

**FRUITLAND PARK CITY COMMISSION  
REGULAR MEETING AGENDA**

**May 13, 2021**

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 – Chaplain Larry Miller, American Legion, John Gella Memorial Post 219 Inc.

Pledge of Allegiance – Police Chief Erik Luce

**2. ROLL CALL**

**3. SPECIAL PRESENTATIONS**

**(a) Consumptive Use Permit Presentation** (city manager)  
Ms. Jennifer C. Bolling, Boiling Engineering LLC.

**(b) Professional Architectural Services Design - Public Works and Public Safety Buildings - GatorSketch Corporation** (city manager)  
Michael “Mike” B. Latham, GatorSketch Architects and Planners

**(c) Comprehensive Annual Financial Report September 30, 2020** (city treasurer)  
Ms. Tamara “Tammy” Campbell, McDirmit Davis, Certified Public Accountants and Advisors.

**4. CONSENT AGENDA**

**Approval of Minutes** (city clerk)

- April 22, 2021 regular meeting
- March 25, 2021 regular meeting

**5. REGULAR AGENDA**

**(a) Resolution 2021-017 – One Nutrient Separating Baffle Box - Mirror Lake NSBB™ Project – BESH Half Proposal** (city attorney/city manager)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ADOPTING THE CIVIL ENGINEERING AND SURVEYING SERVICES PROPOSAL/AGREEMENT FOR MIRROR LAKE BAFFLE BOX PROJECT BETWEEN HALFF ASSOCIATES INC. AND THE CITY OF FRUITLAND PARK; REPEALING

RESOLUTION 2021-007; PROVIDING FOR AN  
EFFECTIVE DATE.

**(b) Gator Utility Vehicles Equipment Proposals** (city manager/public works director)

Motion to consider the selection and award of the following quotes:

- Kubota Crystal Tractor & Equipment (recommended), \$31,109, and
- Everglades Equipment Group, \$28,690

**(c) April 2021 Financial Report** (city treasurer)

Consider the April 2021 financial report.

**6. (a) City Manager**

**i. Economic Development Status Update**

**ii. COVID-19 Status Update**

**iii. Portable Recording Equipment Status Update**

**(b) City Attorney**

**i. City of Fruitland Park v. State of Florida Department of Management Services**

**ii. Michael and Laurie Fewless v. City of Fruitland Park**

**iii. Norman C. Cummins v. Stephen P. Angelillo and City of Fruitland Park, Lake County Case No. 2020-CA-1026**

**7. UNFINISHED BUSINESS**

**8. 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.

**9. COMMISSIONERS' COMMENTS**

**(a) Commissioner Mobilian**

**(b) Commissioner DeGrave**

**(c) Commissioner Bell**

**(d) Vice Mayor Gunter, Jr.**

**10. MAYOR'S COMMENTS**

**11. ADJOURNMENT**

**DATES TO REMEMBER**

- May 14, 2021, Lake County League of Cities (LCLC), *Legislative Update and P&C Program*, and *Florida League of Cities' Financial Services*, Mount Dora Golf Course, 1100 South Highland Street, Mount Dora, Florida 32757 at 12:00 p.m.;
- May 21, 2021 *The Goonies*, 205 W Beckman Street, Fruitland Park, Florida 34731 at 6:30 p.m.;
- May 27, 2021 City Commission Regular at 6:00 p.m., and
- May 31, 2021, City Hall Closed Memorial Day
  
- June 9, 2021 City Commission Regular at 6:00 p.m.;
- June 11, 2021, LCLC, *Lake County Preliminary Tax Roll*; Mount Dora Golf Course, 1100 South Highland Street, Mount Dora, Florida 32757 at 12:00 p.m.;
- June 16, 2021 City Commission Regular at 6:00 p.m., and
- June 23, 2021 L~SMPO Meeting, 1300 Citizens Boulevard, Suite 175, Leesburg, Florida 34748 at 2:00 p.m.;

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 a 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: 3 a - c

**ITEM TITLE:** **Special Presentations**  
**For the Meeting of:** May 13, 2021  
**Submitted by:** City Manager/City Treasurer  
**Date Submitted:** May 4, 2021  
**Funds Required:** No  
**Account Number:** N/A  
**Amount Required:** N/A  
**Balance Remaining:** N/A  
**Attachments:** Yes, PowerPoint

**Item Description:** **Special Presentations**

- a. **Consumptive Use Permit** (city manager)
  
- b. **Professional Architectural Services Design - Public Works and Public Safety Buildings - GatorSkitch Corporation** (city manager)
  
- c. **Comprehensive Annual Financial Report September 30, 2020** (city treasurer)  
Ms. Tamara "Tammy" Campbell, McDirmit Davis, Certified Public Accountants and Advisors, will present her findings for the FY 2020 Comprehensive Annual Financial Report

**Action to be Taken:** City commission discretion

**Staff's Recommendation:** N/A

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes





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

We have audited the financial statements of *City of Fruitland Park* as of and for the year ended September 30, 2020, and have issued our report thereon dated April 8, 2021. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated November 9, 2020, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of *City of Fruitland Park* solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, and other matters noted during our audit in a separate letter to you dated April 8, 2021. We have also attached a list of items for City Commission to consider to improve internal controls and procedures.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of significant accounting policies adopted by the City are described in Note 1 to the financial statements. In fiscal year 2020, the City implemented Government Accounting Standards Board (GASB) Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement eliminates the requirement to capitalize interest on enterprise fund construction projects. There was no effect on beginning balances of the City. The City also implemented GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This pronouncement provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of provisions in certain other statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate for the allowance for doubtful accounts is based on historical loss levels, and an analysis of the individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimation for the allowance for depreciation is based on the estimated useful lives of the capital assets. We evaluated the reasonableness of the useful lives as well as the depreciation methods in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's allocation of the net pension liability, deferred inflows/outflows and pension expense is based on the FRS contributions made. We evaluated the reasonableness of the allocation methods in determining that it is reasonable in relation to the financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Fruitland Park's financial statements relate to revenue recognition as described in Note 1.

#### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Correct recording of SRF loan payment \$68,834
- Correct recording of accrued wages payable \$159,626

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Fruitland Park's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated April 8, 2021.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with City of Fruitland Park, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Fruitland Park's auditors.

**Modification of the Auditor's Report**

We have made the following modification to our auditor's report:

The audit reports includes a qualified opinion on governmental activities due to the City not implementing the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as it relates to the Municipal Firemen's Retirement Plan.

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

Very truly yours,

*McDiarmid Davis*

Orlando, Florida  
April 8, 2021

### **Commission Action Items and Current Year Progress**

1. Obtain an actuarial valuation for the Firefighter's Retirement Plan to fully comply with Government Accounting Standards. Actuarial valuations should be done every year or every other year, and City policy should be updated to implement this requirement.
  - a. City obtained a valuation as of 9/30/19. With the City consolidating services with the County, a final valuation to close the plan should be obtained for the 2021 fiscal year.
2. Review existing City contracts to ensure all are up to date and renegotiate as necessary.
  - a. No exceptions were noted in current year sample selections.
3. Review City policy related to the purchase of gift cards for promotional distribution to ensure they are appropriately inventoried and distributed.
4. Consult an actuary to review the City's potential liability for allowing retirees to purchase health insurance from the city to fully comply with Government Accounting Standards.
5. Review the Recreation Programs Fund to determine if it should continue to be separately reported or closed and reported in the general fund.
6. Review utility fund rate structure so that rates charged to customers are sufficient to cover operating expenses.
  - a. City increased utility rates for fiscal year 2020.
7. Implement City policy to have a water rate study performed at a minimum of every five years.
8. Evaluate the cumulative unrestricted deficit in the Utility Fund and establish a repayment plan to reduce the amount owed to the general fund.
  - a. City has increased rates, reducing the unrestricted deficit.
9. Adopt a formal fund balance/net position policy to establish optimal reserve levels and provide management direction while preparing the annual budgets.
10. Implement pooled cash accounting to reduce the number of bank accounts the City must keep and to more efficiently record day to day interfund transactions that currently require manual reconciliation.

**CITY OF FRUITLAND PARK  
506 W. Berckman Street  
Fruitland Park, FL 34731  
352-360-6727**

April 8 ,2021

McDirmit Davis, LLC  
934 N. Magnolia Ave, Suite 100  
Orlando, FL 32803

This representation letter is provided in connection with your audit of the financial statements of City of Fruitland Park as of September 30, 2020 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of City of Fruitland Park in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 9, 2020, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor, material, and immaterial, have been recorded.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to drafting the financial statements and your calculation of depreciation, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;

- Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- City of Fruitland Park has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which City of Fruitland Park is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.

- Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- City of Fruitland Park has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

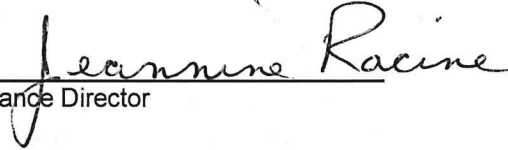
Signed: \_\_\_\_\_

City Manager



Signed: \_\_\_\_\_

Finance Director





# 2020 Annual Audit

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# HIGHLIGHTS

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Total Net position for the city increased \$2.3 Million

General Fund increased 1.9M in 2020

Unassigned fund balance in the General Fund was \$4,445,942

Restricted fund balance was \$4.4 Million.

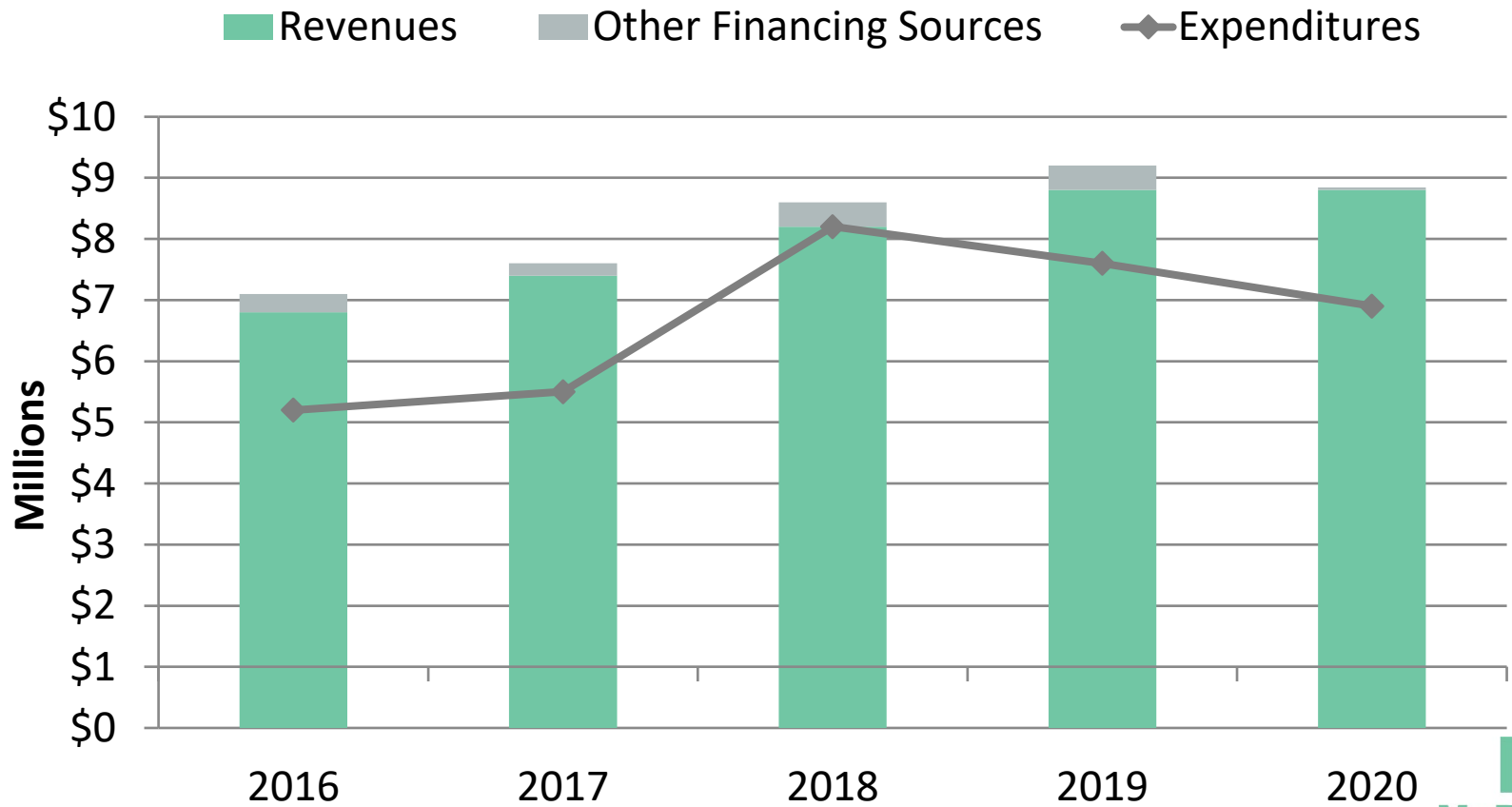
- \$2.5 Million restricted for capital improvements-impact fees
- \$1.8 Million restricted for building inspections

Total fund balance is 140% of general fund expenditures, and unassigned fund balance is 66% of expenditures.

