree with the finding and steps have already been taken to accurately record year-end adjustments to ensure the City's 2025 audited financial statements are issued prior to June 30, 2026.

City of Fruitland Park, Florida

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED SEPTEMBER 30, 2024

23-01. Internal Controls Over Recording Transactions in Accordance with GAAP

Criteria: Internal Controls should be in place to provide reasonable assurance that all transactions are recorded in accordance with accounting principles generally accepted in the United States of America (GAAP). During our audit, we noted significant adjustments were required to correctly report the financials in accordance with GAAP.

Condition: Significant balances of accounts payable were not reconciled by fund, and all loan activity was not properly recorded.

Status: Resolved.

23-02. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the City's fiscal year-end.

Condition: The City did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Status: Repeat finding. See 2024-001.



Independent Auditor's Management Letter

Honorable Mayor and City Commissioners
City of Fruitland Park, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Fruitland Park, Florida (the "City"), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated October 23, 2025.

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 Reports and Schedule

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 Financial Statements Performed in Accordance with *Government Auditing Standards*; Schedule of Findings and Responses; 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 these reports, which are dated October 23, 2025, 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 financial audit report. Corrective action has been taken to address finding 23-01 made in the preceding financial audit report. Finding 23-02 is repeated in the current year as Finding 2024-001.

Official Title and Legal Authority

Section 10.554(1)(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 City of Fruitland Park, Florida was incorporated in 1903. Additional information on the City's creation and the City's component units is disclosed within the City's footnotes.

Financial Condition and Management

Sections 10.554(1)(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 has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the City 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. It is management's responsibility to monitor the City'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 the 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 did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Property Assessed Clean Energy (PACE) Programs

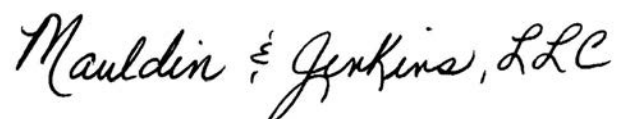
As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the City's geographical boundaries during the fiscal year under audit.

Additional Matters

Section 10.554(1)(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, the Mayor and the City Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Bradenton, Florida
October 23, 2025



Independent Accountant's Report

**Honorable Mayor and City Commissioners,
City of Fruitland Park, Florida**

We have examined the City of Fruitland Park, Florida's (the "City") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

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

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

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

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

Mauldin & Jenkins, LLC

Bradenton, Florida
October 23, 2025

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CITY OF FRUITLAND PARK, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY

ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2024

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Annual Financial Report

September 30, 2024

**City of Fruitland Park, Florida
Community Redevelopment Agency**

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Table Of Contents

FINANCIAL SECTION

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-7

Basic Financial Statements

Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements – Governmental Funds	
Balance Sheet – Governmental Funds	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	12
Notes to Financial Statements	13-20

OTHER REPORTS

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 <i>Government Auditing Standards</i>	21-22
Schedule of Findings and Responses	23
Summary Schedule of Prior Year Findings	24
Independent Auditor's Management Letter	25-27
Independent Accountant's Report – Investment Compliance	28

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FINANCIAL SECTION

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Independent Auditor's Report

**The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund (the "General Fund") of the City of Fruitland Park, Florida Community Redevelopment Agency (the "CRA"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA'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 major fund of the CRA, as of September 30, 2024, and the respective changes in financial position and budgetary comparison for the General Fund 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 CRA 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 CRA'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 CRA'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 CRA'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 on pages 4 through 7 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2025, on our consideration of the CRA'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 CRA'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 CRA's internal control over financial reporting and compliance.



Bradenton, Florida
October 23, 2025

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Management's Discussion and Analysis

This section of the report presents our discussion and analysis of the performance of the City of Fruitland Park Community Redevelopment Agency (the "CRA") during the year ended September 30, 2024. Please read it in conjunction with the CRA's financial statements, which follow this section.

Overview of the Financial Statements

This annual report contains government-wide financial statements that report on the CRA's activities as a whole and fund financial statements that report on the CRA's individual funds.

Basic Financial Statements

Government-wide financial statements. The focus of the *government-wide financial statements* is on the overall financial position and activities of the CRA. Reporting is similar to that of a private-sector business. The government-wide financial statements report information about the CRA as a whole and about its activities in a way that helps answer questions about the financial health of the CRA and whether the activities of the year contributed positively or negatively to that health.

The government-wide financial statements include the Statement of Net Position and Statement of Activities.

- The *Statement of Net Position* presents information on the assets held and liabilities owed by the CRA, both long- and short-term. Assets are reported when acquired and liabilities are reported when they are incurred, regardless of the timing of the related cash flows to acquire these assets or liquidate such liabilities.

The difference between the CRA's total assets and total liabilities is *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CRA is improving or deteriorating. Although the purpose of the CRA is not to accumulate net position in general, as this amount increases, it indicates that the financial position of the CRA is improving over time.

- The *Statement of Activities* presents the revenues and expenses of the CRA. The items presented on the Statement of Activities are measured in a manner like the approach used in the private sector in that revenues are recognized when earned and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the CRA that are principally supported by taxes and intergovernmental revenue (governmental activities). The governmental activities of the CRA are mainly economic environment activities.

Fund financial statements. The focus of fund financial statements is directed to specific activities of the CRA. The CRA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental fund. The CRA has only one governmental fund, a General Fund. Financial statements consist of a balance sheet and a Statement of Revenue, Expenditures and Changes in Fund Balance. These statements are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash. For example, amounts reported on the balance sheet include items such as cash and receivables but do not include capital assets such as land and buildings. The difference between a fund's total assets and total liabilities is the fund balance, and generally indicates the amount that can be used to finance the next fiscal year's activities. The operating statement for governmental funds reports only those revenues that were collected during the current period or very shortly after the end of the year. Expenditures are generally recorded when incurred.

For the most part, the balances and activities accounted for in governmental funds are also reported in the governmental activities columns of the government-wide financial statements. However, because different accounting bases are used to prepare governmental fund financial statements and government-wide financial statements, there are often significant differences between the totals presented. For this reason, there is an analysis after the governmental fund balance sheet that reconciles the total fund balance for the governmental fund to the amount of net position presented in the governmental activities column on the Statement of Net Position. Also, there is an analysis after the Statement of Revenue, Expenditures, and Changes in Fund Balance that reconciles the total change in fund balance for the General Fund to the change in net position as reported in the governmental activities column in the Statement of Activities.

Notes to the basic 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.

Government-Wide Financial Analysis

The table below presents a summary of net position as of September 30, 2024 and 2023 derived from the government-wide Statement of Net Position:

	Governmental Activities	
	2024	2023
Assets		
Current and other assets	\$ 2,688,606	\$ 1,603,882
Capital assets	53,550	68,218
Total assets	2,742,156	1,672,100
Liabilities		
Other liabilities	196,000	22,254
Total liabilities	196,000	22,254
Net Position		
Net investment in capital assets	53,550	68,218
Restricted	2,492,606	1,581,628
Total net position	\$ 2,546,156	\$ 1,649,846

As noted earlier, net position may serve, over time, as a useful indication of the CRA's financial position. At the close of the most recent fiscal year, the CRA's assets exceeded its liabilities by \$2,546,156. Of this amount, \$2,492,606 is restricted for Community Redevelopment.

The table below presents a summary of changes in net position for the years ended September 30, 2024 and 2023 as derived from the government-wide Statement of Activities:

	Governmental Activities	
	2024	2023
Revenues		
Property taxes - TIF	\$ 1,221,951	\$ 900,469
Unrestricted investment earnings	116,490	78,694
Total revenues	1,338,441	979,163
Expenses		
General government	442,131	424,521
Total expenses	442,131	424,521
Increase in net position	896,310	554,642
Net position, beginning	1,649,846	1,095,204
Net position, ending	\$ 2,546,156	\$ 1,649,846

Governmental Activities

Governmental activities increased the CRA's net position by \$896,310, primarily caused by inflow of intergovernmental revenues that are reserved for future projects within the CRA.

Financial Analysis of the CRA General Fund

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

The focus of the CRA's General Fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the CRA's financing requirements. In particular, the fund balance at year-end provides the resources available for spending.

Budgetary Highlights

The variance between budgeted and actual expenditures during the year totaled \$633,792. This variance is primarily contributed to by the delay in street and sidewalk projects for the 466A expansion. Also included in the variance are unused funds set aside for business grants that have not had applicants.

Revenues of the CRA exceeded budgeted amounts by \$277,186, primarily due to higher than anticipated tax revenues.

Capital assets. The CRA accounts for capital projects of the City using CRA funds until the project is complete and conveyed to the City. As of September 30, 2024 and 2023, construction in progress for these projects was \$53,550 and \$68,218, respectively.

Long-term liabilities. As of September 30, 2024 and 2023, the CRA did not report any long-term liabilities.

Economic Factors

We are not currently aware of any conditions that are expected to have a significant effect on the CRA's financial position or results of operations.

Contacting the CRA's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the CRA's finances and to show the CRA's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact City Hall at 352-360-6686, Fruitland Park, Florida.

BASIC FINANCIAL STATEMENTS

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City of Fruitland Park Community Redevelopment Agency

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 2,588,606
Investments	100,000
Capital Assets	
Capital assets not being depreciated	53,550
Total assets	2,742,156
Liabilities	
Accounts payable and accrued expenses	181,393
Deposits payable	1,801
Due to other government	12,806
Total liabilities	196,000
Net Position	
Net investment in capital assets	53,550
Restricted for community development	2,492,606
Total net position	\$ 2,546,156

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

City of Fruitland Park Community Redevelopment Agency

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Governmental Activities
Governmental activities:		
General government	\$ 442,131	\$ (442,131)
Total governmental activities	442,131	(442,131)
General revenues:		
Property taxes		434,708
Unrestricted intergovernmental revenues		787,243
Unrestricted investment earnings		116,490
Total general revenues and transfers		1,338,441
Change in net position		896,310
Net position, beginning		1,649,846
Net position, ending		\$ 2,546,156

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

City of Fruitland Park Community Redevelopment Agency

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 2,588,606
Investments	100,000
Total assets	<u>2,688,606</u>
Liabilities	
Accounts payable	181,393
Deposits payable	1,801
Due to other governments	12,806
Total liabilities	<u>196,000</u>
Fund Balances	
Restricted for community development	2,492,606
Total fund balances	<u>2,492,606</u>
Total liabilities and fund balances	<u>\$ 2,688,606</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Total fund balance governmental funds	\$ 2,492,606
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	53,550
	<u>\$ 2,546,156</u>

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

City of Fruitland Park Community Redevelopment Agency

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund
Revenues	
Property taxes	\$ 434,708
Intergovernmental revenues	787,243
Investment earnings	116,490
Total revenues	<u>1,338,441</u>
Expenses	
Current	
General government	63,294
Capital outlay	364,169
Total expenditures	<u>427,463</u>
Excess (deficiency) of revenues over expenditures	910,978
Net change in fund balances	910,978
Fund balances, beginning of year	1,581,628
Fund balances, ending of year	<u><u>\$ 2,492,606</u></u>

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances, total governmental funds:	\$ 910,978
--	------------

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the statement of activities reports only a portion of the outlay as expense.

Expenditures for capital assets	53,550
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Conveyance of capital assets is recorded as an expense in the statement of activities while the amount does not affect the fund financial statements as the amount does not consume current financial resources.

Change in net position of governmental activities	<u>(68,218)</u>
	<u><u>\$ 896,310</u></u>

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

City of Fruitland Park Community Redevelopment Agency

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Budget	Amounts, Budgetary	Final Budget- Positive
Revenues				
Taxes				
Property taxes	\$ 416,426	\$ 416,426	\$ 434,708	\$ 18,282
Intergovernmental revenues	608,829	608,829	787,243	178,414
Investment earnings	36,000	36,000	116,490	80,490
Total revenues	<u>1,061,255</u>	<u>1,061,255</u>	<u>1,338,441</u>	<u>277,186</u>
Expenditures				
Current				
General government	138,255	138,255	63,294	74,961
Capital outlay	923,000	923,000	364,169	558,831
Total expenditures	<u>1,061,255</u>	<u>1,061,255</u>	<u>427,463</u>	<u>633,792</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>910,978</u>	<u>910,978</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>910,978</u>	<u>910,978</u>
Fund balances, beginning	<u>1,581,628</u>	<u>1,581,628</u>	<u>1,581,628</u>	<u>-</u>
Fund balances, ending	<u>\$ 1,581,628</u>	<u>\$ 1,581,628</u>	<u>\$ 2,492,606</u>	<u>\$ 910,978</u>

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

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Notes To Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Fruitland Park (the "City") is a political subdivision of the state of Florida located in Lake County. The City created the Community Redevelopment Agency (the "CRA") in March of 1995. This is a dependent taxing district established in accordance with Chapter 163, Part III, Florida Statutes. Notification to affected taxing agency was done in compliance with Chapter 163.346, Part III, Florida Statutes. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area. The City Commission, being the duly elected governmental body for the designated area, passed Resolution 95-012, which established the City of Fruitland Park Community Redevelopment Agency as the Redevelopment Agency for the purpose of carrying out the community redevelopment programs and plans within the area and adopted a community development redevelopment plan. Through Ordinance 95-001 the City established the Community Redevelopment Trust Fund to account for all transactions generated by this special revenue fund. In September 2006, the CRA adopted Resolution 2006-022 to expand the CRA boundaries and modified the redevelopment plan. The CRA is governed by a Board, all of whom are members of the City Commission.

In evaluating how to define the government, for financial reporting purposes, the CRA has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it. The CRA has no component units.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government: (a) is entitled to the organizations' resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. In applying the above criteria, the CRA is a component unit of the City.

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 CRA. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment. 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 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.

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 90 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.

Property 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. All other revenue items are considered to be measurable and available only when cash is received by the CRA. The government reports the following fund:

General Fund – Established as a dependent taxing district of the City. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance

Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments of the CRA are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The CRA's investments consist of investments authorized per their investment policy, adopted in accordance with Section 218.415, Florida Statutes.

Receivables and Payables

All receivables are shown net of an allowance for uncollectable amounts. The CRA's primary source of revenue is tax-increment funds. This revenue is computed by applying the respective operating tax rates for the City and the County, multiplied by increased value of property located within the boundaries of the redevelopment areas of the CRA in excess of the base property value, minus 5%. The City and the County, are required to fund this amount annually without regard to tax collections or other obligations.

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 columns in the government-wide financial statements. Capital assets are defined by the CRA's capitalization policy as assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Any assets purchased with CRA funds are conveyed to the City for ownership and maintenance. At year end, all assets are considered construction in progress.

The normal costs of maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (Continued)

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 CRA has no items that qualify for reporting in this category. 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 CRA has no items that qualify for reporting in this category.

Net Position Flow Assumptions

Sometimes the CRA 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 and proprietary fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the CRA's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

Sometimes the CRA will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balances). 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 CRA'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 CRA itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned 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 CRA's highest level of decision-making authority. The Commission is the highest level of decision-making authority for the CRA 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance (Continued)

Fund Balance Policies (Continued)

Amounts in the assigned fund balance classification are intended to be used by the CRA for specific purposes but do not meet the criteria to be classified as committed. The commission has maintained authority to assign fund balance. The commission 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.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2024, the CRA has not implemented any new accounting standards with a material effect on the CRA's financial statements.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The CRA follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the end of the fiscal year, the CRA Manager submits to the CRA Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public workshops are held where the Commission, CRA Manager and department heads refine budget detail items. Public hearings are held to obtain taxpayer comments. The budget is then enacted through passage of a resolution no later than September 30.
3. Appropriations are authorized by resolution at the department level. These are the legal levels of budgetary control. Administrative control is maintained through the establishment of more detailed line-item budgets.
4. The CRA Manager is authorized to transfer budgeted amounts between line items within any department; however, any revisions that alter the total expenditures of a department must be approved by a majority vote of the CRA Commission.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Budgetary Information (Continued)

5. Formal budgetary integration is employed as a management control device during the year for governmental funds. Total budgeted appropriations within a governmental fund type may not be exceeded legally.
6. Encumbrance accounting is currently employed by the CRA. Encumbrances outstanding at year end do not constitute expenditures or liabilities and are not reported as committed or assigned fund balances. All appropriations and encumbrances lapse at year-end.

NOTE 3. DEPOSITS AND INVESTMENTS

Deposits

All bank deposits were covered by Federal Depository Insurance or by collateral held in banks that are members of the State of Florida's Collateral Pool as specified under Florida law. Florida Statutes provide for collateral pooling by banks and savings and loans. This limits local government deposits to "authorized depositories".

Investments

The CRA's investment policies are governed by State Statutes and City ordinances. City ordinance allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations;
2. Canadian government obligation (payable in local currency);
3. Certificates of deposit;
4. Savings and loan association deposits;
5. Prime bankers acceptances;
6. Prime commercial paper;
7. Investment-grade obligations of state, provincial and local governments and public authorities;
8. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities;
9. Statewide investment pools;
10. Mutual funds;
11. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida interlocal Cooperation Act, as provided as provided in F.S. § 163.01;
12. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
13. Savings accounts in state-certified qualified public depositories, as defined in F.S. § 280.02;
14. Certificates of deposit in state-certified qualified public depositories, as defined in F.S. § 280.02;

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (Continued)

15. Direct obligations of the U.S. Treasury;
16. Federal agencies and instrumentalities.

Interest Rate Risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. The CRA's investment policy does not specifically address interest rate risk.

Credit Risk

The CRA's investment policy limits its investments to the State Board of Administration investment pool, certificates of deposit, highly rated money market funds, government obligation, and mutual funds.

Custodial Credit Risk

Custodial risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2024, none of the CRA investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

The State Board of Administration (SBA) Local Government Investment Pool (LGIP), operated by the Florida State Board of Administration, is a "2a-7 like" pool in accordance with GASB 31; therefore, it is not presented at fair value but at its actual pooled share price which approximates fair value. The LGIP is not a registrant with the SEC; however, the State of Florida does provide regulatory oversight.

Investment Type	Fair Value	Credit Rating	Weighted Avg. Maturity
Florida Prime	\$ 2,588,606	AAAm	35 days
Certificates of deposit	100,000	N/A	N/A
	<u>\$ 2,688,606</u>		

NOTE 4. CAPITAL ASSETS

The following is a summary of capital asset activity for the year ended September 30, 2024:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 68,218	\$ 53,550	\$ (68,218)	\$ 53,550
Total capital assets, not being depreciated	<u>\$ 68,218</u>	<u>\$ 53,550</u>	<u>\$ (68,218)</u>	<u>\$ 53,550</u>

NOTE 5. CONTINGENT LIABILITIES

Litigation

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2024. While the ultimate outcome of the litigation cannot be determined at this time, management believes that any amounts not covered by insurance, if any, resulting from these lawsuits would not materially affect the financial position of the CRA.

Risk Management

The CRA is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the CRA carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded insurance coverage during the past three years.

NOTE 6. RELATED PARTY TRANSACTIONS

The CRA is component unit of the City of Fruitland Park, Florida. For the year ended September 30, 2024, the CRA's tax increment revenues include \$434,708 received from the City. In addition, the CRA reimbursed the City for services performed on behalf of the CRA for administrative services. Payment to the City for these services during the year ended September 30, 2024 was approximately \$51,000.

NOTE 7. SOURCES OF DEPOSITS AND PURPOSE OF WITHDRAWALS

Pursuant to Florida Statute 163.387, listed below is a summary of the sources and amounts of deposits to, and the purpose and amounts of withdrawals from, the CRA Funds for the fiscal year ended September 30, 2024:

Source of Deposit

Property taxes	\$ 434,708
Intergovernmental revenues	787,243
Investment income	116,490
Total sources	\$ 1,338,441

Purpose of Withdrawal

Capital outlay	\$ 364,169
Professional services	51,223
Miscellaneous	12,071
Total withdrawals	\$ 427,463

OTHER REPORTS

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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*

**The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida**

We have audited, 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, the financial statements of the governmental activities and the major fund of the *City of Fruitland Park, Florida Community Redevelopment Agency* (the "CRA") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated October 23, 2025

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CRA'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CRA's internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA'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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA'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*.

CRA's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the CRA's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The CRA'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 results 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.



Bradenton, Florida
October 23, 2025

City of Fruitland Park Community Redevelopment Agency

SCHEDULE OF FINDINGS AND RESPONSES FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

SECTION I SUMMARY OF AUDIT RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

☐ Yes ☒ No

Significant deficiencies identified not considered
to be material weaknesses?

☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards and State Financial Assistance Projects

The City of Fruitland Park Community Redevelopment Agency did not expend \$750,000 in federal or state funds during its fiscal year ended September 30, 2024.

SECTION II FINANCIAL STATEMENT FINDINGS AND RESPONSES

2024-001. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the City's fiscal year-end.

Condition: The CRA did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Context: Supporting schedules related to capital assets and compensated absences were delayed in being provided to the auditor for testing.

Effect: The CRA's audit was not completed by the statutory due date of June 30, 2025.

Recommendation: We recommend the CRA implement procedures to ensure that annual audits are completed in a timely manner.

View of Responsible Officials: We agree with the finding and steps have already been taken to accurately record year-end adjustments to the fiscal year 2025 financial statements.

City of Fruitland Park Community Redevelopment Agency

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

23-01. Timely Completion of Annual Audit

Criteria: Florida Statutes require the annual audit to be submitted no later than nine months after the CRA's fiscal year-end.

Condition: The CRA did not have policies and procedures in place to close the year-end and provide supporting documentation for audit procedures to be performed in a timely manner.

Status: Repeat finding. See 2024-001.



Independent Auditor's Management Letter

The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Fruitland Park Community Redevelopment Agency (the "CRA"), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated October 23 2025.

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 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 October 23, 2025, 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 financial audit report. There were no findings or recommendations in the preceding annual financial audit report requiring correction.

Official Title and Legal Authority

Section 10.554(1)(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 CRA has made these disclosures in the notes to the financial statements. There are no component units.

Financial Condition and Management

Sections 10.554(1)(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 CRA has 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 CRA 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. It is management's responsibility to monitor the CRA's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by the 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 did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

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

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the CRA reported:

- a. The total number of CRA employees compensated in the last pay period of the CRA's fiscal year as zero.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the CRA's fiscal year as seven.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as none.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$348,769.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with total expenditures for such project as: \$823,000.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the CRA amends a final adopted budget under Section 189.016(6), Florida Statutes, has been presented on page 12 of this report.

Additional Matters

Section 10.554(1)(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 which warrants the attention of those charged with governance. In connection with our audit, we did not have 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, the Board of Trustees and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Bradenton, Florida

October 23, 2025

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Independent Accountant's Report

**The Honorable Mayor and CRA Commission
City of Fruitland Park
Community Redevelopment Agency
Fruitland Park, Florida**

We have examined the City of Fruitland Parks Community Redevelopment Agency's (the "CRA"), compliance with Sections 218.415, 163.387(6), and 163.387(7), Florida Statutes, during the year ended September 30, 2024. Management of the CRA is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we 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 examination engagement.

Our examination does not provide a legal determination on the CRA's compliance with specified requirements.

In our opinion, the CRA complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

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

Mauldin & Jenkins, LLC

Bradenton, Florida
October 23, 2025

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

ITEM TITLE: Resolution 2025-082, Purchase of a Kubota Tractor for the Recreation Department

MEETING DATE: Thursday, November 13, 2025

DATE SUBMITTED: Wednesday, October 1, 2025

SUBMITTED BY: City Manager/Recreation Director

BRIEF NARRATIVE: Staff is requesting authorization by the City Commission, for the purchase of a Kubota RTV-X1100CRL-A, tractor from the V-Line Series with Specs including a 23.3 gross engine horsepower, a dump trailer cargo box, and a factory cab with AC and heat. This piece of equipment would be used to care for the City's soccer fields projects. These projects would include tilling of soil, use of spray rigs for maintenance of the soccer fields, and the tractor will work with several other attachments that would eliminate the requirement to hire outside contractors. The purchasing price will be through Sourcewell, with its government bid which eliminates the need to secure three quotes. The tractor will cost \$23,918.22. The capital budget for FY 2025/26 included \$18,000 for the purchase. There are funds available within the capital budget that can be transferred to cover the additional \$5,918 needed to make the purchase. This will be a transfer between expense lines within the fund and will not need a budget amendment as it will not increase the overall fund appropriation.

FUNDS BUDGETED: Capital Account Number 300-570-572-60640 for \$23,918.22.

ATTACHMENTS: Resolution, Proposal for the Tractor, and Sourcewell Government Contract

RECOMMENDATION: Approval of the Kubota Tractor

ACTION: Approve Resolution 2025-082

RESOLUTION 2025-082

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE PURCHASE FROM CRYSTAL TRACTOR & EQUIPMENT, OF A KUBOTA V SERIES TRACTOR FOR SOCCER FIELD MAINTENANCE IN THE FRUITLAND PARK RECREATION DEPARTMENT; AUTHORIZING THE CITY MANAGER TO EXPEND THE FUNDS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Fruitland Park desires to purchase a tractor for the Recreation Department and funds are included in the adopted budget for such purpose; and

WHEREAS, the City Commission finds acquisition of a tractor for the Recreation Department serves a valid public purpose and desires to authorize the purchase for such purpose; and

WHEREAS, the City proposes to purchase the tractor using the Sourcewell Master Agreement between Sourcewell, and Kubota Tractor Corporation, which remains valid through January 31, 2029; and

WHEREAS, the City Commission of the City of Fruitland Park, Florida finds it is in the best interest of the City to purchase the tractor through the Sourcewell contract in the amount of \$23,918.22, but authorizing the city manager to expend up to \$25,000.00.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. The Crystal Tractor and Equipment Proposal dated 10/01/2025 directed to the attention of the City of Fruitland Park, **a copy of which is attached hereto**, is approved.

Section 2. The Commission authorizes the City Manager to spend funds in an amount not to exceed \$25,000.00.

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

PASSED AND RESOLVED this _____ day of _____ 2025, by the City Commissioner of the City of Fruitland Park, Florida.

SEAL

**CITY COMMISSION OF THE CITY OF
FRUITLAND PARK, FLORIDA**

CHRIS CHESHIRE, MAYOR

ATTEST:

GWEN JOHNS, CITY CLERK

Mayor Cheshire	____(Yes),	____(No),	____(Abstained),	____(Absent)
Vice Mayor DeGrave	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Williams	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Cosenza	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Raysin	____(Yes),	____(No),	____(Abstained),	____(Absent)

Approved as to form:

Anita Geraci-Carver, City Attorney

-- Standard Features --

-- Custom Options --



Kubota

V Series

RTV-X1100CRL-A

*** EQUIPMENT IN STANDARD MACHINE ***

DIESEL ENGINE

Model Kubota D1105

3 Cyl. 68.5 cu in

+23.3 Gross Eng HP

75 Amp Alternator

TRANSMISSION

VHT-X

Variable Hydro Transmission

Forward Speeds:

Low 0 - 15 mph

High 0 - 25 mph

Reverse 0 - 17 mph

Limited-slip Front Differential

Rear differential lock

HYDRAULICS

Hydrostatic Power Steering

with manual tilt-feature

Hydraulic Cargo Dump

Hydraulic Oil Cooler

FLUID CAPACITY

Fuel Tank 7.9 gal

Cooling 8.3 qts

Engine Oil 4.3 qts

Transmission Oil 1.8 gal

Brake Fluid 0.4 qts

CARGO BOX

Width 57.7in

Length 40.5 in

Depth 11.2 in

Load Capacity 1102 lbs

Vol. Capacity 15.2 cu ft

+ Manufacturer Estimate

TIRES AND WHEELS

ATV Tire 25 x 10 - 12, 6 ply

KEY FEATURES

Factory Cab with A/C, Heater,

Defroster

Digital Multi-meter

Fully-opening roll-down side

windows

Pre-wired w/ speakers/antenna for

stereo

Front Independent Adjustable

Suspension

Rear Independent Adjustable

Suspension

Brakes - Front/Rear Wet Disc

Rear Brake Lights / Front

Headlights

2" Hitch Receiver, Front and Rear

Deluxe 60/40 split bench seats

with driver's side seat adjustment

Underseat Storage Compartments

Deluxe Front Guard

(radiator guard, bumper, and lens

guard)

DIMENSIONS

Width 63.2 in

Height 79.5 in

Length 120.3 in

Wheelbase 80.5 in

Tow Capacity 1300 lbs

Ground Clearance 10.4 in

Suspension Travel 8 in

Turning Radius 13.1 ft

SAFETY EQUIPMENT

SAE J2194 & OSHA 1928 ROPS

Hom

Dash-mounted Parking Brake

Spark Arrestor Muffler

Retractable 2-point Seat Belts

Factory Spray-on Bedliner

"L" Models Only

RTV-X1100CRL-A Base Price: \$27,299.00

Configured Price: \$27,299.00

Sourcewell Discounts:

Kubota Items: (\$6,005.78)

Total Discount: (\$6,005.78)

SUBTOTAL: \$21,293.22

2Yr RTV-X1100CRL-A Extended Warranty \$1,400.00

Kubota Item Fees:

Dealer Assembly: \$0.00

Freight Cost: \$825.00

PDI: \$400.00

Total Unit Price: \$23,918.22

Quantity Ordered: 1

Final Sales Price: \$23,918.22

Purchase Order Must Reflect Final Sales Price.

To order, place your Purchase Order directly with the quoting dealer

*All equipment specifications are as complete as possible as of the date on the quote. Additional attachments, options, or accessories may be added (or deleted) at the discounted price. All specifications and prices are subject to change. Taxes are not included. The PDI fees and freight for attachments and accessories quoted may have additional charges added by the delivering dealer. These charges will be billed separately. Prices for product quoted are good for 60 days from the date shown on the quote. All equipment as quoted is subject to availability.

**MASTER AGREEMENT #112624****CATEGORY: Grounds Maintenance Equipment and Related Attachments****SUPPLIER: Kubota Tractor Corporation**

This Master Agreement (Agreement) is between Sourcewell, a Minnesota service cooperative located at 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and Kubota Tractor Corporation, 1000 Kubota Drive, Grapevine, TX 76051 (Supplier).

Sourcewell is a local government and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) offering a Cooperative Purchasing Program to eligible participating government entities.

Under this Master Agreement entered with Sourcewell, Supplier will provide Included Solutions to Participating Entities through Sourcewell's Cooperative Purchasing Program.

**Article 1:
General Terms**

The General Terms in this Article 1 control the operation of this Master Agreement between Sourcewell and Supplier and apply to all transactions entered by Supplier and Participating Entities. Subsequent Articles to this Master Agreement control the rights and obligations directly between Sourcewell and Supplier (Article 2), and between Supplier and Participating Entity (Article 3), respectively. These Article 1 General Terms control over any conflicting terms. Where this Master Agreement is silent on any subject, Participating Entity and Supplier retain the ability to negotiate mutually acceptable terms.

- 1) **Purpose.** Pursuant to Minnesota law, the Sourcewell Board of Directors has authorized a Cooperative Purchasing Program designed to provide Participating Entities with access to competitively awarded cooperative purchasing agreements. To facilitate the Program, Sourcewell has awarded Supplier this cooperative purchasing Master Agreement following a competitive procurement process intended to meet compliance standards in accordance with Minnesota law and the requirements contained herein.
- 2) **Intent.** The intent of this Master Agreement is to define the roles of Sourcewell, Supplier, and Participating Entity as it relates to Sourcewell's Cooperative Purchasing Program.
- 3) **Participating Entity Access.** Sourcewell's Cooperative Purchasing Program Master Agreements are available to eligible public agencies (Participating Entities). A Participating Entity's authority to access Sourcewell's Cooperative Purchasing Program is determined through the laws of its respective jurisdiction.
- 4) **Supplier Access.** The Included Solutions offered under this Agreement may be made available to any Participating Entity. Supplier understands that a Participating Entity's use of this Agreement is at the Participating Entity's sole convenience. Supplier will educate its sales and service forces about Sourcewell eligibility requirements and required documentation. Supplier will be responsible for ensuring sales are with Participating Entities.

- 5) **Term.** This Agreement is effective upon the date of the final signature below. The term of this Agreement is four (4) years from the effective date. The Agreement expires at 11:59 P.M. Central Time on January 31, 2029, unless it is cancelled or extended as defined in this Agreement.
- a) **Extensions.** Sourcewell and Supplier may agree to up to three (3) additional one-year extensions beyond the original four-year term. The total possible length of this Agreement will be seven (7) years from the effective date.
- b) **Exceptional Circumstances.** Sourcewell retains the right to consider additional extensions as required under exceptional circumstances.
- 6) **Survival of Terms.** Notwithstanding the termination of this Agreement, the obligations of this Agreement will continue through the performance period of any transaction entered between Supplier and any Participating Entity before the termination date.
- 7) **Scope.** Supplier is awarded a Master Agreement to provide the solutions identified in RFP #112624 to Participating Entities. In Scope solutions include:
- a) Lawn and garden equipment for all types of lawn, field and turf care, golf course, landscape, sidewalk, walking path, and parking lot maintenance, and snow removal;
- b) Irrigation and aeration equipment, systems, parts, and installation; and
- c) Beach and waterfront maintenance equipment and accessories.
- 8) **Included Solutions.** Supplier's Proposal to the above referenced RFP is incorporated into this Master Agreement. Only those Solutions included within Supplier's Proposal and within Scope (Included Solutions) are included within the Agreement and may be offered to Participating Entities.
- 9) **Indefinite Quantity.** This Master Agreement defines an indefinite quantity of sales to eligible Participating Entities.
- 10) **Pricing.** Pricing information (including Pricing and Delivery and Pricing Offered tables) for all Included Solutions within Supplier's Proposal is incorporated into this Master Agreement.
- 11) **Not to Exceed Pricing.** Suppliers may not exceed the prices listed in the current Pricing List on file with Sourcewell when offering Included Solutions to Participating Entities. Participating Entities may request adjustments to pricing directly from Supplier during the negotiation and execution of any transaction.
- 12) **Open Market.** Supplier's open market pricing process is included within its Proposal.
- 13) Supplier Representations:**
- i) **Compliance.** Supplier represents and warrants it will provide all Included Solutions under this Agreement in full compliance with applicable federal, state, and local laws and regulations.

ii) **Licenses.** As applicable, Supplier will maintain a valid status on all required federal, state, and local licenses, bonds, and permits required for the operation of Supplier's business with Participating Entities. Participating Entities may request all relevant documentation directly from Supplier.

iii) **Supplier Warrants.** Supplier warrants that all Included Solutions furnished under this Agreement are free from liens and encumbrances, and are free from defects in design, materials, and workmanship. In addition, Supplier warrants the Solutions are suitable for and will perform in accordance with the ordinary use for which they are intended.

14) **Bankruptcy Notices.** Supplier certifies and warrants it is not currently in a bankruptcy proceeding. Supplier has disclosed all current and completed bankruptcy proceedings within the past seven years within its Proposal. Supplier must provide notice in writing to Sourcewell if it enters a bankruptcy proceeding at any time during the term of this Agreement.

15) **Debarment and Suspension.** Supplier certifies and warrants that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota, the United States federal government, or any Participating Entity. Supplier certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this Agreement. Supplier further warrants that it will provide immediate written notice to Sourcewell if this certification changes at any time during the term of this Agreement.