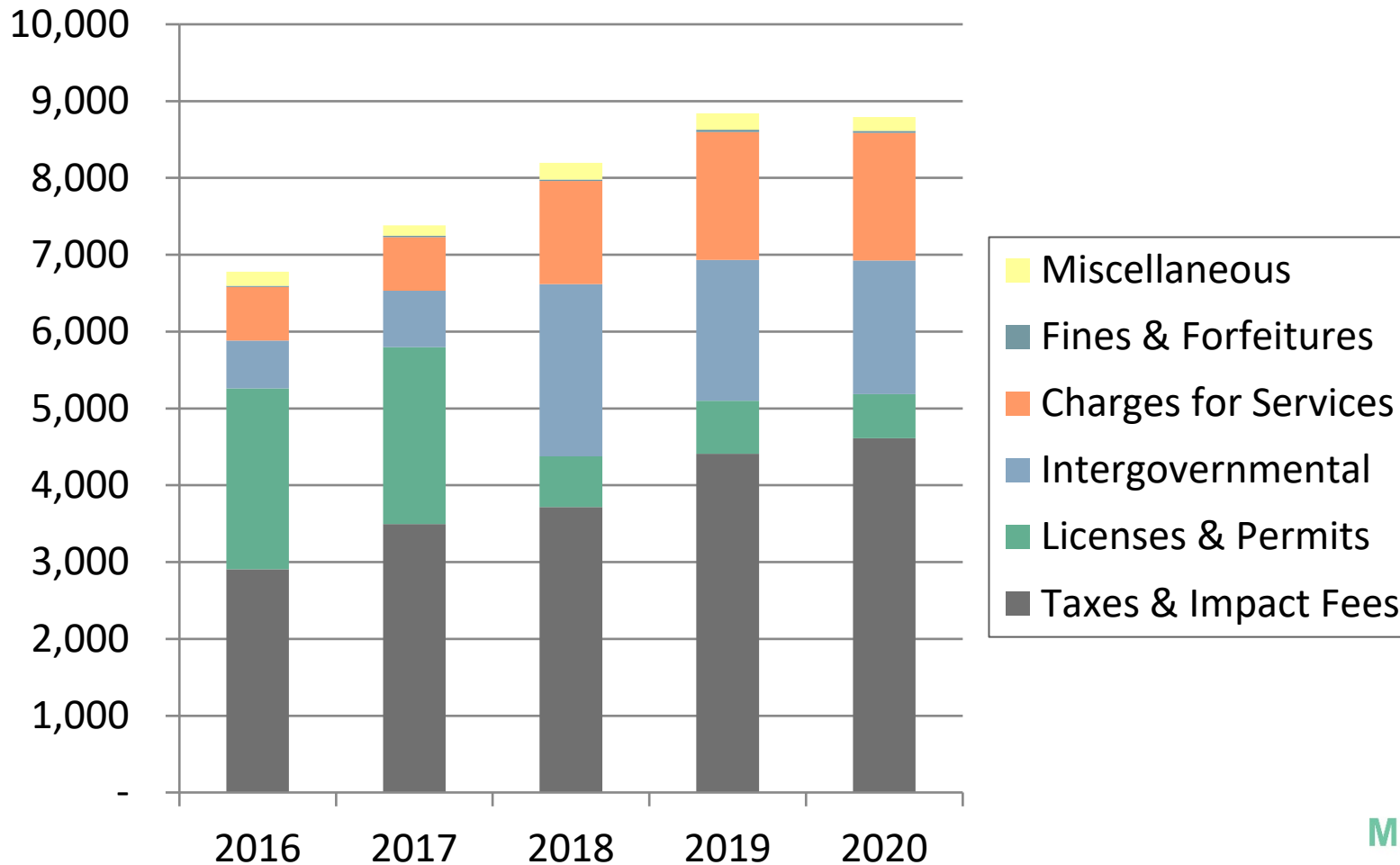
Actual revenues were \$1,119,000 more than budgeted projections.

Actual expenditures were \$1,061,000 less than budgeted.

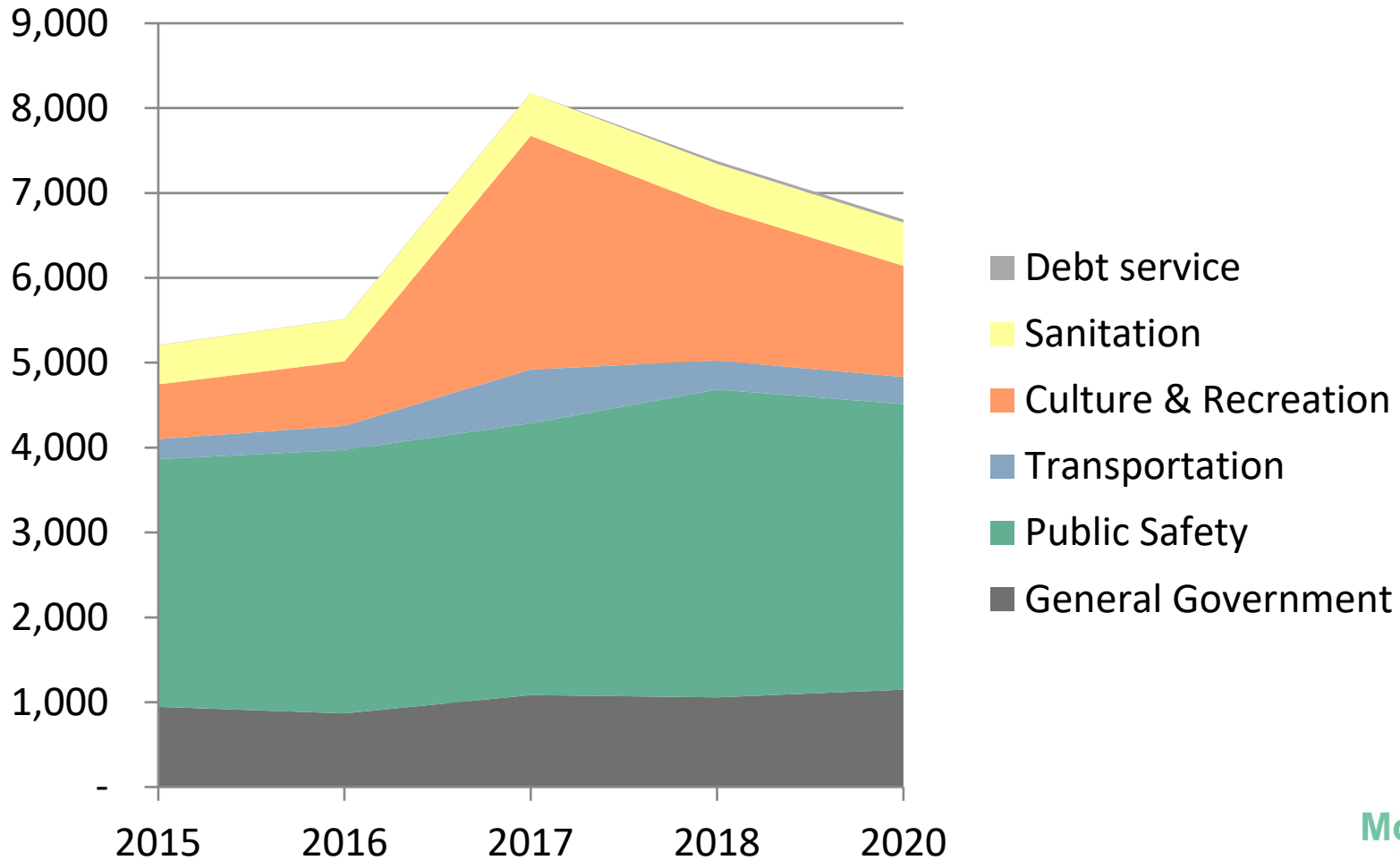
# General Fund Revenues and Expenditures over Time



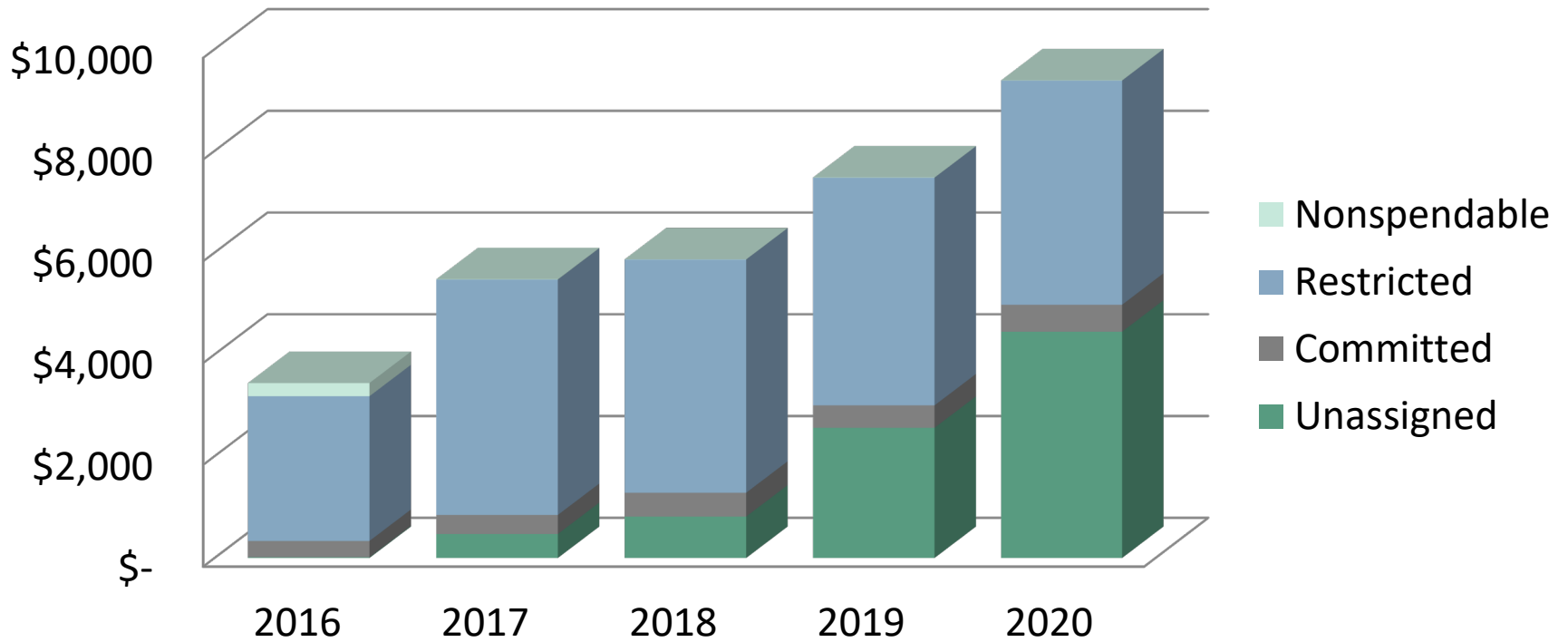
# Governmental Revenues Composition over Time



# Governmental Expenditures Composition over Time



# General Fund Total Fund Balance



# UTILITY FUND HIGHLIGHTS

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The Utility Fund net position increased \$593,000 primarily due to increased user charges and impact fees

The Utility Fund in 2020 continues to have an operating loss as in prior years.

- Operating results improved \$250,000 compared to 2019

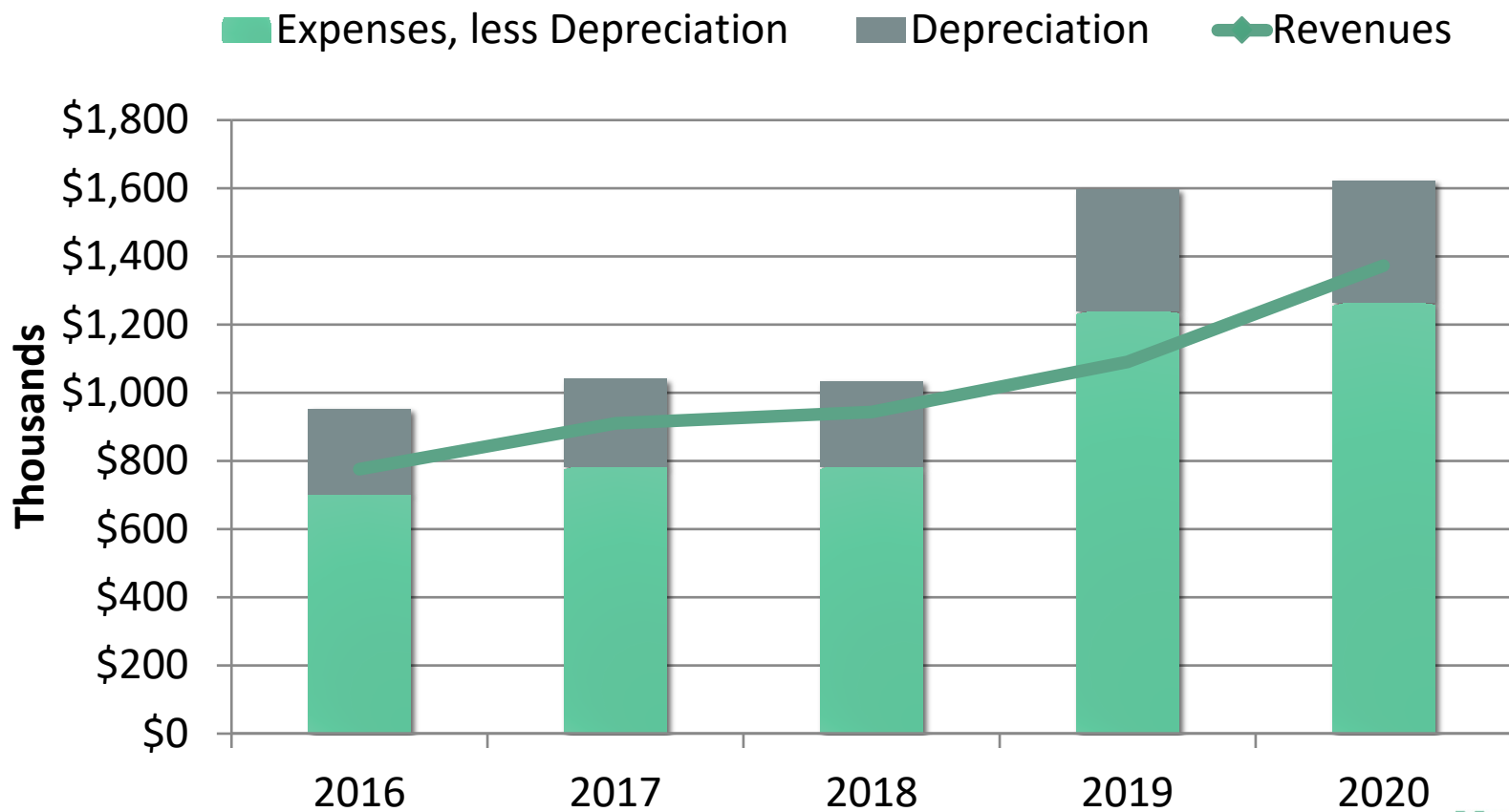
Unrestricted net position- deficit \$75,000

Balance due to the general fund \$562,000

Unrestricted Cash balance \$415,000

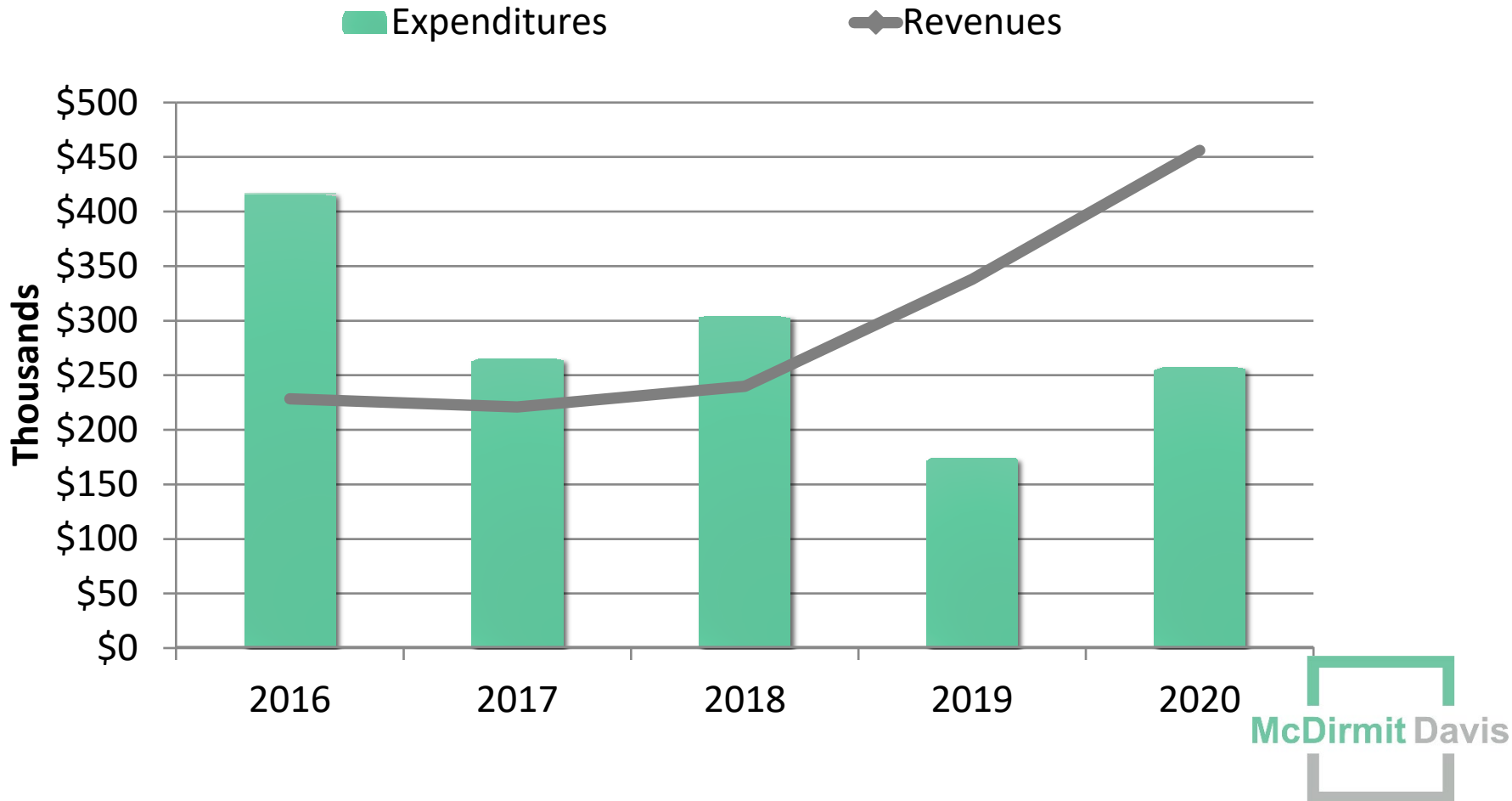


# Utility Fund Revenues and Operating Expenses over Time

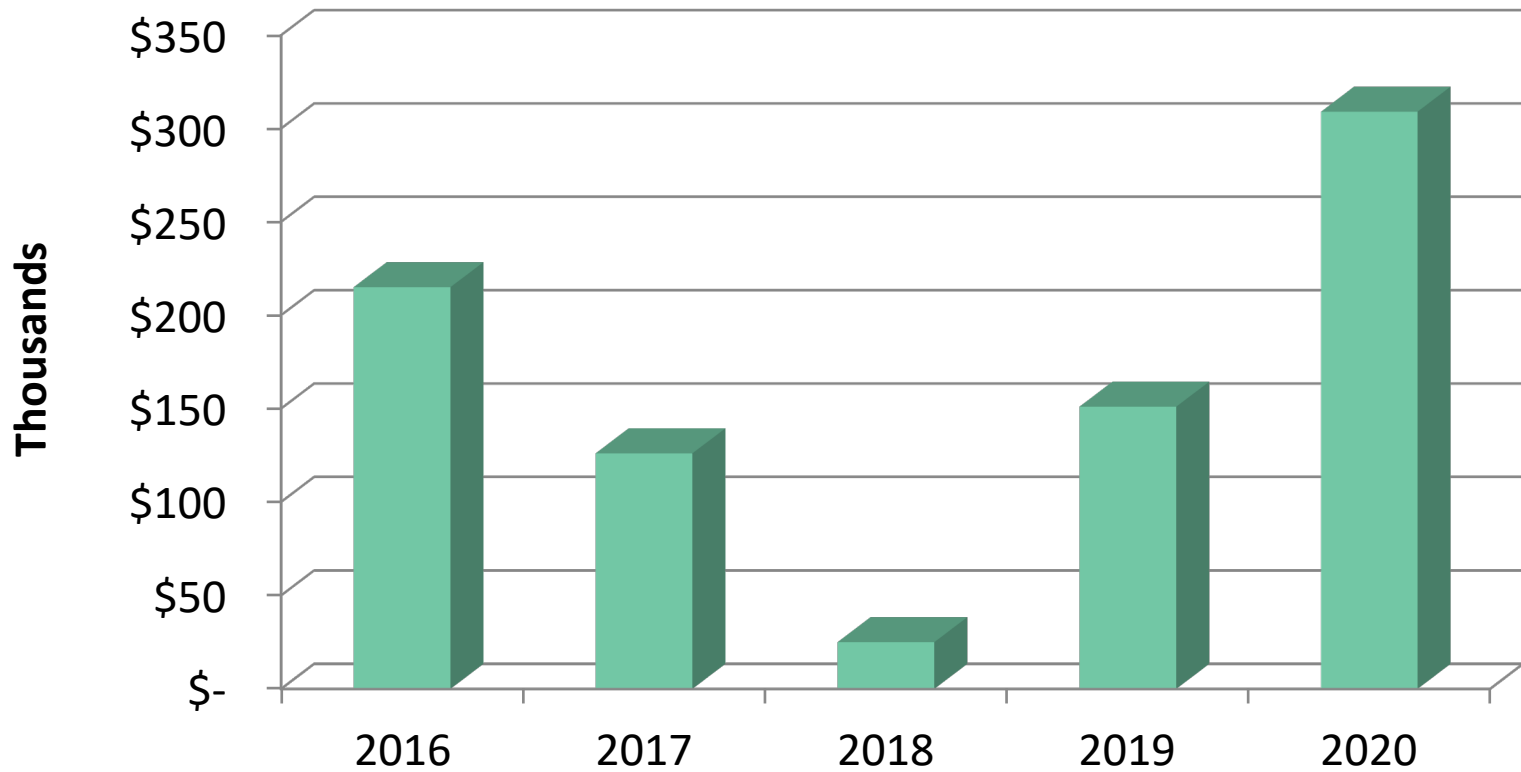




# Community Redevelopment Fund Revenues and Expenses over Time



# CRA Fund Total Fund Balance



# AUDIT REPORTS

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## Audit Opinion

- Modified for not implementing Governmental Standard related to Firefighters Pension Plan
- All other funds are unmodified

Other Reports state that City is in compliance with laws and regulations however there are some deficiencies in internal control which are significant deficiencies.

# RECOMMENDATIONS

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## Comment related to the Firefighters' Pension Fund

- Pension valuations should be done every 2 years
- Consolidation with the County may eliminate this comment next year

## New comment related to obtaining required investment CPE- Investment Seminar canceled due to COVID

## Additional informal action items have been provided in separate letter to Commission

- Continue to review and implement various policies
- Obtain actuarial valuations-Received report for 9/30/2020 on April 9, 2021
- Establish a formal fund balance and net position policy

# Comprehensive Annual Financial Report

September 30, 2020



City of Fruitland Park, Florida

## Introductory Section

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April 8, 2021

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

The Comprehensive Annual Financial Report (AFR) for the City of Fruitland Park, Florida, for the fiscal year ended September 30, 2020 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 AFR is published to fulfill this requirement for the fiscal year ended September 30, 2020 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 McDermitt Davis, 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 presentation. McDirmit Davis 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, 2020, 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 10,206 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 2020, same as last year.

The City of Fruitland Park provides a full range of services to its residents. These services include a public library, police and fire 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 than September 30<sup>th</sup>, 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 \$225,000 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 Pine Ridge Dairy. There was a total of 100 certificates of occupancy issued in Fruitland Park in FY2020.

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: Oak Forest, Chelsea's Run, Mirror Lake Village, and Village Park (First Baptist Church). The Glen is completing its final phase. Future developments are Gardenia East and Lake Saunder's Grove.

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



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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 1 (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 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 FY2025.

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 42 business licenses issued in Fruitland Park as of September 30, 2020. There are several new businesses in Fruitland Park: Gulf Coast Fire of Lake County, Yunique Medical Service, and Weight Success Centers. 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





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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, which allows for easy and efficient distribution throughout the state.

Lake County's September 20 unemployment rate was 7.4%. This is up 4.6% for the same time period last year. This rate is slightly higher than the state average of 7.2% and lower than the national average of 7.8% for the same period. The increased unemployment was due to the COVID-19 virus.

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 \$747,762,402 rose 9.95% from FY2019 (\$680,084,533) due to growth. FY2018 taxable value finally caught up to the property values of 2008, although that was due to the Village growth.

## 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 ten streets and the entrance to the soccer field (Fountain, East Fruitland St, William Drive, Grizzard St, Acorn Circle, Mulberry St, East Hilltop St, College Ave intersection with Berckman, Mike St, Dennis Ave, Orange St, Bottomly Lane). The City also seal coat and restriped the Community Center.

The City built had a new soccer field and added electricity and lighting to the field in FY2019. Sidewalks and bleacher pads and handicap parking were installed. We spent \$406,789 and were reimbursed \$200,000 by Lake County. 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. The City leased 6 PD vehicles, purchased a Ford F250 for the Water Department, and paid a loan borrowed for construction of the Lady



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Lake sewer connection. The Lady Lake sewer connection became operational in October 2018.

### **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 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, 2020 the unassigned fund balance in the General Fund was \$4,445,942, 8 months 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 Comprehensive Annual Financial Report (AFR) 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 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,

*Gary La Venia*

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Gary La Venia, City Manager

*Jeannine Racine*

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Jeannine Racine, City Finance Director

# CITY COMMISSION AND OFFICIALS

September 30, 2020

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Mayor .....	Christopher “Chris” Cheshire
Vice Mayor-Commissioner.....	John Gunter
Commissioner.....	Christopher “Chris” Bell
Commissioner.....	John Mobilian
Commissioner.....	Patrick DeGrave
City Manager.....	Gary La Venia
City Finance Director.....	Jeannine Racine
City Clerk.....	Esther Lewin-Coulson
Police Chief.....	Erik Luce
Community Development Director.....	Tracy Kelley
Public Works Director.....	Rob Dicus
Library Director.....	Jo-Ann D. Glendinning
Recreation Director.....	C. Michelle Yoder
City Attorney.....	Anita Geraci-Carver

CITIZENS OF THE CITY OF FRUITLAND PARK

CITY COMMISSION

CITY ATTORNEY  
Anita-Geraci-Carver  
(Contract)