16) **Provisions for non-United States federal entity procurements under United States federal awards or other awards (Appendix II to 2 C.F.R § 200).** Participating Entities that use United States federal grant or other federal funding to purchase solutions from this Agreement may be subject to additional requirements including the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 C.F.R. § 200. Participating Entities may have additional requirements based on specific funding source terms or conditions. Within this Section, all references to "federal" should be interpreted to mean the United States federal government. The following list applies when a Participating Entity accesses Supplier's Included Solutions with United States federal funds.

i) **EQUAL EMPLOYMENT OPPORTUNITY.** Except as otherwise provided under 41 C.F.R. § 60, all agreements that meet the definition of "federally assisted construction contract" in 41 C.F.R. § 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. § 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 C.F.R. §, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 C.F.R. § 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor." The equal opportunity clause is incorporated herein by reference.

ii) **DAVIS-BACON ACT, AS AMENDED (40 U.S.C. § 3141-3148).** When required by federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. § 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 C.F.R. § 5,

“Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. § 3145), as supplemented by Department of Labor regulations (29 C.F.R. § 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-federal entity must report all suspected or reported violations to the federal awarding agency. Supplier must comply with all applicable Davis-Bacon Act provisions.

iii) **CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (40 U.S.C. § 3701-3708).**

Where applicable, all contracts awarded by the non-federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented by Department of Labor regulations (29 C.F.R. § 5). Under 40 U.S.C. § 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies, materials, or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. This provision is hereby incorporated by reference into this Agreement. Supplier certifies that during the term of an award for all Agreements by Sourcewell resulting from this procurement process, Supplier must comply with applicable requirements as referenced above.

iv) **RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT.** If the federal award meets the definition of “funding agreement” under 37 C.F.R. § 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 C.F.R. § 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency. Supplier certifies that during the term of an award for all Agreements by Sourcewell resulting from this procurement process, Supplier must comply with applicable requirements as referenced above.

v) **CLEAN AIR ACT (42 U.S.C. § 7401-7671Q.) AND THE FEDERAL WATER POLLUTION CONTROL ACT (33 U.S.C. § 1251-1387).** Contracts and subgrants of amounts in excess of

\$150,000 require the non-federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. § 7401- 7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. § 1251- 1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). Supplier certifies that during the term of this Agreement it will comply with applicable requirements as referenced above.

vi) **DEBARMENT AND SUSPENSION (EXECUTIVE ORDERS 12549 AND 12689).** A contract award (see 2 C.F.R. § 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. § 180 that implement Executive Orders 12549 (3 C.F.R. § 1986 Comp., p. 189) and 12689 (3 C.F.R. § 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. Supplier certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

vii) **BYRD ANTI-LOBBYING AMENDMENT, AS AMENDED (31 U.S.C. § 1352).** Suppliers must file any required certifications. Suppliers must not have used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Suppliers must disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award. Suppliers must file all certifications and disclosures required by, and otherwise comply with, the Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352).

viii) **RECORD RETENTION REQUIREMENTS.** To the extent applicable, Supplier must comply with the record retention requirements detailed in 2 C.F.R. § 200.333. The Supplier further certifies that it will retain all records as required by 2 C.F.R. § 200.333 for a period of 3 years after grantees or subgrantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

ix) **ENERGY POLICY AND CONSERVATION ACT COMPLIANCE.** To the extent applicable, Supplier must comply with the mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

x) **BUY AMERICAN PROVISIONS COMPLIANCE.** To the extent applicable, Supplier must comply with all applicable provisions of the Buy American Act. Purchases made in accordance with the Buy American Act must follow the applicable procurement rules calling for free and open competition.

xi) **ACCESS TO RECORDS (2 C.F.R. § 200.336).** Supplier agrees that duly authorized representatives of a federal agency must have access to any books, documents, papers and records of Supplier that are directly pertinent to Supplier's discharge of its obligations under this Agreement for the purpose of making audits, examinations, excerpts, and transcriptions. The

right also includes timely and reasonable access to Supplier's personnel for the purpose of interview and discussion relating to such documents.

xii) **PROCUREMENT OF RECOVERED MATERIALS (2 C.F.R. § 200.322).** A non-federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. § 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

xiii) **FEDERAL SEAL(S), LOGOS, AND FLAGS.** The Supplier cannot use the seal(s), logos, crests, or reproductions of flags or likenesses of Federal agency officials without specific pre-approval.

xiv) **NO OBLIGATION BY FEDERAL GOVERNMENT.** The U.S. federal government is not a party to this Agreement or any purchase by a Participating Entity and is not subject to any obligations or liabilities to the Participating Entity, Supplier, or any other party pertaining to any matter resulting from the Agreement or any purchase by an authorized user.

xv) **PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS OR RELATED ACTS.** The Contractor acknowledges that 31 U.S.C. § 38 (Administrative Remedies for False Claims and Statements) applies to the Supplier's actions pertaining to this Agreement or any purchase by a Participating Entity.

xvi) **FEDERAL DEBT.** The Supplier certifies that it is non-delinquent in its repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowance, and benefit overpayments.

xvii) **CONFLICTS OF INTEREST.** The Supplier must notify the U.S. Office of General Services, Sourcewell, and Participating Entity as soon as possible if this Agreement or any aspect related to the anticipated work under this Agreement raises an actual or potential conflict of interest (as described in 2 C.F.R. Part 200). The Supplier must explain the actual or potential conflict in writing in sufficient detail so that the U.S. Office of General Services, Sourcewell, and Participating Entity are able to assess the actual or potential conflict; and provide any additional information as necessary or requested.

xviii) **U.S. EXECUTIVE ORDER 13224.** The Supplier, and its subcontractors, must comply with U.S. Executive Order 13224 and U.S. Laws that prohibit transactions with and provision of resources and support to individuals and organizations associated with terrorism.

xix) **PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.** To the extent applicable, Supplier certifies that during the term of this Agreement it will comply with applicable requirements of 2 C.F.R. § 200.216.

xx) **DOMESTIC PREFERENCES FOR PROCUREMENTS.** To the extent applicable, Supplier certifies that during the term of this Agreement, Supplier will comply with applicable requirements of 2 C.F.R. § 200.322.

Article 2: Sourcewell and Supplier Obligations

The Terms in this Article 2 relate specifically to Sourcewell and its administration of this Master Agreement with Supplier and Supplier's obligations thereunder.

- 1) **Authorized Sellers.** Supplier must provide Sourcewell a current means to validate or authenticate Supplier's authorized dealers, distributors, or resellers which may complete transactions of Included Solutions offered under this Agreement. Sourcewell may request updated information in its discretion, and Supplier agrees to provide requested information within a reasonable time.
- 2) **Product and Price Changes Requirements.** Supplier may request Included Solutions changes, additions, or deletions at any time. All requests must be made in writing by submitting a Sourcewell Price and Product Change Request Form to Sourcewell. At a minimum, the request must:
 - Identify the applicable Sourcewell Agreement number;
 - Clearly specify the requested change;
 - Provide sufficient detail to justify the requested change;
 - Individually list all Included Solutions affected by the requested change, along with the requested change (e.g., addition, deletion, price change); and
 - Include a complete restatement of Pricing List with the effective date of the modified pricing, or product addition or deletion. The new pricing restatement must include all Included Solutions offered, even for those items where pricing remains unchanged.

A fully executed Sourcewell Price and Product Change Request Form will become an amendment to this Agreement and will be incorporated by reference.

- 3) **Authorized Representative.** Supplier will assign an Authorized Representative to Sourcewell for this Agreement and must provide prompt notice to Sourcewell if that person is changed. The Authorized Representative will be responsible for:
 - Maintenance and management of this Agreement;
 - Timely response to all Sourcewell and Participating Entity inquiries; and
 - Participation in reviews with Sourcewell.

Sourcewell's Authorized Representative is its Chief Procurement Officer.

- 4) **Performance Reviews.** Supplier will perform a minimum of one review with Sourcewell per agreement year. The review will cover transactions to Participating Entities, pricing and terms, administrative fees, sales data reports, performance issues, supply chain issues, customer issues, and any other necessary information.

- 5) **Sales Reporting Required.** Supplier is required as a material element to this Master Agreement to report all completed transactions with Participating Entities utilizing this Agreement. Failure to provide complete and accurate reports as defined herein will be a material breach of the Agreement and Sourcewell reserves the right to pursue all remedies available at law including cancellation of this Agreement.
- 6) **Reporting Requirements.** Supplier must provide Sourcewell an activity report of all transactions completed utilizing this Agreement. Reports are due at least once each calendar quarter (Reporting Period). Reports must be received no later than 45 calendar days after the end of each calendar quarter. Supplier may report on a more frequent basis in its discretion. Reports must be provided regardless of the amount of completed transactions during that quarter (i.e., if there are no sales, Supplier must submit a report indicating no sales were made).

The Report must contain the following fields:

- Participating Entity Name (e.g., City of Staples Highway Department);
- Participating Entity Physical Street Address;
- Participating Entity City;
- Participating Entity State/Province;
- Participating Entity Zip/Postal Code;
- Sourcewell Participating Entity Account Number;
- Transaction Description;
- Transaction Purchased Price;
- Sourcewell Administrative Fee Applied; and
- Date Transaction was invoiced/sale was recognized as revenue by Supplier.

If collected by Supplier, the Report may include the following fields as available:

- Participating Entity Contact Name;
- Participating Entity Contact Email Address;
- Participating Entity Contact Telephone Number;

- 7) **Administrative Fee.** In consideration for the support and services provided by Sourcewell, Supplier will pay an Administrative Fee to Sourcewell on all completed transactions to Participating Entities utilizing this Agreement. Supplier will include its Administrative Fee within its proposed pricing. Supplier may not directly charge Participating Entities to offset the Administrative Fee.
- 8) **Fee Calculation.** Supplier's Administrative Fee payable to Sourcewell will be calculated as a stated percentage (listed in Supplier's Proposal) of all completed transactions utilizing this Master Agreement within the preceding Reporting Period. For certain categories, a flat fee may be proposed. The Administrative Fee will be stated in Supplier's Proposal.
- 9) **Fee Remittance.** Supplier will remit fee to Sourcewell no later than 45 calendar days after the close of the preceding calendar quarter in conjunction with Supplier's Reporting Period obligations defined herein. Payments should note the Supplier's name and Sourcewell-assigned Agreement number in the memo; and must be either mailed to Sourcewell above "Attn: Accounts Receivable" or remitted electronically to Sourcewell's banking institution per Sourcewell's Finance department instructions.

- 10) **Noncompliance.** Sourcewell reserves the right to seek all remedies available at law for unpaid or underpaid Administrative Fees due under this Agreement. Failure to remit payment, delinquent payments, underpayments, or other deviations from the requirements of this Agreement may be deemed a material breach and may result in cancellation of this Agreement and disbarment from future Agreements.
- 11) **Audit Requirements.** Pursuant to Minn. Stat. § 16C.05, subdivision 5, the books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by Sourcewell and the Minnesota State Auditor for a minimum of six years from the end of this Agreement. Supplier agrees to fully cooperate with Sourcewell in auditing transactions under this Agreement to ensure compliance with pricing terms, correct calculation and remittance of Administrative Fees, and verification of transactions as may be requested by a Participating Entity or Sourcewell.
- 12) **Assignment, Transfer, and Administrative Changes.** Supplier may not assign or otherwise transfer its rights or obligations under this Agreement without the prior written consent of Sourcewell. Such consent will not be unreasonably withheld. Sourcewell reserves the right to unilaterally assign all or portions of this Agreement within its sole discretion to address corporate restructurings, mergers, acquisitions, or other changes to the Responsible Party and named in the Agreement. Any prohibited assignment is invalid. Upon request Sourcewell may make administrative changes to agreement documentation such as name changes, address changes, and other non-material updates as determined within its sole discretion.
- 13) **Amendments.** Any material change to this Agreement must be executed in writing through an amendment and will not be effective until it has been duly executed by the parties.
- 14) **Waiver.** Failure by Sourcewell to enforce any right under this Agreement will not be deemed a waiver of such right in the event of the continuation or repetition of the circumstances giving rise to such right.
- 15) **Complete Agreement.** This Agreement represents the complete agreement between the parties for the scope as defined herein. Supplier and Sourcewell may enter into separate written agreements relating specifically to transactions outside of the scope of this Agreement.
- 16) **Relationship of Sourcewell and Supplier.** This Agreement does not create a partnership, joint venture, or any other relationship such as employee, independent contractor, master-servant, or principal-agent.
- 17) **Indemnification.** Supplier must indemnify, defend, save, and hold Sourcewell, including their agents and employees, harmless from any claims or causes of action, including attorneys' fees incurred by Sourcewell, arising out of any act or omission in the performance of this Agreement by the Supplier or its agents or employees; this indemnification includes injury or death to person(s) or property alleged to have been caused by some defect in design, condition, or performance of Included Solutions under this Agreement. Sourcewell's responsibility will be governed by the State of Minnesota's Tort Liability Act (Minnesota Statutes Chapter 466) and other applicable law.
- 18) **Data Practices.** Supplier and Sourcewell acknowledge Sourcewell is subject to the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13. As it applies to all data created and

maintained in performance of this Agreement, Supplier may be subject to the requirements of this chapter.

19) Grant of License.

a) During the term of this Agreement:

i) **Supplier Promotion.** Sourcewell grants to Supplier a royalty-free, worldwide, non-exclusive right and license to use the trademark(s) provided to Supplier by Sourcewell in advertising, promotional materials, and informational sites for the purpose of marketing Sourcewell's Agreement with Supplier.

ii) **Sourcewell Promotion.** Supplier grants to Sourcewell a royalty-free, worldwide, non-exclusive right and license to use Supplier's trademarks in advertising, promotional materials, and informational sites for the purpose of marketing Supplier's Agreement with Sourcewell.

b) **Limited Right of Sublicense.** The right and license granted herein includes a limited right of each party to grant sublicenses to their respective subsidiaries, distributors, dealers, resellers, marketing representatives, partners, or agents (collectively "Permitted Sublicensees") in advertising, promotional, or informational materials for the purpose of marketing the Parties' relationship. Any sublicense granted will be subject to the terms and conditions of this Article. Each party will be responsible for any breach of this section by any of their respective sublicensees.

c) Use; Quality Control.

i) Neither party may alter the other party's trademarks from the form provided and must comply with removal requests as to specific uses of its trademarks or logos.

ii) Each party agrees to use, and to cause its Permitted Sublicensees to use, the other party's trademarks only in good faith and in a dignified manner consistent with such party's use of the trademarks. Each party may make written notice to the other regarding misuse under this section. The offending party will have 30 days of the date of the written notice to cure the issue or the license/sublicense will be terminated.

d) **Termination.** Upon the termination of this Agreement for any reason, each party, including Permitted Sublicensees, will have 30 days to remove all Trademarks from signage, websites, and the like bearing the other party's name or logo (excepting Sourcewell's pre-printed catalog of suppliers which may be used until the next printing). Supplier must return all marketing and promotional materials, including signage, provided by Sourcewell, or dispose of it according to Sourcewell's written directions.

20) Venue and Governing law between Sourcewell and Supplier Only. The substantive and procedural laws of the State of Minnesota will govern this Agreement between Sourcewell and Supplier. Venue for all legal proceedings arising out of this Agreement between Sourcewell and Supplier will be in court of competent jurisdiction within the State of Minnesota. This section does not apply to any dispute between Supplier and Participating Entity. This Agreement reserves the right for Supplier and Participating Entity to negotiate this term to within any transaction documents.

- 21) **Severability.** If any provision of this Agreement is found by a court of competent jurisdiction to be illegal, unenforceable, or void then both parties will be relieved from all obligations arising from that provision. If the remainder of this Agreement is capable of being performed, it will not be affected by such determination or finding and must be fully performed.
- 22) **Insurance Coverage.** At its own expense, Supplier must maintain valid insurance policy(ies) during the performance of this Agreement with insurance company(ies) licensed or authorized to do business in the State of Minnesota having an "AM BEST" rating of A- or better, with coverage and limits of insurance not less than the following:
- a) **Commercial General Liability Insurance.** Supplier will maintain insurance covering its operations, with coverage on an occurrence basis, and must be subject to terms no less broad than the Insurance Services Office ("ISO") Commercial General Liability Form CG0001 (2001 or newer edition), or equivalent. At a minimum, coverage must include liability arising from premises, operations, bodily injury and property damage, independent contractors, products-completed operations including construction defect, contractual liability, blanket contractual liability, and personal injury and advertising injury. All required limits, terms and conditions of coverage must be maintained during the term of this Agreement.
 - \$1,500,000 each occurrence Bodily Injury and Property Damage
 - \$1,500,000 Personal and Advertising Injury
 - \$2,000,000 aggregate for products liability-completed operations
 - \$2,000,000 general aggregate
 - b) **Certificates of Insurance.** Prior to execution of this Agreement, Supplier must furnish to Sourcewell a certificate of insurance, as evidence of the insurance required under this Agreement. Prior to expiration of the policy(ies), renewal certificates must be mailed to Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 or provided to in an alternative manner as directed by Sourcewell. The certificates must be signed by a person authorized by the insurer(s) to bind coverage on their behalf. Failure of Supplier to maintain the required insurance and documentation may constitute a material breach.
 - c) **Additional Insured Endorsement and Primary and Non-contributory Insurance Clause.** Supplier agrees to list Sourcewell, including its officers, agents, and employees, as an additional insured under the Supplier's commercial general liability insurance policy with respect to liability arising out of activities, "operations," or "work" performed by or on behalf of Supplier, and products and completed operations of Supplier. The policy provision(s) or endorsement(s) must further provide that coverage is primary and not excess over or contributory with any other valid, applicable, and collectible insurance or self-insurance in force for the additional insureds.
 - d) **Waiver of Subrogation.** Supplier waives and must require (by endorsement or otherwise) all its insurers to waive subrogation rights against Sourcewell and other additional insureds for losses paid under the insurance policies required by this Agreement or other insurance applicable to the Supplier or its subcontractors. The waiver must apply to all deductibles and/or self-insured retentions applicable to the required or any other insurance maintained by the Supplier or its subcontractors. Where permitted by law, Supplier must require similar written express waivers of subrogation and insurance clauses from each of its subcontractors.

- e) **Umbrella/Excess Liability/SELF-INSURED RETENTION.** The limits required by this Agreement can be met by either providing a primary policy or in combination with umbrella/excess liability policy(ies), or self-insured retention.
- 23) **Termination for Convenience.** Sourcewell or Supplier may terminate this Agreement upon 60 calendar days' written notice to the other Party. Termination pursuant to this section will not relieve the Supplier's obligations under this Agreement for any transactions entered with Participating Entities through the date of termination, including reporting and payment of applicable Administrative Fees.
- 24) **Termination for Cause.** Sourcewell may terminate this Agreement upon providing written notice of material breach to Supplier. Notice must describe the breach in reasonable detail and state the intent to terminate the Agreement. Upon receipt of Notice, the Supplier will have 30 calendar days in which it must cure the breach. Termination pursuant to this section will not relieve the Supplier's obligations under this Agreement for any transactions entered with Participating Entities through the date of termination, including reporting and payment of applicable Administrative Fees.

Article 3: Supplier Obligations to Participating Entities

The Terms in this Article 3 relate specifically to Supplier and a Participating Entity when entering transactions utilizing the General Terms established in this Master Agreement. Article 1 General Terms control over any conflict with this Article 3. Where this Master Agreement is silent on any subject, Participating Entity and Supplier retain the ability to negotiate mutually acceptable terms.

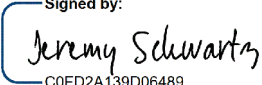
- 1) **Quotes to Participating Entities.** Suppliers are encouraged to provide all pricing information regarding the total cost of acquisition when quoting to a Participating Entity. Suppliers and Participating Entities are encouraged to include all cost specifically associated with or included within the Suppliers proposal and Included Solutions within transaction documents.
- 2) **Shipping, Delivery, Acceptance, Rejection, and Warranty.** Supplier's proposal may include proposed terms relating to shipping, delivery, inspection, and acceptance/rejection and other relevant terms of tendered Solutions. Supplier and Participating Entity may negotiate final terms appropriate for the specific transaction relating to non-appropriation, shipping, delivery, inspection, acceptance/rejection of tendered Solutions, and warranty coverage for Included Solutions. Such terms may include, but are not limited to, costs, risk of loss, proper packaging, inspection rights and timelines, acceptance or rejection procedures, and remedies as mutually agreed include notice requirements, replacement, return or exchange procedures, and associated costs.
- 3) **Applicable Taxes.** Participating Entity is responsible for notifying supplier of its tax-exempt status and for providing Supplier with any valid tax-exemption certification(s) or related documentation.
- 4) **Ordering Process and Payment.** Supplier's ordering process and acceptable forms of payment are included within its Proposal. Participating Entities will be solely responsible for payment to Supplier and Sourcewell will have no liability for any unpaid invoice of any Participating Entity.
- 5) **Transaction Documents.** Participating Entity may require the use of its own forms to complete transactions directly with Supplier utilizing the terms established in this Agreement. Supplier's

standard form agreements may be offered as part of its Proposal. Supplier and Participating Entity may complete and document transactions utilizing any type of transaction documents as mutually agreed. In any transaction document entered utilizing this Agreement, Supplier and Participating Entity must include specific reference to this Master Agreement by number and to Participating Entity's unique Sourcewell account number.

- 6) **Additional Terms and Conditions Permitted.** Participating Entity and Supplier may negotiate and include additional terms and conditions within transaction documentation as mutually agreed. Such terms may supplant or supersede this Master Agreement when necessary and as solely determined by Participating Entity. Sourcewell has expressly reserved the right for Supplier and Participating Entity to address any necessary provisions within transaction documents not expressly included within this Master Agreement, including but not limited to transaction cancellation, dispute resolution, governing law and venue, non-appropriation, insurance, defense and indemnity, force majeure, and other material terms as mutually agreed.
- 7) **Subsequent Agreements and Survival.** Supplier and Participating Entity may enter into a separate agreement to facilitate long-term performance obligations utilizing the terms of this Master Agreement as mutually agreed. Such agreements may provide for a performance period extending beyond the full term of this Master Agreement as determined in the discretion of Participating Entity.
- 8) **Participating Addendums.** Supplier and Participating Entity may enter a Participating Addendum or similar document extending and supplementing the terms of this Master Agreement to facilitate adoption as may be required by a Participating Entity.

Sourcewell

Kubota Tractor Corporation

Signed by:

By: C0FD2A139D06489...
Jeremy Schwartz
Title: Chief Procurement Officer
Date: 1/28/2025 | 7:10 PM CST

Signed by:

By: DB2930A6B34543B...
Paul Manger
Title: Executive Director
Date: 1/28/2025 | 3:12 PM CST

RFP 112624 - Grounds Maintenance Equipment and Related Attachments

Vendor Details

Company Name: Kubota Tractor Corporation
Address: 1000 Kubota Drive
Grapevine, Texas 76051
Contact: Trisha Davis
Email: trisha.davis@kubota.com
Phone: 817-532-3879
Fax: 888-458-2682
HST#: 9 5 2 8 0 1 5 1 3

Submission Details

Created On: Tuesday October 22, 2024 13:18:58
Submitted On: Monday November 25, 2024 13:26:15
Submitted By: Michael Bond
Email: michael.bond@kubota.com
Transaction #: 6c8c299d-1c2e-4d96-808b-702dddc44484
Submitter's IP Address: 209.249.99.117

Specifications

Table 1: Proposer Identity & Authorized Representatives (Not Scored)

General Instructions (applies to all Tables) Sourcewell prefers a brief but thorough response to each question. Do not merely attach additional documents to your response without also providing a substantive response. Do not leave answers blank; respond "N/A" if the question does not apply to you (preferably with an explanation).

Table 1 Specific Instructions. Sourcewell requires identification of all parties responsible for providing Solutions under a resulting master agreement(s) (Responsible Supplier). Proposers are strongly encouraged to include all potential Responsible Suppliers including any corporate affiliates, subsidiaries, D.B.A., and any other authorized entities within a singular proposal. All information required under this RFP must be included for each Responsible Supplier as instructed. Proposers with multiple Responsible Supplier options may choose to respond individually as distinct entities, however each response will be evaluated individually and only those proposals recommended for award may result in a master agreement award. Unawarded entities will not be permitted to later be added to an existing master agreement through operation of Proposer's corporate organization affiliation.

Line Item	Question	Response *	
1	Provide the legal name of the Proposer authorized to submit this Proposal.	Kubota Tractor Corporation	*
2	In the event of award, is this entity the Responsible Supplier that will execute the master agreement with Sourcewell? Y or N.	Yes - Kubota Tractor Corporation	*
3	Identify all subsidiaries, D.B.A., authorized affiliates, and any other entity that will be responsible for offering and performing delivery of Solutions within this Proposal (i.e. Responsible Supplier(s) that will execute a master agreement with Sourcewell).	Kubota Tractor Corporation	*
4	Provide your CAGE code or Unique Entity Identifier (SAM):	N/A	*
5	Provide your NAICS code applicable to Solutions proposed.	423820 others apply as well	
6	Proposer Physical Address:	1000 Kubota Drive Grapevine, TX 76051	*
7	Proposer website address (or addresses):	www.kubotausa.com	*
8	Proposer's Authorized Representative (name, title, address, email address & phone) (The representative must have authority to sign the "Proposer's Assurance of Compliance" on behalf of the Proposer):	Paul Manger Executive Director 1000 Kubota Drive, Grapevine, TX 76051 Paul.Manger@kubota.com (817) 756-1171	*
9	Proposer's primary contact for this proposal (name, title, address, email address & phone):	Trisha Davis National Accounts Gov't Specialist 1000 Kubota Drive; Grapevine, TX 76051 Trisha.Davis@kubota.com (817) 876-5819	*
10	Proposer's other contacts for this proposal, if any (name, title, address, email address & phone):	Mark Adams Manager, National Accounts Sales 1000 Kubota Drive; Grapevine, TX 76051 Mark.Adams@kubota.com (630) 488-8001	*

Table 2A: Financial Viability and Marketplace Success (50 Points)

Line Item	Question	Response *
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11	Provide a brief history of your company, including your company's core values, business philosophy, and industry longevity related to the requested Solutions.	Who Kubota is, and will continue to be, is summed up in this statement - We are dedicated to food, water, and life. Kubota Corporation was established in 1890 as a metal casting business. When cholera was spreading through Japan, Kubota began mass domestic production of the nation's first cast iron pipes to help people avoid the disease. The company's founder Gonshiro Kubota believed, "Products that help the country prosper cannot be born without pouring all of your knowledge and soul into its development." He also believed, "Our products should not only be technically excellent, but also useful for the good of society." Inheriting these philosophies, the company has always stood up to social issues. Kubota Corporation developed agricultural machinery to combat the food shortage in post-war Japan, and established water and waste management, as well as an urban infrastructure development business to deal with the rapid economic growth of the country. Starting at the turn of the century, Kubota Corporation began expanding its global operations. In 2021, overseas revenue ratio reached 78%, spanning 120 countries and regions around the world where it is tackling sophisticated local climate and environmental challenges. Currently, Kubota Corporation treats food, water, and environment as one business area that leverages each other and is developing new solutions to combat the challenging and complex issues. In 1972 Kubota established the first overseas tractor sales base in the United States. As Kubota had been approached by the American company Ford about the OEM supply of small tractors in 1967, it had been decided to enter the North American market with its own brand. The demand there was overwhelmingly for petrol engines, but Kubota had completed a multi-cylinder, lightweight and compact engine that overcame the problems with diesel engines, so it decided to limit exports to these diesel products. The company's compact diesel tractors were highly rated as having a performance and usability in line with larger models, and they became established in the American market, with over 2,000 sold in 1972. The company therefore created the Kubota Tractor Corporation (KTC) in Compton City, California, as a joint operation with the Marubeni Corporation, an export partner. KTC acted as a sales base and greatly expanded the market for the products. In 1974 In order to rebuild the company's construction machinery business, a decision was made to focus on compact vehicles, and the organization, production bases and sales system were all renewed. The KH1 fully-rotating mini back-hoe (compact pneumatic shovel) was completed in 1974, and would become the base machine for the company. In the latter half of the 1970s, the opportunities for the use of the mini back-hoe increased as there was an increase in small-scale construction work ordered by local authorities and urban-style construction for the improvement of the living environment. As Kubota had been first in the market, the sales volumes rose steadily. In 1979, a new construction machinery division was created to bring together the technology, sales and manufacturing of the products. For a full selection of Kubota literature please refereee to KubotaUSA.com and kubotaengine.com for up to date history and product knowledge.
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12	What are your company's expectations in the event of an award?	Kubota Tractor Corporation is honored to have served our Sourcewell partnership and its prospective members who have purchased our Kubota equipment through Sourcewell since 2012. Kubota expects to meet and exceed the expectations of Sourcewell members for products, services, and support. Kubota will position Sourcewell as our first and best solution for cooperative purchasing. Our dedicated National Account Manager for Municipal and Business Development makes our Sourcewell contracts a focus for sales growth throughout the United States. Kubota is committed to supporting Sourcewell members wherever they are located at a level that meets and exceeds their expectations. Kubota has an extensive array of dealer training tools to support continued growth. Sourcewell member aftersales support, and marketing direction to ensure success. We will engage our 1,100 dealers to promote our contract, and support Sourcewell members to the greatest extent possible. Kubota will engage government entities in the adoption of our Sourcewell contract in place of establishing individual government contracts. Kubota and the National Account Team for Municipal and New Business will partner with Sourcewell for marketing materials and trade show support. Kubota looks forward to attending and supporting Sourcewell "Get to Know Us" forums and will encourage dealer participation to understand the value of contract purchasing with Sourcewell members. Kubota will incorporate all Sourcewell marketing materials, resources, and tools (e.g. training videos, Talking Tactics, Webinars, etc.) into dealer education and business development. Lastly, Kubota's expectations are when Sourcewell members reach out to their local Kubota dealer, the dealer knows who they are and how they can help. Kubota's expectations in the event of an award would be to focus on customer needs and continued growth across all our governmental segments. Sourcewell has built a strong reputation within the industry that has shown the importance of how this cooperative contract delivers upon customer needs. This contract will be a top factor in our go to market strategy within our strong Kubota dealer network of over 1,100 plus dealers. If awarded, we will send out an internal Dealer Bulletin to our entire dealer network and Kubota salesforce, applicable to governmental, introducing the contract along with ways to train our salesforce, market and grow the contract. We are looking forward to this exciting opportunity to further grow our Kubota business and serve member needs together with our Dealer Network in the new RFP 112624 - Grounds Maintenance Equipment and Related Attachments. If awarded, we will be able to offer a wide array of equipment to fit the needs of Sourcewell members.	*
13	Demonstrate your financial strength and stability with meaningful data. This could include such items as financial statements, SEC filings, credit and bond ratings, letters of credit, and detailed reference letters. Upload supporting documents (as applicable) in the document upload section of your response. DO NOT PROVIDE ANY TAX INFORMATION OR PERSONALLY IDENTIFIABLE INFORMATION.	Financial information has been uploaded. These documents include general information such as Dunn and Bradstreet number, and federal ID numbers. As well as more specific financial information such as creditors and banking information.	*
14	What is your US market share for the Solutions that you are proposing?	Kubota Tractor Corporation considers its market share data to be proprietary information. While we do not publicly release market share information, Kubota Tractor Corporation holds a top-level market share position across our entire product portfolio's in the US.	*
15	What is your Canadian market share for the Solutions that you are proposing?	Kubota Tractor Corporation considers its market share data to be proprietary information. While we do not publicly release market share information, Kubota Tractor Corporation holds a top-level market share position across our entire Ag & Turf product portfolio in Canada.	*
16	Disclose all current and completed bankruptcy proceedings for Proposer and any included possible Responsible Party within the past seven years. Proposer must provide notice in writing to Sourcewell if it enters a bankruptcy proceeding at any time during the pendency of this RFP evaluation.	No, Kubota Tractor Corporation has never petitioned for bankruptcy protection.	*

17	How is your organization best described: is it a manufacturer, a distributor/dealer/reseller, or a service provider? Answer the question that best applies to your organization, either a) or b). a) If your company is best described as a distributor/dealer/reseller (or similar entity), provide your written authorization to act as a distributor/dealer/reseller for the manufacturer of the products proposed in this RFP. If applicable, is your dealer network independent or company owned? b) If your company is best described as a manufacturer or service provider, describe your relationship with your sales and service force and with your dealer network in delivering the products and services proposed in this RFP. Are these individuals your employees, or the employees of a third party?	Kubota Tractor Corporation is a United States licensed Distributor and marketer of Kubota Japan (KBT). We are supported by our 1,100 plus dealer network which is independent of Kubota Tractor Corporation. Our dealers are independently owned companies who are able to support a wide variety of customers, markets, and product support including technical, parts, service, and onsite warranty work. Our dealerships have been proudly transacting and serving Sourcewell customers for many years, and look forward to a continued and prosperous partnership under this RFP. Our Kubota dealers are very experienced in properly quoting and transacting Sourcewell bids, and have formed many long-term relationships over the years with the Sourcewell purchasing entities. We at Kubota Tractor Corporation are fully authorized by Kubota Japan to transact on their behalf as their fully authorized USA distributor. Kubota also has a dedicated full time staffed government department to represent all governmental needs.	*
18	If applicable, provide a detailed explanation outlining the licenses and certifications that are both required to be held, and actually held, by your organization (including third parties and subcontractors that you use) in pursuit of the business contemplated by this RFP.	Kubota maintains all licenses and certifications necessary to conduct business in the U.S. and Canada. Our commitment to environmental excellence is witnessed in achieving our SO 14001 environmental certifications. SO 14001 certification has been achieved at all domestic sites and 14 production sites in Japan. ISO 14001 certification is an environmental certification issued by the International Organization for Standardization. Additionally, all divisions have achieved SO 9001 certification. 24 Kubota Group companies whose primary operation is manufacturing have acquired certification. Certifications demonstrate Kubota's commitment to excellence in quality and design, development, and environmental sustainability. Some examples include employing DRBFM, a cross functional disciplined process to evaluate proposed changes to designs. Kubota self-audits quality, quality compliance, cross audits, and audits at short notice. This focus on auditing and compliance is to achieve operational excellence. It is these kinds of actions that result in Kubota's operational excellence and our certifications	*
19	Disclose all current and past debarments or suspensions for Proposer and any included possible Responsible Party within the past seven years. Proposer must provide notice in writing to Sourcewell if it enters a debarment or suspension status any time during the pendency of this RFP evaluation.	None - Not Applicable	*
20	Describe any relevant industry awards or recognition that your company has received in the past five years.	CSS Design Awards is one of the top three global web design awards alongside FWA (Favorite Website Awards) and awards. Judges from around the world evaluate websites on three categories: UI Design, UX Design, and Innovation. Kubota's Kubota Future Cube was ranked eighth out of 365 entries for 2022's Website of the Year. Furthermore, the cutting-edge website was awarded the Best Innovation award. Kubota is the first Japanese company to receive the annual award from CSS Design Awards. #1 selling compact excavator in the world for 18 years; #1 selling sub-compact tractor in the US; #1 rated reliability and durability by Progressive Farmer; Highest resale value for select construction equipment. Kubota Tractor Corporation has beefed up its compact tractor lineup with four new models. The company announced the addition of a new LX20 Series, with the LX3520 and LX4020 as the first two entrants. It also is expanding its popular LO2 Series, with the introduction of the L2502 and L4802. The two models added to the LX20 Series offer a multitude of improvements. Along with new horsepower offerings of 35 and 40, both are available in a factory-installed cab or ROPS configuration. A "special utility," or SU, model cab option is available for the LX3520. 2023 - U10-5 Rental Equipment Register, Innovation Award, 2023 - CE Attachments Concrete Contractor: Top Product Award, 2023 (plate compactors)- F3710 Front Mount Mower Landscape Business: 20 for 2023 Award, - F3710 Front Mount Mower Green Industry Pros: Editor's Choice Award 2022 - L47 TLB: Equipment Watch: Highest Retained Value Awards, 2022 - U10-5 Landscape Business: 20 for 2022 Awards, 2022 - U10-5 Green Industry Pros: Editor's Choice Awards, 2022 - U10-5 Rental Magazine: Editor's Choice Awards, 2022 - U10-5 Equipment Today: Contractor's Top 50 New Products, 2022 - U10-5 Construction Equipment: Top 100 New Products, 2022 - U10-5 Compact Equipment: Innovative Iron Awards, 2022 - K008-5 Green Industry Pros: Editor's Choice Awards, 2022 2021 - SSV Series: Equipment Watch: Highest Retained Value Awards, 2021 - SVL97-2 Equipment Today: Contractor's Top Products, 2021 - SVL97-2 Rental Magazine: Editor's Choice Awards, 2021	*

		- KX057-5 Rental Magazine: Editor's Choice Awards, 2021 - KX057-5 Construction Equipment: Top 100 New Products, 2021 - U55-5 Rental Magazine: Editor's Choice Awards, 2021 - U55-5 Construction Equipment: Top 100 New Products, 2021 - RTV-520 Pro Tools Review: Innovation Awards, 2021 - SZ Series Landscape Business: 20 for 2021 New Product Awards, 2021 - SZ Series Green Industry Pros: Editor's Choice Awards, 2021 - Z422 Zero Turn Mower Pro Tools Review: Innovation Awards, 2021 - SZ Series Pro Tools Review: Innovation Awards, 2020 - SVL65-2 Rental Equipment Register: Innovative Product Awards, 2020 - SCL1000 Landscape Business: 20 for 2020 New Product Awards, 2020 - SCL1000 Construction Equipment: Innovative Iron Showcase, 2020 - SCL1000 Construction Equipment: Top 100 New Products, 2020 - SCL1000 Green Industry Pro's: Editor's Choice Awards, 2020 - SCL1000 Rental Magazine: Editor's Choice Awards, 2020 - SCL1000 Equipment Today: Contractor's Top 50 New Products, 2020 - CE Attachments Construction Equipment: Attachments Awards, 2020 - RTV-XG850 Sidekick Pro Tools Review: Innovation Awards, 2020 2019 - U35-4: Equipment Watch: Highest Retained Value Awards, 2019 - SVL65-2 Equipment Today: Top 50 New Products, 2019 - SVL65-2 Rental Equipment Register: Innovative Product Awards, 2019 - SVL65-2 Rental Magazine: Editor's Choice Awards, 2019 - SZ Series Green Industry Pros: Editor's Choice Awards, 2019 - B01 Series Construction Equipment: Top 100 New Products, 2019 2018 - SVL Series: Equipment Watch: Highest Retained Value Awards, 2018 - RTV-XG850 Sidekick Equipment Today: Contractor's Top 50, 2018 - RTV-XG850 Sidekick Compact Equipment: Innovative Iron Awards, 2018 - RTV-XG850 Sidekick Construction Equipment: Top 100 New Products, 2018 - RTV-X1120 Construction Equipment: Top 100 New Products, 2018 By Product Line: ZD Series - ZD Series mowers rank as the number one selling diesel zero-turn mower series for more than 5 years." - Claim is based on Outdoor Power Equipment Institute market statistics from 2017 - 2021 unit shipments. Z400 Series - "Class-leading speed." - Claim is based on speeds published on company websites as of 11/08/2021 for the following 52"- 54" zero-turn models Gravely Pro-Turn ZX, Scag Patriot, Exmark Radius S Series, Toro Titan HD 2000 Series, Hustler Fastrak SDX, John Deere ZTrak. BX Series- #1 selling sub-compact tractor in the U.S. for over Ten years. Disclaimer: Based on EDA tractor sales data of under 20 horsepower models from 2009 to 2020 -Rated #1 for durability and owner experience - Disclaimer: Award based on 2021 Progressive Farmer Reader Insights Study. - #1 rated reliability under 100 HP tractors in the USA." Disclaimer: 2020 Progressive Farmer Reader Insights Awards for Fewest Report Problems Overall in the category of Small Tractor (Under 100 Horse Power). Award based on 2020 Progressive Farmer Readers Insights Tractor Study. " B series - "#1 rated reliability under 100 HP tractors in the USA." - 2020 Progressive Farmer Reader Insights Awards for Fewest Reported Problems Overall in the category of Small Tractor (Under 100 Horse Power). Award based on 2020	*
21	What percentage of your sales are to the governmental sector in the past three years?	Due to Kubota Tractor Corporation's proprietary information, we would prefer not to provide the governmental sector sales volume history of our valued customers. We are a partner who is fully committed to our governmental customer purchase requirements. With our dedicated team we work solely with our government customers and our dealer network as we continue to increase our sales volume in this key segment.	*
22	What percentage of your sales are to the education sector in the past three years?	Due to Kubota Tractor Corporation's proprietary information, we would prefer not to provide the educational sector sales volume history of our valued customers. We are a partner who is fully committed to our educational customer purchase requirements. With our dedicated team we work solely with our educational customers and our dealer network as we continue to increase our sales volume in this key segment.	*
23	List all state, cooperative purchasing agreements that you hold. What is the annual sales volume for each of these agreement over the past three years?	Kubota holds a variety of state participating addendums. Including but not limited to New York state, Nevada, Kentucky, and Arkansas.	*
24	List any GSA contracts or Standing Offers and Supply Arrangements (SOSA) that you hold. What is the annual sales volume for each of these contracts over the past three years?	KTC dealerships individually hold specific GSA and SOSA contracts and act independently in their transactions under these contracts.	*

Table 2B: References/Testimonials

Line Item 25. Supply reference information from three customers who are eligible to be Sourcewell participating entities.