CITY CLERK  
Esther Coulson

DEPUTY CLERK  
Jabari Hopkins

CITY MANAGER  
Gary La Venia

HUMAN RESOURCES  
Diana Kolcun

1-POLICE DEPARTMENT  
CHIEF  
Erik Luce

ADMIN ASSISTANT  
Jeni Simken

2-LIEUTENANT  
Henry Rains

4- OFFICER/CID  
Brain Hilberer

7-SERGEANT  
David Brown

10-SENIOR OFFICER  
Walter Howard

13-OFFICER K-9  
Brad Heidt

16-OFFICER  
Courtney Stewart

16-OFFICER (SRO)  
Michael Whitaker

19-OFFICER  
Anthony Buehler

RESERVE OFFICER  
Julianne Day

6-SERGEANT  
David Cox

8-SERGEANT  
Paul Sandbakken

11- SENIOR OFFICER  
Jeremiah Ricketts

14-OFFICER K-9  
Ayla Creech

17-OFFICER  
James Festa

17-OFFICER  
Carlos Baez

20-OFFICER

RESERVE OFFICERS  
Truman Hurley

3-LIEUTENANT  
Timothy Ross

5- OFFICER/CID  
Jose Ortiz-Gonzalez

9-SERGEANT  
Keith Flanary

12-SENIOR OFFICER  
John Simone

15-OFFICER  
Michael Whitaker

18-OFFICER  
David Hoover

18-OFFICER  
Natasha Wildeman-Stuart

21-OFFICER

6-CROSSING GUARDS

COMMUNITY DEVELOPMENT  
DIRECTOR  
Tracy Kelley

CODE  
ENFORCEMENT  
Lori Davis

ADMIN ASSIST  
Kelly Turner

PERMIT TECH  
Ismaray Suarez

VOL FIRE DEPARTMENT  
CHIEF  
Donald Gilpin

VOL DEPUTY OPS  
Tim Yoder

VOL LIEUTENANT

VOL LIEUTENANT

1-VOL FIREFIGHTER  
Cody Rowinsky

2-VOL FIREFIGHTER  
George Jacobs

3-VOL FIREFIGHTER  
Taylor Luttfriing

4-VOL FIREFIGHTER  
James Hopkins

5-VOL FIREFIGHTER  
Nicholas Mellor

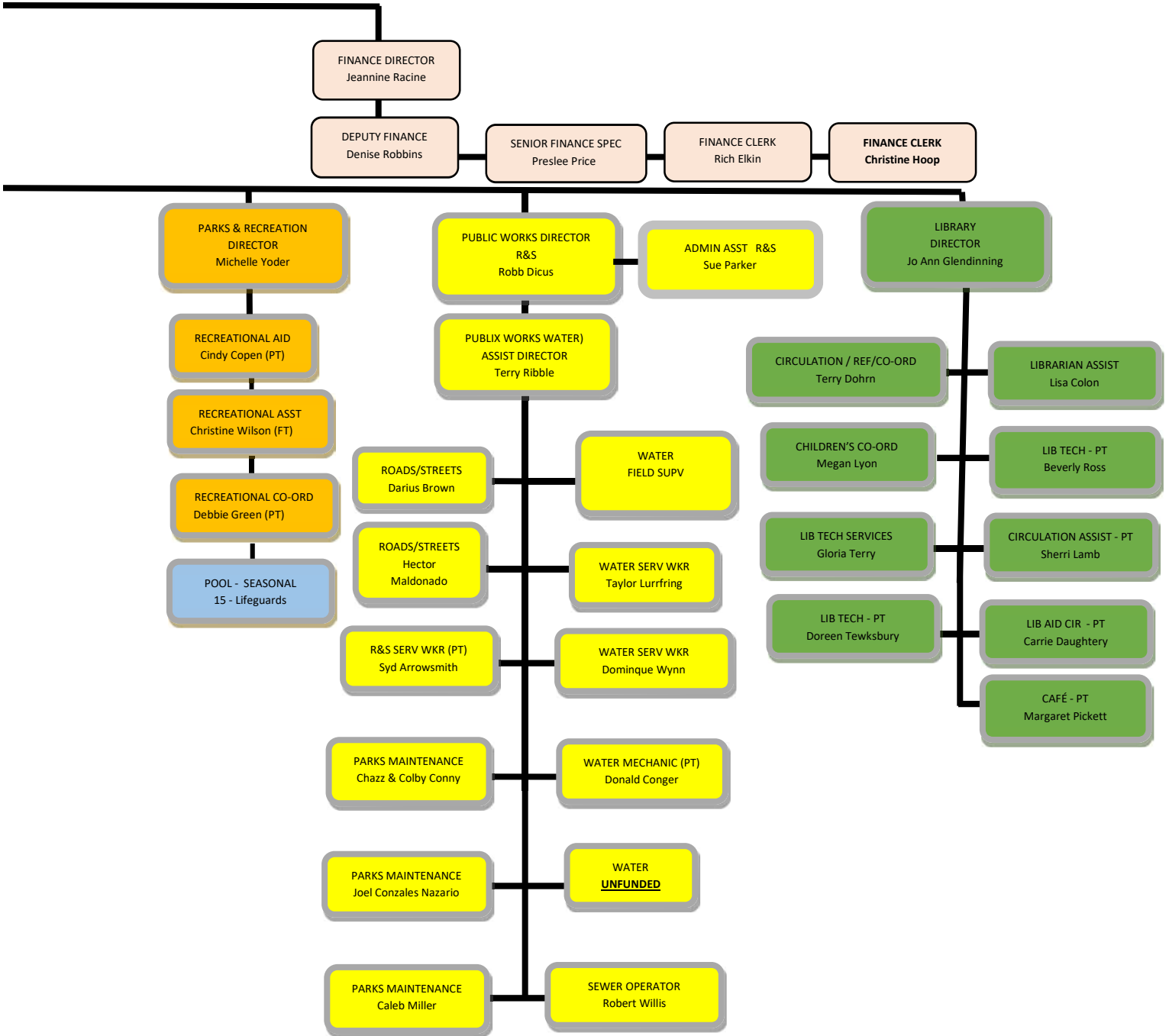
6-VOL FIREFIGHTER

7-VOL FIREFIGHTER

FLEX FIREFIGHTER

FLEX FIREFIGHTER





## Financial Section

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission  
City of Fruitland Park, Florida

### Report on the Financial Statements

We have audited the accompanying 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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our (1) unmodified opinion on the business-type activities, each major fund, and the aggregate remaining fund information and (2) qualified opinion on the governmental activities.

### Basis for Qualified Opinion on Governmental Activities

Management has not adopted a methodology for properly implementing the requirements of Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and, accordingly, has not provided information relating to net pension assets, deferred inflows of pension earnings and deferred outflows of pension earnings as they relate to the Municipal Firemen's Retirement Plan. The amount by which this departure would affect the assets, deferred inflows, deferred outflows and change in net position of the governmental activities has not been determined.

### Qualified Opinion on Governmental Activities

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph on the governmental activities, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of City of Fruitland Park, as of September 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Unmodified Opinion on the Business-Type Activities, Major Funds, and Aggregate Remaining Fund Information**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of City of Fruitland Park, as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, and community redevelopment fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the pension disclosures on pages 3 through 10, and 52 through 53 be presented to supplement the basic financial statements. Such information, 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.

Management has omitted the Schedule of Changes in the City's Net Pension Liability and Related Ratios - Municipal Firemen's Retirement Plan, the Schedule of City Contributions - Municipal Firemen's Retirement Plan, and the Schedule of Investment Returns - Municipal Firemen's Retirement Plan that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise *City of Fruitland Park's* basic financial statements. The introductory section and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

The individual fund financial schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated April 8, 2021 on our consideration of *City of Fruitland Park'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering *City of Fruitland Park's* internal control over financial reporting and compliance.

*McDermitt Davis*

Orlando, Florida  
April 8, 2021

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, 2020. 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 \$21,531,440 (net position). Of this amount, \$2,418,052 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 \$2,383,320.
- At the close of the current fiscal year, the *City of Fruitland Park's* governmental funds reported combined ending fund balances of \$10,230,868, an increase of \$2,478,903 in comparison with the prior year. Approximately (43%) of this total amount, \$4,445,942, 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 \$4,445,942, or (66%) of total general fund expenditures.

### **Overview of the 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 11 - 12 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, proprietary funds and fiduciary funds.

#### *Governmental Funds*

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The *City of 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 17 - 18. Budgetary comparison schedule for the Capital Projects fund is at page 54.

The basic governmental fund financial statements can be found on pages 13 - 16 of this report.

#### *Proprietary Funds*

*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 and recreation programs.

Proprietary funds provide 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 and Recreation programs.

The basic proprietary fund financial statements can be found on pages 19 - 23 of this report.

#### *Fiduciary Funds*

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 24 -25 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 26 - 51 of this report.

### **Required Supplementary Information (RSI)**

RSI can be found on pages 52 - 53 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 \$21,531,440 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 11.

*City of Fruitland Park*  
**Statement of Net Position**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
<b>Assets:</b>						
Current and other assets	\$ 10,792,197	\$ 8,373,015	\$ 1,358,990	\$ 812,080	\$ 12,151,187	\$ 9,185,095
Capital assets	7,604,517	7,645,655	8,294,893	8,564,610	15,899,410	16,210,265
<b>Total assets</b>	<b>18,396,714</b>	<b>16,018,670</b>	<b>9,653,883</b>	<b>9,376,690</b>	<b>28,050,597</b>	<b>25,395,360</b>
<b>Deferred Outflows</b>	<b>2,023,714</b>	<b>2,333,575</b>	<b>120,616</b>	<b>125,513</b>	<b>2,144,330</b>	<b>2,459,088</b>
<b>Liabilities:</b>						
Long term liabilities	4,403,254	4,160,807	3,047,572	3,434,834	7,450,826	7,595,641
Other liabilities	568,609	629,270	294,613	239,001	863,222	868,271
<b>Total liabilities</b>	<b>4,971,863</b>	<b>4,790,077</b>	<b>3,342,185</b>	<b>3,673,835</b>	<b>8,314,048</b>	<b>8,463,912</b>
<b>Deferred Inflows:</b>	<b>329,784</b>	<b>230,043</b>	<b>19,655</b>	<b>12,373</b>	<b>349,439</b>	<b>242,416</b>
<b>Net Position:</b>						
Net investment in capital assets	7,360,284	7,312,155	5,499,296	5,339,711	12,859,580	12,651,866
Restricted	5,252,045	4,748,371	1,001,763	871,876	6,253,808	5,620,247
Unrestricted	2,506,452	1,271,599	(88,400)	(395,592)	2,418,052	876,007
<b>Total net position</b>	<b>\$ 15,118,781</b>	<b>\$ 13,332,125</b>	<b>\$ 6,412,659</b>	<b>\$ 5,815,995</b>	<b>\$ 21,531,440</b>	<b>\$ 19,148,120</b>

\$12,859,580 (60%) 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 \$6,253,808 (29%). The remaining balance of *unrestricted net position*, \$2,418,052 or 11%, may be used to meet the government's ongoing obligations to citizens and creditors.

City of Fruitland Park, Florida  
**Management's Discussion and Analysis**

The City's net position increased by \$2,383,320 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 12.

*City of Fruitland Park*  
**Changes in Net Position**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for services	\$ 2,264,039	\$ 2,384,434	\$ 1,405,421	\$ 1,134,776	\$ 3,669,460	\$ 3,519,210
Operating grants and contributions	889,126	479,557	-	-	889,126	479,557
Capital grants and contributions	176,192	784,284	265,310	358,948	441,502	1,143,232
<b>General Revenues:</b>						
Property taxes	3,272,243	2,901,496	-	-	3,272,243	2,901,496
Franchise and public service taxes	1,670,467	1,717,339	-	-	1,670,467	1,717,339
Intergovernmental	1,661,175	1,386,780	-	-	1,661,175	1,386,780
Investment income and miscellaneous	185,110	222,850	5,525	4,508	190,635	227,358
<b>Total revenues</b>	<b>10,118,352</b>	<b>9,876,740</b>	<b>1,676,256</b>	<b>1,498,232</b>	<b>11,794,608</b>	<b>11,374,972</b>
<b>Expenses:</b>						
General government	1,538,615	1,347,411	-	-	1,538,615	1,347,411
Public safety	4,030,722	4,208,592	-	-	4,030,722	4,208,592
Transportation	403,292	408,720	-	-	403,292	408,720
Sanitation	510,717	525,294	-	-	510,717	525,294
Culture and recreation	1,205,867	942,796	-	-	1,205,867	942,796
Interest on long-term debt	10,750	16,732	-	-	10,750	16,732
Utility	-	-	1,686,623	1,671,164	1,686,623	1,671,164
Recreation programs	-	-	24,702	32,067	24,702	32,067
<b>Total expenses</b>	<b>7,699,963</b>	<b>7,449,545</b>	<b>1,711,325</b>	<b>1,703,231</b>	<b>9,411,288</b>	<b>9,152,776</b>
<b>Increase (decrease) in net position before transfers</b>	<b>2,418,389</b>	<b>2,427,195</b>	<b>(35,069)</b>	<b>(204,999)</b>	<b>2,383,320</b>	<b>2,222,196</b>
<b>Transfers</b>	<b>(631,733)</b>	<b>(591,062)</b>	<b>631,733</b>	<b>591,062</b>	<b>-</b>	<b>-</b>
<b>Increase (decrease) in net position</b>	<b>1,786,656</b>	<b>1,836,133</b>	<b>596,664</b>	<b>386,063</b>	<b>2,383,320</b>	<b>2,222,196</b>
<b>Net position, October 1</b>	<b>13,332,125</b>	<b>11,495,992</b>	<b>5,815,995</b>	<b>5,429,932</b>	<b>19,148,120</b>	<b>16,925,924</b>
<b>Net position, September 30</b>	<b>\$ 15,118,781</b>	<b>\$ 13,332,125</b>	<b>\$ 6,412,659</b>	<b>\$ 5,815,995</b>	<b>\$ 21,531,440</b>	<b>\$ 19,148,120</b>

*Governmental Activities*

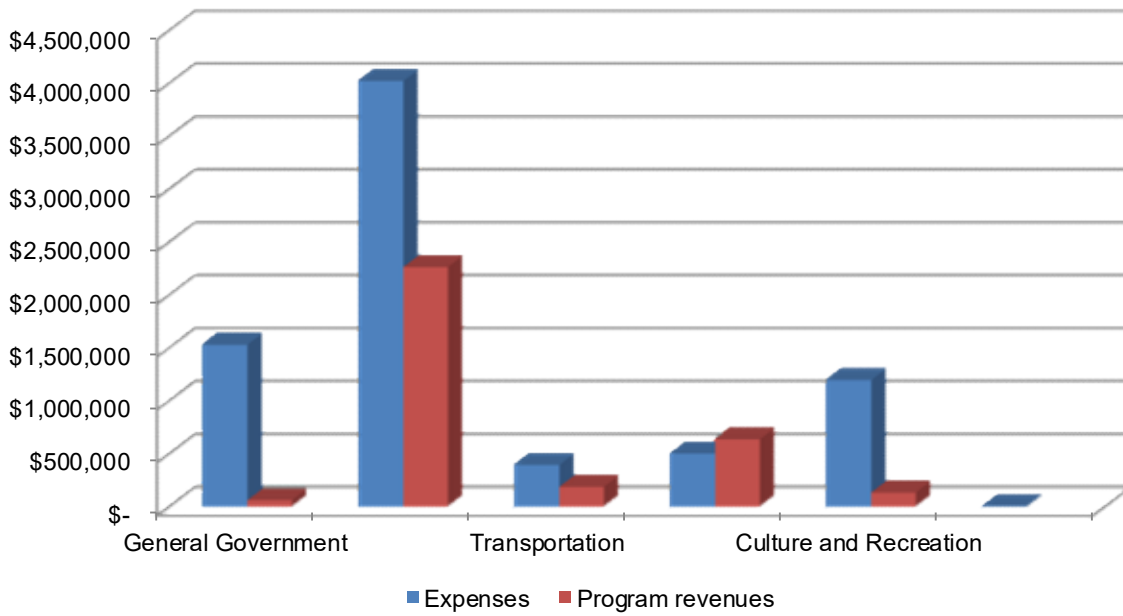
Governmental activities increased the *City of Fruitland Park's* net position by \$1,786,656. This was due to increases in property values, and intergovernmental revenues.

*Business-Type Activities*

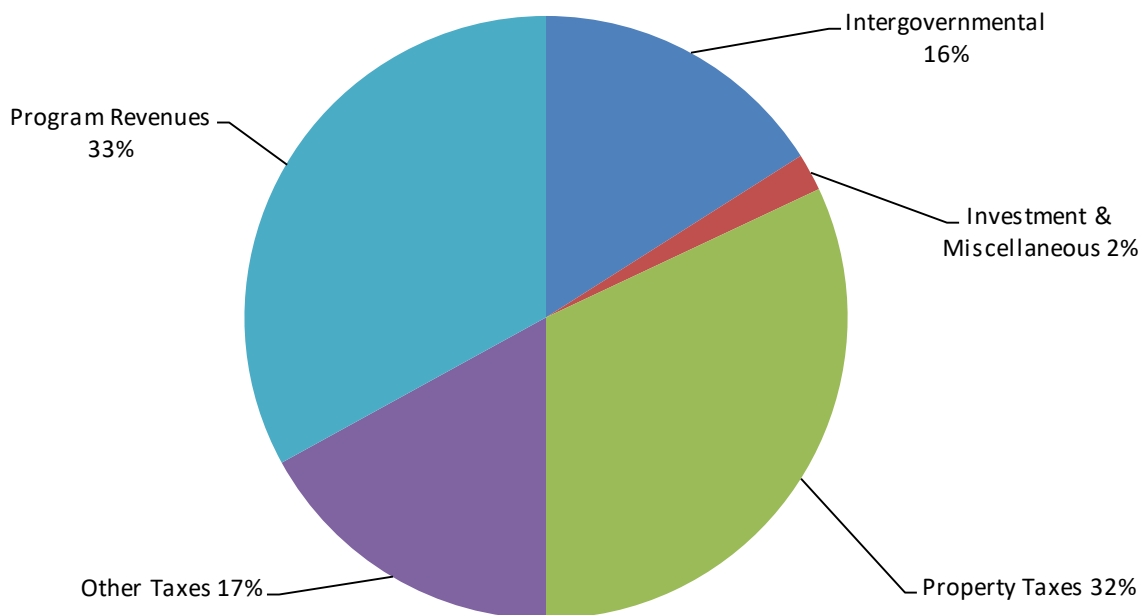
Business-type activities increased the *City of Fruitland Park's* net position by \$596,664 primarily due to increases in charges for services and transfers in.



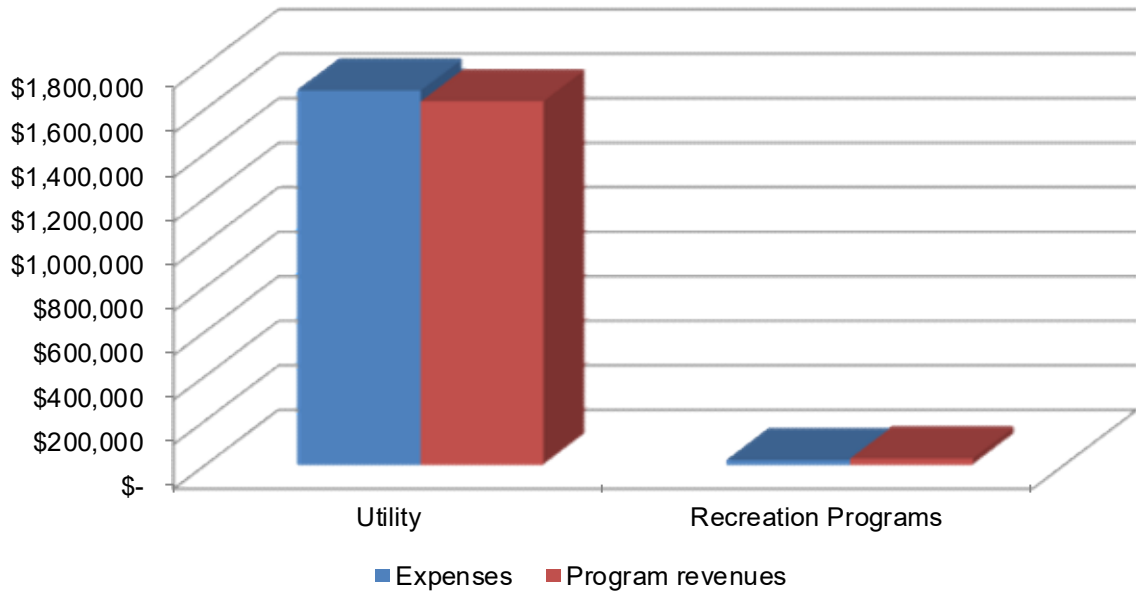
**Expenses and Program Revenues - Governmental Activities**



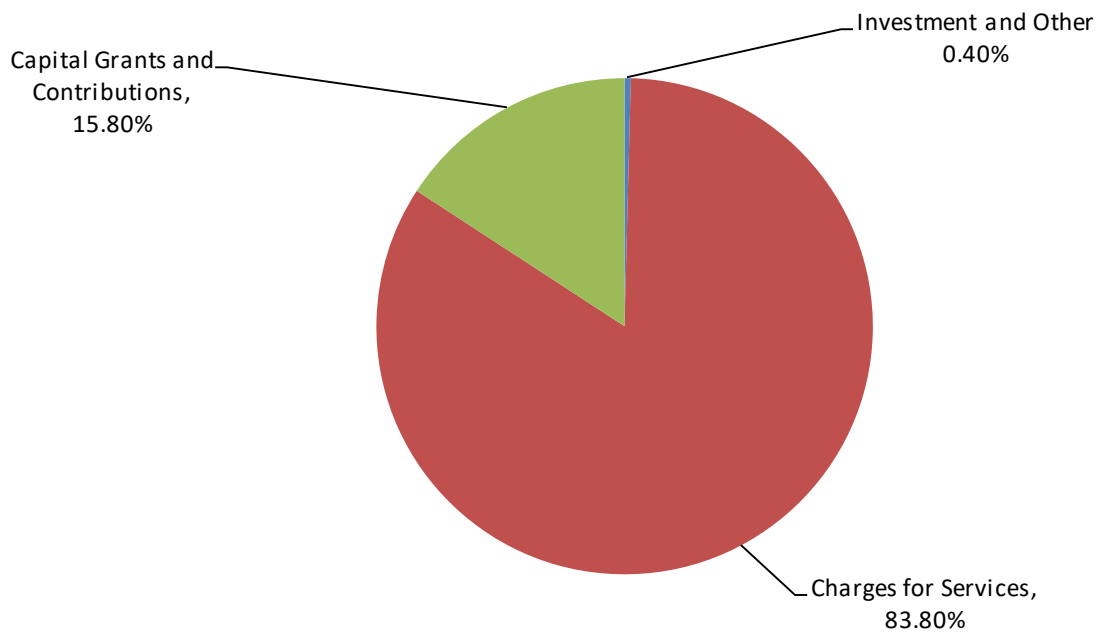
**Revenue by Source - Governmental Activities**



**Expenses and Program Revenues - Business-Type Activities**



**Revenue by Source - Business-Type Activities**



### **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 \$10,230,868, an increase of \$2,478,903 in comparison with the prior year. However, the majority of the fund balances are restricted or committed, so there is only \$4,445,942 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 \$4,445,942, while total fund balance was \$9,387,514. 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 66% while total fund balance is 140% of total General Fund expenditures.

The fund balance of the general fund increased by \$1,908,815 during the current fiscal year primarily due to increased property tax revenue and CARES Act funding.

The fund balance of the community redevelopment fund increased by \$158,427 primarily due to increased property tax revenues.

The capital projects fund balance increased by \$411,661. This is an improvement from the prior fiscal year due to less capital outlay spending and increased intergovernmental revenues.

#### **Proprietary Funds**

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

Unrestricted net position of the proprietary funds at the year-end amounted to (\$88,400). The total increase in net position for these funds was \$596,664. Other factors concerning the finances of these two funds have 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 \$1,119,065 more than budgeted revenues and actual expenditures were \$1,061,528 less than budgeted expenditures. Expenses were lower than budgeted primarily due to anticipated capital projects that were delayed due to uncertainties caused by the COVID-19 pandemic.

#### **Capital Asset 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, 2020, amounts to \$15,899,410 (net of accumulated depreciation), for a decrease of \$310,855 from the prior year. This investment in capital assets includes land, buildings, improvements, machinery and equipment and infrastructure. The total decrease in the City's investment in capital assets for the current fiscal year was 2% (a 1% decrease for governmental activities, and a 3% decrease for business-type activities).

City of Fruitland Park, Florida  
**Management's Discussion and Analysis**

*City of Fruitland Park*

**Capital Assets (Net of Depreciation)**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
Land	\$ 1,313,703	\$ 1,313,703	\$ 354,952	\$ 354,952	\$ 1,668,655	\$ 1,668,655
Construction in progress	227,664	55,751	365,794	320,030	593,458	375,781
Buildings	3,922,971	4,079,632	55,253	61,749	3,978,224	4,141,381
Improvements	557,289	457,738	-	-	557,289	457,738
Machinery and equipment	1,168,677	1,301,477	106,474	92,647	1,275,151	1,394,124
Infrastructure	414,213	437,354	7,409,536	7,697,718	7,823,749	8,135,072
Intangibles	-	-	2,884	37,514	2,884	37,514
<b>Total</b>	<b>\$ 7,604,517</b>	<b>\$ 7,645,655</b>	<b>\$ 8,294,893</b>	<b>\$ 8,564,610</b>	<b>\$ 15,899,410</b>	<b>\$ 16,210,265</b>

Additional information on the *City of Fruitland Park's* capital assets can be found in Note 6 of this report.

*Long-Term Debt*

At the end of the current fiscal year, the *City of Fruitland Park* had total debt outstanding of \$3,039,830. This debt includes capital leases payable and notes payable. Additional information on long-term debt can be found in Note 8 of this report.

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
Capital leases	\$ 244,233	\$ 333,500	\$ -	\$ -	\$ 244,233	\$ 333,500
Notes payable	-	-	2,795,597	3,224,899	2,795,597	3,224,899
	<b>\$ 244,233</b>	<b>\$ 333,500</b>	<b>\$ 2,795,597</b>	<b>\$ 3,224,899</b>	<b>\$ 3,039,830</b>	<b>\$ 3,558,399</b>

The *City of Fruitland Park's* total debt decreased by \$518,569 (15%) during the current fiscal year, due to regularly scheduled payments and no issuance of new debt.

**Next Year's Budget and Rates**

At September 30, 2020, the unassigned fund balance in the General Fund is \$4,445,942. The City anticipates resuming expenditure on planned capital projects.