Entity Name *	Contact Name *	Phone Number *	
Miami-Dade County	Bernalt Velasquez	(305) 794-2051	*
City of Hollywood	Jacques Pierre-Louis	(305) 761-9737	*
Arlington Independent School District	Todd Lane	(214) 435-8368	*

Table 3: Ability to Sell and Deliver Solutions (150 Points)

Describe your company's capability to meet the needs of Sourcewell participating entities across the US and Canada, as applicable. Your response should address in detail at least the following areas: locations of your network of sales and service providers, the number of workers (full-time equivalents) involved in each sector, whether these workers are your direct employees (or employees of a third party), and any overlap between the sales and service functions.

Line Item	Question	Response *	
26	Sales force.	Kubota's has over 1,100 dealer locations nationwide as well as our sales force within the Kubota Tractor Corporation National Accounts department. The sales coverage is in place for all 50 states and Canada by both our dealers sales force which averages four sales representatives per location which conservatively averages over 4,000 representatives. Kubota in Canada has 155 dealer locations with similar sales force averages. Additionally, Kubota Tractor Corporation directly employs 51 regional sales managers, five district sales managers, and five division sales managers. The Kubota sales force is essential for educating and instructing dealers in promoting and supporting government, educational, and non-profit entities. This combined sales effort will also drive new Sourcewell member growth and engagement with our Global Major Brand. Kubota dealers are also supported by a network of product sales specialist specific in Agricultural, Construction equipment business development managers, Compact Utility Specialist, Hay Tool Specialist, Turf Field Staff and Utility Vehicle Product and Sales Team Specialist throughout the United States and Canada. All positions are designed to fully support our dealers in market trends, relevant industry updates and sales campaigns, market support and pricing to better position our dealers for sustained sales growth within their regions. The Kubota dealers are all fully authorized sellers on our contract and can quote, accept PO's, and invoice Sourcewell member entities.	*
27	Describe the network of Authorized Sellers who will deliver Solutions, including dealers, distributors, resellers, and other distribution methods.	The Kubota dealer network encompasses approx. 500 dealer owners with approx. 1,145 dealer locations throughout the USA. Over 60% of our dealer owners own multiple dealer locations, and average 25 or more years of industry experience.	*
28	Service force.	Kubota places a high level of importance on quality, dependability and service support. Kubota dealers average over twice as many service technicians as sales representatives. Kubota dealers invest heavily in training and recruiting of service technicians, with each averaging 9 service technicians on average. This has resulted in nearly 10,000 certified service technicians across Kubota's dealer network. Many of these have mobile service vehicles as well to service onsite. Kubota's Canadian dealer network has similar averages of service technicians in its 150 plus dealerships. Kubota internally employs approximately 50 field-based technical service representatives to assist the dealer network with ensuring maximum up time and value for Kubota users. Kubota has stringent dealer requirements to provide a strong customer service support and obligations are high. Each dealership is required to have a factory trained service technician on staff at all times. The factory training is facilitated by the Kubota Corporate technical service center in Grapevine, TX. A corporate service training staff ensures dealers have access to, and take advantage of, world-class service training. Every dealer is also required to participate annually in service training school which last multiple days. These requirements ensure Kubota dealers meet our stated service goals and expectations. Kubota also provides training on all equipment within our Kubota University entity who holds an annual training in Florida for both US and Canada dealers in the months of January through February where dealers are allowed to learn about Kubota's products as well as the competitor's equipment.	*

29	Describe the ordering process. If orders will be handled by distributors, dealers or others, explain the respective roles of the Proposer and others.	All of the Sourcewell transactions are handled by our dealer network directly. This allows Sourcewell members the opportunity to interact with their local Kubota dealerships. The local dealers within Kubota are very active members of their local communities, and have strong ties to them. Any purchasing entity that requests quotations from Kubota Tractor is automatically redirected to their local Kubota dealership for follow up, including them gaining an understanding of what the purchasing entity is seeking, including what kind of attachments and accessories it seeks. From there, the dealership is able to build an accurate quote based on what the Sourcewell member has requested. If the Sourcewell member approves of the quotation, our Kubota dealers are well skilled to not only procure the equipment internally, but also very capable in assembling the requested attachments and accessories. Once fully assembled and inspected, our dealers not only provide transportation to the Sourcewell member, but will also assist them with equipment familiarization, maintenance tips, and any other assistance in the safe operation of the equipment. Kubota offers extensive maintenance contracts for those purchasing entities for those who choose it. It allows Sourcewell members to take their equipment to the dealer of their choice to provide routine maintenance at various usage thresholds (50 hours, 100 hours, etc.) Sourcewell members will contact their local Kubota dealers directly for a quote. If Kubota National Accounts are contacted by a Sourcewell member, we assist them in directing them to their local dealer. The local Kubota dealership will provide the Sourcewell member with a Kubota authorized quotation, reflecting the proper discounts on the contract. The quotes are created utilizing the internal quote tool utilized by Kubota, "Build My Kubota (BMK) quote tool.	*
30	Describe in detail the process and procedure of your customer service program, if applicable. Include your response-time capabilities and commitments, as well as any incentives that help your providers meet your stated service goals or promises.	The customer service aspect of our Sourcewell relationship remains vital to our dealer network. Our dealers work on the front line for KTC by handling customers at a personal level. Our dealer metrics program has been updated for 2025 and will reward our top performing dealers, giving them the incentive to be the best in multiple categories. Beyond our dealers, support is provided by the various departments at KTC. Customer service outlets such as the Technical Service Center, Customer Satisfaction, parts/warranty departments are there to provide Sourcewell a quick solution. Response time during business hours will be typically be immediate, and never to exceed 4 hours.	*
31	Describe your ability and willingness to provide your products and services to Sourcewell participating entities.	Kubota will provide full service and support to all Sourcewell members in all 50 states in the US.	*
32	Describe your ability and willingness to provide your products and services to Sourcewell participating entities in Canada.	Kubota Canada Ltd. is able to provide all Sourcewell member full service and support in Canada.	*
33	Identify any geographic areas of the United States or Canada that you will NOT be fully serving through the proposed agreement.	Kubota will fully service all geographic areas of the United States and Canada with the proposed Sourcewell Contract.	*
34	Identify any account type of Participating Entity which will not have full access to your Solutions if awarded an agreement, and the reasoning for this.	Kubota will fully service and honor all Participating Entities if awarded under this contract.	*
35	Define any specific requirements or restrictions that would apply to our participating entities in Hawaii and Alaska and in US Territories.	There are no specific contract restrictions to supporting Sourcewell members in Alaska and Hawaii. Kubota has dealers located in both states to support Sourcewell members efficiently.	*
36	Will Proposer extend terms of any awarded master agreement to nonprofit entities?	Kubota is able to provide service to all participating entities including state/county/local government, educational, and non-profit sectors. As a Global Major Brand with a global presence, Kubota is committed to serving all Sourcewell members equally and fully in the US and Canada.	*

Table 4: Marketing Plan (100 Points)

Line Item	Question	Response *
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37	Describe your marketing strategy for promoting this opportunity. Upload representative samples of your marketing materials (if applicable) in the document upload section of your response.	This marketing plan leverages Kubota's established reputation, government and educational sector growth, and Sourcewell's cooperative purchasing advantages to attract and retain government, educational, and non-profit clients. 1. Marketing Strategy for Sourcewell Opportunities • Targeted Outreach to Government and Educational Entities: Kubota's marketing approach includes promoting Sourcewell cooperative contracts to government agencies, municipalities, non-profit organizations, and educational institutions to highlight streamlined purchasing processes, competitive pricing, and high-quality equipment that Sourcewell contracts offer. • Local Dealer Involvement and Training: Kubota collaborates with its extensive dealer network to ensure they are knowledgeable about Sourcewell contracts. Dealers are trained to reach out to local government, school districts, and non-profits to showcase the ease and benefits of using Sourcewell contracts for their equipment needs. • Digital Marketing and Online Visibility: Kubota leverages its online platform and digital advertising to target Sourcewell-eligible organizations. This includes informative content on Kubota's website, social media channels, and educational videos on how government and educational entities can benefit from Sourcewell contracts. • Trade Shows and Industry Events: Kubota participates in trade shows focused on municipal, educational, and non-profit sectors, showcasing equipment suitable for these audiences and providing Sourcewell information directly to attendees. • Cooperative Purchasing Webinars: Kubota hosts webinars or partners with Sourcewell to conduct informational sessions aimed at educating prospective buyers on the benefits of cooperative purchasing. This includes case studies of successful implementations in similar entities. 2. Growth in Government, Non-Profit, and Educational Sales • Government Sales Growth: Kubota has seen growth in government sales, driven largely by increased awareness of cooperative purchasing benefits through Sourcewell. This includes increased contracts with municipal maintenance departments for equipment such as mowers, compact tractors, and utility vehicles that support grounds maintenance, landscaping, and snow removal. • Non-Profit Sector Sales: Kubota's partnerships with non-profit organizations have expanded, particularly in sectors needing durable outdoor equipment, like conservation organizations and community development groups. The Sourcewell contract's streamlined process allows non-profits to acquire essential equipment within budget constraints. • Educational Institutions: Kubota has seen increased interest from K-12 schools, universities, and other educational facilities for groundskeeping and facility maintenance solutions. School districts, in particular, benefit from using Sourcewell contracts to purchase mowers, compact tractors, and utility vehicles for campus upkeep. 3. Contracts and Initiatives Supporting Growth • Dedicated Sourcewell Contracts: Kubota's dedicated Sourcewell contract enables eligible entities to access equipment at pre-negotiated rates without a lengthy bid process. This contract has facilitated growth in Kubota's public sector sales by providing a reliable framework for purchasing. • Sustainability Initiatives: Kubota's commitment to environmentally friendly technology has supported growth in the non-profit sector, as organizations increasingly seek eco-friendly options. Kubota promotes its energy-efficient engines and low-emission equipment in marketing materials targeting these sectors. • Community and Educational Support Programs: Kubota has initiated community outreach programs, including partnerships with technical schools and universities. These initiatives not only promote Kubota's equipment but also support educational development in agricultural and construction fields. 4. Messaging and Key Selling Points for Sourcewell-Eligible Entities • Emphasis on Ease and Efficiency of Cooperative Purchasing: Kubota's marketing emphasizes the simplicity and time savings of using Sourcewell contracts, which eliminate the need for a lengthy bid process. • Showcasing Product Reliability and Versatility: Marketing materials emphasize Kubota's reputation for durable, versatile equipment, which is ideal for government and educational needs. Examples include tractors and mowers that can be used across multiple applications, from landscaping to snow removal. • Highlighting Long-Term Value and Service Commitment: Kubota promotes its long-term value proposition by highlighting service plans, genuine parts availability, and extended warranties, which are particularly appealing to budget-conscious government and non-profit buyers.
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38	Describe your use of technology and digital data (e.g., social media, metadata usage) to enhance marketing effectiveness.	Kubota uses a range of digital technologies to support and enhance its Sourcewell marketing efforts, effectively reaching government, non-profit, and educational entities. Through these technology-driven strategies, Kubota enhances its Sourcewell marketing by building awareness, engaging directly with potential buyers, and providing convenient resources for decision-making. This integrated approach improves Kubota's reach and effectiveness in the public and institutional market segments. Here are some key strategies and examples of Kubota's technology-driven marketing efforts: 1. Social Media for Brand Awareness and Engagement • Targeted Content on Social Media Platforms: Kubota actively uses social media channels, including LinkedIn, Facebook, Twitter, and Instagram, to promote Sourcewell opportunities to government and educational entities. LinkedIn, for example, allows Kubota to connect directly with public sector professionals and share relevant posts about cooperative purchasing benefits and case studies of successful Sourcewell partnerships. • Campaigns Highlighting Sourcewell Benefits: Kubota runs targeted ad campaigns focused on Sourcewell contracts, emphasizing the streamlined purchasing process and cost savings. These campaigns may highlight specific equipment suitable for government and educational use (e.g., mowers for school campuses, utility vehicles for municipalities). • Customer Testimonials and Case Studies: Kubota shares posts and videos on social media that showcase real-life testimonials from Sourcewell users in government and non-profit organizations, creating relatable content that resonates with potential buyers. 2. Metadata and SEO to Improve Online Visibility • Optimized Website Content for Sourcewell Searches: Kubota's website content, especially pages related to government and institutional purchasing, is optimized with keywords like "Sourcewell contracts," "government equipment purchasing," and "Kubota cooperative contracts." This helps Kubota rank higher in search results for public procurement professionals looking for relevant information. • Structured Data and Meta Tags: Kubota uses metadata, structured data, and meta tags to provide search engines with clear signals about their Sourcewell offerings. By tagging pages with terms that are commonly searched by municipal and educational buyers, Kubota can increase organic visibility for users researching cooperative purchasing options. • Landing Pages and Conversion Optimization: Kubota has developed specific landing pages that detail the benefits of Sourcewell contracts, making it easy for visitors to access relevant information and connect with a representative. These pages are optimized for conversions, with clear calls to action, contact forms, and interactive tools to locate nearby dealers. 3. Email Marketing for Direct Outreach • Targeted Email Campaigns: Kubota uses email marketing to target Sourcewell-eligible entities, such as government departments, school districts, and non-profits. By segmenting these lists, Kubota can deliver personalized content, like special contract offers, product updates, and case studies showing the impact of Kubota equipment in similar sectors. • Automated Drip Campaigns: Email automation allows Kubota to nurture leads over time. For example, if a government official downloads a Sourcewell brochure, they may enter a series of follow-up emails with information on specific products, dealer contacts, and the benefits of cooperative purchasing. 4. Website and Analytics Tools • Sourcewell Resource Pages with Downloadable Content: Kubota's website features dedicated Sourcewell resource pages that include downloadable PDFs, video case studies, and product catalogs tailored to government and institutional buyers. This content provides valuable information while giving Kubota insights into user engagement through download tracking. • Analytics and Conversion Tracking: Using analytics tools like Google Analytics, Kubota tracks the effectiveness of their Sourcewell-related web traffic, measuring conversion rates, page views, and user flow. This data helps Kubota refine its content strategy to better attract and convert potential Sourcewell buyers. 5. Geotargeting and Digital Ads • Geotargeted Digital Ad Campaigns: Kubota uses geotargeted ads to reach Sourcewell-eligible entities within specific states or regions. These ads highlight the unique advantages of Sourcewell contracts and the equipment suited to local government needs. • Programmatic Advertising: Kubota leverages programmatic advertising to display ads to users who have shown interest in government and institutional procurement. This approach helps Kubota maximize ad spend efficiency by reaching users likely to benefit from Sourcewell opportunities. 6. Webinars and Virtual Demos • Educational Webinars on Sourcewell Contracts: Kubota conducts webinars to explain the Sourcewell contract process, with presentations on cooperative purchasing benefits, equipment overviews, and case studies. These webinars are recorded and hosted on Kubota's website for future access, creating a valuable resource for ongoing engagement. • Virtual Demos of Equipment: Kubota offers virtual demonstrations of equipment well-suited to government, non-profit, and educational uses, such as mowers, tractors, and UTVs. These demos are accessible online, allowing buyers to view equipment capabilities remotely and understand their practical applications in their respective sectors.
39	In your view, what is Sourcewell's role in promoting agreements arising out of this RFP? How will you integrate a Sourcewell-awarded agreement into your sales process?	Kubota can expect Sourcewell to actively promote their contracts through a variety of established channels and initiatives. Sourcewell has a dedicated team and platform specifically designed to help suppliers reach government, non-profit, and educational sectors. By leveraging Sourcewell's promotional efforts, Kubota can strengthen its sales and marketing processes to maximize engagement and effectiveness.

Sourcewell's promotional efforts create a strong foundation for Kubota to build upon, providing access to a large network of public sector buyers. By closely aligning Kubota's sales and marketing processes with Sourcewell's channels, messaging, and events, Kubota can increase its market penetration in government, educational, and non-profit sectors. Kubota's proactive use of Sourcewell promotions will reinforce its reputation as a cooperative-friendly supplier, making it easier for public entities to choose Kubota for their equipment needs.

1. Sourcewell's Marketing and Outreach Initiatives

- Website Promotion and Contract Listings: Sourcewell lists Kubota's contracts on their website, which is a central hub for government, education, and non-profit buyers seeking cooperative purchasing options. This exposure helps prospective buyers discover Kubota's offerings and understand the benefits of the contract.
- Email Campaigns to Eligible Entities: Sourcewell conducts targeted email campaigns to promote new and existing contracts to eligible entities. These emails reach municipal, educational, and non-profit organizations nationwide, raising awareness of Kubota's available equipment under Sourcewell.
- Direct Outreach through Representatives: Sourcewell has a team of regional representatives who work directly with public sector organizations to introduce them to new contracts. These representatives can present Kubota's contract to potential buyers, answer questions, and highlight the advantages of cooperative purchasing.
- Trade Shows and Conferences: Sourcewell participates in industry trade shows and conferences where government, educational, and non-profit decision-makers gather. Kubota's Sourcewell contract may be featured in these events, further increasing its visibility.
- Educational Webinars and Training: Sourcewell hosts webinars to educate potential buyers on cooperative purchasing, sometimes inviting suppliers to participate. This provides a valuable platform for Kubota to present its product lineup, demonstrate value, and interact with potential buyers directly.

2. Using Sourcewell's Promotion in Kubota's Sales and Marketing

Kubota can maximize the impact of Sourcewell's promotional efforts by integrating them into their own sales and marketing strategies as follows:

- Link to Sourcewell Contracts in Digital Campaigns: Kubota can link to their Sourcewell contract page from digital campaigns, including social media posts, email marketing, and targeted ads. This direct connection provides immediate access for potential buyers, emphasizing the ease of the cooperative purchasing process.
- Highlight Sourcewell Partnership in Sales Presentations: Sales representatives can incorporate Sourcewell's role and promotional efforts in their presentations to public sector clients. Emphasizing this partnership can assure buyers that Kubota is well-integrated with a respected cooperative purchasing agency, making it a reliable and simplified choice.
- Collaborate on Joint Marketing Materials: Kubota can create joint marketing materials with Sourcewell's brand and logo, highlighting that Kubota equipment is readily accessible under an established cooperative contract. These materials can be distributed at trade shows, conferences, and in digital format, lending credibility to Kubota's public sector offerings.
- Leverage Sourcewell's Trade Show Presence: Since Sourcewell attends major trade shows, Kubota can work with Sourcewell representatives to ensure that their booth and promotional materials feature Kubota's equipment prominently. Kubota's team can also attend these shows, using Sourcewell's presence as a strategic advantage to connect with more leads.
- Incorporate Sourcewell Testimonials and Case Studies: Sourcewell's direct outreach may result in testimonials or case studies from satisfied buyers in government, educational, or non-profit sectors. Kubota can incorporate these testimonials into its marketing collateral, showcasing real-world examples of successful Sourcewell purchases to build trust and demonstrate proven benefits.

3. Process Enhancements to Align with Sourcewell Promotion

- Streamline Sales Training on Sourcewell Benefits: Kubota should train its sales team extensively on the benefits and process of Sourcewell contracts so they can confidently discuss the cooperative purchasing option with prospects. This will enhance sales readiness and ensure representatives can answer any questions buyers may have about Sourcewell.
- Use Sourcewell Contract as a Selling Point: Emphasizing Sourcewell's streamlined purchasing process as part of Kubota's value proposition can speed up sales cycles and help prospects understand the simplicity of acquiring Kubota equipment.
- Track Leads from Sourcewell Channels: By closely tracking leads that originate from Sourcewell promotions (e.g., inquiries from Sourcewell's website or trade shows), Kubota can evaluate the effectiveness of this partnership and refine its strategy based on the data.

4. Collaborative Events and Campaigns

- Join Sourcewell in Webinars and Educational Sessions: Kubota can co-host or participate in Sourcewell's webinars and educational sessions, offering direct insights to potential buyers. By showcasing their expertise and specific product offerings in these forums, Kubota can build rapport with a wider public sector audience.
- Coordinate Seasonal Campaigns with Sourcewell: Kubota can plan seasonal campaigns (e.g., promoting snow removal equipment in winter) in coordination with Sourcewell's outreach to maximize visibility. These campaigns can highlight relevant products, demonstrate their application in municipal and educational settings, and align with seasonal needs.

40	Are your Solutions available through an e-procurement ordering process? If so, describe your e-procurement system and how governmental and educational customers have used it.	E-Procurement Access for Sourcewell Members Kubota works with its dealers and partners to ensure that Sourcewell members can order through e-procurement platforms, allowing for an efficient and compliant purchasing experience. Kubota products are accessible to Sourcewell members through authorized dealers who support various e-procurement platforms. This approach aligns with Kubota's focus on streamlined cooperative purchasing, allowing government and institutional buyers to complete purchases with ease and compliance through the systems they commonly use. Here's how this typically functions: 1. Dedicated Sourcewell Contract Platform: Kubota's Sourcewell contract details are available on the Sourcewell website, which links directly to Kubota's authorized dealer network. This network facilitates ordering for Sourcewell members by providing transparent pricing and pre-negotiated terms. 2. Integration with E-Procurement Systems: While Kubota does not have a direct e-commerce site, many of Kubota's authorized dealers and suppliers are integrated with various public-sector e-procurement platforms used by Sourcewell members, such as ProcureNow or OpenGov. Through these systems, Sourcewell members can browse Kubota equipment options, review pricing, and place orders with ease. 3. Simplified Quote and Purchase Order Process: For Sourcewell members, Kubota's streamlined purchasing process includes the ability to request quotes and complete purchase orders directly with authorized dealers. These dealers handle all necessary paperwork and contract compliance with Sourcewell terms, providing a simplified experience. 4. Support for Cooperative Purchasing Platforms: Kubota's dealers also provide direct support for cooperative purchasing platforms, guiding Sourcewell members through any specific procurement steps. This includes assistance with purchase orders, invoicing, and contract compliance, all compatible with the e-procurement systems preferred by public sector entities. 5. Future E-Procurement Advancements: Kubota continues to explore additional ways to facilitate e-procurement for Sourcewell contracts. For example, some dealers are actively working toward creating more seamless online ordering solutions, including online product catalogs and virtual ordering portals tailored to Sourcewell members' needs.	*
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Table 5A: Value-Added Attributes (100 Points)

Line Item	Question	Response *	
41	Describe any product, equipment, maintenance, or operator training programs that you offer to Sourcewell participating entities. Include details, such as whether training is standard or optional, who provides training, and any costs that apply.	Kubota Tractor Corporation and your local Kubota dealer are dedicated to delivering exceptional service to meet your needs. Our dealer technicians are connected to a state-of-the-art online Service Center, granting them access to vital technical information. They also undergo extensive hands-on training from factory-certified instructors to enhance and maintain their expertise. We pride ourselves on providing timely and accurate diagnostics and repairs whenever necessary. Training is available for all products listed in this contract through our dealer network, tailored to each member's current knowledge and needs. Operator training is included with the delivery of every product, and more advanced training options can be requested. Additional on-site training can also be arranged and discussed with dealers, potentially included as a separate line item in a Sourcewell member quote. Additionally Kubota will be instituting a national accounts training program geared towards assisting Sourcewell entities on Kubota diagnostic, service, and warranty processes. The MyKubota app is a free tool available on iOS and Android through the Apple App Store and Google Play Store. It offers features like equipment tracking, browsing compatible attachments, and more. KubotaNOW Telematics provides advanced reporting and insights for select equipment models, enhancing customer awareness of their machinery's performance, with costs varying by equipment type. You can also purchase Kubota On Board Diagnostic Software, repair manuals, and specialized tools through your local dealer for self-diagnosis and repair of your equipment.	*
42	Describe any technological advances that your proposed Solutions offer.	Kubota is dedicated to crafting solutions that herald a new era in agriculture, providing enhanced value and inspiration to all participants across various scales of the industry. With a steadfast commitment to innovation, the company continually refines its products. As information and communications technology (ICT) significantly reshapes societal and economic structures both domestically and internationally, Kubota is pioneering precision farming techniques that leverage ICT. In Japan, the agricultural sector grapples with a declining and aging labor force, alongside the pressing need to improve cost-effectiveness and production efficiency. The traditional reliance on the expertise of seasoned farmers and intuitive practices has become increasingly untenable. Consequently, there is considerable optimism surrounding the potential of data-driven management approaches that scientifically analyze and visualize agricultural processes, positioning them as a vital force for the industry's future.	*

43	Describe any “green” initiatives that relate to your company or to your Solutions, and include a list of the certifying agency for each.	The Kubota Group aspires to enhance its value by contributing to societal advancement and environmental sustainability, particularly within the realms of food, water, and environmental management. As part of our commitment, we prioritize environmental conservation as a core tenet of our business strategy, undertaking the following initiatives: 1. Commitment to a Decarbonized Society (1) The Kubota Group is dedicated to achieving net-zero greenhouse gas emissions across our value chains by 2050. We will also transparently report on our efforts to reduce emissions across Scopes 1, 2, and 3. (2) By 2025, our global production facilities aim to reduce CO₂ emissions per production value by at least 25% compared to 2014 levels. (3) Additionally, we target an 18% reduction in energy consumption per production value by 2025, compared to 2014 benchmarks. (4) Our facilities will increase renewable energy usage to at least 1% of total electricity consumption by 2025. (5) For our Japanese operations, we have set a long-term goal of reducing CO₂ emissions by 30% by 2030, based on 2014 levels. (6) To meet these goals, we are leveraging cutting-edge technologies to enhance the efficiency of production equipment, HVAC, and lighting systems; adopting cleaner fuels; improving building insulation; monitoring and minimizing energy use; capturing waste heat; and implementing solar and green electricity solutions. (7) In alignment with our global mission, we will quantify our greenhouse gas reduction impacts and share this data with stakeholders worldwide. This information aims to promote decarbonization by encouraging the adoption of eco-friendly products, services, and technologies. Our efforts include improving fuel efficiency in agricultural and construction machinery, advancing smart agriculture through robotics and ICT, and developing decarbonized energy solutions, including electrification, hybridization, and fuel cell applications. (8) Finally, we endorse the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures) and actively disclose our climate-related strategies and progress. Through these initiatives, the Kubota Group is determined to drive meaningful change toward a sustainable, low-carbon future for the communities we serve. 2030 Targets: Reduce CO₂ emissions from the Kubota Group by 50% compared to the base year FY2014; In FY 2023, CO₂ emissions of the Kubota Group were reduced by 28% compared to the base year FY2014. In FY 2023, Kubota designated 37 new Eco-Products, bringing the sales ratio of Eco-Products to 70.1% globally.	*
44	Identify any third-party issued eco-labels, ratings or certifications that your company has received for the Solutions included in your Proposal related to energy efficiency or conservation, life-cycle design (cradle-to-cradle), or other green/sustainability factors.	Kubota Group Environmental Charter: -The Kubota Group aspires to create a society where sustainable development is possible on a global scale. -The Kubota Group contributes to the conservation of global and local environments through its environmentally friendly operations, products, technologies, services, and global activities. The following are a select few products that were certified as Eco-Products in 2023: -M5002 Series: Compliant with exhaust gas regulations(North America) -LX2620: Compliant with exhaust gas regulations(North America) -M7 Series: Compliant with exhaust gas regulations(North America) -RTV-X: Compliant with exhaust gas regulations(North America) -RTV-X1130: Compliance with RoHS -SVL 75-3: Compliant with exhaust gas regulations(North America) -Diesel Engine EP-2309: Fuel consumption reduced by 12%	*
45	What unique attributes does your company, your products, or your services offer to Sourcewell participating entities? What makes your proposed solutions unique in your industry as it applies to Sourcewell participating entities?	Kubota's advanced and reliable engines offer exceptional horsepower and performance with low noise, vibration, and outstanding fuel efficiency. Anti-Theft System: The engine can only be started with “programmed keys.” Even if a key has the same shape, it won't start the engine unless it's properly programmed. If an unprogrammed key is used, the anti-theft alarm will activate and continue until a programmed key is inserted and the engine is started. Auto Idling System: Save fuel with Kubota's Auto Idle feature, which automatically lowers engine RPM when full power isn't needed. After four seconds of inactivity with the control levers in neutral, the engine idles. Moving any control lever will instantly restore the engine to full RPM. This feature reduces noise and emissions, enhancing operational efficiency. Eco Plus: Kubota's unique ECO PLUS feature maximizes fuel efficiency and supports environmental responsibility. With a simple switch, you can activate 'Eco Mode' for enhanced fuel savings over the standard mode.	*
46	Describe the safety features your equipment offers such as emergency stop, operator presence control, roll over protection systems, guarding, noise reduction, stability controls, warning lights, etc.	Safety is a top priority at Kubota. All machines come from the factory with Roll over protection system(ROPS), Seatbelt, OPC/Neutral safety switches, and any other necessary safety equipment to keep the operator safe. Seat belts are an integral part of any ROPS and should always be used. However, the seat belt should not be used when a foldable ROPS is down or a fixed ROPS is removed. All PTO shafts feature a safety guard and should be used at all times. The Anti-Stall system and other stability assistance features ensure the smooth operation of the machine. New models, such as the LX3310, feature enhanced noise reduction with improved window seals and the 4-pillar design with rounded glass offers more space and panoramic views of your surroundings. Kubota also offers various safety option kits such as backup/travel alarms, lights, etc. to further workspace safety.	

47	Describe any ergonomic features your equipment has such as anti-vibration, suspension and swivel seating, adjustable handles, ergonomic control layout for ease of reach, padded shoulder straps or harnesses, easy pull-start cords, etc.	The BX2380 and BX2680 models feature a deluxe operator's station, equipped with tilt steering and a high-back seat with armrests, creating a comfortable operator experience that transforms any chore into an enjoyable task. Meanwhile, the LX20 Series' factory-installed cab enhances year-round comfort, providing premium amenities such as air conditioning, heating, front LED headlights, and work lights. Its wide, spacious flat deck, reclining high-back suspension seat with armrests, tilt steering, and cruise control ensure that operators remain at ease. Additional features include telescopic stabilizers, mid and rear PTO, an integrated loader joystick, and intuitive, color-coded controls. The SCL1000 model offers a 4.3" color LCD monitor with keyless start, passcode protection, and consolidated machine monitoring with service reminders, making it easy to keep the equipment in top condition. A convenient 12-volt charging port comes standard. The patented T-drive handle delivers intuitive, ergonomic steering, while hydraulic pilot-operated loader and drive control valves ensure precise, responsive operation. In the SVL Series, operators enjoy a spacious cab with a luxurious, adjustable full-suspension seat and ample legroom, designed for comfort and convenience. This is reflected in the SVL 97-3 that contains a one piece cab that reduces dust collection in the cab, reduces decibels within the cab, and allows for easy clean out. Lastly for excavator operators, the KX033-4 model offers a redefined experience with a larger entrance, more legroom, and enhanced ergonomics that make routine tasks simpler. Its refined cabin combines functionality and comfort, setting a new standard in operator satisfaction. Finally, the RTV product line has received notable enhancements with the release of the new 2025 RTV-X series. This updated series now features a redesigned T-handle parking brake, strategically positioned to the left of the steering wheel for improved accessibility and ease of use. Additionally, the headrest has been refined, offering a fresh upgrade to enhance comfort and support.
48	Describe features your equipment offers that positively impact the environment such as low-emission engines, battery powered and electric, eco-mode settings, biodegradable fuel use, water conservation technology, solar powered charging capability, smart technology, auto-shut off/no-idling systems, etc.	Kubota offers three core solutions—Pure Engine Solutions, Hybrid Solutions, and Fuel Solutions—each uniquely designed to advance carbon neutrality. Pure Engine Solutions aim to enhance the fuel efficiency of existing engines. A notable example is the D902-K, an electronically controlled small engine, which entered mass production in 2022. It utilizes Kubota's proprietary combustion system, TVCR, which incorporates a common rail electronic control system typically found in larger diesel engines, adapted specifically for smaller engines. This technology minimizes black smoke emissions, reduces fuel consumption, and maintains a compact engine design. Hybrid Solutions integrate an engine with an electric motor to optimize performance. In scenarios requiring immediate high output and load, the electric motor supplements the engine's power, allowing a smaller engine—such as a 2.4L or 1.8L class—to replace a 3L class engine. This approach promotes downsizing and greater fuel efficiency. Fuel Solutions focus on alternative fuels to reduce reliance on fossil fuels. For example, the D1105-K engine runs on hydrotreated vegetable oil (HVO), a fuel produced by introducing hydrogen to vegetable oil. As plants, the source of HVO, absorb CO2 while growing, this fuel essentially offsets the CO2 released during combustion, making HVO-compatible engines a sustainable, carbon-neutral solution. In addition, Kubota is developing hydrogen-fueled industrial engines, drawing on its long standing expertise. These engines emit no CO2 during combustion, marking a significant step toward decarbonization. Kubota is also committed to sustainable manufacturing by utilizing recycled materials in engine components. Ductile iron pipes, fittings, and various machine-cast products—such as crankcases, cylinder heads, and transmission cases—are produced primarily from recycled scrap iron, sourced both internally and externally. The recycling process effectively removes impurities, preserving the quality of the iron. As part of Kubota's Medium-Term Environmental Conservation Targets for 2025, the company aims to maintain a recycled material usage rate of at least 70%, promoting sustainability in production. (**See supporting documents for more information**)
49	Describe the serviceability of the products included in your proposal (parts availability, warranty and technical support, etc.)	Kubota's dealer network ensures efficient access to parts and service, enabling timely support for all machines. Dealers are equipped with KPAD and a streamlined parts ordering system to enhance order processing speed. Additionally, with the integration of Smart Supply in select partner dealerships, Kubota aims to proactively stock high-demand parts—helping dealers maintain inventory before shortages arise. For any questions or assistance with parts ordering, Kubota offers dedicated technical support through our divisional offices. *For details on warranty information, please refer to the supporting documents.*

Table 5B: Value-Added Attributes

Line Item	Question	Certification	Offered	Comment	
50	Select any Women or Minority Business Entity (WMBE), Small Business Entity (SBE), or veteran owned business certifications that your company or hub partners have obtained. Upload documentation and a listing of dealerships, HUB partners or re-sellers if available. Select all that apply.		☐ Yes ☒ No	Kubota Tractor Corporation fully supports all Women- and Minority-Owned Business Enterprises (WMBE) and Small Business Enterprises (SBE). However, as a subsidiary of Kubota Japan, we do not currently track this information internally. Nonetheless, we remain fully committed to supporting these businesses.	*
51		Minority Business Enterprise (MBE)	☐ Yes ☒ No	In regards to MBE Kubota dealerships are independently owned and operated. Under Kubota's business model, dealerships retain the right and discretion to conduct business with parties of their choosing.	*
52		Women Business Enterprise (WBE)	☒ Yes ☐ No	In regards to WBE Kubota dealerships are independently owned and operated. Under Kubota's business model, dealerships retain the right and discretion to conduct business with parties of their choosing.	*
53		Disabled-Owned Business Enterprise (DOBE)	☐ Yes ☒ No	In regards to DOBE Kubota dealerships are independently owned and operated. Under Kubota's business model, dealerships retain the right and discretion to conduct business with parties of their choosing.	*
54		Veteran-Owned Business Enterprise (VBE)	☐ Yes ☒ No	Even though Kubota is not a VBE Kubota strives to help the veteran community whenever possible. Most recently reflected with a partnership with Boot Campaign, designed to help and support military families.	*
55		Service-Disabled Veteran-Owned Business (SDVOB)	☐ Yes ☒ No	In regards to SDVOB Kubota dealerships are independently owned and operated. Under Kubota's business model, dealerships retain the right and discretion to conduct business with parties of their choosing.	*
56		Small Business Enterprise (SBE)	☐ Yes ☒ No	In regards to SBE Kubota dealerships are independently owned and operated. Under Kubota's business model, dealerships retain the right and discretion to conduct business with parties of their choosing.	*
57		Small Disadvantaged Business (SDB)	☐ Yes ☒ No	In regards to SDB Kubota dealerships are independently owned and operated. Under Kubota's business model, dealerships retain the right and discretion to conduct business with parties of their choosing.	*
58		Women-Owned Small Business (WOSB)	☐ Yes ☒ No	In regards to WOSB Kubota dealerships are independently owned and operated. Under Kubota's business model, dealerships retain the right and discretion to conduct business with parties of their choosing.	*

Table 6: Pricing (400 Points)

Provide detailed pricing information in the questions that follow below.