**Requests for Information**

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**

City of Fruitland Park, Florida  
**Statement of Net Position**  
September 30, 2020

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Cash and cash equivalents	\$ 8,816,577	\$ 415,800	\$ 9,232,377
Investments	400,000	-	400,000
Receivables, net	83,098	188,452	271,550
Internal balances	575,587	(575,587)	-
Due from other governments	913,158	-	913,158
Inventories	3,777	127,039	130,816
Prepays	-	1,296	1,296
Restricted cash and cash equivalents	-	1,201,990	1,201,990
Capital Assets:			
Capital assets not being depreciated	1,541,367	720,746	2,262,113
Capital assets being depreciated, net of accumulated depreciation	6,063,150	7,574,147	13,637,297
<b>Total assets</b>	<b>18,396,714</b>	<b>9,653,883</b>	<b>28,050,597</b>
<b>Deferred Outflow of Resources:</b>			
Deferred outflow of pension earnings	2,023,714	120,616	2,144,330
<b>Liabilities:</b>			
Accounts payable and accrued expenses	340,866	94,385	435,251
Due to other governmental agencies	140,447	-	140,447
Accrued interest	7,280	17,913	25,193
Deposits payable	1,754	182,315	184,069
Unearned revenue	78,262	-	78,262
Noncurrent Liabilities:			
Due within one year	60,541	441,618	502,159
Due in more than one year	4,342,713	2,605,954	6,948,667
<b>Total liabilities</b>	<b>4,971,863</b>	<b>3,342,185</b>	<b>8,314,048</b>
<b>Deferred Inflow of Resources:</b>			
Deferred inflow of pension earnings	329,784	19,655	349,439
<b>Net Position:</b>			
Net investment in capital assets	7,360,284	5,499,296	12,859,580
Restricted for:			
Capital improvements	3,094,229	950,842	4,045,071
Debt service	-	50,921	50,921
Community redevelopment	308,981	-	308,981
Police	8,545	-	8,545
Building inspections	1,807,727	-	1,807,727
Police/Fire fee refunds	32,563	-	32,563
Unrestricted	2,506,452	(88,400)	2,418,052
<b>Total net position</b>	<b>\$ 15,118,781</b>	<b>\$ 6,412,659</b>	<b>\$ 21,531,440</b>

City of Fruitland Park, Florida  
**Statement of Activities**  
For the Year Ended September 30, 2020

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary Government</b>							
Governmental Activities:							
General government	\$ 1,538,615	\$ 71,477	\$ -	\$ -	\$ (1,467,138)	\$ -	\$ (1,467,138)
Public safety	4,030,722	1,523,742	625,466	124,940	(1,756,574)	-	(1,756,574)
Transportation	403,292	1,420	195,033	-	(206,839)	-	(206,839)
Sanitation	510,717	644,382	-	-	133,665	-	133,665
Culture and recreation	1,205,867	23,018	68,627	51,252	(1,062,970)	-	(1,062,970)
Interest on long-term debt	10,750	-	-	-	(10,750)	-	(10,750)
<b>Total governmental activities</b>	<b>7,699,963</b>	<b>2,264,039</b>	<b>889,126</b>	<b>176,192</b>	<b>(4,370,606)</b>	<b>-</b>	<b>(4,370,606)</b>
Business-type Activities:							
Water	1,686,623	1,373,017	-	265,310	-	(48,296)	(48,296)
Recreation programs	24,702	32,404	-	-	-	7,702	7,702
<b>Total business-type activities</b>	<b>1,711,325</b>	<b>1,405,421</b>	<b>-</b>	<b>265,310</b>	<b>-</b>	<b>(40,594)</b>	<b>(40,594)</b>
<b>Total primary government</b>	<b>\$ 9,411,288</b>	<b>\$ 3,669,460</b>	<b>\$ 889,126</b>	<b>\$ 441,502</b>	<b>(4,370,606)</b>	<b>(40,594)</b>	<b>(4,411,200)</b>
<b>General Revenues:</b>							
Property taxes					3,272,243	-	3,272,243
Franchise taxes					632,322	-	632,322
Intergovernmental					1,661,175	-	1,661,175
Public service taxes					1,038,145	-	1,038,145
Unrestricted investment earnings					74,457	5,525	79,982
Miscellaneous					110,653	-	110,653
Transfers					(631,733)	631,733	-
<b>Total general revenues and transfers</b>					<b>6,157,262</b>	<b>637,258</b>	<b>6,794,520</b>
<b>Change in net position</b>					<b>1,786,656</b>	<b>596,664</b>	<b>2,383,320</b>
Net position, beginning					13,332,125	5,815,995	19,148,120
<b>Net position, ending</b>					<b>\$ 15,118,781</b>	<b>\$ 6,412,659</b>	<b>\$ 21,531,440</b>

City of Fruitland Park, Florida  
**Balance Sheet**  
**Governmental Funds**  
September 30, 2020

	<b>General Fund</b>	<b>Community Redevelopment Fund</b>	<b>Capital Projects Fund</b>	<b>Total Governmental Funds</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 8,200,504	\$ 277,699	\$ 338,374	\$ 8,816,577
Investments	200,000	100,000	100,000	400,000
Accounts receivable, net	83,098	-	-	83,098
Due from other governments	817,159	-	95,999	913,158
Due from other funds	575,587	-	-	575,587
Inventories	3,777	-	-	3,777
<b>Total assets</b>	<b>\$ 9,880,125</b>	<b>\$ 377,699</b>	<b>\$ 534,373</b>	<b>\$ 10,792,197</b>
<b>Liabilities:</b>				
Accounts payable	\$ 135,710	\$ 67,964	\$ -	\$ 203,674
Accrued liabilities	137,192	-	-	137,192
Due to other governments	140,447	-	-	140,447
Deposits payable	1,000	754	-	1,754
Unearned revenue	78,262	-	-	78,262
<b>Total liabilities</b>	<b>492,611</b>	<b>68,718</b>	<b>-</b>	<b>561,329</b>
<b>Fund Balances:</b>				
Nonspendable	3,777	-	-	3,777
Restricted	4,408,691	308,981	534,373	5,252,045
Committed	529,104	-	-	529,104
Unassigned	4,445,942	-	-	4,445,942
<b>Total fund balances</b>	<b>9,387,514</b>	<b>308,981</b>	<b>534,373</b>	<b>10,230,868</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,880,125</b>	<b>\$ 377,699</b>	<b>\$ 534,373</b>	<b>\$ 10,792,197</b>



City of Fruitland Park, Florida  
**Reconciliation of the Governmental Funds Balance Sheet to the  
Statement of Net Position**  
September 30, 2020

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**Total Fund Balance, governmental funds** \$ 10,230,868

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. 7,604,517

Deferred inflows and outflows of resources related to pension earning are not recognized in the governmental funds, however, they are recorded in net position under full accrual accounting. 1,693,930

Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds:

Capital lease	\$ (244,233)	
Accrued interest payable	(7,280)	
Compensated absences	(122,077)	
Net pension liability	(4,036,944)	(4,410,534)
		<u>(4,410,534)</u>

**Net Position of Governmental Activities in the Statement of Net Position** \$ 15,118,781

City of Fruitland Park, Florida  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended September 30, 2020

	<b>General Fund</b>	<b>Community Redevelopment Fund</b>	<b>Capital Projects Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>				
Taxes:				
Property	\$ 2,820,708	\$ 451,535	\$ -	\$ 3,272,243
Franchise and utility	1,670,467	-	-	1,670,467
Fees and fines	25,464	-	-	25,464
Licenses and permits	576,781	-	-	576,781
Intergovernmental	1,735,941	-	870,612	2,606,553
Impact fees	119,940	-	-	119,940
Charges for services	1,661,794	-	-	1,661,794
Investment earnings	69,086	4,298	1,073	74,457
Miscellaneous	110,653	-	-	110,653
<b>Total revenues</b>	<b>8,790,834</b>	<b>455,833</b>	<b>871,685</b>	<b>10,118,352</b>
<b>Expenditures:</b>				
Current:				
General government	1,149,207	210	-	1,149,417
Public safety	3,362,724	-	-	3,362,724
Transportation	320,538	-	-	320,538
Sanitation/ other utility	510,717	-	-	510,717
Culture and recreation	1,308,959	-	-	1,308,959
Debt Service:				
Principal	25,501	-	63,766	89,267
Interest	8,374	-	3,316	11,690
Capital Outlay	-	257,198	34,414	291,612
<b>Total expenditures</b>	<b>6,686,020</b>	<b>257,408</b>	<b>101,496</b>	<b>7,044,924</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,104,814</b>	<b>198,425</b>	<b>770,189</b>	<b>3,073,428</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	44,001	-	-	44,001
Transfers out	(240,000)	(39,998)	(358,528)	(638,526)
<b>Total other financing sources (uses in)</b>	<b>(195,999)</b>	<b>(39,998)</b>	<b>(358,528)</b>	<b>(594,525)</b>
<b>Net change in fund balances</b>	<b>1,908,815</b>	<b>158,427</b>	<b>411,661</b>	<b>2,478,903</b>
Fund balances, beginning	7,478,699	150,554	122,712	7,751,965
<b>Fund balances, ending</b>	<b>\$ 9,387,514</b>	<b>\$ 308,981</b>	<b>\$ 534,373</b>	<b>\$ 10,230,868</b>

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

For the Year Ended September 30, 2020

Net Change in Fund Balances, total governmental funds: \$ 2,478,903

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

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. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Expenditures for capital assets	\$ 500,314	
Less: current year depreciation	<u>(541,452)</u>	(41,138)

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

Principal payments		89,267
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Cash pension contributions reported in the funds were more than the calculated pension expense on the statement of activities, and therefore increased net position.

(721,714)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds.

Change in compensated absences	\$ (19,602)	
Change in accrued interest payable	<u>940</u>	<u>(18,662)</u>

<b>Change in net position of governmental activities</b>		<b><u><u>\$ 1,786,656</u></u></b>
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**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
General Fund**

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Property taxes	\$ 2,785,184	\$ 2,785,184	\$ 2,820,708	\$ 35,524
Franchise and utility	1,546,053	1,546,053	1,670,467	124,414
Fees and fines	20,914	20,914	25,464	4,550
Licenses and permits	276,601	276,601	576,781	300,180
Intergovernmental	989,714	1,094,714	1,735,941	641,227
Impact fees	130,125	130,125	119,940	(10,185)
Charges for services	1,655,764	1,655,764	1,661,794	6,030
Investment earnings	82,653	82,653	69,086	(13,567)
Miscellaneous	62,824	79,761	110,653	30,892
<b>Total revenues</b>	<b>7,549,832</b>	<b>7,671,769</b>	<b>8,790,834</b>	<b>1,119,065</b>
<b>Expenditures:</b>				
Current:				
General government	1,370,462	1,338,649	1,149,207	189,442
Public safety	3,827,997	3,857,488	3,362,724	494,764
Transportation	470,503	467,088	320,538	146,550
Sanitation/ other utility	529,586	529,586	510,717	18,869
Culture and recreation	1,383,003	1,520,862	1,308,959	211,903
Debt Service:				
Principal	-	25,501	25,501	-
Interest	-	8,374	8,374	-
<b>Total expenditures</b>	<b>7,581,551</b>	<b>7,747,548</b>	<b>6,686,020</b>	<b>1,061,528</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(31,719)</b>	<b>(75,779)</b>	<b>2,104,814</b>	<b>2,180,593</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	612,412	636,572	44,001	(592,571)
Transfers out	(580,693)	(560,793)	(240,000)	320,793
<b>Total other financing sources</b>	<b>31,719</b>	<b>75,779</b>	<b>(195,999)</b>	<b>(271,778)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>1,908,815</b>	<b>1,908,815</b>
Fund balance, beginning	7,478,699	7,478,699	7,478,699	-
<b>Fund balance, ending</b>	<b>\$ 7,478,699</b>	<b>\$ 7,478,699</b>	<b>\$ 9,387,514</b>	<b>\$ 1,908,815</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Community Redevelopment Special Revenue Fund**

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes:				
Property taxes	\$ 455,359	\$ 455,359	\$ 451,535	\$ (3,824)
Investment earnings	1,274	1,274	4,298	3,024
<b>Total revenues</b>	<b>456,633</b>	<b>456,633</b>	<b>455,833</b>	<b>(800)</b>
<b>Expenditures:</b>				
Current:				
General government	56,635	56,635	210	56,425
Capital outlay	360,000	360,000	257,198	102,802
<b>Total expenditures</b>	<b>416,635</b>	<b>416,635</b>	<b>257,408</b>	<b>159,227</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>39,998</b>	<b>39,998</b>	<b>198,425</b>	<b>158,427</b>
<b>Other Financing Uses:</b>				
Transfers out	(39,998)	(39,998)	(39,998)	-
<b>Total other financing uses</b>	<b>(39,998)</b>	<b>(39,998)</b>	<b>(39,998)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>158,427</b>	<b>158,427</b>
Fund balance, beginning	150,554	150,554	150,554	-
<b>Fund balance, ending</b>	<b>\$ 150,554</b>	<b>\$ 150,554</b>	<b>\$ 308,981</b>	<b>\$ 158,427</b>

City of Fruitland Park, Florida  
**Statement of Net Position**  
**Proprietary Funds**  
September 30, 2020

	<b>Enterprise Funds</b>		<b>Total</b>
	<b>Utility Fund</b>	<b>Recreation Programs Fund</b>	
<b>Assets:</b>			
Current Assets:			
Cash and cash equivalents	\$ 415,800	\$ -	\$ 415,800
Accounts receivable, net	188,452	-	188,452
Prepaid items	1,296	-	1,296
Inventories	127,039	-	127,039
<b>Total current assets</b>	<b>732,587</b>	<b>-</b>	<b>732,587</b>
Noncurrent Assets:			
Restricted cash and cash equivalents	1,201,990	-	1,201,990
Capital Assets:			
Land	354,952	-	354,952
Construction in progress	365,794	-	365,794
Buildings	243,408	-	243,408
Infrastructure	10,829,813	-	10,829,813
Intangible assets	346,296	-	346,296
Machinery and equipment	561,813	-	561,813
Less accumulated depreciation	(4,407,183)	-	(4,407,183)
<b>Net capital assets</b>	<b>8,294,893</b>	<b>-</b>	<b>8,294,893</b>
<b>Total noncurrent assets</b>	<b>9,496,883</b>	<b>-</b>	<b>9,496,883</b>
<b>Total assets</b>	<b>10,229,470</b>	<b>-</b>	<b>10,229,470</b>
<b>Deferred Outflow of Resources:</b>			
Deferred outflow of pension earnings	120,616	-	120,616

	Enterprise Funds		Total
	Utility Fund	Recreation Programs Fund	
<b>Liabilities:</b>			
Current Liabilities:			
Accounts payable	72,655	-	72,655
Salaries payable	21,730	-	21,730
Accrued interest payable	17,913	-	17,913
Due to other funds	562,292	13,295	575,587
Customer deposits payable	182,315	-	182,315
Compensated absences	2,274	-	2,274
Notes and loans payable, current	439,344	-	439,344
<b>Total current liabilities</b>	<b>1,298,523</b>	<b>13,295</b>	<b>1,311,818</b>
Noncurrent Liabilities:			
Compensated absences	9,094	-	9,094
Net pension liability	240,607	-	240,607
Notes and loans payable	2,356,253	-	2,356,253
<b>Total noncurrent liabilities</b>	<b>2,605,954</b>	<b>-</b>	<b>2,605,954</b>
<b>Total liabilities</b>	<b>3,904,477</b>	<b>13,295</b>	<b>3,917,772</b>
<b>Deferred Inflows of Resources:</b>			
Deferred inflow of pension earnings	19,655	-	19,655
<b>Net Position:</b>			
Net investment in capital assets	5,499,296	-	5,499,296
Restricted for capital improvements	950,842	-	950,842
Restricted for debt service	50,921	-	50,921
Unrestricted	(75,105)	(13,295)	(88,400)
<b>Total net position</b>	<b>\$ 6,425,954</b>	<b>\$ (13,295)</b>	<b>\$ 6,412,659</b>