Line Item	Question	Response *	
59	Describe your payment terms and accepted payment methods.	Kubota Tractor Corporation payment terms of sale are net thirty days and accepted payments may vary based on individual dealer network. The standard is cash typically by check or ACH payment, P-Card or Business credit card as well as finance and lease options via Kubota Credit Corporation (KCC).	*

60	Describe any leasing or financing options available for use by educational or governmental entities.	Kubota offers financing and leasing options to Sourcewell members through Kubota Credit Corporation (KCC). The target customer base of Sourcewell are municipal/government customers, educational and non-profits and for those type customers we only offer standard lease options. This special language in our lease agreements allow the entity to exit the lease if the government cuts funding for the project, and this is essential as this type of customer only approve budgets yearly and therefore need this language. When we talk about our municipal leases, we have two options. First let's discuss the Full Payout lease. This is like a loan, the customer makes regular payments and then at the end owns the equipment for \$100. This is the option for the customer looking to own it at the end like a loan. The second option is the FPPO (Fixed Purchase Price Option) lease. This option gives the customer a lower payment and then at the end of the term, the customer can choose to purchase the equipment for a locked in purchase price (that is stated on their lease from the start) or they can turn the equipment back. If you have a Sourcewell customer who is not a true govt/muni - the product options would be different as they'd only have the FPPO option available for leasing but they would be eligible for a loan using the standard rates. When you select these options, there are two pricing program options. A dealer working this up can choose "muni lease promo" or "muni lease standard". Promo is our promotional pricing that can only be used in sales with govt customers who are not taking discounts that make them ineligible (like the KTC governmental discount). When using Sourcewell, the dealer MUST select the "muni standard rates" . This is because they are getting the advantage of the Sourcewell pricing (discount) and cannot be combined with any additional promotions. Once this is entered, they can select terms from 24-60 months. They can choose four options that are available on intervals of 300, 600, 900,1200, (and sometimes offered in 1500, and 2000 depending on term/model). . Dealers can access this by entering the deal in Showroom, but this program is posted in Kubotalink. We have some current changes which took effect on October 1, 2024 as follows: Promo Municipal Leasing Leasing APRs for the Promo Municipal Leasing Program are being lowered to match the current APRs for the Commercial Leasing Program. This change will lower the price point for this program across all models and reduce the complexity of managing different rates across promo programs. Standard Municipal Leasing Leasing APRs for the Standard Municipal Leasing Program have been lowered, and residuals have been increased to match the residuals on the Promo Municipal Leasing Program. These changes are designed to significantly reduce the price point for this program across all models and, when combined with the government discount, make price points more consistent with the Promo Leasing Program for most models. Please refer to RFB-2024-L03-R2 for complete details on these updates and refer to the applicable sales bulletins for incentive eligibility rules.
61	Describe any standard transaction documents that you propose to use in connection with an awarded agreement (order forms, terms and conditions, service level agreements, etc.). Upload all template agreements or transaction documents which may be proposed to Participating Entities.	Kubota Dealers utilize our internal Integrated Kubota Quote (IKQ) or Build My Kubota (BMK) configurator for standard quotes to our Sourcewell customers. Each dealership salesperson has their individual access and login to this quote tool which provides the Dealer Name, Address, Salesperson's Name and Email address along with phone number for ease of identifying the quoting dealer and how to reach them directly for questions or confirmation of purchase. The individual dealer invoices and accepts purchase orders and payments directly from their individual customer's and handle the transaction from start of quote to final billing directly with the Sourcewell customer. Please see a sample of an attached Kubota integrated web quote.

62	Do you accept the P-card procurement and payment process? If so, is there any additional cost to Sourcewell participating entities for using this process?	Kubota dealers may, at their discretion, accept the P-card procurement and payment process. Kubota encourages dealers to accept the P-card and encourages Sourcewell members to consult with their local supporting dealer for participation. Each dealership operates independently and therefore it's at the dealer discretion whether the finance charges assessed by the credit card (P-Card) transaction will be passed on to the customer or absorbed by the dealership. This fee should be a separate line item identified by the dealership and can range from 3 -5 percent in processing fees. The Sourcewell customer should confirm these fees if any with the participating dealership.	*
63	Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the Sourcewell discounted price) on all of the items that you want Sourcewell to consider as part of your RFP response. If applicable, provide a SKU for each item in your proposal. Upload your pricing materials (if applicable) in the document upload section of your response.	Kubota pricing structure will range from 22-24 percent discount off Published MSRP price for each series and product family in our proposed solution. These discounts can be found in the supporting pricing documentation submitted.	*
64	Quantify the pricing discount represented by the pricing proposal in this response. For example, if the pricing in your response represents a percentage discount from MSRP or list, state the percentage or percentage range.	Kubota will offer a specific discount from our published list price for each series and product family in our proposed solution. These discounts from MSRP can be found in the supporting pricing documentation submitted in the documents step. The discount from published list price is as follows: Tractors B series - 22% BX series - 22% L series - 22% M series - 22% Turf F Series - 22%, GR Series - 22%, T Series - 22%, Z Series - 22% TLB series - B26, L47 & M62 - 22% Land Management Disc mowers - 22%, Rotary tedders - 22%, Rotary rakes - 22%, Spreaders - 22% We offer a 24% across the board for all Construction Equipment.	*
65	Describe any quantity or volume discounts or rebate programs that you offer.	Kubota will offer it's best and last pricing for individual units without requiring Sourcewell members to buy in volume or apply for rebates after the sale.	*
66	Propose a method of facilitating "sourced" products or related services, which may be referred to as "open market" items or "non-contracted items". For example, you may supply such items "at cost" or "at cost plus a percentage," or you may supply a quote for each such request.	Kubota Requests for open market "sourced" or non-standard items can be added to Sourcewell members quotes at their request in order to complete the purchase of a Kubota item. Acceptance of these quoted sourced/non-standard items will be at the discretion of each Sourcewell members and their dealer who will provide a separate line item below the configured Kubota pricing structure for each sourced "open market" item.	*
67	Identify any element of the total cost of acquisition that is NOT included in the pricing submitted with your response. This includes all additional charges associated with a purchase that are not directly identified as freight or shipping charges. For example, list costs for items like pre-delivery inspection, installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer.	Pre-delivery inspections and freight will be shown on all Sourcewell member quotes to ensure complete costs of acquisition and complete transparency prior to Sourcewell member taking acquisition. These items will be clearly shown as line items on the customers web quote from Build My Kubota web quote form. All common accessories and attachments have a standard labor time associated with the installation of accessories. Dealer labor rates will vary due to regional economic differences (e.g. Seattle, WA and New York, NY labor rates are typically higher than Greenville, SC or Bowling Green, KY). Kubota reviews all dealer labor rate differences and ensures that all dealer rates are justified and compliant with normal regional economic conditions. Kubota strives to maintain a labor rate relative to \$110./hour. All charges will be turnkey solutions with no hidden costs and will be clearly identified on all Sourcewell members quotes prior to solution acquisition.	*
68	If freight, delivery, or shipping is an additional cost to the Sourcewell participating entity, describe in detail the complete freight, shipping, and delivery program.	Freight charges will be shown on every Sourcewell member quote and based on prior to acquisition. Kubota's proposed solution includes many various models with great weight and size disparities (e.g. a Z242KW-48 Zero Turn Mower weights 900lbs, an M6-101DTC-F-1 Tractor weighs 11,387lbs). These units will be shipped from east coast, west coast, and central US warehouses to all 50 states, territories, Canada, and wherever Sourcewell members dealerships are located. A flat rate charge to ensure costs are covered would be prohibitively and artificially high. Our solution is a freight pricing model of showing freight charges tailored by size, model, weight, to a specific location. This solution best addresses the logistical variances in supporting all Sourcewell members equally.	*

69	Specifically describe freight, shipping, and delivery terms or programs available for Alaska, Hawaii, Canada, or any offshore delivery.	The freight pricing model for Alaska Hawaii, Canada, and all offshore deliveries will be to show all freight charges on Sourcewell member quotes prior to acquisition. Freight in Canada by Kubota Canada Ltd. will follow this process. Freight for Hawaii and Alaska will be provided by a freight forwarder and shown on all quotes prior to acquisition by our quoting dealer network.	*
70	Describe any unique distribution and/or delivery methods or options offered in your proposal.	An innovative and unique aspect of Kubota's distribution method is having new forward inventory placed within our Kubota dealer network. Many products, attachments, accessories, and solutions are already in place and close to Sourcewell Members within our 1,100 plus location dealer network. This ultimately allows for a Sourcewell members to visit local dealers and many times have a hands-on opportunity with a solution prior to acquisition. While Kubota does ship products from its three US warehoused (California, Georgia, and Kansas) and one in Canada (greater Toronto area), this access to solutions locally is an added benefit to our Sourcewell Members. Additionally, having a local, servicing dealer allows for specialization of products to meet local and unique Sourcewell member needs and requirements prior to delivery (e.g. dealers based in and familiar with local subzero winterization requirements).	*
71	Specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed agreement with Sourcewell. This process includes ensuring that Sourcewell participating entities obtain the proper pricing.	All of our Kubota dealers are authorized to become seller's off the Sourcewell contract by logging into their Sales portal with access to our contractual pricing agreement. Each Sourcewell member receives their equipment quotes directly from their local Kubota dealer. The quotation tool has all the necessary contract information embedded in the quote tool (discount %, eligible equipment, applicable contract #'s). Kubota self-audits multiple product groups regularly reviewing and auditing pricing along with our digital marketing group that manages our electronic pricing database. In addition, the National Accounts group regularly reviews dealer quoting for pricing and accuracy. These multiple layers of self-audit and review process elevate accuracy and compliance. Kubota dealers are not paid for their sales using the Sourcewell program without submitting all of the required information to report accurately on the Sourcewell contract usage reports. This information is in turn downloaded to create our usage reports for the Sourcewell program. This series of overlapping auditing for pricing and reporting drives contract compliance.	*
72	If you are awarded an agreement, provide a few examples of internal metrics that will be tracked to measure whether you are having success with the agreement.	Kubota tracks all Sourcewell transactions which are reported to our Division offices and are downloaded on a weekly basis. These sales are tracked by Kubota dealers, purchasing entity, type of equipment purchased, and transaction amount. Quarterly sales reports are reviewed to compare the Sourcewell contract sales growth quarter over quarter and year over year.	*
73	Provide a proposed Administration Fee payable to Sourcewell. The Fee is in consideration for the support and services provided by Sourcewell. The propose an Administrative Fee will be payable to Sourcewell on all completed transactions to Participating Entities utilizing this Agreement. The Administrative Fee will be calculated as a stated percentage, or flat fee as may be applicable, of all completed transactions utilizing this Master Agreement within the preceding Reporting Period defined in the agreement.	Kubota proposes paying a 1.5% administrative fee of the total sales generated from this contract less freight, assembly fees, and pre-delivery inspection fees for Kubota products only. Kubota has been a strategic partner of Sourcewell's for the past 14 years. The Sourcewell contracts Kubota holds have seen continued growth year over year and are very popular with our customers and frequently used by our 1,100 plus dealer network. The utilization of our Sourcewell contracts continues to grow and expand.	*

Table 7: Pricing Offered

Line Item	The Pricing Offered in this Proposal is: *	Comments	
74	The pricing offered is consistent with standard market pricing typically offered to individual municipalities, universities, or school districts.	The pricing offered on behalf of Kubota Tractor Corporation is a specified discount from the published list price for each series and product family in our proposed solution. The discount from MSRP can be found in the supporting pricing documentation. We offer the the best and last pricing for individual units without requiring Sourcewell members to buy in volume or apply for rebates after the sale.	*

Table 8A: Depth and Breadth of Offered Solutions (200 Points)

Line Item	Question	Response *	
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75	Provide a detailed description of all the Solutions offered, including used, offered in the proposal.	1. Products: Kubota USA offers a wide range of products, primarily focused on equipment for agriculture, construction, landscaping, and turf management. Including: • Agricultural Equipment: Tractors (small to large), combines, hay tools, and other implements for farming and crop production. • Construction Equipment: Excavators, skid-steer loaders, wheel loaders, backhoes, and compact track loaders. • Lawn & Garden Equipment: Zero-turn mowers, riding mowers, and garden tractors. • Utility Vehicles: RTV (Rough Terrain Vehicles) for off-road work environments. • Attachments and Implements: Wide variety of attachments like loaders, backhoes, mowers, and snow blowers that are compatible with Kubota equipment. 2. Parts: KubotaUSA ensures that all parts and components are readily available for their equipment. This includes: • Genuine Kubota Parts: Original equipment manufacturer (OEM) parts designed to maintain optimal performance and ensure the longevity of Kubota products. • Parts Availability: Extensive availability of parts across the network of dealers and online through Kubota's website. • Online Parts Catalog: Kubota provides an easy-to-navigate parts catalog to help customers find the right components quickly. 3. Service: KubotaUSA's service offering includes a network of authorized service centers and highly trained technicians. Key features include: • Dealer Network: A nationwide network of Kubota dealers who are trained to provide repair, maintenance, and troubleshooting services. • Maintenance Packages: Kubota offers maintenance schedules and service packages to ensure that products are serviced on time and run smoothly. • Mobile Service: In some areas, Kubota offers mobile service for on-site repairs, minimizing downtime for customers. 4. Warranty: Kubota offers comprehensive warranty coverage for their products, which varies depending on the type of equipment. Key points to highlight include: • Standard Warranty Coverage: Kubota typically provides a 2-year or 3-year limited warranty on most equipment, with extended warranty options available. • Powertrain Warranty: Some Kubota products offer a separate powertrain warranty for components like engines, transmissions, and drive systems. • Warranty Transferability: Kubota allows warranty coverage to be transferred if the equipment is sold, offering peace of mind for new owners. 5. Financing: KubotaUSA provides a range of financing options to help customers purchase equipment, including: • Kubota Credit Corporation (KCC): A subsidiary of Kubota that offers flexible financing solutions tailored to both personal and business needs. • Leasing Options: Kubota offers leasing plans with flexible terms, including seasonal payments for agricultural customers. • Special Promotions: Kubota frequently runs promotional offers, such as low-interest rates or deferred payment plans, depending on the season and equipment type. 6. Customer Support: Kubota USA offers comprehensive customer support options to help customers with everything from product inquiries to troubleshooting. • Online Support Center: A resource-rich website with FAQs, manuals, parts diagrams, and how-to guides for all Kubota products. • 24/7 Support: Some customer service is available outside of normal business hours to provide urgent assistance. • Training and Education: Kubota offers product training for dealers and customers, covering everything from safe operation to equipment maintenance. • Customer Service: A dedicated customer service hotline for troubleshooting, warranty issues, and general inquiries.
76	Within this RFP category there may be subcategories of solutions. List subcategory titles that best describe your products and services.	1. Products - Land Pride Attachments: Land Pride offers a wide range of attachments that are compatible with Kubota tractors and other Kubota equipment. These products are designed to enhance the versatility and performance of Kubota machines across various applications, from agriculture to landscaping. Including: • Mowers & Finish Mowers: - o Finish Mowers: Land Pride's finish mowers provide a clean, precise cut for residential and commercial lawns. - o Rough Cut Mowers: These mowers are ideal for clearing overgrown fields, pastures, and roadways. - o Flail Mowers: Land Pride's flail mowers are designed for more challenging environments and are great for mowing thick vegetation and brush.

	• Tillage Equipment: - o Disc Harrows: Land Pride offers disc harrows that provide high-efficiency soil cultivation and are easy to adjust for different soil conditions. - o Cultivators: Used for seedbed preparation, these tillers are available in various widths and configurations for Kubota tractors. • Post-Hole Diggers: - o Land Pride post-hole diggers are designed to handle the toughest digging jobs and are ideal for fencing, landscaping, or planting applications. • Snow Removal Equipment: - o Snow Blowers: High-performance snow blowers that are designed for heavy snow removal, particularly in agricultural or rural settings. - o Snow Pushers: Heavy-duty snow pushers designed for clearing snow from large surfaces quickly and efficiently. • Landscape and Construction Attachments: - o Box Blades: Used for grading and leveling, these are essential for landscaping and roadwork projects. - o Rear Blades: A versatile tool for grading, backfilling, and snow removal. - o Skid Steer Attachments: A range of attachments like pallet forks, buckets, and grapples that fit Kubota skid steer loaders. • Forks and Pallet Forks: - o Land Pride offers a variety of forks and pallet forks to help Kubota owners move materials, whether for farming, construction, or landscaping. • Loaders & Loader Attachments: - o Loader buckets, forks, and grapple attachments are specifically designed to enhance Kubota's compact loaders and tractors. 2. Parts: Land Pride, like Kubota, emphasizes the importance of using high-quality, genuine parts for their attachments. Here's what to include: • Genuine Land Pride Parts: Land Pride offers OEM parts to ensure the continued performance and longevity of their attachments. • Parts Availability: These parts are available through Kubota dealers and Land Pride dealers across the country. • Easy Access to Parts Catalog: Land Pride provides a detailed parts catalog that helps customers easily find replacement components for their attachments. 3. Service: Land Pride attachments are supported by a network of Kubota dealers, who can assist with installation, maintenance, and repairs. • Dealer Network Support: Land Pride attachments are serviced by Kubota-authorized dealers, who are trained to maintain and repair both Kubota equipment and Land Pride attachments. • Installation Services: Many Kubota dealers offer installation services for Land Pride attachments, ensuring they are properly fitted and ready for use. • Maintenance and Repairs: Routine maintenance and repair services are available for Land Pride attachments, ensuring long-lasting performance. 4. Warranty: Land Pride attachments typically come with a 1-year limited warranty from the date of purchase, with some exceptions for specific attachments. • Warranty Coverage: The warranty typically covers defects in material and workmanship under normal use and service. • Transferability: Like Kubota's equipment warranties, Land Pride's warranty may be transferable when the equipment is sold, adding value for used equipment buyers. • Extended Warranty: Some Kubota dealers offer extended warranty options for Land Pride attachments. 5. Financing: Kubota offers financing options for Land Pride attachments through Kubota Credit Corporation (KCC), similar to financing for Kubota equipment. • Flexible Payment Plans: KCC provides financing solutions with flexible payment options to fit a customer's budget. • Promotional Financing: Kubota and KCC frequently offer seasonal promotional financing, such as low-interest rates or deferred payments, to help customers purchase Land Pride attachments. • Leasing Options: Leasing may also be available for Land Pride attachments, offering flexibility for businesses or customers with changing needs. 6. Customer Support: Kubota provides robust customer support for both Kubota equipment and Land Pride attachments, ensuring that customers have access to the help they need. • Online Resources: Customers can access parts catalogs, service manuals, and troubleshooting guides for Land Pride attachments on the Kubota and Land Pride websites. • Dealer Support: Kubota dealers provide direct customer support for issues related to both Kubota equipment and Land Pride attachments. • Technical Assistance: Technical support is available for installation, maintenance, and troubleshooting of Land Pride attachments, either through the dealer network or Kubota's customer service.
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Table 8B: Depth and Breadth of Offered Solutions

Indicate below if the listed types or classes of Solutions are offered within your proposal. Provide additional comments in the text box provided, as necessary.

Line Item	Category or Type	Offered *	Comments
77	Lawn and garden equipment for all types of lawn, field and turf care, golf course, landscape, sidewalk, walking path, and parking lot maintenance, and snow removal	☒ Yes ☐ No	1. Mowers & Lawn Equipment • Zero-Turn Mowers: Kubota's zero-turn mowers come in both commercial and residential models. The Z700 Series is built for professional landscapers with high horsepower and large cutting decks, while the Z200 Series caters to residential use with user-friendly controls and powerful performance for larger lawns. • Stand-On Mowers: The SZ Series of stand-on mowers is designed for maneuverability and efficiency in tight spaces. These mowers offer excellent visibility and quick controls, perfect for landscapers working on residential properties. • Walk-Behind Mowers: The W Series includes commercial-grade walk-behind mowers. They're compact and designed for precision cutting in smaller or complex landscape areas, such as around flower beds or obstacles. • Compact Mowers: The T Series lawn tractors are designed for homeowners with small- to medium-sized lawns, featuring easy-to-use controls, comfortable seating, and smooth operation. • Grass-Cutting Attachments: In addition to their mower lineup, Kubota offers various grass-cutting attachments and accessories, including mulching kits, bagging systems, and striping kits, to enhance cutting performance and versatility. 2. Hay and Farm Implements • Hay Balers: Kubota's balers, such as the BV4160 and BV4180 series, are designed for high-density baling with features like low horsepower requirements and simplified controls, making them suitable for small to mid-sized farms. • Disc Mowers: The DM Series disc mowers are designed to work efficiently in a variety of crop types. These mowers are built for low maintenance and high-speed cutting, helping operators cover more ground quickly. • Tedders and Rakes: The TE Series tedders spread and aerate hay to promote drying, while the RA Series rotary rakes gather the hay into windrows, ensuring it's ready for efficient baling. • Wrappers: Kubota offers wrappers like the WR1100, which wrap bales in protective film to maintain hay quality during storage. • Spreaders and Seeders: Kubota's VS Series spreaders provide even distribution of fertilizer or seed over large fields, while their seeders ensure precision and control, improving crop yield. • Cultivators and Plows: Kubota

offers a range of tillage equipment, such as plows and cultivators, to prepare fields for planting by aerating the soil, reducing compaction, and supporting root growth.

3. Utility Vehicles (UTVs)

- RTV-X Series: Known for rugged durability, the RTV-X Series includes models like the RTV-X1140, which can be converted from a 2-passenger to a 4-passenger configuration. It features a robust suspension system, high ground clearance, and an integrated cargo bed, making it ideal for heavy-duty off-road applications.
- RTV500: The RTV500 is compact and fuel-efficient, equipped with a liquid-cooled EFI engine and an independent suspension system. It's a great fit for light-duty tasks around farms, parks, and properties with tight spaces.
- RTV900 Series: This series, featuring the RTV900XT, is a powerful workhorse with a diesel engine, high torque, and excellent hauling capabilities, designed for transporting tools, supplies, or workers over rough terrain.
- Specialty Models (RTV-XG850 Sidekick): This model provides a high-speed option with a 48-horsepower gasoline engine, perfect for users who need speed and efficiency for larger properties or event management.
- Attachments for UTVs: Kubota offers a variety of utility vehicle attachments, such as snowblades, winches, and cargo racks, allowing operators to customize their UTVs for various tasks and conditions.

4. Lawn, Field, and Turf Care

- Zero-Turn Mowers: Kubota's Z-Series zero-turn mowers offer options for both commercial and residential turf care, with models capable of covering large fields efficiently. The mowers provide precise cutting, high horsepower, and are suitable for large estates, parks, and sports fields.
- Stand-On and Walk-Behind Mowers: The SZ Series (stand-on) and W Series (walk-behind) mowers provide flexibility and maneuverability, ideal for smaller or more intricate turf areas like residential lawns, commercial properties, and tight spaces on landscapes.
- Tractors with Turf Tires: Kubota's compact and sub-compact tractors can be equipped with turf tires to minimize ground impact, allowing them to work on golf courses and delicate lawns without damaging the turf.

5. Golf Course Maintenance

- Precision Mowers: Kubota's range of mowers, especially the zero-turn models, can provide the close, consistent cut required for golf course fairways, greens, and roughs.
- Utility Vehicles (UTVs): The RTV series UTVs, with their low impact on turf and utility bed options, are ideal for transporting tools and materials around golf courses efficiently.

- Compact Tractors and Attachments: These tractors can handle a variety of golf course maintenance tasks, from seeding and aeration to topdressing. Kubota's compact tractors are equipped to manage tight fairway turns and maintain precise control, essential for golf course upkeep.
6. Landscape and Garden Maintenance
- Multi-Use Tractors and Attachments: Kubota's BX and B Series compact tractors support a wide array of attachments such as loaders, backhoes, and tillers. These are versatile tools for landscapers working on tasks like planting, mulching, or grading.
 - Tillers and Cultivators: Kubota offers tillers and cultivators that help in soil preparation for gardens, flower beds, and landscaping projects.
 - Front-Mounted Blades and Loaders: Attachments like front-mounted blades, loaders, and grapples allow for efficient clearing and shaping of landscapes.
7. Sidewalk, Walking Path, and Parking Lot Maintenance
- Compact Tractors and Attachments for Path Maintenance: Compact and sub-compact tractors are perfect for maintaining sidewalks and walking paths. They can handle a variety of attachments, such as brushes, blowers, and sweeper attachments, which are effective in keeping paths clear.
 - Sweepers and Brooms: Kubota offers sweeper and rotary broom attachments that are ideal for cleaning up sidewalks, parking lots, and walking paths, removing debris, leaves, and dirt.
 - RTV Series Utility Vehicles: These UTVs are perfect for transporting maintenance tools across paths and lots while minimizing the impact on pathways. They also offer snow removal options, making them versatile for year-round maintenance.
8. Snow Removal Equipment
- Snowblowers and Snow Blades: Kubota offers snowblowers and snow blade attachments for both tractors and UTVs, suitable for sidewalks, driveways, parking lots, and larger open areas.
 - Utility Vehicles with Snow Attachments: Kubota's RTV-X Series utility vehicles can be equipped with snowblades and spreaders, providing an efficient snow removal solution for tight areas such as sidewalks and parking lots.
 - Compact Tractors with Front-Mounted Blades: Kubota's compact tractors can also be fitted with front-mounted snow blades or snow blowers, allowing operators to clear snow in more confined areas such as paths and lots.

78	Irrigation and aeration equipment, systems, parts, and installation	☒ Yes ☐ No	While Kubota itself doesn't offer standalone irrigation and aeration systems, their equipment supports these applications effectively when combined with compatible attachments and third-party systems. If you're considering a specific type of irrigation or aeration solution, local Kubota dealers can often provide recommendations for compatible attachments and equipment to meet these needs. 1. Aeration • Compatible Aerator Attachments: Kubota's compact and sub-compact tractors (such as the BX and B Series) can be fitted with aerator attachments from third-party manufacturers. These attachments work well for golf courses, sports fields, and landscapes that require regular aeration to maintain soil health. • Pull-Behind Aerators for Tractors: Many users add pull-behind aerators to Kubota tractors. This setup enables efficient aeration for large turf areas, golf courses, and other fields, providing deep soil penetration for optimal water and nutrient absorption. • Compact Tractors for Golf and Lawn Aeration: Kubota's smaller tractors with turf tires help prevent turf damage, making them suitable for delicate aeration work on golf courses and lawns. 2. Irrigation Systems and Parts • Irrigation-Related Attachments and Implements: While Kubota does not manufacture irrigation systems, their tractors and utility vehicles can transport irrigation parts and systems for installation and repair projects. Compact and sub-compact models work well for maneuvering in tighter spaces often found in landscaping and golf course maintenance. • Utility Vehicles for Irrigation Maintenance: Kubota's RTV utility vehicles can assist maintenance teams by transporting irrigation equipment and supplies across expansive properties like golf courses, farms, and parks. 3. Installation and Support Capabilities • Use of Kubota Tractors in Installation: Kubota tractors are useful for preparing the ground for irrigation installation by grading, trenching, or digging as needed. They can be paired with third-party trenching and digging attachments for efficient setup of irrigation lines. • Dealer Network for Support: Kubota's extensive dealer network provides guidance and support, often working with landscape and agricultural professionals who can suggest compatible aeration and irrigation equipment from partner brands.	☒ Yes ☐ No	Although Kubota doesn't directly manufacture beach and waterfront maintenance equipment, their tractors, UTVs, and attachments can support a range of tasks commonly associated with waterfront care when paired with
79	Beach and waterfront maintenance equipment and accessories	☒ Yes ☐ No		☒ Yes ☐ No	Although Kubota doesn't directly manufacture beach and waterfront maintenance equipment, their tractors, UTVs, and attachments can support a range of tasks commonly associated with waterfront care when paired with

		the appropriate third-party accessories. For specific beach grooming and waterfront solutions, it's often helpful to consult with a Kubota dealer who may have local recommendations for compatible tools and attachments. 1. Sand Grooming and Beach Cleaning • Compact and Sub-Compact Tractors with Compatible Attachments: Kubota's BX and B Series tractors can be paired with third-party beach grooming attachments, like sand rakes and groomers, to help clean and level sandy areas on beaches. • Box Blades and Land Planes: These attachments are available for Kubota tractors and can assist in leveling sand and smoothing surfaces on beachfront areas, though they aren't specifically beach groomers. 2. Waterfront Vegetation Control • Mowers and Brush Cutters: For areas near water that require vegetation control, Kubota's zero-turn mowers or compact tractors with brush cutters can manage grassy, brushy areas near the shore. • Tractors with Flail Mowers: Kubota tractors with flail mower attachments can clear heavy vegetation around waterfronts or in hard-to-reach spots along riverbanks or lakeshores. 3. Erosion Control and Shoreline Maintenance • Utility Tractors for Erosion Prevention: Kubota's larger tractors, such as the L or M Series, can assist with shoreline maintenance by carrying and positioning materials like rocks, sandbags, or erosion control blankets. • Front Loaders and Backhoes: Kubota's compact and utility tractors can be equipped with front loaders or backhoes to transport, dig, and position materials along shorelines for erosion prevention projects. 4. Debris Removal and Transport • RTV Utility Vehicles for Shoreline Clean-Up: Kubota's RTV Series utility vehicles can be fitted with cargo beds to help transport trash, driftwood, and other debris from waterfronts to disposal areas. The RTVs' off-road capability makes them suitable for traversing sandy or uneven terrain near shorelines. • Fork Attachments for Large Debris: Front forks on Kubota tractors allow for the transport of larger objects or debris that may wash up on shore. 5. Dredging and Silt Removal • While Kubota does not produce dredging equipment, their tractors and RTVs can be used to transport silt or dredged material away from the waterfront area after it has been removed by specialized equipment.	
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Table 9: Exceptions to Terms, Conditions, or Specifications Form

Line Item 80. NOTICE: To identify any exception, or to request any modification, to Sourcewell standard Master Agreement terms, conditions, or specifications, a Proposer must submit the proposed exception(s) or requested modification(s) via redline in the Master Agreement Template provided in the “Bid Documents” section. Proposer must upload the redline in the “Requested Exceptions” upload field. All exceptions and/or proposed modifications are subject to review and approval by Sourcewell and will not automatically be included in the Master Agreement.

Do you have exceptions or modifications to propose?	Acknowledgement *
	☒ Yes ☐ No

Documents

Ensure your submission document(s) conforms to the following:

- 1. Documents in PDF format are preferred. Documents in Word, Excel, or compatible formats may also be provided.
- 2. Documents should NOT have a security password, as Sourcewell may not be able to open the file. It is your sole responsibility to ensure that the uploaded document(s) are not either defective, corrupted or blank and that the documents can be opened and viewed by Sourcewell.
- 3. Sourcewell may reject any response where any document(s) cannot be opened and viewed by Sourcewell.
- 4. If you need to upload more than one (1) document for a single item, you should combine the documents into one zipped file. If the zipped file contains more than one (1) document, ensure each document is named, in relation to the submission format item responding to. For example, if responding to the Marketing Plan category save the document as “Marketing Plan.”
 - [Pricing](#) - Sourcewell Discount Structure.pdf - Tuesday November 19, 2024 14:09:43
 - [Financial Strength and Stability](#) - KBT 2nd Quarter Financials.pdf - Wednesday November 13, 2024 08:21:04
 - Marketing Plan/Samples (optional)
 - WMBE/MBE/SBE or Related Certificates (optional)
 - [Standard Transaction Document Samples](#) - RTVX1140WLHS WEB QUOTE #2828724.pdf - Tuesday November 19, 2024 15:09:00
 - Requested Exceptions (optional)
 - [Upload Additional Document](#) - Sourcewell Additional Documents.zip - Monday November 25, 2024 12:20:49

Addenda, Terms and Conditions

PROPOSER AFFIDAVIT OF COMPLIANCE

I certify that I am an authorized representative of Proposer and have authority to submit the foregoing Proposal:

1. The Proposer is submitting this Proposal under its full and complete legal name, and the Proposer legally exists in good standing in the jurisdiction of its residence.
2. The Proposer warrants that the information provided in this Proposal is true, correct, and reliable for purposes of evaluation for award.
3. The Proposer certifies that:
 - (1) The prices in this Proposal have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other Proposer or competitor relating to-
 - (i) Those prices;
 - (ii) The intention to submit an offer; or
 - (iii) The methods or factors used to calculate the prices offered.
 - (2) The prices in this Proposal have not been and will not be knowingly disclosed by the Proposer, directly or indirectly, to any other Proposer or competitor before award unless otherwise required by law; and
 - (3) No attempt has been made or will be made by Proposer to induce any other concern to submit or not to submit a Proposal for the purpose of restricting competition.
4. To the best of its knowledge and belief, and except as otherwise disclosed in the Proposal, there are no relevant facts or circumstances which could give rise to an organizational conflict of interest. An organizational conflict of interest is created when a current or prospective supplier is unable to render impartial service to Sourcewell due to the supplier's: a. creation of evaluation criteria during performance of a prior agreement which potentially influences future competitive opportunities to its favor; b. access to nonpublic and material information that may provide for a competitive advantage in a later procurement competition; c. impaired objectivity in providing advice to Sourcewell.
5. Proposer will provide to Sourcewell Participating Entities Solutions in accordance with the terms, conditions, and scope of a resulting master agreement.
6. The Proposer possesses, or will possess all applicable licenses or certifications necessary to deliver Solutions under any resulting master agreement.
7. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
8. Proposer its employees, agents, and subcontractors are not:
 1. Included on the "Specially Designated Nationals and Blocked Persons" list maintained by the Office of Foreign Assets Control of the United States Department of the Treasury found at: <https://www.treasury.gov/ofac/downloads/sdnlist.pdf>;
 2. Included on the government-wide exclusions lists in the United States System for Award Management found at: <https://sam.gov/SAM/>; or
 3. Presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this solicitation.

☒ By checking this box I acknowledge that I am bound by the terms of the Proposer's Affidavit, have the legal authority to submit this Proposal on behalf of the Proposer, and that this electronic acknowledgment has the same legal effect, validity, and enforceability as if I had hand signed the Proposal. This signature will not be denied such legal effect, validity, or enforceability solely because an electronic signature or electronic record was used in its formation. - Mark Adams, Senior Manager National Account Sales, Kubota Tractor Corporation

The Proposer declares that there is an actual or potential Conflict of Interest relating to the preparation of its submission, and/or the Proposer foresees an actual or potential Conflict of Interest in performing the obligations contemplated in the solicitation proposal.

☒ Yes ☐ No

The Bidder acknowledges and agrees that the addendum/addenda below form part of the Bid Document.

Check the box in the column "**I have reviewed this addendum**" below to acknowledge each of the addenda.

File Name	I have reviewed the below addendum and attachments (if applicable)	Pages
Addendum 6 Grounds Maintenance Eqpt RFP Tue November 12 2024 03:29 PM	☒	1
RFP 112624 Grounds Maintenance Equipment Pre-Proposal Recording Link Mon November 11 2024 08:17 AM	☒	1
Addendum 5 Grounds Maintenance Eqpt RFP Fri November 8 2024 10:31 AM	☒	2
Addendum 4 Grounds Maintenance Eqpt RFP Mon November 4 2024 04:03 PM	☒	1
Addendum 3 Grounds Maintenance Eqpt RFP Mon October 28 2024 03:53 PM	☒	2
Addendum 2 Grounds Maintenance Eqpt RFP Wed October 16 2024 08:40 AM	☒	2
Addendum 1 Grounds Maintenance Eqpt RFP Wed October 9 2024 07:54 AM	☒	2

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

ITEM TITLE: **Resolution 2025-074 Awarding a Contract to the Lowest Bidder for Sidewalk Improvements at Veteran's Memorial Park**

MEETING DATE: September 25, 2025

DATE SUBMITTED: November 13, 2025

SUBMITTED BY: city manager/city attorney/parks & recreation director

BRIEF NARRATIVE: **Resolution 2025-074** Awards a contract for concrete improvement

The City of Fruitland Park Parks & Recreation Department has collected three informal quotes in accordance with City's Procurement Policy. Proposals were received from Bay to Bay Concrete, Circle G Concrete, and Zorn Construction. Circle G provided the lowest quote to construct 4'6'4" of reinforced concrete slabs, including all labor, misc. materials and site work prep; and to construct 441 Linear Feet x 5' x 4" reinforced fiber mesh concrete sidewalks including all labor, misc. materials and site work preparation. The FY 2024-25 budget included \$50,000 for this project. The lowest quote is for \$26,500. The benefit of this project is the structural improvements that will improve the look and functionality of the park.

Staff is recommending that the bid award go to the lowest bidder, Circle G Construction, Inc., 5244 SE 113th Place, Belleview, Florida.

FUNDS BUDGETED: \$50,000 in CRA, Project estimate is less than amount budgeted.

ATTACHMENTS: Resolution 2025-074 , Circle G Proposal

RECOMMENDATION: Approval of Resolution 2025-074

ACTION TO BE TAKEN: **Approve Resolution 2025-074**

RESOLUTION NO. 2025-074

A RESOLUTION OF THE CITY OF FRUITLAND PARK COMMUNITY REDEVELOPMENT AGENCY GOVERNING BOARD AND CITY COMMISSION APPROVING PROPOSAL SUBMITTED BY CIRCLE G CONSTRUCTION, INC. TO CONSTRUCT CONCRETE SLABS AND SIDEWALK IMPROVEMENTS AT VETERAN'S MEMORIAL PARK; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE

WHEREAS, the City of Fruitland Park Community Redevelopment Agency (the "CRA") was created pursuant to Part III, Chapter 163, Florida Statutes; and is a dependent special district under Chapter 189, Florida Statutes, known as the Uniform Special District Accountability Act (the "Act"); and

WHEREAS, the Act requires all special districts, including dependent special districts, such as the CRA, to adopt a budget for each fiscal year by resolution; and

WHEREAS, the CRA's adopted budget for 2024/2025 includes funds for construction of improvements at Veteran's Memorial Park; and

WHEREAS, in compliance with The Procurement Policy of the City of Fruitland Park, three informal quotes were obtained, and Circle G Construction, Inc. submitted the lowest quote for the work; and

WHEREAS, the governing board of the CRA desires to approve the proposal submitted by Circle G Construction, Inc.

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF FRUITLAND PARK COMMUNITY REDEVELOPMENT AGENCY GOVERNING BOARD AND CITY COMMISSION:

SECTION 1. The City of Fruitland Park Community Redevelopment Agency Governing Board and City Commission hereby approve the proposal dated 08/21/2025 from Circle G Construction Inc., attached hereto as **Exhibit A**, in the amount of \$26,500.00.

SECTION 2. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 3. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 4. Effective Date. This Resolution shall become effective immediately upon passage and adoption. The budget adopted approved by this Resolution shall be effective October 1, 2025.

PASSED AND RESOLVED this 25th day of September, 2025, at 6:00 p.m., or as soon thereafter, by the City of Fruitland Park Community Redevelopment Agency Governing Board and City Commission of the City of Fruitland Park, Florida.

Chris Cheshire, Mayor
City of Fruitland Park

Attest:

Gwen Johns, City Clerk

Mayor Cheshire	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Vice Mayor DeGrave	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Williams	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Cosenza	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Raysin	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)

First Reading _____

Approved as to form and legality:

Anita Geraci-Carver, City Attorney

ESTIMATE

Circle G Construction, Inc. - CBC
1250971
5244 SE 113th Pl
Belleview, FL 34420-3987

circlegbuilds@gmail.com
+1 (352) 267-1799



Bill to
City of Fruitland Park
Michelle Yoder, Recreation Director
205 W. Berckman St.
Fruitland Park, FL 34731

Ship to
City of Fruitland Park

Estimate details
Estimate no.: 1003
Estimate date: 08/21/2025
Expiration date: 09/05/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Construction	Construct 4'x6'x4" reinforced concrete slabs, including all labor, misc. materials & site work prep.	3	\$1,000.00	\$3,000.00
2.	Construction	Construct 441LF x 5' x 4" reinforced fibermesh concrete sidewalks, including all labor, misc. materials & site work prep.	1	\$23,500.00	\$23,500.00

Total **\$26,500.00**

Expiry date 09/05/2025

Accepted date Accepted by

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

ITEM TITLE: **Resolution 2025-084 Approval of Ranking and Authorize City Manager to Negotiate a Contract for an Engineering Firm to Design the Wastewater and Reclaimed Water Treatment Plant**

MEETING DATE: November 13, 2025

DATE SUBMITTED: November 5, 2025

SUBMITTED BY: city attorney/city manager

BRIEF NARRATIVE: **Resolution 2025-084** approves the ranking of engineering firms for professional design services related to the construction of the new wastewater treatment plant and reclaimed water treatment plant as recommended by the selection committee. The resolution also authorizes the city manager to negotiate a contract.

On October 1, 2025, City of Fruitland Park issued a Request for Qualifications (RFQ) 25-01 for professional design services related to the construction of a new wastewater treatment plant and reclaimed water treatment plant. The scope of work includes surveying, environmental, geotechnical, site improvements, buildings, plant improvements, cost estimates of construction, bid documents and bidding services, construction oversight and funding assistance. The RFQ was posted on the city's website as well as DemandStar, an online platform that connects government agencies with suppliers for public contracts.

A mandatory pre-submittal conference was held on Friday, October 10, 2025, at 10:00 a.m. at the Public Works Service Center. The purpose of the meeting was to highlight the project, discuss the timeline for submittals, answer questions and provide a site visit for the location of the new plant. Five engineering firms attended the mandatory pre-submittal conference.

Two qualified responses to the RFQ were received on the due date of October 28, 2025; Halff Associates, Inc. and Dewberry Engineers, Inc. A selection committee was formed to review, score and rank the RFQ submittals. The committee was made up of Fruitland Park's Public Works Director, Interim Community Services Director and Leesburg's Deputy Public Works Director, who is also a resident of Fruitland Park. The committee met on November 4, 2025, to discuss their reviews, score and ranking with Halff being ranked first and Dewberry as second. Some of the reasons stated for ranking Halff as first were the number of key personnel that would be working on the project, the experience level of key personnel, the number of personnel available to respond to questions and concerns, the number of project managers and Halff's relevant experience with similar projects.

Approval of Resolution 2025-084 approves the selection committee's ranking as well as authorizes the city manager to negotiate a contract with the top-ranked firm; Halff Associates, Inc. Should

negotiations with the top-ranked firm be unsuccessful, the resolution authorizes the city manager to negotiate with the next highest ranked firm.

Staff anticipates presenting the contract for engineering services at the December 11, 2025 city commission meeting.

FUNDS BUDGETED: None

ATTACHMENTS: Resolution 2025-084

RECOMMENDATION: Approval

ACTION TO BE TAKEN: **Approve Resolution 2025-084**

RESOLUTION 2025-084

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE RANKING OF ENGINEERING FIRMS FOR PROFESSIONAL DESIGN SERVICES RELATED TO THE CONSTRUCTION OF A NEW WASTEWATER TREATMENT PLANT AND RECLAIM WATER TREATMENT PLANT AS RECOMMENDED BY THE SELECTION COMMITTEE; AUTHORIZING THE CITY MANAGER TO NEGOTIATE A CONTRACT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Fruitland Park issued Request for Qualifications 2025-01 seeking qualified engineering firms for the design and permitting of a new wastewater treatment plant and reclaim water treatment plant to serve the City of Fruitland Park; and

WHEREAS, a mandatory pre-submittal conference and site visit was held October 10, 2025 with 2 firms participating; and

WHEREAS, two qualified responses were received in response to RFQ 2025-01; and

WHEREAS, a selection committee reviewed and ranked the responses received for RFQ 2025-01; and

WHEREAS, the selection committee ranked Halff as first and Dewberry as second; and

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

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

Section 1. The City Commission approves the ranking of firms as recommended by the selection committee:

1. Halff
2. Dewberry

Section 2. The City Commission authorizes the city manager to negotiate a contract with the top-ranked firm for the design and permitting of a new wastewater treatment plant and reclaim water treatment plant. In the event that negotiations with the top-ranked firm are unsuccessful, the city manager is authorized to proceed with negotiations with the next-highest ranked firm.

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

PASSED AND RESOLVED this 13th day of November, 2025, by the City Commission of the City of Fruitland Park, Florida.

CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

CHRIS CHESHIRE, MAYOR

SEAL

ATTEST:

GWEN JOHNS, CITY CLERK

Mayor Cheshire	____(Yes),	____(No),	____(Abstained),	____(Absent)
Vice Mayor DeGrave	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Williams	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Cosenza	____(Yes),	____(No),	____(Abstained),	____(Absent)
Commissioner Raysin	____(Yes),	____(No),	____(Abstained),	____(Absent)

Approved as to form:

Anita Geraci-Carver, City Attorney

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 8a

ITEM TITLE: 2nd Reading and Public Hearing – Ordinance 2025-008
Annexation – Pine Ridge Dairy Subdivision for 52.66 +/-
acres generally located South of Pine Ridge Dairy Road
and west of Brookstone Lane Petitioner: Peterson &
Myers, PA (Shelton Rice) on behalf of the owner, Pine
Ridge Park, LP.

MEETING DATE: November 13, 2025

DATE SUBMITTED: October 22, 2025

SUBMITTED BY: City Attorney/City Manager/Community Development
Director

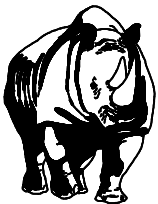
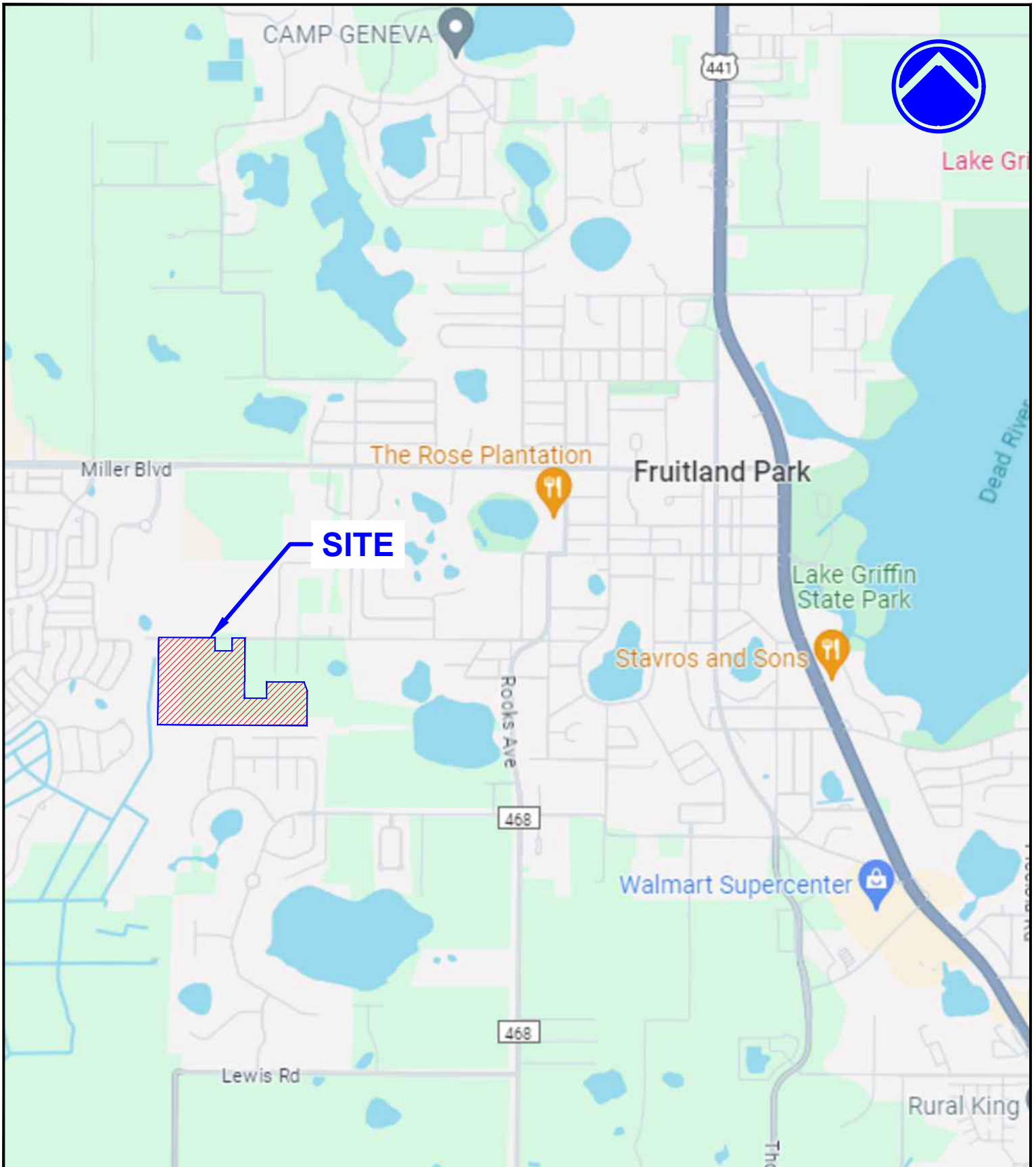
BRIEF NARRATIVE: Applicant is seeking voluntary annexation into the city
and receive city services to develop a proposed 198-unit single family subdivision with
159 - 50' lots @ 5,500 SF (50' width x 110' depth) and 39 - 60' lots @ 6,600 SF (60'width
x 110' depth) with a proposed density of 3.76 units/acre. A Two (2) car garage per
dwelling is proposed. The required open space is 20% and the open space specified is
28.73% or 15.09 acres. All common areas are to be maintained by a Home Owners
Association. The project may be built in phases which will be determined during the
proposed construction/construction plans.

FUNDS REQUIRED: None

ATTACHMENTS: Ordinance 2025-008, location map, staff report and
advertising affidavit

RECOMMENDATION: Recommend to consider approval of Ordinance 2025-
008

ACTION: Approval of Ordinance 2025-008 upon final reading.



MADDEN
MOORHEAD & STOKES, LLC
CIVIL ENGINEERS

431 E. HORATIO AVE., STE. 260, MAITLAND, FL 32751 * (407) 629-8330

JOB NO. 23213

SEC. 5 & 8, TWP. 19S, RANGE 24E

DRAWN BY: LB

APPROVED BY: BSB

DATE: 02/01/2024

Scale: 1" = 2000'

PINE RIDGE DAIRY ROAD

LOCATION MAP

GOOGLE MAPS



VILLAGE PARK DR

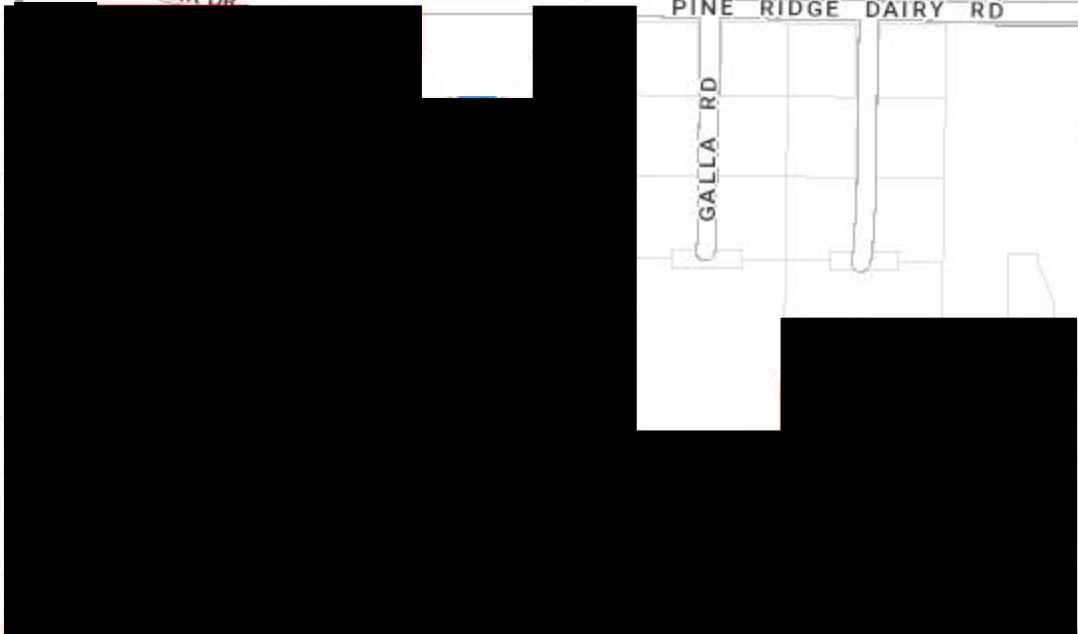
BROOKSTONE L

RIDGEWOOD DR

CUTOFF RD

PINE RIDGE DAIRY RD

GALLA RD



HOOFPRINT CT

DAYBREAK DR

CITY OF FRUITLAND PARK

BELL CREEK LOOP

FOREST GLEN DR

CLEAR BROOK CT

ORDINANCE 2025-008

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE BOUNDARIES OF THE CITY OF FRUITLAND PARK FLORIDA, IN ACCORDANCE WITH THE PROCEDURE SET FORTH IN SECTION 171.044, FLORIDA STATUTES, TO INCLUDE WITHIN THE CITY LIMITS APPROXIMATELY 52.66± ACRES OF LAND GENERALLY LOCATED SOUTH OF PINE RIDGE DAIRY ROAD AND WEST OF U.S. HIGHWAY 27/441; DIRECTING THE CITY MANAGER TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE AFTER APPROVAL TO THE CLERK OF THE CIRCUIT COURT, THE LAKE COUNTY MANAGER AND THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA; PROVIDING FOR SCRIVENER'S ERRORS AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been submitted Shelton T. Rice, Esq., Peterson & Myers, P.A., as Applicant on behalf of the Owner, Pine Ridge Park LP requesting that approximately 52.66 ± acres of real property generally located south of Pine Ridge Dairy Road and west of U.S. Highway 27/441 (the "Property") be annexed to and made a part of the City of Fruitland Park; and

WHEREAS, the petition bears the signature of all applicable parties; and

WHEREAS, this Ordinance has been advertised as required by law with a copy of said notice sent via certified mail to the Board of County Commissioners of Lake County as provided for by statute; and

WHEREAS, the Property is contiguous to the City limits and is reasonably compact; and

WHEREAS, the City Commission has determined that the area proposed for annexation meets the requirements of §171.044, Florida Statutes; and

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Fruitland Park, Florida, as follows:

Section 1.

The following described property consisting of approximately 52.66 acres of land generally located south of Pine Ridge Dairy Road and west of U.S. Highway 27/441, contiguous to the City limits, is hereby incorporated into and made part of the City of Fruitland Park Florida. The property is more particularly described as follows:

LEGAL DESCRIPTION: See attached Exhibit A

Section 2. The City Clerk shall forward a certified copy of this Ordinance to the Clerk of the Circuit Court, the County Manager of Lake County, Florida, and the Department of State of Florida within seven (7) days after its passage on second and final reading. It shall further be submitted to the Office of Economic and Demographic Research within 30 days of approval along with a statement specifying the population census effect and the affected land area. F.S. 171.091, Florida Statutes.

Section 3. Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 4. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 5. The property annexed in this Ordinance is subject to the Land Use Plan of the Lake County Comprehensive Plan and county zoning regulations until the City adopts the Comprehensive Plan Amendments to include the property annexed in the City Comprehensive Plan.

Section 6. This Ordinance shall become effective immediately upon passage by the City Commission of the City of Fruitland Park.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2025.

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Gwen Johns, City Clerk

Anita Geraci-Carver, City Attorney

Mayor Cheshire	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Vice Mayor DeGrave	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Williams	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Cosenza	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Raysin	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

Passed First Reading _____
Passed Second Reading _____

(SEAL)

EXHIBIT A

LEGAL DESCRIPTION

PARCEL 1:

W $\frac{1}{2}$ of SE $\frac{1}{4}$ of NW $\frac{1}{4}$ and SE $\frac{1}{4}$ of SE $\frac{1}{4}$ of NW $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, SUBJECT to reservation of 15 feet along all Section and half-section lines for right-of-way as reserved in deed recorded in Deed Book 159, Page 27, Public Records of Lake County, Florida.

PARCEL 2:

The South one-half (S1/2) of the Northeast 1/4 of the Southeast 1/4 of the Northwest 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida.

PARCEL 3:

The West 967 feet of the South $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. LESS AND EXCEPT Beginning at the Northeast corner of the above described property run South 0° 24' 03" West 140 feet; thence run North 19° 17' 38" W, West 148.36 feet to the North line of the above described property; thence run South 89°57'56" East along the North line 50 feet to the Point of Beginning.

LESS AND EXCEPT: That property described in Warranty Deed recorded in O.R. Book 1233, Page 371, Public Records of Lake County, Florida, described as follows:

That part of the South 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows:

The West 342.00 feet of the North 127.37 feet of the South 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-A)

AND

That part of the South $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows: The South 127.37 feet of the North 254.74 feet of the West 342.00 feet of the South $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-B)

PARCEL 4

The North $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, in Lake County, Florida, less the West 265.30 feet of the East 465.30 feet of the North 198.96 feet thereof.

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 8b

ITEM TITLE: **Millage Public Rehearing - Resolution 2025-070 to Recertify Compliance Under s. 200.065(13), F.S., Readopting the Final Millage Rate for FY 2025-26**

MEETING DATE: Thursday, November 13, 2025

DATE SUBMITTED: Tuesday, November 4, 2025

SUBMITTED BY: city manager/finance director

BRIEF NARRATIVE: **Resolution 2025-070**

The Department of Revenue has reviewed the millage certification documents submitted by the City of Fruitland Park and has determined the city to be in violation per advertised Notice of Proposed Tax Increase. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required by the Florida Department of Revenue, s. 200.065(3)(a), F.S. were incorrect. The advertisement incorrectly stated the tax reductions resulting from the Value Adjustment Board. There are no changes required in the millage rates that were adopted, and no amended DR 420 returns are required. **To remedy this violation**, the Florida Statute requires the taxing authority to re-advertise the correct Notice of Proposed Tax Increase, and hold a Millage Rate Public Rehearing within 2-5 days following publication of the advertisement and recertifying compliance. The adoption of the millage rate and the budget resolution (Item 8c) must be approved by separate votes.

FUNDS BUDGETED: See above

ATTACHMENTS: Resolution 2025-070, and the corrected advertisement as required by the Florida Department of Revenue (*as of the date of this packet staff does not have affidavits for advertising or tear sheets those will be provided upon receipt – copies of the ads to be placed in the Daily Sun and Daily Commercial newspapers are attached*).

RECOMMENDATION: Review and Approve Resolution 2025-070, reapproving the millage rate of 3.9134, as previously adopted, which is an increase of 10.79% over the rolled back rate of 3.5324.

ACTION: Re-Adopt Resolution 2025-070 to reset the adopted millage rate.

NOTICE OF PROPOSED TAX INCREASE

**THE PREVIOUS NOTICE PLACED BY THE CITY OF
FRUITLAND PARK HAS BEEN DETERMINED BY THE
DEPARTMENT OF REVENUE TO BE IN VIOLATION OF
THE LAW, NECESSITATING THIS SECOND NOTICE.**

Last Year’s property tax levy:

- A: Initially proposed
tax levy..... \$ 4,330,889
- B: Less tax reductions due to Value
Adjustment Board and other
assessment changes.....\$ 10,970
- C: Actual property
tax levy..... \$ 4,319,919

This Year’s proposed tax levy.....\$ 4,587,340

All concerned citizens are invited to attend a public
hearing on the tax increase to be held on:

November 13, 2025

6:00 P.M.

At

**City of Fruitland Park Commission Chambers
506 W. Berckman St
Fruitland Park, FL 34731**

**A FINAL DECISION on the proposed tax
increase and the budget will be made
at this hearing.**

BUDGET SUMMARY

City of Fruitland Park - Fiscal Year 2025-26

THE PROPOSED OPERATING BUDGET EXPENDITURES FOR THE CITY OF FRUITLAND PARK IS 24.9% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 3.9134

	GENERAL FUND	CRA FUND	CAPITAL PROJECTS FUND	UTILITY FUND	TOTAL
Estimated Revenues:					
Taxes: Millage per \$1,000					
Ad Valorem Taxes 3.9134 \$	4,357,973	\$ -	\$ -	\$ -	\$ 4,357,973
Franchise & Utility Taxes	2,036,469	-	-	-	2,036,469
Other Taxes	569,887	-	1,050,510	-	1,620,397
Licenses & Permits	1,297,941	-	-	-	1,297,941
Intergovernmental Revenue	1,323,076	1,420,307	-	-	2,743,383
Charges for Services	2,067,304	-	-	2,321,528	4,388,832
Fines and Forfeitures	37,642	-	-	-	37,642
Miscellaneous Revenue	930,127	85,600	74,250	1,176,989	2,266,966
Other Financing Sources	-	-	120,000	-	120,000
Debt Proceeds	-	-	-	-	-
Total Revenues	12,620,419	1,505,907	1,244,760	3,498,517	18,869,603
Transfers In	1,217,556	-	-	255,126	1,472,682
Fund Balance/Reserves/Net Assets	-	-	-	-	-
Total Revenues, Transfers, & Balances	\$ 13,837,975	\$ 1,505,907	\$ 1,244,760	\$ 3,753,643	\$ 20,342,285
Expenditures:					
General Government	\$ 2,634,160	\$ 15,350	\$ 150,000	\$ -	\$ 2,799,510
Public Safety	6,468,307	-	387,404	-	6,855,711
Physical Environment	924,575	276,224	-	3,417,459	4,618,258
Transportation	1,180,241	905,200	383,000	-	2,468,441
Economic Environment	-	-	-	-	-
Culture/Recreation	2,630,692	242,700	138,000	-	3,011,392
Other Financing Uses	-	-	-	-	-
Debt Service	-	-	-	336,184	336,184
Total Expenditures	13,837,975	1,439,474	1,058,404	3,753,643	20,089,496
Transfers Out	-	66,433	186,356	-	252,789
Fund Balance/Reserves/Net Assets	-	-	-	-	-
Total Appropriated Expenditures Transfers, Reserves & Balances	\$ 13,837,975	\$ 1,505,907	\$ 1,244,760	\$ 3,753,643	\$ 20,342,285
The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.					

RESOLUTION 2025-070

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.9134 LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2025-2026; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice, a public hearing was held at the City of Fruitland Park, Lake County, Florida, on September 11, 2025 at 6:00 p.m., at which time the general public was given an opportunity to comment and ask questions pertaining to the tentative budget and millage rate; and

WHEREAS, pursuant to section 200.065, Florida Statutes, after notice a second public hearing was held at the City of Fruitland Park on September 25, 2025 at 6:00 p.m. at which time the general public was given an opportunity to comment and ask questions pertaining to the proposed final budget and millage rate; and

WHEREAS, pursuant to section 200.065(13), Florida Statutes, after readvertising, a rehearing public hearing is being held at the City of Fruitland Park on November 13, 2025 at 6:00 p.m. at which time the general public will be given an opportunity to comment and ask questions pertaining to the proposed final budget and millage rate; and

WHEREAS, following the rehearing, the City of Fruitland Park will recertify compliance under s. 200.065(13), Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Lake County has been certified by the county property appraiser to the City of Fruitland Park as \$1,172,213,504.00.

WHEREAS, after public hearings pursuant to section 200.065, Florida Statutes, the City of Fruitland Park is prepared to set a final millage rate of 3.9134 mills; and

WHEREAS, the FY2025-2026 operating millage rate of 3.9134 mills is an 10.79% increase to the current year rolled-back rate of 3.5324.

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

1. The City Commission of the City of Fruitland Park, Florida does hereby ratify and set the ad valorem millage rate for the City of Fruitland Park, Lake County, Florida, for the fiscal year 2025-2026 at 3.9134 mills, which is greater than the rolled back of 3.5324 mills by 10.79%.
2. This resolution shall take effect immediately upon its final adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this 13th day of November, 2025, at 6:00 p.m., or as soon thereafter, by the City Commission of the City of Fruitland Park, Florida.

Chris Cheshire, Mayor
City of Fruitland Park

Attest:

Gwen Johns, City Clerk

SEAL

Mayor Cheshire ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Vice Mayor DeGrave ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Williams ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Cosenza ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Raysin ____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)

Adoption Hearing September 25, 2025

Rehearing Adoption Hearing: November 13, 2025

Approved as to form and legality:

Anita Geraci-Carver, City Attorney

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 8c

ITEM TITLE: **Budget Public Rehearing - Resolution 2025-071 to Recertify Compliance Under s.200.065(13), F.S., Readopting the Final Budget for FY 2025-26**

MEETING DATE: Thursday, November 13, 2025

DATE SUBMITTED: Tuesday, November 4, 2025

SUBMITTED BY: city manager/finance director

BRIEF NARRATIVE: **Resolution 2025-071**

The Department of Revenue has reviewed the millage certification documents submitted by the City of Fruitland Park and has determined the city is in violation per advertised Notice of Proposed Tax Increase. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required by the Florida Department of Revenue by s. 200.065(3)(a), F.S. were incorrect. The notice overstated last year's actual tax levy. The governing body re-adopted the final millage and will now re-adopt the final budget. There are no changes to the adopted budget, and no budget amendments are needed. **To remedy this violation**, The Florida Statutes require the taxing authority to re-advertise the correct Notice of Proposed Tax Increase and hold a Budget Public Rehearing within 2-5 days following the publication of the advertisement, and recertifying compliance. The adoption of the millage rate (Item 8b) and the budget resolution must be approved by separate votes.

FUNDS REQUIRED: See above

Attachments: Resolution 2025-071, FY 2025-26 adopted budget, and the corrected advertisement as required by the Florida Department of Revenue (*as of the date of this packet, staff does not have a copy of the affidavits of advertisement or a tear sheets, those will be provided upon receipt - copies of the ads to be placed in the Daily Sun and the Daily Commercial are attached*).

RECOMMENDATION: Review and Approve Resolution 2025-071, readopting the final budget for FY 2025-26.

ACTION: **Approve Resolution 2025-071 Recertifying Compliance under s. 200.065(13), F.S., Readopting the Final Budget for FY 2025-26.**

NOTICE OF PROPOSED TAX INCREASE

**THE PREVIOUS NOTICE PLACED BY THE CITY OF
FRUITLAND PARK HAS BEEN DETERMINED BY THE
DEPARTMENT OF REVENUE TO BE IN VIOLATION OF
THE LAW, NECESSITATING THIS SECOND NOTICE.**

Last Year’s property tax levy:

- A: Initially proposed
tax levy..... \$ 4,330,889
- B: Less tax reductions due to Value
Adjustment Board and other
assessment changes.....\$ 10,970
- C: Actual property
tax levy..... \$ 4,319,919

This Year’s proposed tax levy.....\$ 4,587,340

All concerned citizens are invited to attend a public
hearing on the tax increase to be held on:

November 13, 2025

6:00 P.M.

At

**City of Fruitland Park Commission Chambers
506 W. Berckman St
Fruitland Park, FL 34731**

**A FINAL DECISION on the proposed tax
increase and the budget will be made
at this hearing.**

BUDGET SUMMARY

City of Fruitland Park - Fiscal Year 2025-26

THE PROPOSED OPERATING BUDGET EXPENDITURES FOR THE CITY OF FRUITLAND PARK IS 24.9% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 3.9134

	GENERAL FUND	CRA FUND	CAPITAL PROJECTS FUND	UTILITY FUND	TOTAL
Estimated Revenues:					
Taxes: Millage per \$1,000					
Ad Valorem Taxes 3.9134 \$	4,357,973	\$ -	\$ -	\$ -	\$ 4,357,973
Franchise & Utility Taxes	2,036,469	-	-	-	2,036,469
Other Taxes	569,887	-	1,050,510	-	1,620,397
Licenses & Permits	1,297,941	-	-	-	1,297,941
Intergovernmental Revenue	1,323,076	1,420,307	-	-	2,743,383
Charges for Services	2,067,304	-	-	2,321,528	4,388,832
Fines and Forfeitures	37,642	-	-	-	37,642
Miscellaneous Revenue	930,127	85,600	74,250	1,176,989	2,266,966
Other Financing Sources	-	-	120,000	-	120,000
Debt Proceeds	-	-	-	-	-
Total Revenues	12,620,419	1,505,907	1,244,760	3,498,517	18,869,603
Transfers In	1,217,556	-	-	255,126	1,472,682
Fund Balance/Reserves/Net Assets	-	-	-	-	-
Total Revenues, Transfers, & Balances	\$ 13,837,975	\$ 1,505,907	\$ 1,244,760	\$ 3,753,643	\$ 20,342,285
Expenditures:					
General Government	\$ 2,634,160	\$ 15,350	\$ 150,000	\$ -	\$ 2,799,510
Public Safety	6,468,307	-	387,404	-	6,855,711
Physical Environment	924,575	276,224	-	3,417,459	4,618,258
Transportation	1,180,241	905,200	383,000	-	2,468,441
Economic Environment	-	-	-	-	-
Culture/Recreation	2,630,692	242,700	138,000	-	3,011,392
Other Financing Uses	-	-	-	-	-
Debt Service	-	-	-	336,184	336,184
Total Expenditures	13,837,975	1,439,474	1,058,404	3,753,643	20,089,496
Transfers Out	-	66,433	186,356	-	252,789
Fund Balance/Reserves/Net Assets	-	-	-	-	-
Total Appropriated Expenditures Transfers, Reserves & Balances	\$ 13,837,975	\$ 1,505,907	\$ 1,244,760	\$ 3,753,643	\$ 20,342,285
The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.					

RESOLUTION 2025-071

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice, a public hearing was held at the City of Fruitland Park, Lake County, Florida, on September 11, 2025 at 6:00 p.m., at which time the general public was given an opportunity to comment and ask questions pertaining to the tentative budget; and

WHEREAS, pursuant to section 200.065, Florida Statutes, after notice a second public hearing will be held at the City of Fruitland Park on September 25, 2025 at 6:00 p.m. at which time the general public was given an opportunity to comment and ask questions pertaining to the proposed final millage rate and budget; and

WHEREAS, pursuant to section 200.065(13), Florida Statutes, after readvertising, a rehearing public hearing is being held at the City of Fruitland Park on November 13, 2025 at 6:00 p.m. at which time the general public will be given an opportunity to comment and ask questions pertaining to the proposed final budget and millage rate; and

WHEREAS, following the rehearing, the City of Fruitland Park will recertify compliance under s. 200.065(13), Florida Statutes; and

WHEREAS, the City of Fruitland Park of Lake County, Florida set forth the appropriations and revenue estimate for the Budget for Fiscal year 2025-2026 in the amount of \$20,342,285.00.

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

1. The City Commission for the City of Fruitland Park, Florida does hereby ratify and adopt the Budget for the 2025-2026 fiscal year for the City of Fruitland Park, Lake County, Florida.
2. This resolution shall take effect immediately upon its adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED at a public hearing this 13th day of November, 2025 at 6:00 p.m. or as soon thereafter, by the City Commission of the City of Fruitland Park, Florida.

City of Fruitland Park
Christopher Cheshire, Mayor

Attest:

Gwen Johns, City Clerk

SEAL

Mayor Cheshire	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Vice Mayor DeGrave	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Williams	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Cosenza	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Raysin	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)

Adoption Hearing September 25, 2025
Rehearing Adoption Hearing: November 13, 2025

Approved as to form:

Anita Geraci-Carver, City Attorney

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 9a

2nd

ITEM TITLE:

**2nd Reading and Public Hearing – Ordinance 2025-009
Large Scale Comprehensive Plan Amendment – Pine
Ridge Dairy Subdivision for 52.66 +/- acres generally
located South of Pine Ridge Dairy Road and west of
Brookstone Lane Petitioner: Peterson & Myers, PA
(Shelton Rice) on behalf of the owner, Pine Ridge Park,
LP.**

MEETING DATE:

November 13, 2025

DATE SUBMITTED:

October 22, 2025

SUBMITTED BY:

City Attorney/City Manager/Community Development
Director

BRIEF NARRATIVE:

Applicant is seeking voluntary annexation into the city to receive city services and develop a proposed 198-unit single family subdivision. The property currently has a Lake County Future Land Use Map (FLUM) designation of Agriculture and is requesting a Fruitland Park FLUM designation of Single-Family Medium Density at 3.76 dwelling units/acre.