City of Fruitland Park, Florida  
**Statement of Revenues, Expenses and Changes in Fund Net Position -**  
**Proprietary Funds**  
For the Year Ended September 30, 2020

	<b>Enterprise Funds</b>		<b>Total</b>
	<b>Utility Fund</b>	<b>Recreation Programs Fund</b>	
<b>Revenues:</b>			
Charges for services	\$ 1,322,819	\$ 32,360	\$ 1,355,179
Other operating revenues	50,198	44	50,242
<b>Total operating revenues</b>	<b>1,373,017</b>	<b>32,404</b>	<b>1,405,421</b>
<b>Operating Expenses:</b>			
Personal services	515,704	-	515,704
Other operating expenses	748,283	24,702	772,985
Depreciation	357,989	-	357,989
<b>Total operating expenses</b>	<b>1,621,976</b>	<b>24,702</b>	<b>1,646,678</b>
<b>Operating income (loss)</b>	<b>(248,959)</b>	<b>7,702</b>	<b>(241,257)</b>
<b>Nonoperating Revenues (Expenses):</b>			
Interest and investment income	5,783	(258)	5,525
Interest expense	(64,647)	-	(64,647)
<b>Total nonoperating revenue (expenses)</b>	<b>(58,864)</b>	<b>(258)</b>	<b>(59,122)</b>
Income (loss) before transfers	(307,823)	7,444	(300,379)
Capital contributions	37,208	-	37,208
Impact fees	265,310	-	265,310
Transfers in	598,528	-	598,528
Transfers out	-	(4,003)	(4,003)
<b>Change in net position</b>	<b>593,223</b>	<b>3,441</b>	<b>596,664</b>
Total net position, beginning	5,832,731	(16,736)	5,815,995
<b>Total net position, ending</b>	<b>\$ 6,425,954</b>	<b>\$ (13,295)</b>	<b>\$ 6,412,659</b>



City of Fruitland Park, Florida  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended September 30, 2020

	<u>Utility Fund</u>	<u>Recreation Programs Fund</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 1,373,611	\$ 32,404	\$ 1,406,015
Payments to suppliers	(754,173)	(25,610)	(779,783)
Payments to employees	(455,712)	-	(455,712)
<b>Net cash provided (used) by operating activities</b>	<u>163,726</u>	<u>6,794</u>	<u>170,520</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Increase (decrease) in due to other funds	71,197	(2,533)	68,664
Net transfers out	-	(4,003)	(4,003)
Net transfers in	598,528	-	598,528
<b>Net cash provided (used) by noncapital financing activities</b>	<u>669,725</u>	<u>(6,536)</u>	<u>663,189</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	(51,064)	-	(51,064)
Impact Fees	265,310	-	265,310
Principal paid on long-term debt	(429,302)	-	(429,302)
Interest paid on long-term debt	(66,892)	-	(66,892)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(281,948)</u>	<u>-</u>	<u>(281,948)</u>
<b>Cash Flows from Investing Activities:</b>			
Investment income	5,783	(258)	5,525
<b>Net cash provided by investing activities</b>	<u>5,783</u>	<u>(258)</u>	<u>5,525</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	557,286	-	557,286
Cash and cash equivalents, beginning	1,060,504	-	1,060,504
<b>Cash and cash equivalents, ending</b>	<u>\$ 1,617,790</u>	<u>\$ -</u>	<u>\$ 1,617,790</u>
<b>Classified As:</b>			
Cash and cash equivalents	\$ 415,800	\$ -	\$ 415,800
Restricted cash and cash equivalents	1,201,990	-	1,201,990
<b>Total</b>	<u>\$ 1,617,790</u>	<u>\$ -</u>	<u>\$ 1,617,790</u>

	<u>Utility Fund</u>	<u>Recreation Programs Fund</u>	<u>Total</u>
<b>Reconciliation of Operating Income to Net</b>			
<b>Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ (248,959)	\$ 7,702	\$ (241,257)
<b>Adjustments Not Affecting Cash:</b>			
Depreciation and amortization	357,989	-	357,989
<b>Change in Assets and Liabilities:</b>			
Decrease (increase) in accounts receivable	(12,701)	-	(12,701)
Increase (decrease) in accounts payable	39,697	(908)	38,789
Increase (Decrease) in accrued liabilities	5,773	-	5,773
Decrease in compensated absences	1,777	-	1,777
Decrease in inventory	(45,587)	-	(45,587)
Increase in net pension liability	40,263	-	40,263
Increase in deferred outflows	4,897	-	4,897
Increase in deferred inflows	7,282	-	7,282
Increase in customer deposits	13,295	-	13,295
<b>Total adjustments</b>	<u>412,685</u>	<u>(908)</u>	<u>411,777</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 163,726</u>	<u>\$ 6,794</u>	<u>\$ 170,520</u>
<b>Noncash Capital and Financing Activities:</b>			
Contributed assets	\$ 37,208	\$ -	\$ 37,208
<b>Total</b>	<u>\$ 37,208</u>	<u>\$ -</u>	<u>\$ 37,208</u>

City of Fruitland Park, Florida  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
September 30, 2020

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	<b>Firemen's Retirement Trust Fund</b>
<b>Assets:</b>	
Investments:	
Mutual funds	\$ 743,039
<b>Total Investments</b>	<u>743,039</u>
<b>Total assets</b>	<u>\$ 743,039</u>
<b>Liabilities:</b>	
Accounts payable	\$ -
<b>Total liabilities</b>	<u>-</u>
<b>Net Position:</b>	
Net position restricted for pensions	<u>\$ 743,039</u>

City of Fruitland Park, Florida  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended September 30, 2020

	<b>Firemen's Retirement Trust Fund</b>
<b>Additions:</b>	
Contributions:	
Employer	\$ 26,768
Plan members	26,768
State of Florida	28,743
<b>Total contributions</b>	<u>82,279</u>
Investment Earnings:	
Net increase in fair value of investments	11,080
Interest/dividend income	15,628
<b>Total net investment earnings</b>	<u>26,708</u>
<b>Total additions</b>	<u>108,987</u>
<b>Deductions:</b>	
Benefits	1,101
<b>Total deductions</b>	<u>1,101</u>
<b>Change in net position</b>	107,886
Net position, beginning	635,153
<b>Net position, ending</b>	<u>\$ 743,039</u>

**Notes to 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.

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:

**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.

**NOTE 1          SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

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 government reports the following funds:

**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.

**Major Proprietary Funds**

*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.

*Recreation Programs Fund* - used for the receipt of recreation sports program fees and related direct costs associated with each recreation sports program (except for activities of the City's municipal swimming pool) sponsored by the City.

**Fiduciary Funds**

*Firemen's Retirement Trust Fund* - a pension trust fund that accounts for the accumulation of resources for pension benefit payments to qualified City volunteer firefighters.

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)**

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 *nonoperating* 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.

**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 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.

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.

*Inventories 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.



**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

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

	<u>Years</u>
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.

**NOTE 1        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 City has one item that that qualifies for reporting in this category, which is the deferred outflows of pension earnings.

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

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.

**NOTE 1                   SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*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 2020, the City implemented Government Accounting Standards Board (GASB) Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement eliminates the requirement to capitalize interest on enterprise fund construction projects. The City also implemented GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This pronouncement provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of provisions in certain other statements. There was no effect on beginning balances of the City for the implementation of either statement.

**NOTE 2                   RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Positions:**

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position.

**Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities:**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net positions of governmental activities* as reported in the government-wide statement of activities.

**NOTE 3                   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.
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 4            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.

##### **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.

**NOTE 4 DEPOSITS AND INVESTMENTS (CONTINUED)**

**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, 2020, 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, 2020 are detailed below:

Investment Type	Fair Value	Credit Rating	Weighted Avg. Maturity
Florida Prime	\$ 6,338,036	AAAm	48 days
Certificates of deposit	400,000	N/A	N/A
	\$ 6,738,036		

**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, 2020:

Investments Valued by Fair Value Level	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Pension Mutual Funds	\$ 743,039	\$ -	\$ 743,039
	\$ 743,039	\$ -	\$ 743,039

**NOTE 5            RECEIVABLES**

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

	<u>General Fund</u>	<u>Utility Fund</u>	<u>Total</u>
<b>Receivables:</b>			
Accounts	\$     83,098	\$     196,207	\$   279,305
Less allowance for uncollectible accounts	-	(7,755)	(7,755)
	<u>\$     83,098</u>	<u>\$   188,452</u>	<u>\$   271,550</u>

*SECTION LEFT INTENTIONALLY BLANK*

**NOTE 6 CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2020 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,313,703	\$ -	\$ -	\$ 1,313,703
Construction in progress	55,751	171,913	-	227,664
<b>Total capital assets, not being depreciated</b>	<u>1,369,454</u>	<u>171,913</u>	<u>-</u>	<u>1,541,367</u>
<b>Capital assets, being depreciated:</b>				
Buildings	5,270,532	-	-	5,270,532
Improvements	1,219,623	135,502	-	1,355,125
Machinery and equipment	3,413,578	192,899	(55,909)	3,550,568
Infrastructure	687,726	-	-	687,726
<b>Total capital assets, being depreciated</b>	<u>10,591,459</u>	<u>328,401</u>	<u>(55,909)</u>	<u>10,863,951</u>
<b>Less accumulated depreciation for:</b>				
Buildings	(1,190,900)	(156,661)	-	(1,347,561)
Improvements	(761,885)	(35,951)	-	(797,836)
Machinery and equipment	(2,112,101)	(325,699)	55,909	(2,381,891)
Infrastructure	(250,372)	(23,141)	-	(273,513)
<b>Total accumulated depreciation</b>	<u>(4,315,258)</u>	<u>(541,452)</u>	<u>55,909</u>	<u>(4,800,801)</u>
<b>Total capital assets, being depreciated, net</b>	<u>6,276,201</u>	<u>(213,051)</u>	<u>-</u>	<u>6,063,150</u>
<b>Government activities capital assets, net</b>	<u>\$ 7,645,655</u>	<u>\$ (41,138)</u>	<u>\$ -</u>	<u>\$ 7,604,517</u>

**NOTE 6 CAPITAL ASSETS (CONTINUED)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 354,952	\$ -	\$ -	\$ 354,952
Construction in progress	320,030	45,764	-	365,794
<b>Total capital assets, not being depreciated</b>	<b>674,982</b>	<b>45,764</b>	<b>-</b>	<b>720,746</b>
<b>Capital assets, being depreciated:</b>				
Buildings	243,408	-	-	243,408
Infrastructure	10,829,813	-	-	10,829,813
Machinery and equipment	521,751	42,508	(2,446)	561,813
Intangible assets	346,296	-	-	346,296
<b>Total capital assets, being depreciated</b>	<b>11,941,268</b>	<b>42,508</b>	<b>(2,446)</b>	<b>11,981,330</b>
<b>Less accumulated depreciation for:</b>				
Buildings	(181,659)	(6,496)	-	(188,155)
Improvements/Infrastructure	(3,132,095)	(288,182)	-	(3,420,277)
Machinery and equipment	(429,104)	(28,681)	2,446	(455,339)
Intangible assets	(308,782)	(34,630)	-	(343,412)
<b>Total accumulated depreciation</b>	<b>(4,051,640)</b>	<b>(357,989)</b>	<b>2,446</b>	<b>(4,407,183)</b>
<b>Total capital assets, being depreciated, net</b>	<b>7,889,628</b>	<b>(315,481)</b>	<b>-</b>	<b>7,574,147</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 8,564,610</b>	<b>\$ (269,717)</b>	<b>\$ -</b>	<b>\$ 8,294,893</b>

Depreciation expense was charged to functions/programs as follows:

<b>Governmental Activities:</b>	
General government	\$ 56,868
Public safety	189,988
Transportation	85,175
Culture and recreation	209,421
<b>Total depreciation expense, governmental activities</b>	<b>\$ 541,452</b>
<b>Business-type Activities:</b>	
Utility	\$ 357,989
<b>Total depreciation expense, business type activities</b>	<b>\$ 357,989</b>



**NOTE 7 LEASES**

**Capital Leases**

The City has entered into lease agreements as lease for financing the acquisition of vehicles and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	<b>Governmental Activities</b>
Assets	
Machinery and equipment	\$ 408,353
Less: Accumulated depreciation	(142,418)
<b>Total</b>	<b>\$ 265,935</b>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2020 were as follows:

<b>Year Ending September 30</b>	<b>Governmental Activities</b>
2021	\$ 44,217
2022	33,875
2023	33,875
2024	33,875
2025	33,875
2026-2028	101,625
Total minimum lease payments	281,342
Less: Amount representing interest	(37,109)
	<b>\$ 244,233</b>

**NOTE 8 LONG-TERM DEBT**

**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 \$89,815. For the year ended September 30, 2020, principal and interest paid on this series was \$16,330. The net revenue of the water and sewer utility is pledged as security for repayment and totaled \$380,123 in 2020.

**NOTE 8            LONG-TERM DEBT (CONTINUED)**

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 \$667,362. For the year ended September 30, 2020, 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 \$380,123 in 2020.

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.

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 \$326,284. For the fiscal year, principal paid on this series was \$14,186 and total pledged revenue was \$1,644,110.

**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 percent, 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 \$1,893,875. For the fiscal year, principal and interest paid on this series was \$344,341 and total pledged revenue was \$870,612.