FUNDS REQUIRED:

None

ATTACHMENTS:

Ordinance 2025-009, existing and future land use map.

RECOMMENDATION:

Consider approval of Ordinance 2025-009

ACTION:

Approval of Ordinance 2025-009, upon Final Reading.

ORDINANCE 2025-009

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE-SCALE COMPREHENSIVE PLAN AMENDMENT PURSUANT TO 163.3184, FLORIDA STATUTES, BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM LAKE COUNTY URBAN LOW AND URBAN MEDIUM TO CITY OF FRUITLAND PARK MULTI-FAMILY LOW DENSITY OF 52.66 +/- ACRES OF PROPERTY GENERALLY LOCATED SOUTH PINE RIDGE DAIRY ROAD, AND WEST OF U.S. HIGHWAY 27/441; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HERewith; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been received from Shelton T. Rice, Esq., Peterson & Myers, P.A., as Applicant, on behalf of the Owner, Pine Ridge Park LP, requesting that approximately 52.66 ± real property within the city limits of the City of Fruitland Park be assigned a land use designation of "Multi-Family Low Density" under the Comprehensive Plan for the City of Fruitland Park; and

WHEREAS, the required notice of the proposed large scale comprehensive plan amendment has been properly published as required by Chapter 163, Florida Statutes; and

WHEREAS, the Planning and Zoning Commission of the City of Fruitland Park and the Local Planning Agency for the City of Fruitland Park have reviewed the proposed amendment to the Comprehensive Plan and have made recommendations to the City Commission of the City of Fruitland Park.

WHEREAS, the ordinance has been advertised as required by law for two public hearings with the first public hearing occurring at least 7 days after the first advertisement was published and the second public hearing for adoption of this ordinance occurring at least 5 days after the day of the second advertisement; and

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

Section 1: The following described property consisting of approximately 52.66± acres generally located south of Pine Ridge Dairy, and West of Highway 27/441 as described and depicted as set forth on Exhibit "A" shall be assigned a land use designation of Multi-Family Low Density under the City of Fruitland Park Comprehensive Plan as depicted on the map attached hereto as Exhibit "B" and incorporated herein by reference.

Section 2: A copy of said Land Use Plan Amendment is filed in the office of the City Manager of the City of Fruitland Park as a matter of permanent record of the City, matters and contents therein are made a part of this ordinance by reference as fully and completely as if set forth herein, and such copy shall remain on file in said office available for public inspection.

Section 3. Direction to the City Manager.

Upon the Effective Date of this ordinance, the City Manager is hereby authorized to amend the comprehensive plan and future land-use map as identified herein after compliance with F.S. 163.3184 and F.S. 163.3184(11).

Section 4: Severability.

If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 5: Conflicts. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 6: Scrivener's Errors.

Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 7. Adoption

After adoption, a copy hereof shall be forwarded to Florida Department of Commerce.

Section 8: This Ordinance shall become effective 31 days after its adoption by the City Commission. If this Ordinance is challenged within 30 days after its adoption, it may not become effective until the state land planning agency or Administrative Commission, respectively, issues a final order determining that this Ordinance is in compliance. No development permits or land uses dependent on this amendment may be issued or commence before it has become effective.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2025.

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Gwen Johns, City Clerk

Anita Geraci-Carver, City Attorney

Mayor Cheshire	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Vice-Mayor DeGrave	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Williams	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Cosenza	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Raysin	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

Passed First Reading _____

Passed Second Reading _____

(SEAL)

“EXHIBIT A”

LEGAL DESCRIPTION

PARCEL 1:

W $\frac{1}{2}$ of SE $\frac{1}{4}$ of NW $\frac{1}{4}$ and SE $\frac{1}{4}$ of SE $\frac{1}{4}$ of NW $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, SUBJECT to reservation of 15 feet along all Section and half-section lines for right-of-way as reserved in deed recorded in Deed Book 159, Page 27, Public Records of Lake County, Florida.

PARCEL 2:

The South one-half (S $\frac{1}{2}$) of the Northeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida.

PARCEL 3:

The West 967 feet of the South $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. LESS AND EXCEPT Beginning at the Northeast corner of the above described property run South 0° 24' 03" West 140 feet; thence run North 19° 17' 38" W, West 148.36 feet to the North line of the above described property; thence run South 89°57'56" East along the North line 50 feet to the Point of Beginning.

LESS AND EXCEPT: That property described in Warranty Deed recorded in O.R. Book 1233, Page 371, Public Records of Lake County, Florida, described as follows:

That part of the South $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows:

The West 342.00 feet of the North 127.37 feet of the South $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-A)

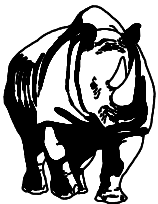
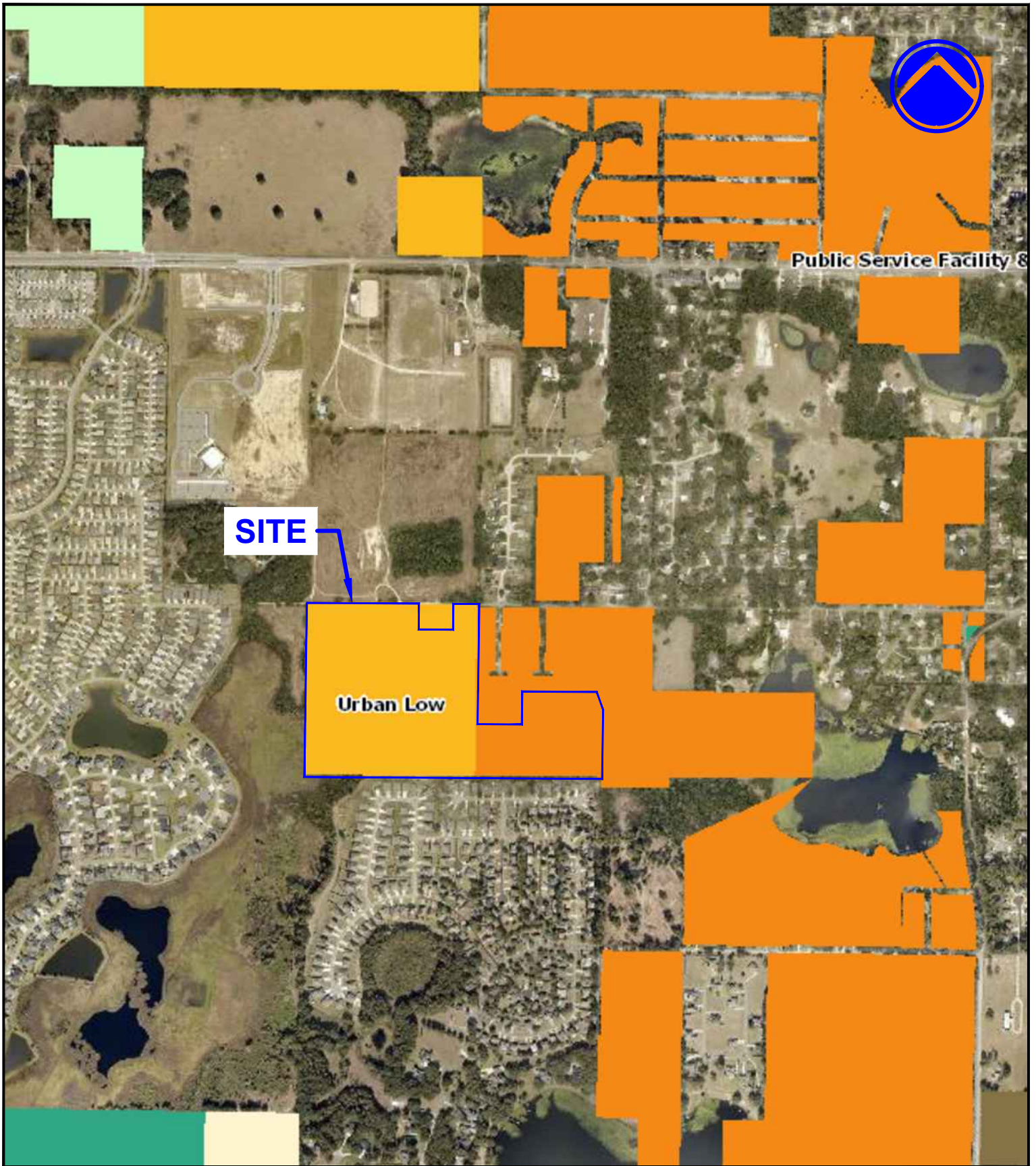
AND

That part of the South $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows: The South 127.37 feet of the North 254.74 feet of the West 342.00 feet of the South $\frac{1}{2}$ of the Southwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-B)

PARCEL 4

The North $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of the Northwest $\frac{1}{4}$ of Section 8, Township 19 South, Range 24 East, in Lake County, Florida, less the West 265.30 feet of the East 465.30 feet of the North 198.96 feet thereof.

EXHIBIT “B”



MADDEN
MOORHEAD & STOKES, LLC
CIVIL ENGINEERS

431 E. HORATIO AVE., STE. 260, MAITLAND, FL 32751 * (407) 629-8330

JOB NO. 23213

SEC. 5 & 8, TWP. 19S, RANGE 24E

DRAWN BY: LB

APPROVED BY: BSB

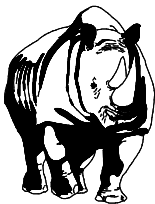
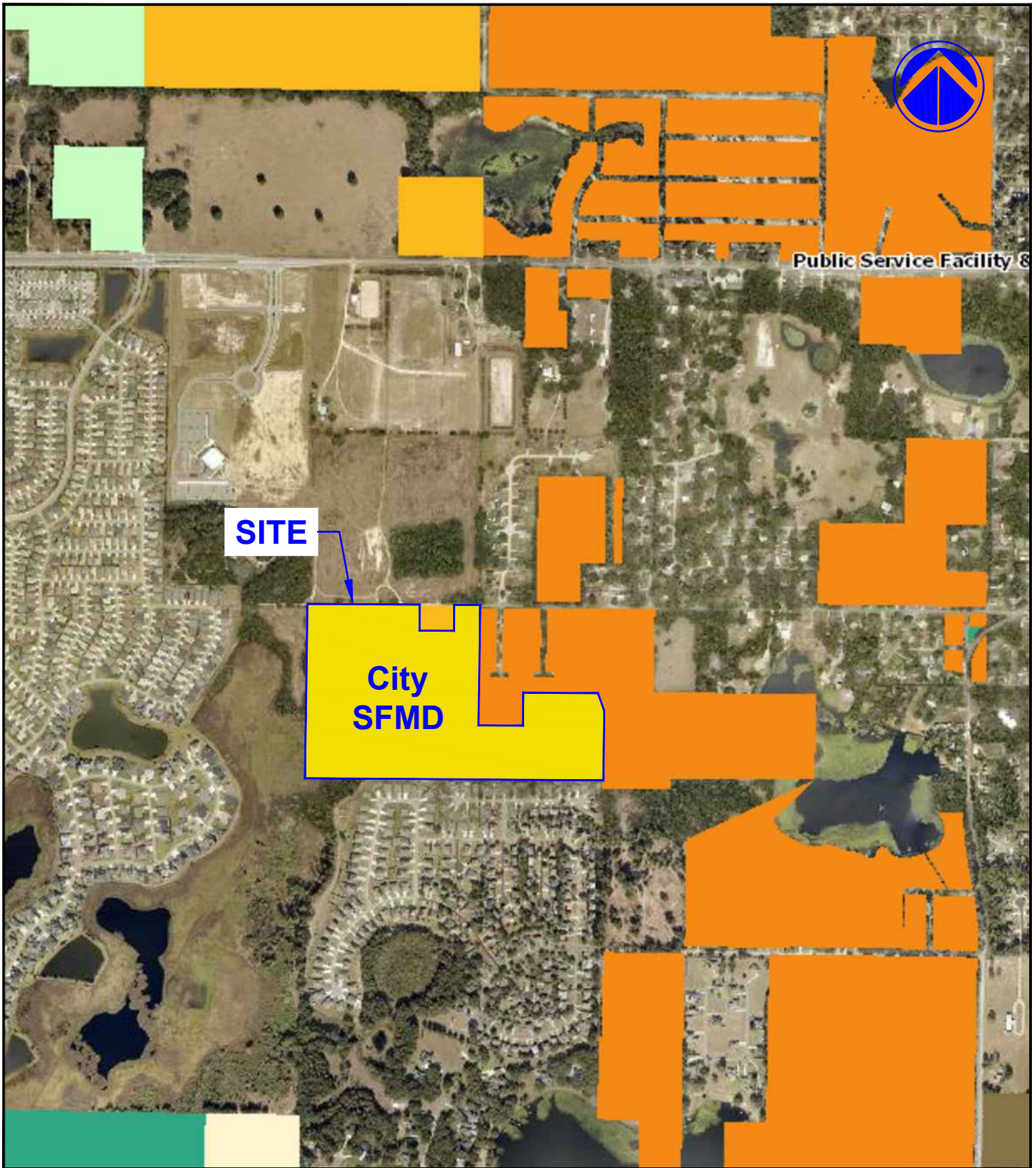
DATE: 02/01/2024

Scale: 1" = 1000'

PINE RIDGE DAIRY ROAD

EXISTING
FUTURE LAND USE MAP

GIS.LAKECOUNTYFL.GOV



MADDEN
MOORHEAD & STOKES, LLC
CIVIL ENGINEERS

431 E. HORATIO AVE., STE. 260, MAITLAND, FL 32751 * (407) 629-8330

JOB NO. 23213

SEC. 5 & 8, TWP. 19S, RANGE 24E

DRAWN BY: LB

APPROVED BY: BSB

DATE: 07/15/2025

Scale: 1" = 1000'

PINE RIDGE DAIRY ROAD

PROPOSED
FUTURE LAND USE MAP

GIS.LAKECOUNTYFL.GOV

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 9b

ITEM TITLE: 2nd Reading and Quasi-Judicial Public Hearing – Ordinance 2025-010 Rezoning to PUD – Pine Ridge Dairy Subdivision for 52.66 +/- acres generally located South of Pine Ridge Dairy Road and west of Brookstone Lane Petitioner: Peterson & Myers, PA (Shelton Rice) on behalf of the owner, Pine Ridge Park, LP.

MEETING DATE: November 13, 2025

DATE SUBMITTED: October 22, 2025

SUBMITTED BY: City Attorney/City Manager/Community Development Director

BRIEF NARRATIVE: The applicant is seeking annexation, a large-scale comprehensive plan amendment and rezoning to PUD for approx. 52.66 +/- acres to receive city services and develop a proposed 198-unit single family home subdivision at a proposed density of 3.76 dwelling units per acre. The proposed open space is stated to be 15.09 acres (28.73%). Owner/Developer shall construct a minimum of a 2- garage space per dwelling unit, along with and 2 driveway spaces must be constructed to avoid parked vehicles extending into the sidewalk. The Owner/Developer shall construct and dedicate a road stub out on the Property extending to the southern right-of-way line of Pine Ridge Dairy Road to allow for future connection to the real property to the north; including but not limited to Lake County Parcel No. 05-19-24-0003-000-07300. Details for the design and specifications of the road stub out will be established during the formal construction submittal review and approval process in coordination with the City and Lake County. Additionally, the applicant is requesting that up to three access points onto Pine Ridge Dairy Road are allowed and will not be considered a substantial deviation from the Plan (see attached Exhibit B of the Master Development Agreement). During the preliminary plan (plat) review process, the number of access points and exact lot configuration necessary as a result of the addition of the third access point will be determined.

FUNDS REQUIRED: None

ATTACHMENTS: Ordinance 2025-010 with attachments, Proposed Zoning Maps, and Concept Plan. See Annexation Agenda Bill for Ad Affidavit & Staff Report.

RECOMMENDATION: Recommend to consider approval of Ordinance 2025-010

ACTION:

ORDINANCE 2025-010

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 52.52 +/- ACRES OF PROPERTY FROM LAKE COUNTY AGRICULTURE (A) TO PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; GENERALLY LOCATED SOUTH OF PINE RIDGE DAIRY ROAD, WEST OF BROOKSTONE LANE AND WEST OF CR 468; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; PROVIDING FOR CONDITIONS AND CONTINGENCIES; DIRECTING THE CITY MANAGER OR DESIGNEE TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HERewith; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been received from Peterson & Meyers, P.A., as applicant, on behalf of Pine Ridge Park, LP as Owner, requesting that real property within the city limits of the City of Fruitland Park be rezoned from Agriculture (A) to Planned Unit Development (PUD) within the City limits of Fruitland Park; and

WHEREAS, the petition bears the signature of all applicable parties; and

WHEREAS, the required notice of the proposed zoning has been properly published; and

WHEREAS, the City Commission reviewed said petition, the recommendations of the Planning and Zoning Board, staff report and any comments, favorable or unfavorable, from the public and surrounding property owners at a public hearing duly advertised;

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

Section 1: The following described property consisting of approximately 52.52 ± acres generally located south of Pine Ridge Dairy Road, west of Brookstone Lane and west of CR 468 as described and depicted as set forth on Exhibit "A" shall hereafter be designated as PUD "Planned Unit Development" as defined in the Fruitland Park Land Development Regulations.

Section 2: That the City Manager, or designee, is hereby directed to have amended, altered, and implemented the official zoning maps of the City of Fruitland Park, Florida to include said designation consistent with this Ordinance.

Section 3. Severability. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 4. Scrivener's Errors. Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 5. Conflict. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 6. This Ordinance shall become effective immediately upon passage by the City Commission of the City of Fruitland Park.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2025.

SEAL

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Gwen Johns, City Clerk

Anita Geraci-Carver, City Attorney

Mayor Cheshire	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Vice-Mayor DeGrave	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Williams	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Cosenza	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Raysin	_____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

Passed First Reading _____
Passed Second Reading _____

EXHIBIT "A"

LEGAL DESCRIPTION

PARCEL 1:

W ½ of SE ¼ of NW ¼ and SE ¼ of SE ¼ of NW ¼ of Section 8, Township 19 South, Range 24 East, SUBJECT to reservation of 15 feet along all Section and half-section lines for right-of-way as reserved in deed recorded in Deed Book 159, Page 27, Public Records of Lake County, Florida.

PARCEL 2:

The South one-half (S1/2) of the Northeast 1/4 of the Southeast 1/4 of the Northwest 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida.

PARCEL 3:

The West 967 feet of the South ¼ of the Northeast ¼ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. LESS AND EXCEPT Beginning at the Northeast corner of the above described property run South 0° 24' 03" West 140 feet; thence run North 19° 17' 38" W, West 148.36 feet to the North line of the above described property; thence run South 89°57'56" East along the North line 50 feet to the Point of Beginning.

LESS AND EXCEPT: That property described in Warranty Deed recorded in O.R. Book 1233, Page 371, Public Records of Lake County, Florida, described as follows:

That part of the South 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows:

The West 342.00 feet of the North 127.37 feet of the South 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-A)

AND

That part of the South ½ of the Southwest ¼ of the Northeast ¼ of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows:

The South 127.37 feet of the North 254.74 feet of the West 342.00 feet of the South ½ of the Southwest ¼ of the Northeast ¼ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-B)

PARCEL 4

The North ½ of the Northeast ¼ of the Southeast ¼ of the Northwest ¼ of Section 8, Township 19 South, Range 24 East, in Lake County, Florida, less the West 265.30 feet of the East 465.30 feet of the North 198.96 feet thereof.

Alternate Key # 2516445, 1740584, 1204097, 2565373

EXHIBIT “B”

Master Development Agreement

THIS MASTER DEVELOPMENT AGREEMENT ("Agreement") entered and made as of the ____ day of _____, 2025, between the **CITY OF FRUITLAND PARK, FLORIDA**, a Florida municipal corporation, (hereinafter referred to as the "City"), and **PINE RIDGE PARK LP**, a foreign limited partnership, (hereinafter referred to as the "Owner/Developer").

RECITALS

1. The Owner/Developer previously annexed into the City of Fruitland Park approximately 52.52 +/- acres of property currently located in unincorporated Lake County, Florida, described in **Exhibit "B"** attached to and incorporated in this Agreement (hereinafter referred to as the "Property").
2. The Property has a future land use designation of City of Fruitland Park ~~Multiple Single Family Low-Medium Density and is zoned Lake County Ag; however,~~ the applicant seeks to ~~change the zoning~~rezone the Property to Fruitland Park residential PUD.
3. Owner/Developer represents that it is the sole legal owner of the Property and that it has the full power and authority to make, deliver, enter into, and perform pursuant to the terms and conditions of this Agreement and has taken all necessary action to authorize the execution, delivery, and performance of the terms and conditions of this Agreement.
4. The City of Fruitland Park has determined that ~~amendment to the existing~~this Master Development Agreement presents, among other things, an opportunity for the City to secure quality planning and growth, protection of the environment, and a strengthened and revitalized tax base.
5. Owner/Developer will fund certain public improvements and infrastructure to facilitate the development of the Property.
6. The Property is within the City limits and the City's Chapter 180, Florida Statutes, utility district, and Owner/Developer has requested and City desires to provide water and sewer as well as other municipal services to the Property.

ACCORDINGLY, in consideration of the mutual benefits and the public interest and other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. Recitals. The above recitals are true and correct, are hereby incorporated herein by reference, and form a material part of this Agreement. All exhibits to the ordinance and this Agreement are hereby deemed a part thereof.

Section 2. Land Use/Development. Development of the Property (the "Project") shall be substantially consistent with the "Concept Site Plan for Pine Ridge Dairy Road" prepared

by Madden Moorhead & Stokes, LLC., dated July 1, 2024 and last revised ~~May 29~~July 15, 2025, attached hereto as **Exhibit "B"** (the "Plan"). All development shall be consistent with City's "PUD" (Planned Unit Development/Residential) zoning district and is subject to City approval at a duly noticed public hearing. As set forth further below, all land use issues addressed herein must be adopted by the City through its regular procedures before being effective.

Section 3. Density. Overall gross density for the Property shall not exceed ~~3.79~~3.76 units per acre. Gross acreage is approximately 52.52 acres, and the maximum density shall not exceed ~~199~~198 units.

Section 4. Phasing. Unless waived by the City in writing, Owner/Developer must develop the Property in separate phases consisting of no more than 100 units per phase, but may be less than 100 units per phase. Owner/Developer shall not proceed to sell lots or homes in subsequent phases until the infrastructure of the previous phase is 50% completed. However, phases may be graded, and infrastructure constructed simultaneously if Owner/Developer so chooses, and all City code provisions are followed.

Phasing of the Project shall be approved by City staff through the development process. The final phasing plan must be demarcated on the construction plans.

Section 5. Development Standards. City and Owner/Developer agree that the unit mix for development of the Property shall be substantially as follows:

- A. 60' Lots Single Family Dwelling Unit (Minimum lot depth 110 ft)
 - 1. Minimum Building Setbacks
 - A. Front: 20 feet
 - B. Front-Garage: 25 feet
 - C. Side: 5 feet
 - D. Side Street 15 Feet
 - E. Rear: 15 feet
 - 2. Minimum Living Area: 1,000 SF
 - 3. Minimum Lot Width: 60 feet
 - 4. Minimum Lot Area: ~~5,500~~5,500 SF
 - 5. Maximum Impervious Surface Ratio (Lots): 85%
 - 6. Minimum Open Space ~~Per Lot-(Total Development):~~ 20~~15~~%
- B. 50' Lots Single Family Dwelling Unit (Minimum lot depth 110 ft) not exceeding 159 lots
 - 1. Minimum Building Setbacks
 - A. Front: 20 feet

- B. Front-Garage: 25 feet
- C. Side: 5 feet
- D. Side Street 15 Feet
- E. Rear: 15 feet

- 2. Minimum Living Area: 1,000 SF
- 3. Minimum Lot Width: 50 feet
- 7. Minimum Lot Area: 5,500 SF
- 8. Maximum Impervious Surface Ratio (Lots): 85%
- 9. Minimum Open Space Per Lot (~~Total Development~~): 2015%

- C. Building Heights. The maximum building height within the Property is 35 feet.
- D. Open Space: A minimum of ~~30~~28% Open Space shall be provided within the Property.

Section 6. Residential Design Standards. Design Standards shall be as follows:

A. Architectural features - All buildings shall utilize at least three of the following design features to provide visual relief along all elevations of the single-family units. Garage vehicle doors shall incorporate the following elements: raised decorative panels, decorative glass panels or panes, decorative hinges, etc. Front doors shall incorporate the following decorative elements: raised decorative panels, decorative glass panels or panes, decorative handles, etc. Designs may vary throughout development.

- 1) Dormers
- 2) Gables
- 3) Recessed or raised entries.
- 4) Covered porch entries.
- 5) Cupolas
- 6) Pillars or decorative posts
- 7) Bay window (minimum 12-inch projections)
- 8) Eaves (minimum 6-inch projections)
- 9) Front windows with arched glass tops and minimum 4-inch trim

B. Building Materials - Exterior building materials contribute significantly to the visual impact of a building on the community. These materials shall be well designed and integrated into a comprehensive design style for the Project. The total exterior wall area of each building elevation shall be composed of one of the following:

- 1) At least thirty-five percent (35%) full-width brick or stone (not including window and door areas and related trim areas), with the balance being any type of lap siding and/or stucco.
 - 2) At least thirty percent (30%) full-width brick or stone, with the balance being stucco and/or a "cementitious" lap siding. (A "cementitious" lap siding product is defined as a manufactured strip siding composed of cement-based materials rather than wood fiber-based or plastic-based materials. For example, Masonite or vinyl lap siding would not be allowed under this option.).
 - 3) All textured stucco, provided there are unique design features such as recessed garages, tile or metal roofs, arched windows etc. in the elevations of the buildings or the buildings are all brick stucco. Unique design features shall be reviewed by the Community Development Director for compliance.
- C. Parking. Owner/Developer shall construct a minimum of ~~796~~792 parking spaces consisting of 2 garage spaces per dwelling unit and 2 driveway spaces per dwelling unit. Driveway spaces must be constructed to avoid parked vehicles extending into the sidewalk. Parking encroachments into the sidewalk is prohibited.

Section 7. Homeowners Association. Owner/Developer shall establish a homeowner's association, which shall be responsible for maintenance of common areas and infrastructure within the Property, including, but not limited to, parks and recreation areas, stormwater retention, open space areas, and common areas, unless some or all of those responsibilities are undertaken by a Community Development District pursuant to Section 8 below. Owner/Developer agrees to, at Owner/Developer's expense, provide landscaping and improvements to the park and recreation areas located within the Property as agreed to by City at site plan approval which shall be generally consistent with the Landscape Plan reviewed and approved by the City as part of the PUD. Owner/Developer shall record declarations satisfactory to City setting forth these requirements and detailing assessments in conjunction with the platting of the Property.

Section 8. Community Development District. Owner/Developer may establish a Community Development District ("CDD") pursuant to and consistent with Chapter 190, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems, facilities, and basic infrastructures as allowed by Section 190.12, F.S.

Section 9. Sidewalks. Owner/Developer agrees to construct sidewalks to City standards on at least two sides of all rights of way within the Property.

Section 10. Road Improvements. Owner/Developer shall be responsible for preparing an updated traffic study at the time of submittal of the Phase I preliminary site plan for review and determination of any necessary improvements and dedication of right-of-way required by Lake County, and shall further be responsible for designing and constructing all

transportation improvements based on such study and Lake County requirements, consistent with Florida law. The traffic study methodology must be approved by Lake County, and the City of Fruitland Park. Owner/Developer shall be responsible for providing sufficient access for the provision of fire protection and emergency services as required by the Florida Fire Prevention Code and the jurisdiction(s) having authority. Onsite construction shall not commence until access to the Property is identified and approved as acceptable by all authorities having jurisdiction, including but not limited to the City and Lake County. The City shall, under no circumstances, be financially responsible for the study and/or improvements, consistent with Florida law.

Owner/Developer shall construct and dedicate a road stub out on the Property extending to the southern right-of-way line of Pine Ridge Dairy Road to allow for future connection to the real property to the north, including but not limited to Lake County Parcel No. 05-19-24-0003-000-07300. Details for the design and specifications of the road stub out will be established during the formal construction submittal review and approval process in coordination with the City and Lake County. ~~Construction of the Project is dependent on access being obtained from the real property to the north, including but not limited to Lake County Parcel No. 05-19-24-0003-000-07300. The Project must include access to the north and access utilizing Pine Ridge Dairy Road. Use of Pine Ridge Dairy Road must not be for emergency access only. Owner/Developer acknowledges the number of lots may be reduced in order to provide access. If access to the north cannot be obtained, the Owner/Developer understands an amendment to the Plan and this PUD/MDA is required. Up to three access points from the Project onto Pine Ridge Dairy Road are allowed and will not be considered a substantial deviation from the Plan depicted in Exhibit B. The number of access points and exact lot configuration necessitated by the addition of the third access point will be determined during the preliminary plan (plat) review process.~~

Section 11. Lighting. Owner/Developer shall submit a site lighting plan in conjunction with the final site plan submittal for the Property for City approval. All exterior lighting shall be arranged to reflect light away from single-family residences to the greatest extent possible while providing lighting adequate to ensure safety on road right of way. The poles and streetlights within the Property shall be installed by Owner/Developer and thereafter maintained by the HOA.

Section 12. Water, Wastewater, and Reuse Water. Owner/Developer and their successors and assigns agree to obtain water, reuse water, irrigation water, and wastewater services (hereafter, "Utilities") exclusively through purchase from City when available. City has limited wastewater collection and treatment capacity therefore depending on development within the City and development of this Property in relation thereto, the City may not have sufficient capacity to serve the Property at the time requested. At the time of execution of this Agreement the City is engaged in dual efforts to expand the City's wastewater collection and treatment capacity. Should Owner/Developer require capacity prior to the City having sufficient capacity, the City and Owner/Developer will meet and enter into an agreement to provide for an interim solution. Except as may be provided in such interim solution agreement, the Owner/Developer covenants and warrants to City that it will not engage in the business of

providing such Utilities to the property or within City's F.S. Chapter 180 utility district. No private well will be allowed within the Property. Owner/Developer shall construct, at Owner/Developer's expense, all on-site utility facilities (e.g. lift stations and lines) as well as pay for the extension of facilities from City's current point of connection. Owner/Developer shall install a complete reclaim system including meters to each property (Public Works Director to approve meters before installation) that shall be temporarily fed by the domestic water system with a backflow device between the two systems. If reclaim water becomes available from the City before the installation of the Owner/Developer lines they shall tie reclaimed water system directly into the City's reclaim line.

All such improvements must be constructed to City requirements and transferred to City as a contribution in aid of construction. If any such improvements are oversized at the City's request, the City shall provide impact fee credits to reimburse Owner/Developer for the materials directly related to such oversizing. If any utility improvements serve to provide any other property with connection ability which would not exist otherwise, the City and Owner/Developer will enter into a Pioneer Agreement with the Owner/Developer to provide for a pro-rata share reimbursement payment by such other property owner upon connection to the utility facilities, to the City or Owner/Developer.

Section 13. Impact Fees. Owner/Developer shall be required to pay impact fees as established by City from time to time, subject to any applicable credits, including any impact fees adopted after the execution of this Agreement for all units as building permits are issued for such units at the then existing rate. If impact fees are paid at the time a building permit is issued, no additional impact fees are due.

No capacity is reserved until or unless such fees have been paid pursuant to an agreement with City. Owner/Developer agrees to and understands that no capacity has been reserved and that Owner/Developer assumes the risk that capacity will be available. Accordingly, if capacity is available at the time of preliminary plat/construction plan consideration and City is willing to allocate such capacity to Owner/Developer, Owner/Developer shall enter into a reservation agreement and any other utility agreements, or easements related to the Property as requested by City from time to time.

Section 14. Landscaping/Buffers. Owner/Developer has reviewed the City's Land Development Regulations relating to landscaping and agrees to comply with such regulations. Owner/Developer shall install landscaping as depicted on a landscaping site plan submitted to the City for review and approval prior to such installation.

Owner/Developer shall, at its sole expense, install underground irrigation system on all common areas of the Property, as well as exercise and other measures reasonably necessary to ensure long-term maintenance of the landscaping.

If reuse water is not available at the time of construction of any phase, Owner/Developer may install a temporary irrigation well, in compliance and with all applicable permits from the St. Johns River Water Management District ("District"). Such temporary irrigation well shall be abandoned upon availability of reuse water from the City, in compliance with all City and District regulations.

Owner/Developer shall design and construct, at its sole expense, the interior landscaped areas and islands within the common and parking areas of the Property in accordance with all applicable City of Fruitland Park Land Development Regulations. Owner/Developer shall maintain such areas until such maintenance responsibilities have been assumed by the HOA.

Owner/Developer acknowledges City's goal of achieving a greater level of tree preservation within the City. In aid of such goal, Owner/Developer agrees to comply with all applicable City of Fruitland Park Land Development Regulations pertaining to tree removal and replacement.

Owner/Developer agrees to construct all landscape buffers as required by City's Land Development Regulations consistent with the Landscape Plan reviewed and approved as part of the PUD.

Existing natural landscaping vegetation may be utilized for and as part of landscape buffers with added plantings in lieu of strictly planted buffers.

Section 15. Stormwater Management. Owner/Developer agrees to provide at Developer's expense a comprehensive stormwater management system consistent with all regulatory requirements of the City and the St. John's River Water Management District. Impacts to flood plains are allowed in accordance with the Water Management District procedures for compensating storage and will be based on the 100-year floodplain established by Lake County. If stormwater retention areas are utilized for common open space they must be designed and improved to include recreational amenities approved by the City during the preliminary plat process. As provided in Section 7, the stormwater management system shall be owned and maintained by the homeowners association.

Section 16. Concurrency. A complete concurrency study conforming to the City of Fruitland Park Land Development Regulations will be required prior to any preliminary plat approvals or construction plan approvals. The Owner/Developer shall ensure that all traffic concurrency areas conducted reflect all approved development in the area. Further, Owner/Developer shall be subject to any ordinance relating to Proportionate Share Mitigation.

Section 17. Issuance of Permits. After the approved Conceptual Site Plan and this Master Development Agreement is recorded, and prior to issuance of any permits for construction, excluding clearing and landfill, a preliminary plat and construction plans, shall be prepared and submitted for review and approval in the manner required by the City's Land Development Code, as amended.

Section 18. Environmental Considerations. The Owner/Developer agrees to comply with all federal, state, county, and city laws, rules and regulations regarding any environmental issues affecting the Property.

Section 19. Solid Waste Disposal Facilities. Owner/Developer agrees that collection and transportation of solid waste within the Property shall not require any vehicles to back into any street or alley.

Section 20. Signage. Owner/Developer shall submit a master sign plan as a component of the final site plan (i.e., construction plan) application for the Property. Such plan shall be in compliance with all applicable regulations contained within the City of Fruitland Park Land Development Regulations unless City grants a waiver or variance pursuant to the City's Land and Development Regulations.

Section 21. Amenity Center. Owner/Developer and City acknowledge that the Project may be developed independently or in conjunction with an adjacent property. In the event the Project is developed as a unified development with an adjacent parcel(s), the City acknowledges and agrees that the Amenity Center may be located on the adjacent parcel(s) so long as the residents of the Project have utilization of and access to the Amenity Center.

Section 22. Title Opinion. Owner/Developer shall provide to City, in advance of the City's execution of this Agreement, a title opinion of any attorney licensed in the State of Florida, or a certification by an abstractor or title company authorized to do business in the State of Florida, showing marketable title to the Property to be in the name of the Owner/Developer and showing all liens, mortgages, and other encumbrances not satisfied or released of record.

Section 23. Compliance with City Laws and Regulations. Except as expressly modified herein, all development of the Property shall be subject to compliance with the City Land Development Regulations and City Code provisions, as amended as well as regulations of county, state, local and federal agencies. All improvements and infrastructures shall be constructed to City standards.

Section 24. Due Diligence. The City and Owner/Developer further agree that they shall commence all reasonable actions necessary to fulfill their obligations hereunder and shall diligently pursue the same throughout the existence of this Agreement. The City shall further provide all other municipal services to the Property as are needed by Owner/Developer from time to time in accordance with the City's applicable policies for the provision of said services.

Section 25. Enforcement/Effectiveness. A default by either party under this Agreement shall entitle the other party to all remedies available at law or as set forth in section 163.3243, Florida Statutes.

Section 26. Governing Law. This Agreement shall be constructed in accordance with the laws of the State of Florida and venue for any action hereunder shall be in the Circuit Court of Lake County, Florida.

Section 27. Binding Effect: Assignability. This Agreement, once effective, shall be binding upon and enforced by and against the parties hereto and their assigns. This Agreement shall be assignable by the Owner/Developer to successive owners. Owners/Developer shall, however, provide written notice to the City of any and all such assignees. The rights and obligations set forth in this Agreement shall run with the land and be binding on all successors and/or assignees. The parties hereby covenant that they will enforce this Agreement and that it is a legal, valid, and binding agreement.

Section 28. Waiver, Remedies. No failure or delay on the part of either party in exercising any right, power or privilege hereunder will operate as a waiver thereof, nor will any waiver on the part of either party or any right, power, or privilege hereunder operate as a waiver of any other right, power privilege hereunder, nor will any single or partial exercise or any right, power or privilege hereunder preclude any other further exercise thereof or the exercise of any other right, power or privilege hereunder.

Section 29. Exhibits. All exhibits attached hereto and to the ordinance are hereby incorporated in and made a part of this Agreement as if set forth in full herein.

Section 30. Notice. Any notice to be given shall be in writing and shall be sent by certified mail, return receipt requested, to the party being noticed at the following addresses or such other address as the parties shall provide from time to time:

As to City:	Karen Manila, City Manager City of Fruitland Park 506 W. Berckman Street Fruitland Park, Florida 34731 – Telephone: 352-360-6727
Copy to:	Chris Cheshire, City Mayor City of Fruitland Park 506 W. Berckman Street Fruitland Park, Florida 34731 Telephone: 352-360-6727 - Anita Geraci-Carver, Esq, City Attorney Law Office of Anita Geraci-Carver 1560 Bloxam Ave Clermont, FL 34711 Telephone: 352-243-2801

Copy to:	Pine Ridge Park LP c/o Moishe Goldshmidt, General Partner 36 Charming Way Lakewood, NJ 08701
Copy to:	Shelton T. Rice, Esq. Peterson & Myers, P.A. 225 East Lemon Street, Suite 300 P.O. Box 24628 Lakeland, Florida 33802-4628 Office: 863.683.6511

Section 31. Entire Agreement. This Agreement sets forth all of the promises, covenants, agreements, conditions, and understandings between the parties hereto, and supersedes all prior and contemporaneous agreements, understandings, inducements, or conditions, express or implied, oral or written, except as herein contained. However, the failure of this Agreement to address a particular permit, condition, term, or restriction shall not relieve Owner/Developer from complying with the law governing said permitting requirements, conditions, terms, or restrictions.

Section 32. Term of Agreement. The term of this Agreement shall commence on the date this agreement is executed by both the City and Owner/Developer. Construction of the Project shall substantially commence on or before ~~December 31, 2027~~ June 30, 2028. In the event the conditions of the Master Development Agreement have not been substantially constructed during the required time period, the term of the Agreement may be extended by mutual agreement of the City and the Owner provided the extension request is filed 90 days prior to the expiration date. Failure to file a timely extension request, the PUD shall be null and void.

Section 33. Amendments. Amendments to the provisions of this Agreement shall be made by the parties only in writing and by formal amendment.

Section 34. Severability. If any part of this Agreement is found invalid or unenforceable in any court, such invalidity or unenforceability shall not affect the other parts of this Agreement if the rights and obligations of the parties contained herein are not materially prejudiced and if the intentions of the parties can be affected. To that end, this Agreement is declared severable.

Signature Pages to Follow

IN WITNESS WHEREOF, the Owner/Developer and the City have executed this Agreement as of the day and year first above written.

SIGNED, SEALED AND DELIVERED IN THE PRESENCE OF:

Pine Ridge Park LP, a foreign limited partnership,

Witness Signature

Print Name
Address: _____

Signature
Moishe Goldshmidt, General Partner

Witness Signature

Print Name
Address" _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization this _____ day of _____ 2025 by Moishe Goldshmidt, general partner of Pine Ridge Park LP, a foreign limited partnership, on behalf of the partnership. He/she/they are personally known to me or who have produced _____ as identification.

Notary Public, State of Florida
Printed Name: _____
Commission No.: _____
My Commission Expires: _____

ACCEPTED BY **THE CITY OF FRUITLAND PARK, FLORIDA**

Approved as to form and Legality for use and reliance by the City of Fruitland Park	By: <u>Chris Cheshire, Mayor</u> Date: Attest:
---	---

Anita Geraci-Carver, City Attorney	Gwen Johns, City Clerk
------------------------------------	------------------------

STATE OF FLORIDA
COUNTY OF LAKE

The foregoing was acknowledged before me by means of ☒ physical presence or ☐ online notarization this _____ day of _____ 2025 by Chris Cheshire as Mayor of the City of Fruitland Park, Florida, a Florida municipal corporation on behalf of the corporation, ☒ who is personally known to me or who has produced _____ as identification.

Notary Public, State of Florida
Printed Name: _____
Commission No.: _____
My Commission Expires: _____

EXHIBIT "A" TO ORDINANCE AND MDA

LEGAL DESCRIPTION

PARCEL 1:

W ½ of SE ¼ of NW ¼ and SE ¼ of SE ¼ of NW ¼ of Section 8, Township 19 South, Range 24 East, SUBJECT to reservation of 15 feet along all Section and half-section lines for right-of-way as reserved in deed recorded in Deed Book 159, Page 27, Public Records of Lake County, Florida.

PARCEL 2:

The South one-half (S1/2) of the Northeast 1/4 of the Southeast 1/4 of the Northwest 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida.

PARCEL 3:

The West 967 feet of the South ¼ of the Northeast ¼ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. LESS AND EXCEPT Beginning at the Northeast corner of the above described property run South 0° 24' 03" West 140 feet; thence run North 19° 17' 38" W, West 148.36 feet to the North line of the above described property; thence run South 89°57'56" East along the North line 50 feet to the Point of Beginning.

LESS AND EXCEPT: That property described in Warranty Deed recorded in O.R. Book 1233, Page 371, Public Records of Lake County, Florida, described as follows:

That part of the South 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows:

The West 342.00 feet of the North 127.37 feet of the South 1/2 of the Southwest 1/4 of the Northeast 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-A)

AND

That part of the South ½ of the Southwest ¼ of the Northeast ¼ of Section 8, Township 19 South, Range 24 East, Lake County, Florida, more particularly described as follows:

The South 127.37 feet of the North 254.74 feet of the West 342.00 feet of the South ½ of the Southwest ¼ of the Northeast ¼ of Section 8, Township 19 South, Range 24 East, Lake County, Florida. (Parcel 9-B)

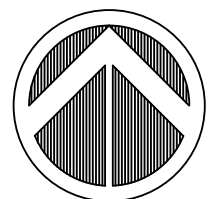
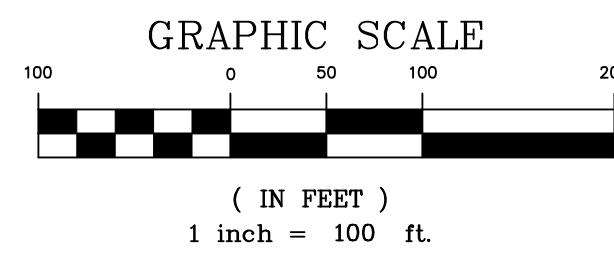
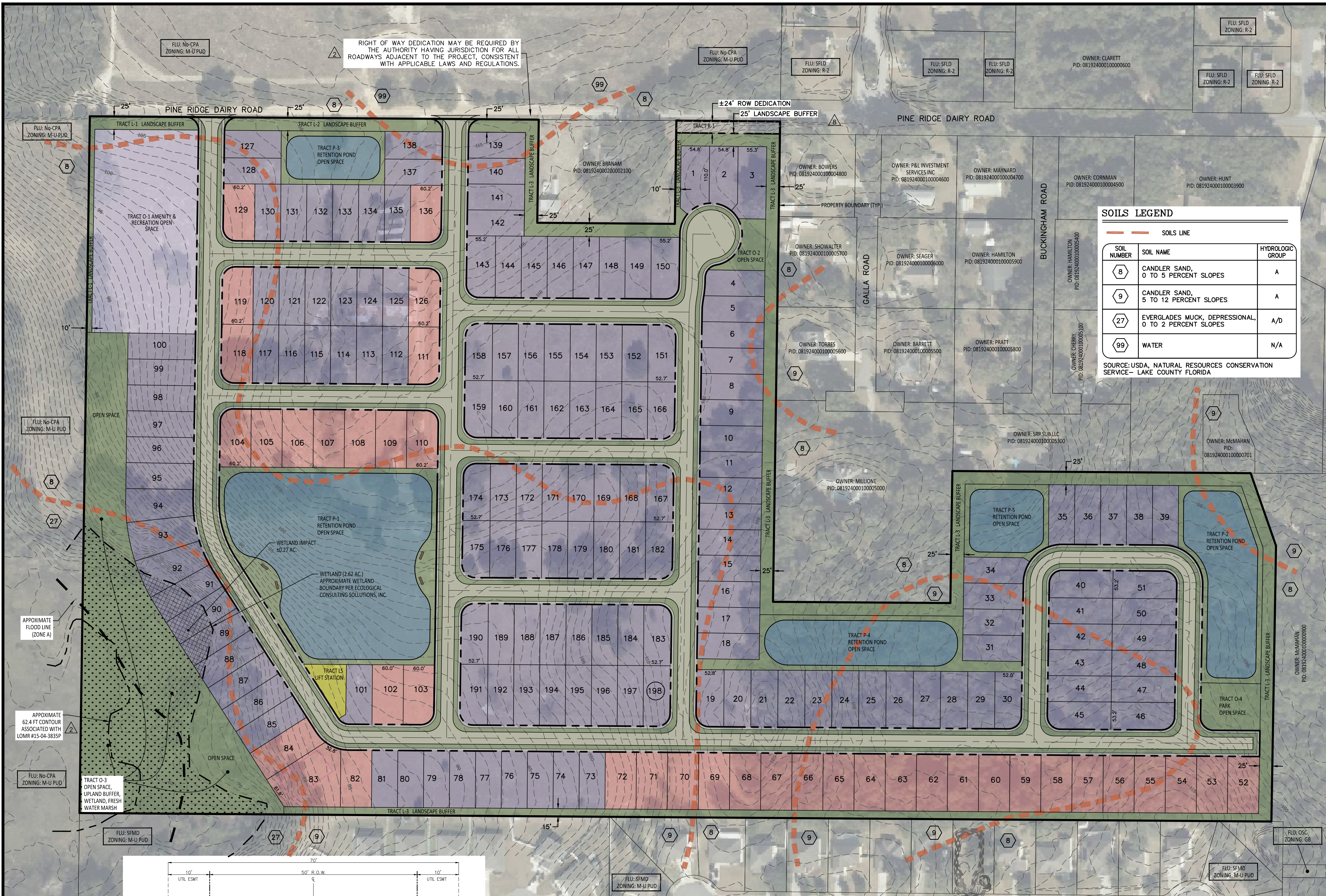
PARCEL 4

The North ½ of the Northeast ¼ of the Southeast ¼ of the Northwest ¼ of Section 8, Township 19 South, Range 24 East, in Lake County, Florida, less the West 265.30 feet of the East 465.30 feet of the North 198.96 feet thereof.

EXHIBIT "B" TO ORDINANCE AND MDA

Concept Site Plan for Pine Ridge Dairy Road prepared by Madden Civil
Engineering

dated 07/01/24, last revised ~~05/29/2025~~07/15/2025



PROJECT DATA:

1. TOTAL AREA: 52.52 AC
2. Parcel ID's: 081924000200002000
Description: W 1/2 of SE 1/4 of NW 1/4 and SE 1/4 of SE 1/4 of NW 1/4 of Section 8, Township 19 South, Range 24 East, SUBJECT to reservation of 15 feet along all Section and half-section lines for right-of-way as reserved in deed recorded in Deed Book 159, Page 27, Public Records of Lake County, Florida.

081924000100003800
Description: The West 967 feet of the South 1/4 of the Northeast 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida. LESS AND EXCEPT Beginning at the Northeast corner of the above described property run South 0°24'03" West 140 feet; thence run North 191°7'38" W West 148.36 feet to the North line of the above described property; thence run South 89°57'56" East along the North line 50 feet to the Point of Beginning.

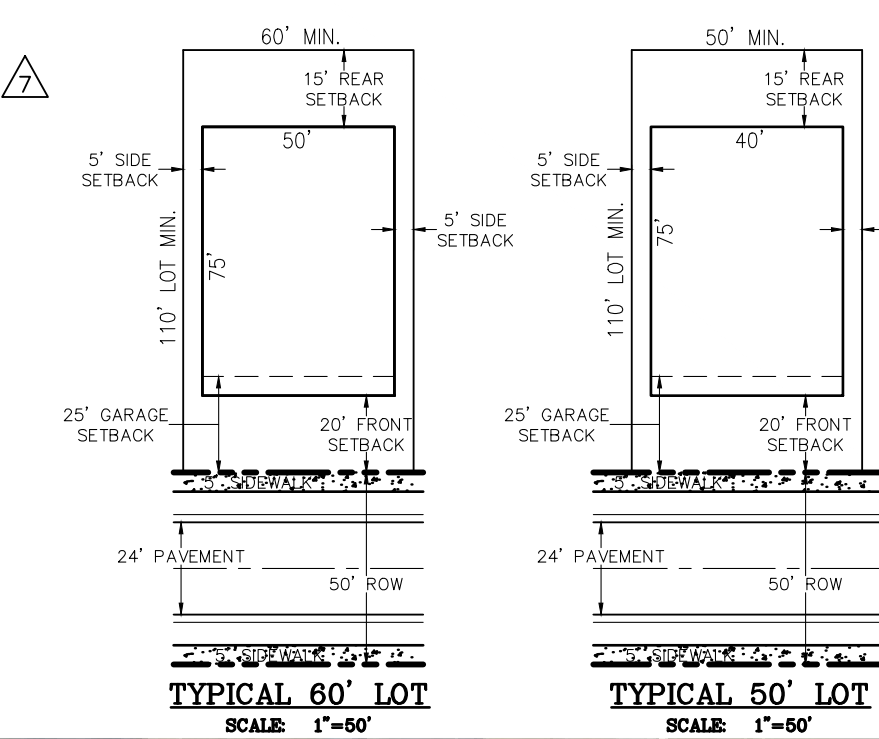
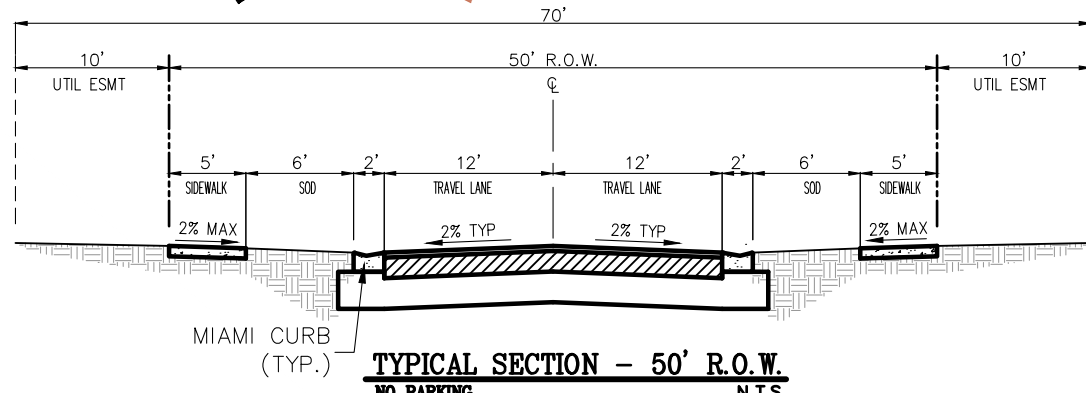
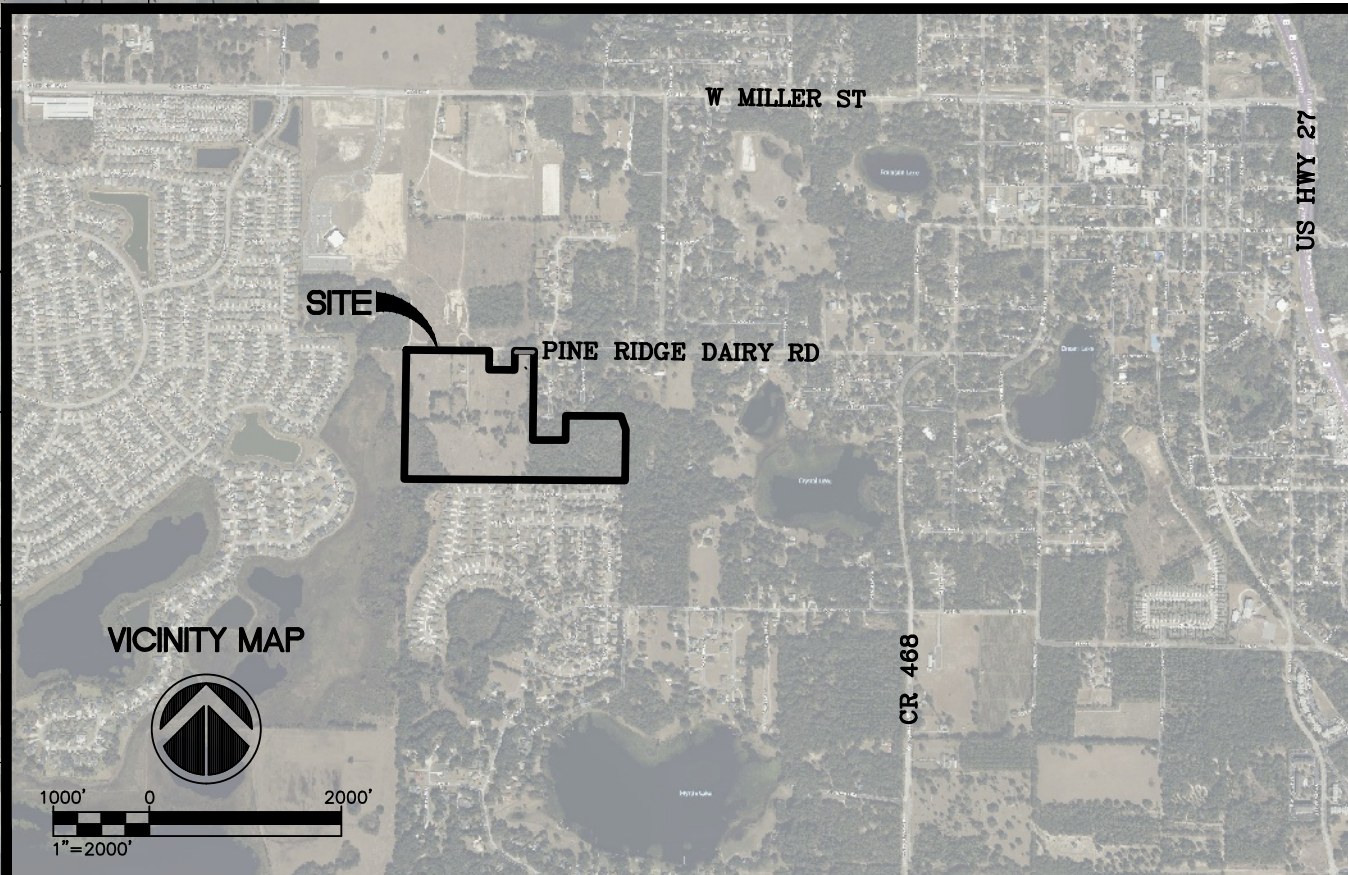
081924000200002101
Description: The South one-half (S1/2) of the Northeast 1/4 of the Southeast 1/4 of the Northwest 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida.

081924000200002102
Description: The North 1/2 of the Northeast 1/4 of the Southeast 1/4 of the Northwest 1/4 of Section 8, Township 19 South, Range 24 East, Lake County, Florida, less the West 285.30 feet of the East 465.30 feet of the North 198.96 feet thereof.

3. ZONING: EXISTING: A PUD
PROPOSED: M-U PUD
4. FUTURE LAND USE: EXISTING: URBAN LOW / URBAN MEDIUM
PROPOSED: SFMD
5. NUMBER OF LOTS: 198 UNITS
159 LOTS
60'x110': 39 LOTS
6. DENSITY: 198 UNITS / 52.52 AC. = 3.76 DU/AC
7. OPEN SPACE REQUIRED: 20%
OPEN SPACE PROVIDED: 28.73% (15.09 AC)
8. MAXIMUM BUILDING HEIGHT: 35'
9. SINGLE FAMILY LOT - BUILDING SETBACKS:
FRONT 20'
REAR 15'
SIDE STREET 15'
SIDE 5'
GARAGE 25'
10. PERIMETER BUFFERS
NORTH 25'
SOUTH 15'
EAST 25'
WEST 10'
11. ONSITE SANITARY SEWER INFRASTRUCTURE WILL BE PRIVATELY OWNED.
12. STORMWATER PER SJRWMD & CITY OF FRUITLAND PARK REQUIREMENTS WILL BE MET.
13. MINIMUM LOT WIDTH = 50'
14. MINIMUM LOT DEPTH = 110'
15. SINGLE FAMILY MINIMUM LOT SIZE = 5,500 SQFT
16. SINGLE FAMILY MINIMUM FLOOR AREA = 1,000 SQFT
17. MAXIMUM LOT COVERAGE = 85% (LOT AREA)
18. ALL COMMON AREAS TO BE MAINTAINED BY A HOME OWNERS ASSOCIATION
19. THIS PROJECT MAY BE BUILT IN TWO PHASES. PHASE LINES WILL BE DETERMINED WITH CONSTRUCTION PLANS.
20. PARKING:
2 GARAGE SPACES PER DWELLING = 396 SPACES
2 DRIVEWAY SPACES PER DWELLING = 396 SPACES
TOTAL SPACES = 792 SPACES
21. THE SITE SHALL HAVE SUFFICIENT ACCESS FOR THE PROMSION OF FIRE PROTECTION AND EMERGENCY SERVICES AS DETERMINED BY THE APPLICABLE AUTHORITY HAVING JURISDICTION.
22. ON-SITE CONSTRUCTION SHALL NOT COMMENCE UNTIL ACCESS TO THE PROPERTY IS IDENTIFIED AND APPROVED AS ACCEPTABLE BY ALL APPLICABLE AUTHORITIES HAVING JURISDICTION, INCLUDING BUT NOT LIMITED TO: THE CITY OF FRUITLAND PARK AND LAKE COUNTY.
23. DEVELOPER RESPONSIBLE FOR THE COST OF CONSTRUCTION FOR ANY SANITARY SEWER AND WATER MAIN IMPROVEMENTS TO EXTEND SERVICE TO THE SUBDIVISION UNLESS A WRITTEN EXECUTED AGREEMENT DETAILING FINANCIAL RESPONSIBILITIES IS OBTAINED.

SCHOOL DEMANDS

AGE	UNITS	RATE	CHILDREN
ELEMENTARY	198	0.140	28
MIDDLE	198	0.072	15
HIGH	198	0.100	20
TOTAL			63



FIRE FLOW DEMAND CALCULATIONS:
NEEDED FIRE FLOW FOR SINGLE FAMILY DWELLINGS SHALL BE AS FOLLOWS:
HOMES 5,000SF OR LESS SHALL PROVIDE 1,000 GPM FOR 1 HOUR.
HOMES EXCEEDING 5,000SF SHALL PROVIDE FIRE FLOW IN ACCORDANCE WITH TABLE 18.4.5.2.1, FLORIDA 2015
NEEDED FIRE FLOW = 1,000 GPM

ITE CODE		TRAFFIC GENERATION		PM PEAK HOUR			
		DAILY		RATE	TOTAL	ENTER	EXIT
210	SINGLE FAMILY RESIDENTIAL	198		9.38	1,857	0.94	186

UNIT TYPE	DEMAND PER UNIT (GPD)	# OF UNITS	AVG. DAY (GPD)	MAX. DAY (GPD)	PEAK HOUR (GPD)
Single Family Units	350	198	69,300	48.13	155,925

UNIT TYPE	DEMAND PER UNIT (GPD)	# OF UNITS	AVG. DAY (GPD)	PEAK HOUR (GPM)
Single Fan	300	198	59,400	41.25

TRACT ID	DESCRIPTION	OWNERSHIP	MAINT.	AREA (AC)	PERCENTAGE
R-1	R.O.W. DEDICATION	PUBLIC	PUBLIC	0.09	0.17%
R-2	R.O.W.	PUBLIC	PUBLIC	9.65	18.37%
L-1	LANDSCAPE BUFFER	HOA	HOA	0.21	0.40%
L-2	LANDSCAPE BUFFER	HOA	HOA	0.24	0.46%
L-3	LANDSCAPE BUFFER	HOA	HOA	2.73	5.20%
O-1	AMENITY / OPEN SPACE	HOA	HOA	1.80	3.43%
O-2	OPEN SPACE	HOA	HOA	0.13	0.25%
O-3	OPEN SPACE / UPLAND BUFFER / WETLAND / FRESH WATER MARSH	HOA	HOA	3.42	6.51%
O-4	PARK / OPEN SPACE	HOA	HOA	0.24	0.46%
P-1	RETENTION POND / OPEN SPACE	HOA	HOA	3.16	6.02%
P-2	RETENTION POND / OPEN SPACE	HOA	HOA	1.10	2.09%
P-3	RETENTION POND / OPEN SPACE	HOA	HOA	0.47	0.89%
P-4	RETENTION POND / OPEN SPACE	HOA	HOA	1.07	2.04%
P-5	RETENTION POND / OPEN SPACE	HOA	HOA	0.52	0.99%
L-5	LIFT STATION	HOA	HOA	0.11	0.21%
SINGLE FAMILY				27.58	52.51%
TOTAL SITE AREA				52.52	100.00%

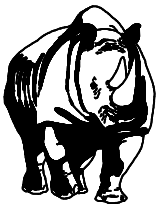
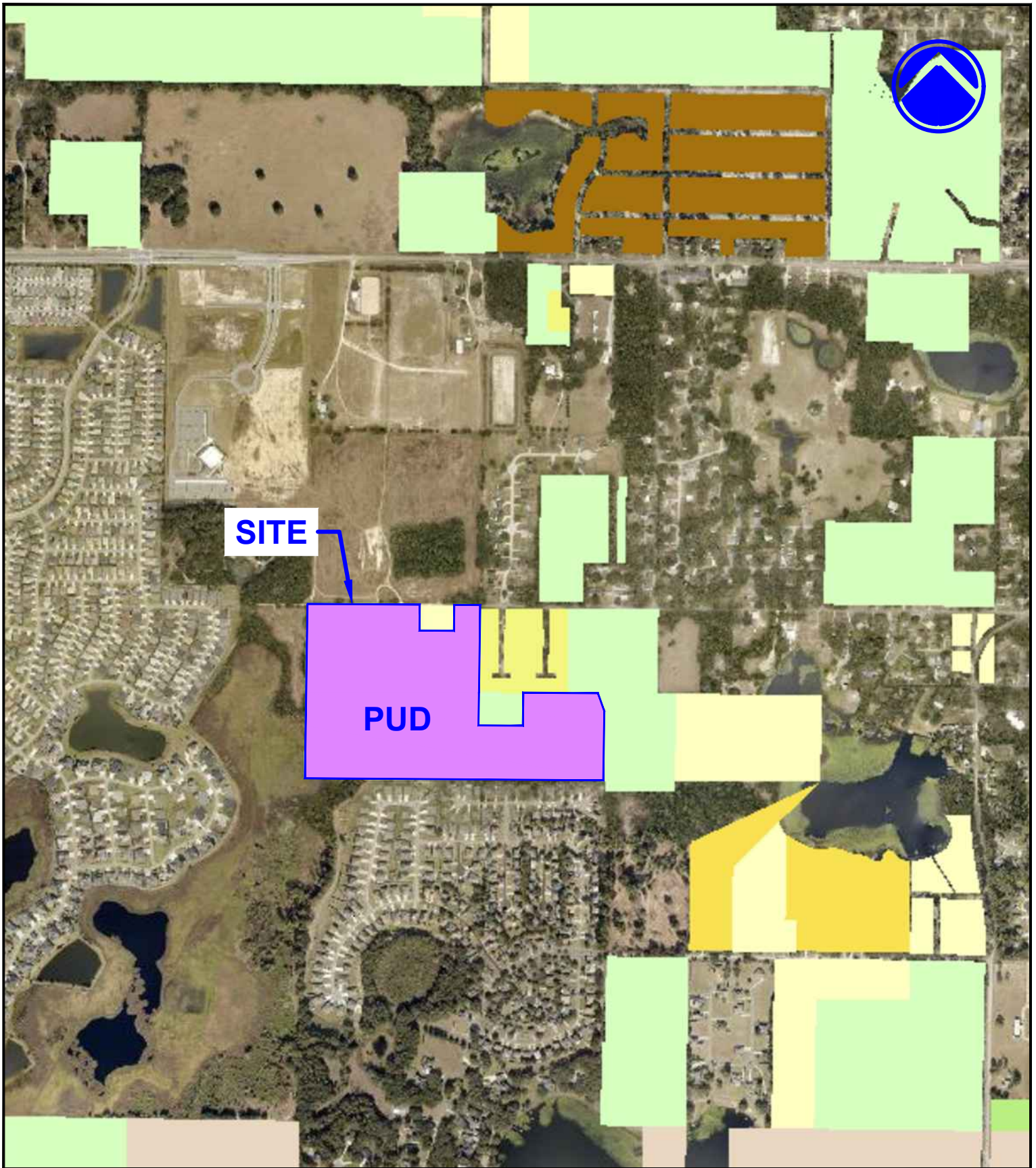


CONCEPT SITE PLAN
FOR
PINE RIDGE DAIRY ROAD
FRUITLAND PARK, FLORIDA

ENGINEER IN CHARGE:
BENJAMIN S. BECKHAM, P.E. #79452
July 15, 2025
CERTIFICATE OF AUTHORIZATION NO. CA-0007723

NO.	DATE	REVISIONS
1	09/16/24	REVISED PER CITY COMMENTS
2	11/04/24	REVISED PER CITY COMMENTS
3	12/10/24	REVISED PER CITY COMMENTS
4	01/23/25	AMENITY UPDATE PER CLIENT
5	04/08/25	REVISED PER CITY COMMENTS
6	05/06/25	REVISED PER CLIENT
7	05/29/25	REVISED PER CLIENT
8	07/15/25	REVISED PER CITY COMMISSION
9	11/11/25	

JOB # 23213
DATE: 07/01/24
SCALE: 1" = 100'
DESIGNED BY: CHM
DRAWN BY: RUS
APPROVED BY: BSB



MADDEN
MOORHEAD & STOKES, LLC
CIVIL ENGINEERS

431 E. HORATIO AVE., STE. 260, MAITLAND, FL 32751 * (407) 629-8330

JOB NO. 23213

SEC. 5 & 8, TWP. 19S, RANGE 24E

DRAWN BY: LB

APPROVED BY: BSB

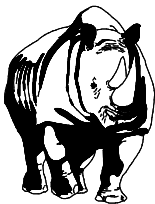
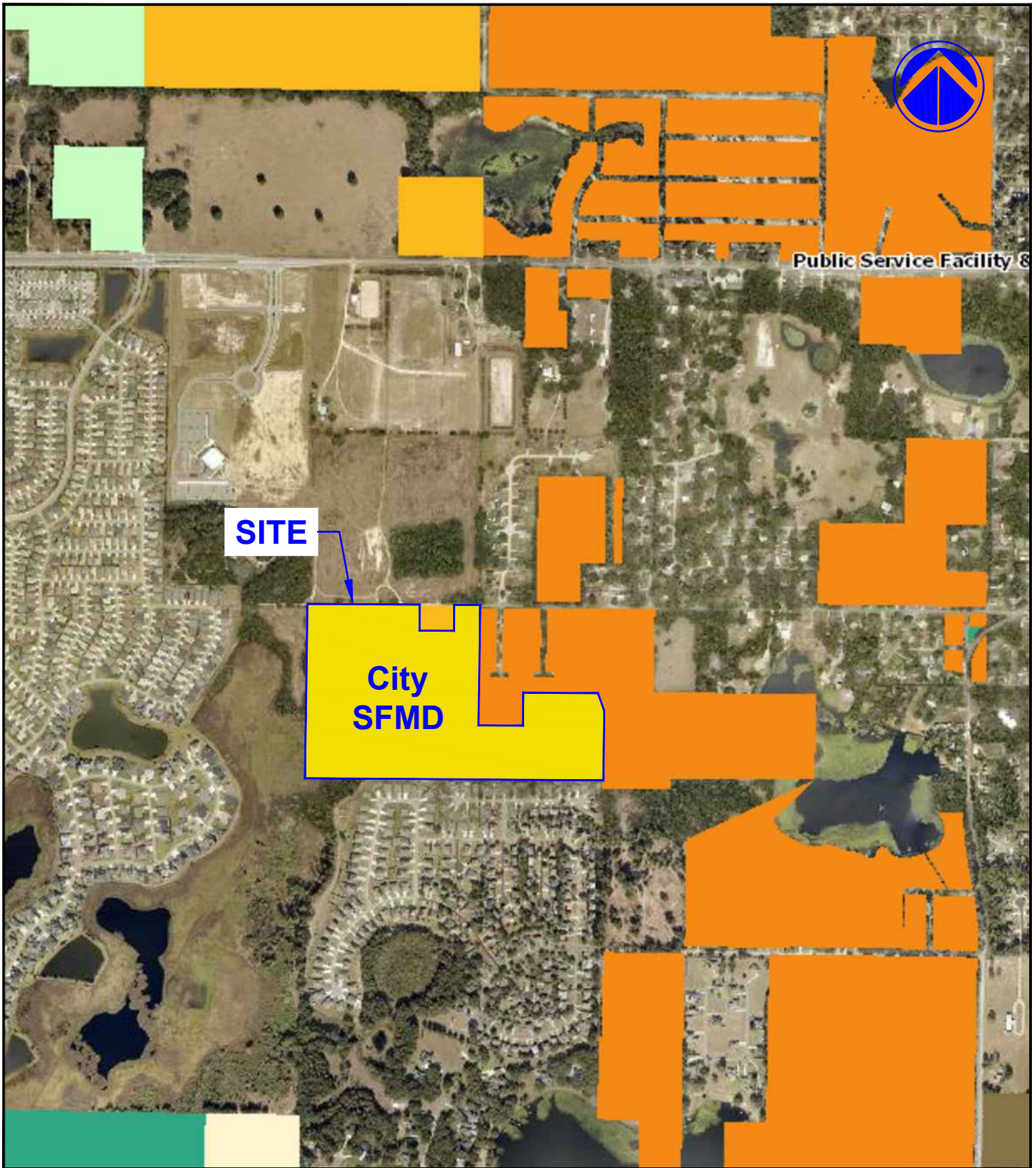
DATE: 02/01/2024

Scale: 1" = 1000'

PINE RIDGE DAIRY ROAD

PROPOSED
ZONING MAP

GIS.LAKECOUNTYFL.GOV



MADDEN
MOORHEAD & STOKES, LLC
CIVIL ENGINEERS

431 E. HORATIO AVE., STE. 260, MAITLAND, FL 32751 * (407) 629-8330

JOB NO. 23213

SEC. 5 & 8, TWP. 19S, RANGE 24E

DRAWN BY: LB

APPROVED BY: BSB

DATE: 07/15/2025

Scale: 1" = 1000'

PINE RIDGE DAIRY ROAD

PROPOSED
FUTURE LAND USE MAP

GIS.LAKECOUNTYFL.GOV

CITY OF FRUITLAND PARK
STAFF REPORT BY LPG URBAN & REGIONAL PLANNERS, INC.

ANNEXATION, LSCPA, AND REZONING

Owner: Pine Ridge Park, LP

Applicant: Peterson & Meyers, PA

General Location: South of Pine Ridge Dairy Road and west of Brookstone Lane

Number of Acres: 52.52 ± acres

Existing Zoning: Agriculture

Proposed Zoning: PUD

Existing Land Use: Urban Low Density (4 units/acre) and Urban Medium Density (7 units/acre)

Proposed Land Use: Multi-Family Low Density (8 units/acre)

Date: June 5, 2025

Description of Project

The applicant is requesting annexation, a large-scale comp plan amendment, and a rezoning to receive city services and develop a proposed 199-unit single family subdivision with lots ranging in widths from 50' to 60' at a proposed gross density of 3.79 units/acre. Minimum lot sizes range from 5,500 SF (159 lots) and 6,600 SF (40 lots). A waiver from the maximum building coverage of 30% to 85% is being sought. A 3.19 acre amenity/open space tract is proposed. Proposed amenities include clubhouse, pool, dog park, BBQ area, putting green, pickleball courts and bocci court.

	Surrounding Zoning	Surrounding Land Use
North	Mixed Use PUD	Mixed Use (6 units/acre)
South	PUD	Single Family Medium Density (4 units/acre)
East	R-2 and Agriculture	Urban Medium Density (7 units/acre)
West	Mixed Use PUD	Mixed Use (6 units/acre)

Assessment

Application

Data submitted indicated that it is anticipated buyers are 55+ residents seeking highly amenitized project with minimal low lot maintenance-people seeking socialization and relationship building with other residents of the neighborhood. Proposed amenities include clubhouse, pool, dog park, BBQ area, putting green, pickleball courts and bocci court. The proposed development will be market driven and will not be limited to 55+ community.

Chapter 152, Section 152.040(e) list criteria for review of comprehensive plan and rezoning amendments as follows:

1) Consistency with the Comprehensive Plan, or in the case of a Plan amendment, consistency with the remainder of the Plan and its goal, objectives and policies.

The applicant indicated that the proposed amendment is consistent with the comprehensive plan as outlined below:

Objectives 4-5: Minimize Urban Sprawl and 4-13: Maximize Use of Existing Facilities and Minimize Urban Sprawl indicating that the development of the site would be required to connect to City water and sewer facilities. Please see attached analysis provided by the applicant. The property to the south is SFMD which allows 4 units/acre and properties to the north and east which are Mixed Community which allows 6 units/acre; however, the applicant is seeking MFLD which allows 8 units/acre. Staff understands that the actual density proposed based on the concept plan is 3.79 units/acre. The proposed policy specific amendment would limit density to 4.76 units/acre.

2) Consistency with applicable sections of the Land Development Code.

Chapter 154, Section 154.030(11) indicates that a conceptual plan is required for the rezoning which the applicant has submitted. Please see additional comments regarding the concept plan outlined below in the staff report.

3) Additionally, as to rezoning amendments:

A) Whether justified by changed or changing conditions.

Annexation into the city requires a city designated zoning.

B) Whether adequate sites already exist for the proposed district uses.

A PUD zoning allows for specific development criteria allowing for a mix of lot or housing types which cannot be achieved by a straight zoning category. The proposed development requires a PUD zoning which the applicant has applied for.

C) Whether specific requirements of the Land Development Code are adequate to ensure compatibility with adjoining properties as required by the Comprehensive Plan.

Any proposed development must comply with the land development regulations including landscape buffers which assist in buffering adjacent uses. The applicant submitted a statement indicating that the current land use is County Urban Medium (7 units/net acre) and Urban Low Density (4 units/net acre) and the proposed amendment to City MFLD (8 units/acre).

Annexation

The subject site is adjacent to the City limits along the northern, southern, and eastern property boundaries and is eligible for voluntary annexation. The proposed annexation would be considered infill development. The subject site is also within the City's Utility Service Area.

Large Scale Comp Plan Amendment

The proposed large scale comprehensive plan amendment consists of 52.52 ± acres and is located south of Pine Ridge Dairy Road and west of Brookstone Lane. For comprehensive plan purposes a maximum development scenario was utilized.

The site is designated as Urban Low Density (39.69 acres of which approximately 2.62 acres are designated as wetlands) and Urban Medium Density (12.83 acres) on the Lake County Future Land Use Map and it is proposed to designate the site as City of Fruitland Park Multi-Family Medium Density. Under the Lake County Urban Low Density future land use the property could have been developed at a maximum development scenario of 4 units/net acre pursuant to Lake County FLU Policy 1-1.3.2 which results in 136 units. The Urban Medium Density future land use could have developed at a maximum development scenario of 7 units/net acre pursuant to Lake County FLU Policy 1-1.3.3 which results in 90 units. The maximum development scenario results in 226 units.

Under the proposed Multi-Family Low Density land use (8 units/acre) the property could be developed at a maximum development scenario of 420 units pursuant to FLU Policies 1-1.2 and 1-1.5; however, the proposed Planned Unit Development (PUD) zoning limits development to 199 units which results in a proposed gross density of 3.79 units/acre.

The applicant is requesting a policy specific amendment to limit development to 250 residential units which would result in a gross density of 4.76 units/acre. Should the City Commission approve limiting the amendment to 250 residential units, staff would recommend the following proposed policy amendment:

Policy 1-11.1: Pine Ridge Dairy Road PUD. The City of Fruitland Park will enforce development standards on the Pine Ridge Dairy Road property in order to ensure coordination of public facilities, including transportation demand. Development shall meet the applicable goals, objectives and policies of the Comprehensive Plan; however, the land use and development potential made available by the Future Land Use Map Amendment is hereby limited as follows:

- *The Amendment parcel shall be developed under the zoning classification of Residential Planned Unit Development (RPUD) to address maximum intensity standards, site design, setbacks, buffering and access issues.*
- *Residential development shall be limited to 250 single family units.*
- *Thirty percent (30%) open space shall be provided. Any retention ponds utilized for open space shall be suitably improved to provide common open space.*
- *Development is required to be served by central potable water and central sanitary sewer facilities.*

The proposed policy specific comprehensive plan text amendment results in an increase of 24 units.

The property to the northern and western within the city limits is designated as Mixed Community (6 units/acre), property to the south within the city limits is designated as SF medium density (4 units/acre), and the property to the east is designated as Urban Medium Density (7 units/acre).

Residential Needs Analysis – The housing element data and analysis indicates the City requires a minimum of 5,460 additional dwelling units to meet the projected need through 2035.

School Impact Analysis – Data submitted by the applicant was based on 210 units instead of the 199 units requested. Results based on the 210 units indicate sufficient capacity in the elementary and middle schools; however, proportionate share mitigation would be required for high school.

Traffic Impact Analysis – The traffic impact analysis submitted was based on 250 single family units. The results indicate the proposed development would generate 2,344 daily trips, of which 171 AM peak hour trips and 235 PM peak hour trips. There is a recommendation of an access improvement to install a 250-foot westbound left turn deceleration lane on Pine Ridge Dairy Road at project access driveway C.

Solid Waste Impact Analysis – The LOS for solid waste is 2 collections per week pursuant to Public Facilities Policy 4-6.1. The City utilizes a private waste hauler through a franchise agreement. The amendment will not cause a deficiency in the LOS.

Utility Impact Analysis – The subject site is within the City of Fruitland Park Utility Service Area and central water is available. The LOS for water is 172 gallons per resident per day pursuant to Public Facilities Policy 4-10.1. The estimated population based on US Census data (estimated 2023) of 2.41 person per household and a maximum unit count of 250 is 603. The estimated water usage is 0.10 mgpd.

The City owns, operates and maintains a central potable water treatment and distribution system. The permitted plant capacity is 2.879 MGD and the permitted consumptive use permit capacity is 1.22 MGD. The City has a current available capacity of .29 mgpd and an analysis was conducted of the proposed amendment based on land use and the City's Level of Service (LOS) standards. The analysis concludes that the proposed amendment will not cause a deficiency and the City will have a remaining available capacity of 0.19 mgpd.

The City of Fruitland Park provides sanitary sewer. The City of Fruitland Park has an agreement with the Town of Lady Lake to treat sewage and the maximum capacity is 500,000 gallons per day (0.5 mgd). The City currently has an available capacity of 355,000 gallons per day (0.355 mgd). The LOS for sanitary

sewer is 122 gallons per resident per day pursuant to Public Facilities Policy 4-2.1. The estimated population based on US Census data (estimated 2023) of 2.41 person per household and a maximum unit count of 250 is 603. The estimated sanitary sewer usage is 0.073 mgd. The analysis concludes that the proposed amendment will not cause a deficiency and the City will have a remaining capacity of 0.282 mgd.

Environmental Analysis – An environmental assessment was conducted by Ecological Consulting Services, Inc. (Appendix A). There are approximately 2.62 acres of wetlands designated as a freshwater marsh on the subject site. Results of the assessment indicate the presence of one (1) protected species, the gopher tortoises. Prior to development, the appropriate regulatory permits will be required.

Rezoning

The subject property is currently zoned Agriculture in Lake County and the proposed City zoning is Planned Unit Development (PUD) for the development of a 199-unit subdivision. The proposed zoning is compatible with the adjacent lands. The properties to the north, south and west are zoned PUD. The property to the east is zoned Lake County R-2 and Agriculture.

Concept Plan

The concept plan identifies 199 single family units consisting of the following:

159 units of 50' x 110' (5,500 SF) lots
40 units of 60' x 110' (6,600 SF) lots

The applicant indicates that the proposed development would serve as a gradual transition between existing single family detached (larger lots) and smaller lots/more intensive development. The applicant indicates that compatibility does not require lots to be of the same size. Single family detached residential dwelling units are generally considered compatible to one another in most jurisdictions. The project will include landscape buffers as indicated on the concept plan.

Staff reviewed adjacent developments. The development to the south is known as The Glen whose lot sizes are approximately 11,200 SF; existing lots to the east are approximately 24,000 SF (1/2 acre); the proposed mixed use development known as Westminster Pine Ridge to the north across Pine Ridge Dairy Road which has a minimum lot size of 4,000 SF and a minimum lot width of 40', and The Villages of Fruitland Park have a minimum lot size of 3,500 SF and a minimum lot width of 40' for villas and a minimum lot size of 5,400 SF and a minimum lot width of 60' for single family detached homes. The proposed lots sizes and lot widths are significantly less than the existing development to the south and east.

The proposed setbacks are as follows:

Front – 20'
Garage – 25'
Side – 5'
Rear – 15'

The proposed minimum floor area for the homes is 900 SF. The applicant indicates that they will provide elevations of the proposed homes during the TRC meeting.

The concept plan identifies a 25' landscape buffer along the northern and eastern property boundaries. The proposed buffer along the southern boundary adjacent to the Glen development is 15'. The proposed buffer along the eastern boundary is 10'. The proposed development plan along this area indicates this area is developed as an amenity tract, open space, and wetlands. The applicant indicates that the proposed buffers mitigate the adjacent land uses and zoning.

Chapter 154 requires a minimum of 20% of common open space of which portions should be suitably improved to meet the recreational needs of the community. The plan indicates that the applicant is offering 28.69% open space and includes the proposed stormwater ponds. If the stormwater pond is to be utilized as open space, it will need to be enhanced (include trails or other beneficial features for the proposed residents). Otherwise, total open space less the retention/stormwater ponds (6.63 acres) equates to 9.3 acres or 18% which is less than the required 20%.

Comprehensive Plan Compliance

The applicant indicates that the subject amendment is consistent with the following Comprehensive Plan policies.

FLU Objective 4-5: Minimize Urban Sprawl

FLU Objective 4-13: Maximize Use of Existing Facilities and Minimize Urban Sprawl

FLU Objective 1-2: Discourage Urban Sprawl

FLU Policy 1-2.1: Promote Orderly, Compact Growth

FLU Policy 1-2.2: New Development

FLU Policy 1-1.5: Multiple-Family Low Density

The applicant submitted the following regarding that the proposed amendment discourages the proliferation of urban sprawl:

Analysis.

The request would concentrate economic growth where infrastructure is available adjacent to existing development to protect natural resources and reduce the need for expansive development in undeveloped areas (preserving and protecting natural ecosystems and resources). The proposed development would meet all necessary state and governmental requirements for resource protection and would be utilizing centralized water and wastewater (not septic). Infrastructure is available to serve the project in close proximity, speaking to efficiency. Proposed development contemplates a different type of residential development targeting a different market in the City. Agricultural uses in areas less appropriate for development can be preserved for longer periods by providing units to address demand in appropriate areas (like this site). Open Space and recreation

areas are provided within the development, paying particular attention to environmentally sensitive areas. The City's Comp. Plan identifies the need for residential units to accommodate anticipated growth. The proposed development discourages the proliferation of urban sprawl based on an analysis of the provisions within Fla. Stat. §163.3177.

Conclusions

Since the density has been reduced and all proposed housing is detached single family, that the application be revised to request a future land use of Single Family Medium Density (4 units/acre) in lieu of Multi-family Low Density. Should this land use be pursued, a policy specific amendment may not be necessary.

Should the rezoning be approved, the developer's agreement contain requirements that if the retention/stormwater ponds are utilized for common open space that they be suitable improved.

CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 9c

ITEM TITLE: 1st Reading and Public Hearing – Ordinance 2025-024
Comprehensive Plan Amendment Future Land Use Element– Summit Self Storage for 2.095 +/- acres generally located north of Miller Blvd., south of Shiloh St., west of US 27/441 and east of N. Dixie Ave. Petitioner: Mills, Short & Associates LLC on behalf of the owner, Summit Self Storage, LLC.

MEETING DATE: November 13, 2025

DATE SUBMITTED: October 22, 2025

SUBMITTED BY: City Attorney/City Manager/Community Development Director

BRIEF NARRATIVE: The owners are seeking rezoning of the site from commercial (C-2) to PUD (Planned Unit Development) to allow a 4-story (45') self-storage facility with a proposed floor area ratio (FAR) of 1.02. This FAR exceeds the current maximum FAR of .50 (FLU Policy 1-1.2 and Table 1.1, Density and Intensity Standards). The current FAR of .50 will allow 45,629 and the requested FAR of 1.02 would allow 93,858 sf, based on the site's acreage. A site-specific (applicable only to this location) text amendment is being sought and the requested change would be classified as a large-scale comprehensive plan. Further details are outlined in the city planner's staff report (see **Assessment** heading within the report) dated August 11, 2025. The proposed facility is anticipated to be located at 611 N. Dixie Avenue. Adjacent municipalities which allow similar FARs include Leesburg, Lady Lake and Sumter County. It has been determined that fire protection would be able to provide services to the site.

FUNDS REQUIRED: None

ATTACHMENTS: Ordinance 2025-024, location map, staff report and advertising affidavit

RECOMMENDATION: Recommend to consider approval of Ordinance 2025-024

ACTION:

SHILOH ST

US HWY 21A41

NDIXIE AVE



ORDINANCE 2025-024

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE CITY OF FRUITLAND PARK'S COMPREHENSIVE PLAN FUTURE LAND USE ELEMENT TO INCLUDE A SITE SPECIFIC TEXT AMENDMENT FOR REAL PROPERTY CURRENTLY DESIGNED AS COMMERCIAL HIGH INTENSITY TO ALLOW DEVELOPMENT OF THE PROPERTY WITH A FLOOR AREA RATIO UP TO 1.02 FOR PROPERTY LOCATED AT 611 N. DIXIE AVENUE, FRUITLAND PARK, LAKE COUNTY, FLORIDA; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been received from Mills, Short & Associates LLC as applicant, on behalf of Summit Self Storage, LLC as Owner, requesting that real property within the city limits of the City of Fruitland Park be assigned a text amendment for its property having a land use designation of "Commercial High Intensity" under the Comprehensive Plan for the City of Fruitland Park; and

WHEREAS, the required notice of the proposed large scale comprehensive plan amendment has been properly published as required by Chapter 163, Florida Statutes; and

WHEREAS, the Planning and Zoning Commission of the City of Fruitland Park and the Local Planning Agency for the City of Fruitland Park have reviewed the proposed amendment to the Comprehensive Plan and have made recommendations to the City Commission of the City of Fruitland Park.

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

Section 1: The following described property consisting of approximately 2.095 ± acres generally located north of Miller Blvd., south of Shiloh St., west of U.S. Highway 27/441, and east of N. Dixie Ave., having an address of 611 N. Dixie Ave., Fruitland Park, FL as described and depicted as set forth on **Exhibit "A"** shall retain its assigned future land use designation of Commercial – High Intensity under the City of Fruitland Park Comprehensive Plan as depicted on the map attached hereto as **Exhibit "B"** and incorporated herein by reference. The land use plan amendment also includes a text amendment to the Future Land Use Goals, Objectives, and Policies as follows:

Policy 1-10.2: Summit Self Storage, LLC. The City of Fruitland Park will enforce development standards on the Summit Self Storage, LLC property which shall meet the applicable goals, objectives and policies of the Comprehensive Plan to include providing a visually appealing development with enhanced design that complements the

surrounding area, and with enhanced landscaping features; however, the grade changes of the property make it such that the maximum FAR should be increased to complement the property:

- The maximum FAR (floor area ratio) shall not exceed 1.02.

Section 2: A copy of said Land Use Plan Amendment is filed in the office of the City Manager of the City of Fruitland Park as a matter of permanent record of the City, matters and contents therein are made a part of this ordinance by reference as fully and completely as if set forth herein, and such copy shall remain on file in said office available for public inspection.

Section 3: Transmittal.

After the first public hearing, a copy hereof shall be transmitted to the Department of Commerce and the East Central Florida Regional Planning Council, the water management district, the Department of Environmental Protection, the Department of State, the Department of Transportation, Lake County, and any other unit of local government or governmental agency in the State of Florida that has filed a written request with the Clerk of the City of Fruitland Park, Florida.

Section 4: Directions.

The City Manager or designee, upon the effective date of this Ordinance after final adoption, is hereby directed to indicate the changes adopted in this Ordinance and to reflect the same on the Comprehensive Land Use Plan Map of the City of Fruitland Park.

Section 5: Severability.

If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 6: Conflicts. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 7: Scrivener's Errors.

Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 8: Effective Date. This Ordinance shall become effective 31 days after its adoption by the City Commission. If this Ordinance is challenged within 30 days after its adoption, it may not become effective until the state land planning agency or Administrative Commission, respectively, issues a final order determining that this Ordinance is in compliance. No development permits or land uses dependent on this amendment may be issued or commence before it has become effective.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2025.

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Gwen Johns, City Clerk

Anita Geraci-Carver, City Attorney

Mayor Cheshire	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Vice-Mayor DeGrave	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Williams	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Cosenza	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Raysin	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)

Passed First Reading _____

Passed Second Reading _____

(SEAL)

EXHIBIT A

Parcel Id No. 04-19-24-0600-000-02202

Alt. Key 1432391

A part of Lot 23 in lake County Land Owner's Association Subdivision of the South 1177 feet of the East $\frac{3}{4}$ of the Northeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 4, Township 19 South, Range 24 East, in LAKE County, Florida, according to the plat thereof recorded in Plat Book 2, Page 36, Public Records of Lake County, Florida, bounded and described as follows: Begin at the Northwest corner of the said Lot 23, run thence East along the North line of the said Lot 23, a distance of 200 feet; thence Southerly along a line that is parallel with the West line of the said Lot to the South line of the said Lot 23; thence West along the South line of the said Lot to the Southwest corner of the said Lot; thence Northerly along the Westerly line of the said Lot a distance of 79.5 feet to the point of beginning. ALSO: The North 50 feet of the West 200 feet of Lot 22 of said Subdivision.

EXHIBIT B

To: City of Fruitland Park Planning and Zoning Department
506 W. Berckman Street
Fruitland Park, FL 34741

RE: Comprehensive Plan Justification Letter for 611 N. Dixie AVE Fruitland Park, FL.

To whom it may concern,

October 25, 2024

We respectfully submit this request for the proposed four-story storage facility located at 611 N. Dixie AVE within the City of Fruitland Park's General Commercial (C-2) zoning district, with a request to increase the floor area ratio (FAR) from 0.5 to 1.02 and building height from 35 feet to 45 feet. This proposal is carefully aligned with the goals and policies outlined in the City of Fruitland Park's comprehensive plan, considering both the unique challenges of the site and the opportunity to enhance the city's commercial landscape.

Alignment with Comprehensive Plan Goals

This facility's design aligns with the City's comprehensive plan objectives to support economic vitality, increase accessibility to needed services, and create aesthetically pleasing, high-quality developments that enrich the community landscape:

- Goal 1, Policy 1-2.1 promotes compact and orderly growth that reduces urban sprawl and allows for development in areas with existing infrastructure. This proposed site will make use of infrastructure currently available and serve community and commercial needs in a strategic manner.
- Policy 1-3.2 encourages developments that are visually appealing and compatible with surrounding architecture. The proposed facility will feature an enhanced design that complements the surrounding area and a mural on the side of the building, offering an inviting, artistic entryway to the city.

Enhancing the City Gateway

As one of the first structures visible when entering Fruitland Park, this facility will serve as an important visual landmark. Its unique architectural design and mural will create a welcoming first impression for residents and visitors, adding character and a sense of identity to the city's gateway. By enhancing this high-visibility location, the project aligns with the comprehensive plan's goals of supporting a sense of place and community pride.

Enhanced Landscaping and Community Aesthetics

We are also committed to further elevating the site's appearance through enhanced landscaping features. In alignment with Policy 1-2.2, which supports integrating natural landscape features with development, the landscaping plan will include native plants and trees to complement the facility, creating a lush, green buffer around the site. This landscaping will add visual appeal, mitigate the impact of the grade changes, and provide a pleasant environment that enriches the cityscape.

SUMMIT SELF STORAGE, LLC
611 N. DIXIE AVE, FRUITLAND PARK, FL
COMPREHENSIVE PLAN JUSTIFICATION LETTER
Addressing Site-Specific Challenges

The site's extreme grade changes and challenging development parameters have informed the structure's design, ensuring alignment with the surrounding topography. This approach aligns with Policy 1-3.3, which promotes conservation-based design principles that respect and adapt to natural site conditions.

Conclusion

Our proposed facility aligns with the City's comprehensive plan by enhancing the entrance to Fruitland Park with a visually appealing, well-integrated structure, and providing a community-oriented design that contributes to the city's character. We look forward to working with the City to bring this valuable project to completion.

Thank you for considering our request. We look forward to further discussions on this project.

Sincerely,

William DePetrìs

Project Engineer

700 22nd Place, Suite 2C
Vero Beach, Florida 32960
772.226.7282

**CITY OF FRUITLAND PARK
STAFF REPORT BY LPG URBAN & REGIONAL PLANNERS, LLC**

LSCPA, PUD ZONING REQUEST AND SITE PLAN

Owner: Summit Self Storage, LLC

Engineer: Mills, Short & Associates, LLC

General Location: West of US 27/441 and east of Dixie Ave.

Number of Acres: 2.095 ± acres

Existing Zoning: Commercial (C-2)

Proposed Zoning: PUD

Existing Land Use: Commercial High Intensity

Date: August 11, 2025

Description of Project

The owners are seeking rezoning of the subject site to PUD to allow a 4-story self-storage facility (45') with a proposed FAR of 1.02 which exceeds the maximum FAR of the Commercial land use district of .50 (FLU Policy 1-1.2 and Table 1.1). Based on the site acreage the maximum FAR is 45,629 and they are requesting a maximum of 1.02 which is 93,858 SF. A text amendment which is classified as a large-scale comprehensive plan amendment is required. A text amendment to FLU Policy 1-1.2, Table 1.1 is being sought; however, since application was made the city amended this policy to limit heights to 35 feet

	Surrounding Zoning	Surrounding Land Use
North	C-2	Commercial High Intensity
South	C-2	Commercial High Intensity
East	PUD	Commercial High Intensity
West	PFD	Institutional

Assessment

The applicant is proposing a text amendment to existing FLU Policy 1-1.2 and Table 1-1 regarding the Commercial – High Intensity land use category.

Policy 1-1.2: **Density and Intensity Standards.** The Future Land Use Map Series shall designate areas for the uses listed in Table 1-1 and shall not exceed the maximum density and intensity contained in the Table.

Table 1.1

Commercial – High Intensity		Buildings are limited to 3-story maximum and maximum height of 35-ft. The building height may be increased through a Planned Unit Development.	Higher intensity commercial uses and wholesale commercial uses. Max ISR 70%, Max FAR 0.2-0.5. The FAR may be increased through a Planned Unit Development.
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The current maximum FAR is 0.50 which equates to 45,629 SF per the Comprehensive Plan, Future Land Use (FLU) Policy 1-1.2, Table 1.1. The applicant is requesting a FAR of 1.02 which equates to 93,858 SF. The maximum FAR allowed within the city is within the Central Business District Mixed Use is 1.0. The Central Business District Mixed Use category is located along Berkman Street. The FLU Policy 1-1.8 indicates that the Central Business District is established to encourage economic activity, living quarters and local employment opportunities within the central area of Fruitland Park. This category permits the highest commercial floor area ratios in the city and is intended to provide flexibility and to enable uses that meet the retail and service needs of a traditional city center and its vicinity. The subject property is located along US Highway 27/441 and CR 25A. Properties along US Highway 27/441 within Lake County have a maximum FAR ranging from .70 to 2.0 and maximum height of 50'. Adjacent municipalities range from 2.0 FAR (City of Leesburg with a maximum height of 40'), Lady Lake 0.60 FAR with a maximum height of 35' unless adequate fire protection measures are provided, and Sumter County 0.70 FAR and maximum height of 50'.

Chapter 152, Section 152.040(e) list criteria for review of comprehensive plan and rezoning amendments as follows:

1) Consistency with the Comprehensive Plan, or in the case of a Plan amendment, consistency with the remainder of the Plan and its goal, objectives and policies.

The applicant indicates that the proposed text amendment is consistent with the Comprehensive Plan Goals as follows:

The facility design aligns with the City's comprehensive plan objectives to support economic vitality, increase accessibility to needed services, and create aesthetically pleasing, high-quality developments that enrich the community landscape.

Goal 1, Policy 1-2.1 promotes compact and orderly growth that reduces urban sprawl and allows for development in areas with existing infrastructure. This proposed site will make use of infrastructure currently available and serve community needs in a strategic manner.

Policy 1-3.2 encourages developments that are visually appealing and compatible with surrounding architecture. The proposed facility will feature an enhanced design that complements the surrounding area and a mural on the side of the building, offering an inviting, artistic entryway to the city.

Enhancing the City Gateway – As one of the first structures visible when entering Fruitland Park, this facility will serve as an important visual landmark. Its unique architectural design and mural will create a welcoming first impression for residents and visitors, adding character and a sense of identity to the city's gateway. By enhancing this high-visibility location, the project aligns with the comprehensive plans goals of supporting a sense of place and community pride.

Enhanced Landscaping and Community Aesthetics – We are committed to further elevating the site's appearance through enhanced landscaping features. In alignment with Policy 1-2.2, which supports integrating natural landscape features with development, the landscaping plan will include native plants and trees to compliment the facility, creating a lush, green buffer around the site. This landscaping will add visual appeal, mitigate the impact of the grade changes, and provide a pleasant environment that enriches the cityscape. The site's extreme grade changes and challenging development parameters have informed the structures design, ensuring alignment with the surrounding topography. This approach aligns with Policy 1-3.3, which promotes conservation-based design principles that respect and adapt to natural site conditions.

2) Consistency with applicable sections of the Land Development Code.

Chapter 154, Section 154.030(11) indicates that a conceptual plan is required for the rezoning which the applicant has submitted.

3) Additionally, as to rezoning amendments:

A) Whether justified by changed or changing conditions.

Due to the proposed increases in the floor area ratio (FAR) and height increase would require a rezoning to PUD.

B) Whether adequate sites already exist for the proposed district uses.

A PUD zoning allows for specific development criteria allowing for development which cannot be achieved by a straight zoning category. The proposed development requires a PUD zoning which the applicant has applied for.

C) Whether specific requirements of the Land Development Code are adequate to ensure compatibility with adjoining properties as required by the Comprehensive Plan.

Any proposed development must comply with the land development regulations including landscape buffers which assist in buffering adjacent uses.

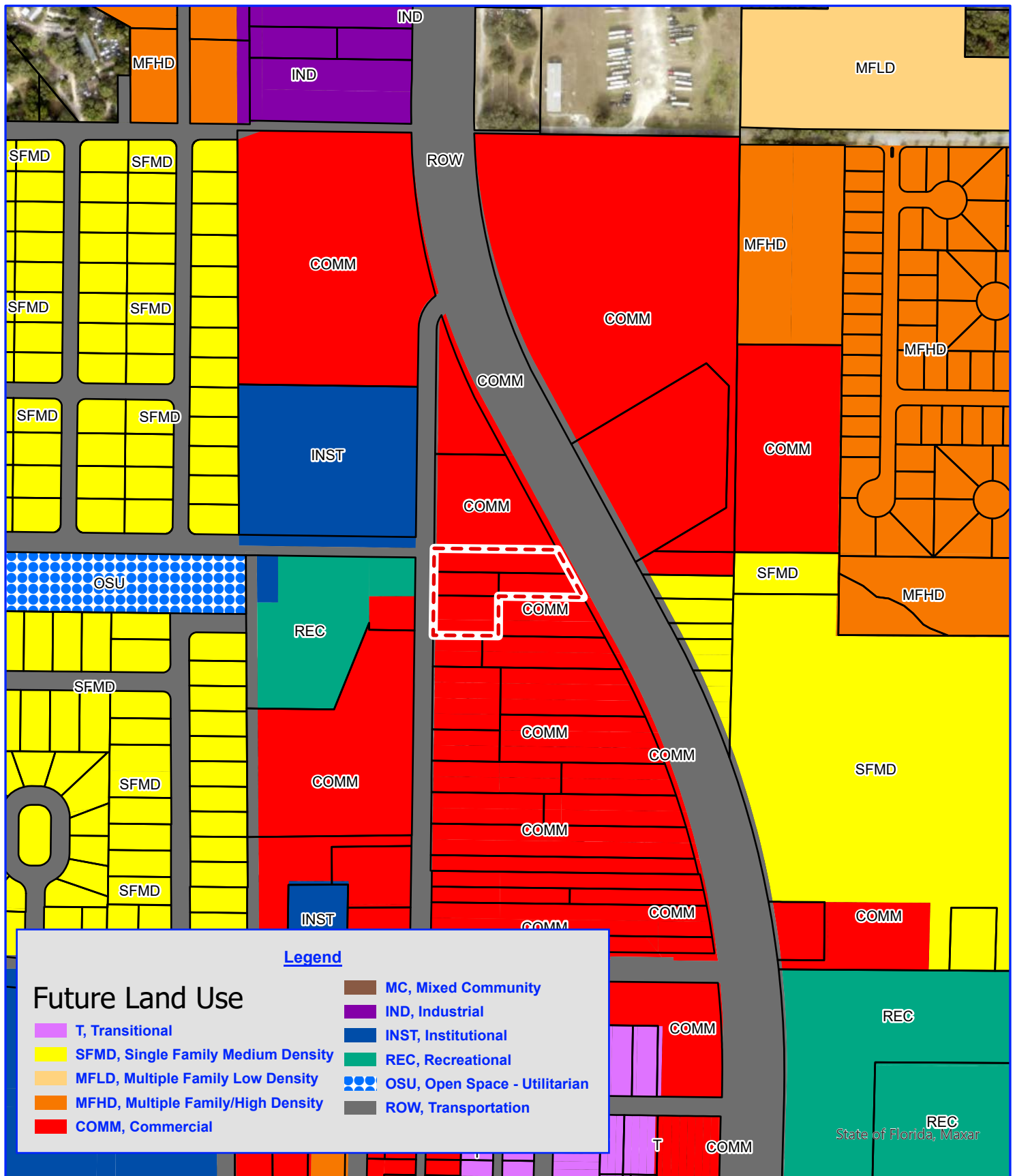
It should be noted that the applicant is providing 10' buffers along the northern and southern boundary which is not required by the LDRs and the applicant is offering enhanced landscaping.

Conclusions

The proposed increase in the FAR would be consistent with adjacent municipalities and Lake County and similar to the FAR allowed within the City's Central Business District. The applicant indicates that the proposed increase is consistent with the comprehensive plan as indicated above.

Enhanced landscaping is being offered along the property boundaries and along the building.

The proposed building height of 4 stories (45') is being sought. It should be noted that Lake County Fire has an aerial fire truck which would serve the subject site. Properties along US Highway 27/441 within Lake County allow maximum building heights of 50'.



100 0 100 200 300 400 500 Feet

Scale: 1:5,000

Summit Self Storage

Fruitland Park, Florida
Future Land Use

Project: 398/23/15
File: Future Land Use
Name: Summit Self Storage
PM: S. Lindh
Date: October 7, 2025
Created By: T. Ramdass



LAND PLANNING GROUP
— DEVELOPMENT PARTNER CONSULTING —
URBAN AND REGIONAL PLANNERS

The Villages DAILY SUN

Published Daily
Lady Lake, Florida
State of Florida
County Of Lake

Before the undersigned authority personally appeared **Amber Sevison**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal # **01272098** in the matter of

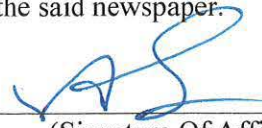
NOTICE OF PUBLIC HEARING

was published in said newspaper in the issues of

OCTOBER 7, 2025

Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously

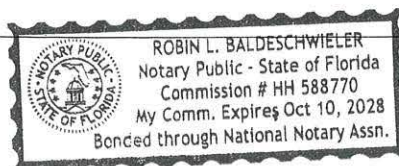
published in said Lake County, Florida each week and has been entered as second-class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.


(Signature Of Affiant)

Sworn to and subscribed before me this 10
day of October 2025.


Robin L. Baldeschwieler, Notary

Personally Known X or
Production Identification _____
Type of Identification Produced _____



NOTICE OF PUBLIC HEARING ORDINANCE 2025-024

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE CITY OF FRUITLAND PARK'S COMPREHENSIVE PLAN FUTURE LAND USE ELEMENT TO INCLUDE A SITE SPECIFIC TEXT AMENDMENT FOR REAL PROPERTY CURRENTLY DESIGNED AS COMMERCIAL HIGH INTENSITY TO ALLOW DEVELOPMENT OF THE PROPERTY WITH A FLOOR AREA RATIO UP TO 1.02 FOR PROPERTY LOCATED AT 611 N. DIXIE AVENUE, FRUITLAND PARK, LAKE COUNTY, FLORIDA; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

The proposed Ordinance will be considered at the following public meetings:

Planning & Zoning Board
Thursday, October 16, 2025
@ 6:00 p.m.

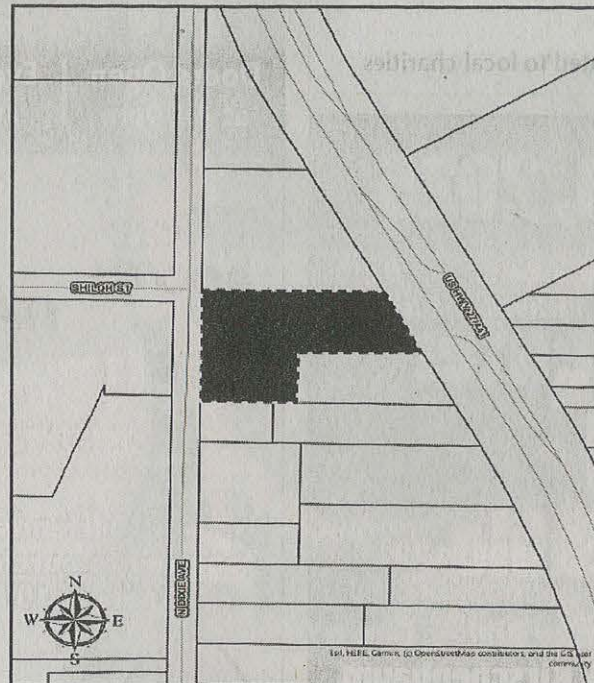
City Commission Reading
Thursday, November 13, 2025
@ 6:00 p.m.

Land Planning Agency
(LPA) Meeting,
Thursday, November 13, 2025
@ 6:15 p.m.

City Commission Reading
Thursday, December 11, 2025
@ 6:00 p.m.

The public meetings will be held in the Commission Chambers located at City Hall, 506 West Berckman Street, Fruitland Park FL 34731. These meetings are open to the public and hearings may be continued as determined by the commission from time to time to a time/date certain. The proposed Ordinance and metes and bounds legal description of property may be inspected by the public during normal working hours at City Hall. For further information call 352-360-6727. Interested parties may appear at the meetings and will be heard with respect to the proposed ordinance.

A person who decides to appeal any decision made by any board, agency or council with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based (Florida Statutes, 286.0105). Persons with disabilities needing assistance to participate in any of these proceedings should contact Gwen Johns, City Clerk at (352) 360-6790 at least 48 hours before the date of the scheduled hearing.



CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: **10b**

ITEM TITLE: CITY ATTORNEY REPORT

MEETING DATE: November 13, 2025

DATE SUBMITTED: November 5, 2025

SUBMITTED BY: City Attorney

Linda Herald v. City of Fruitland Park, Lake County Case No. 2025-CA-000116: On January 21, 2025, Ms. Herald filed a two-count complaint against the City for negligent hiring and negligent supervision of former City employee Jabari Hopkins. Ms. Herald seeks damages in excess of \$50,000 for emotional distress associated with Mr. Hopkins' criminal activities of reselling an occupied crematory vault and disturbing the remains of her late husband. On September 21, 2023 Mr. Hopkins entered a plea to the charges and was adjudicated guilty and sentenced to 5 years probation. Attorney Joshua Walker of Walker, Revels, Greninger, PLLC has been appointed to defend the City. On March 14, 2025 an Answer and Affirmative Defenses were filed on behalf of the City. On June 6, 2025 Plaintiff filed a response to the City's Request to Produce, and on June 11, 2025 Plaintiff filed responses to City's Interrogatories to Plaintiff.

On October 29, 2025, attorney Walker defending the City filed a Notice of Taking Deposition. He will take the deposition of Plaintiff, Linda Herald, on November 21, 2025.

FUNDS BUDGETED: N/A

ATTACHMENT: N/A

RECOMMENDATION: N/A

ACTION: N/A