**NOTE 8 LONG-TERM DEBT (CONTINUED)**

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

<b>Year Ending September 30,</b>	<b>Business-Type Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2021	\$ 439,344	\$ 56,851
2022	449,630	46,567
2023	460,165	36,031
2024	470,956	25,241
2025	482,009	14,187
2026-2030	309,068	2,862
2031-2035	70,930	-
2036-2040	70,930	-
2041-2043	42,565	-
<b>Total</b>	<b>\$ 2,795,597</b>	<b>\$ 181,739</b>

**Changes in Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2020 was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Capital lease	\$ 333,500	\$ -	\$ (89,267)	\$ 244,233	\$ 36,126
Compensated absences	102,475	70,480	(50,878)	122,077	24,415
Net pension liability	3,724,832	312,112	-	4,036,944	-
<b>Governmental activity long-term liabilities</b>	<b>\$ 4,160,807</b>	<b>\$ 382,592</b>	<b>\$ (140,145)</b>	<b>\$ 4,403,254</b>	<b>\$ 60,541</b>
<b>Business-Type Activities:</b>					
Notes payable - direct borrowing:					
SRF Loan, preconstruction	\$ 95,277	\$ -	\$ (13,424)	\$ 81,853	\$ 13,852
SRF Loan, construction	723,307	-	(103,760)	619,547	106,392
FDOT Note	340,470	-	(14,186)	326,284	14,186
Capital Improvement Note	2,065,845	-	(297,932)	1,767,913	304,914
<b>Total notes payable</b>	<b>3,224,899</b>	<b>-</b>	<b>(429,302)</b>	<b>2,795,597</b>	<b>439,344</b>
Compensated absences	9,591	5,437	(3,660)	11,368	2,274
Net pension liability	200,344	40,263	-	240,607	-
<b>Business-type activity long-term liabilities</b>	<b>\$ 3,434,834</b>	<b>\$ 45,700</b>	<b>\$ (432,962)</b>	<b>\$ 3,047,572</b>	<b>\$ 441,618</b>

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

**NOTE 9 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund transfers for the year ended September 30, 2020 are summarized below:

<b>Transfers Out:</b>	<b>Transfers In</b>		
	<b>General Fund</b>	<b>Utility Fund</b>	<b>Total</b>
General Fund	\$ -	\$ 240,000	\$ 240,000
Community redevelopment	39,998	-	39,998
Capital projects	-	358,528	358,528
Recreation programs	4,003	-	4,003
	<u>\$ 44,001</u>	<u>\$ 598,528</u>	<u>\$ 642,529</u>

Transfers out of the Community redevelopment fund was to fund related portions of personnel wages related to Community redevelopment projects. The other transfers were completed to support operations.

Amounts payable by the Capital Projects Fund, Utility Fund, and Recreation Programs Fund to the General Fund relate to disbursements made on behalf of the respective funds near the end of the fiscal year. Balances are expected to be collected in these funds and reimbursed to the General Fund in the subsequent year.

**NOTE 10 DEFINED BENEFIT RETIREMENT PLANS**

**Florida Retirement System**

Effective February 1, 2015, the City joined the State of Florida Retirement System (FRS) for the covered groups of Police and General Employees. The FRS is a cost-sharing multiple employer public employee retirement system administered by the State of Florida Department of Management Services, Division of Retirement, to provide retirement and survivor benefits to participating public employees. Chapter 121, Florida Statutes, establishes the authority for participant eligibility, contribution requirements, vesting eligibility and benefit provisions.

Early retirement benefits may also be provided; however, there is a reduction in benefits for each year prior to normal retirement. Generally, membership was compulsory for all full-time and part-time employees. There is a 3% requirement for employees to contribute to FRS effective July 1, 2011.

The 2007 Florida Legislature continued the uniform contribution rate system under which participating employers make uniform contributions to support the FRS Pension Plan and the Retiree Health Insurance Subsidy (HIS Plan). Under Section 121.405, Florida Statutes, FRS also provides a defined contribution plan (Investment Plan) alternative to the FRS defined benefit pension plan. Employers contribute based upon blended rates determined as a percentage of the total payroll for each class or subclass of FRS membership, regardless of which retirement plan individuals elect.

The State of Florida issues a report that includes financial statements and required supplementary information for FRS. That report may be obtained by writing to Florida Retirement System, Tallahassee, Florida 32399-1560.

*Funding Policy*

The FRS has ten (10) classes of membership. Only two (2) classes are applicable to the City's eligible employees. These two (2) classes, with descriptions and contribution rates in effect during the period ended September 30, 2020 are as follows:

**NOTE 10                    DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

Regular Class - Members not qualifying for other classes (13.00% [includes 3% employee contribution] from July 1, 2020 through September 30, 2020 and 11.47% [includes 3% employee contribution] from October 1, 2019 through June 30, 2019.)

Special Risk Class - Members employed as law enforcement officers, firefighters, or correctional officers and meet the criteria set to qualify for this class (27.45% [includes 3% employee contribution] from July 1, 2020 through September 30, 2020 and 28.48% [included 3% employee contribution] from October 1, 2019 through June 30, 2019.)

**Pension Plan (FRS)**

*Plan Description*

The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program ("DROP") for eligible employees.

*Benefits Provided*

Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

*Contributions*

Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year.

The employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020, respectively.

The City's contributions, including employee contributions, to the Pension Plan totaled \$277,879 for the fiscal year ended September 30, 2020.

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*  
At September 30, 2020, the City reported a liability of \$3,553,570 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The City's proportionate share of the net pension liability was based on the City's 2020 fiscal year contributions relative to the 2019 fiscal year contributions of all participating members. At June 30, 2020, the City's proportionate share was .008199 percent, which was a decrease of .000745 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the City recognized pension expense of \$669,814. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 136,002	\$ -
Change of assumptions	643,309	-
Net difference between projected and actual earnings on pension plan investments	211,583	-
Changes in proportion and differences between pension plan contributions and proportionate share of contributions	578,252	157,735
Pension plan contributions subsequent to the measurement date	67,161	-
	<u>\$ 1,636,307</u>	<u>\$ 157,735</u>

The deferred outflows of resources related to the Pension Plan, totaling \$67,161 resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

<u>Year Ended September 30,</u>	
2021	\$ 369,050
2022	430,679
2023	349,007
2024	221,417
2025	41,258
Thereafter	-

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**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Actuarial Assumptions*

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40 %
Salary Increases	3.25%, average, including inflation
Investment Rate of Return	6.80%, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB2010 base table varies by member category and sex, projected generationally with Scale MP 2018.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.00%	2.20%	2.20%	1.20%
Fixed income	19.00%	3.00%	2.90%	3.50%
Global equities	54.20%	8.00%	6.70%	17.10%
Real estate	10.30%	6.40%	5.80%	11.70%
Private equity	11.10%	10.80%	8.10%	25.70%
Strategic investments	4.40%	5.50%	5.30%	6.90%
<b>Total</b>	<b>100.00%</b>			
Assumed Inflation, mean			2.40%	1.70%

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

*Discount Rate*

The discount rate used to measure the total pension liability was 6.80%. The Pension Plan's 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 calculation the total pension liability is equal to the long-term expected rate of return.

**NOTE 10                    DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate*

The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

	<b>Discount Rate Minus 1% 5.80%</b>	<b>Current Discount Rate 6.80%</b>	<b>Discount Rate Plus 1% 7.80%</b>
<b>City's proportionate share of net pension liability (FRS)</b>	\$ 5,674,454	\$ 3,553,570	\$ 1,782,198

*Pension Plan Fiduciary Net Position*

Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

*Payables to the Pension Plan*

At September 30, 2020, the City does not have any payables for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2020.

**HIS Plan**

*Plan Description*

The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

*Benefits Provided*

For the fiscal year ended September 30, 2020, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

*Contributions*

The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2020, the HIS contribution for the period October 1, 2019 through June 30, 2020 and from July 1, 2020 through September 30, 2020 was 1.66% and 1.66%, respectively. The City contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The City's contributions to the HIS Plan totaled \$34,887 for the fiscal year ended September 30, 2020.



**NOTE 10                    DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*  
At September 30, 2020, the City reported a liability of \$723,981 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The City's proportionate share of the net pension liability was based on the City's 2020 fiscal year contributions relative to the 2019 fiscal year contributions of all participating members. At June 30, 2020, the City's proportionate share was .005929 percent, which was a decrease of .001621 percent from its proportionate share measured as of June 30, 2019.

For the fiscal year ended September 30, 2020, the City recognized pension expense of \$104,342. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Description</b>	<b>Deferred Outflow of Resources</b>	<b>Deferred Inflows of Resources</b>
Change of assumptions	\$ 77,849	\$ 42,097
Differences between expected and actual experience	29,615	559
Net difference between projected and actual earnings on pension plan investments	578	-
Changes in proportion and differences between pension plan contributions and proportionate share of contributions	391,726	149,048
Pension plan contributions subsequent to the measurement date	8,255	-
	<b>\$ 508,023</b>	<b>\$ 191,704</b>

The deferred outflows of resources related to the HIS Plan, totaling \$8,255 resulting from City contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

<b>Year Ended September 30,</b>	
2021	\$ 97,742
2022	81,094
2023	50,651
2024	47,544
2025	39,837
Thereafter	(8,804)

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Actuarial Assumptions*

The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Salary Increases	3.25 %, average, including inflation
Municipal Bond Rate	2.21 % net of pension plan investment expense

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2018.

The actuarial assumptions used in the July 1, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

*Discount Rate*

The discount rate used to measure the total pension liability was 2.21%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

*Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate*

The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 2.21%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current rate:

	<b>Discount Rate Minus 1% 1.21%</b>	<b>Current Discount Rate 2.21%</b>	<b>Discount Rate Plus 1% 3.21%</b>
<b>City's proportionate share of net pension liability (HIS)</b>	\$        836,890	\$        723,981	\$        631,565

*Pension Plan Fiduciary Net Position*

Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**NOTE 10                    DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

**Investment Plan**

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected City Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2020 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, and Special Risk class 14.00%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2020, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The City had 25 employees who participated in the Investment Plan during 2020 and the City's contributions totaled \$85,191.

**NOTE 10                    DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

**Municipal Firemen's Retirement Plan**

The Municipal Firemen's Retirement Plan was established to conform to provisions of the Florida Statutes for all sworn firefighters. The Plan is a single-employer, defined benefit pension plan, and is administered by the City. There is no separately issued report on the Plan.

Firefighters attaining the age of 55 who have completed 10 or more creditable years of service or attaining the age of 52 who have completed 25 years of creditable service are entitled to annual benefits of 3% of their average final compensation times years of credited service. The Plan permits early retirement at the completion of 10 years of continuous service and attaining the age of 50 years. Active firefighters who retire disabled receive not less than 42% of their average monthly earnings at the time of disability.

Disability benefits are paid for ten years certain or life or recovery from disability. If a firefighter dies prior to retirement but has at least 10 years of contributing service, his or her beneficiary is entitled to the benefits payable to the firefighter at early or normal retirement age.

As of September 30, 2020, there was one retiree currently receiving benefits, and no terminated firefighters were entitled to benefits but not yet receiving them. Out of the 8 active volunteer firefighters, none have vested retirement benefits. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Effective January 1, 1995, each firefighter is required by local ordinance to contribute five percent of his/her compensation to the plan. The City also contributes five percent of each plan member's compensation to the Plan. Additionally, the Plan is funded by a 1% state excise tax on all fire insurance premiums collected from policyholders insuring property within City limits. For the year ended September 30, 2020, the City collected \$28,743 in fire insurance premium taxes, which are reported as revenue in the General Fund. The City is required by State statute to contribute these taxes to the plan within 5 days of receipt. The corresponding contribution to the pension fund is reported as a fire department expenditure in the General Fund.

The City's contribution requirements are not actuarially determined, and the actuarial implication of the City's funding policy has also not been determined. There were no changes during the year ended September 30, 2020 in the method used to calculate or establish contribution requirements. Most administrative costs of the Plan are absorbed by the General Fund.

Actuarial valuations for the Plan are provided and paid for by the State of Florida Division of Retirement on a triennial basis. City management and the pension board of trustees do not believe the cost, which would have to be paid by the pension fund, of obtaining more frequent actuarial valuations or updates, is worth the benefit provided by current funding status information for this small pension fund. The latest actuarial valuation was performed as of October 1, 2019.

Subsequent to the fiscal year end, the City executed an interlocal agreement with Lake County to provide fire services to the City. As a part of this agreement, the City will terminate the plan and all participants will become fully vested, per Florida Statutes. The effect of this termination as not yet been determined by the City and no amounts have been recorded as a result of this plan termination.

**NOTE 10 DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

**Aggregate Amounts of All Pension Plans**

The aggregate amounts for all of the City's defined benefit pension plans at September 30, 2020 are as follows:

	<b>Governmental Activities</b>			
	Net Pension Asset (Liability)	Deferred Inflows	Deferred Outflows	Pension Expense
FRS Pension Plan	\$ (3,353,686)	\$ (148,863)	\$ 1,544,267	\$ 624,820
HIS Pension Plan	(683,258)	(180,921)	479,447	96,894
	<u>\$ (4,036,944)</u>	<u>\$ (329,784)</u>	<u>\$ 2,023,714</u>	<u>\$ 721,714</u>
	<b>Business-type Activities</b>			
	Net Pension Asset (Liability)	Deferred Inflows	Deferred Outflows	Pension Expense
FRS Pension Plan	\$ (199,884)	\$ (8,872)	\$ 92,040	\$ 44,994
HIS Pension Plan	(40,723)	(10,783)	28,576	7,448
	<u>\$ (240,607)</u>	<u>\$ (19,655)</u>	<u>\$ 120,616</u>	<u>\$ 52,442</u>

**NOTE 11 DEFINED CONTRIBUTION RETIREMENT PLANS**

**ICMA 401a 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, 2020 there were 8 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, 2020, the city did not use any forfeited amounts for payment of contributions for current plan participants. The City contributed \$12,994 to the plan for the year ended September 30, 2020.

**NOTE 11            DEFINED CONTRIBUTION RETIREMENT PLANS (CONTINUED)**

**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, 2020, the plan had 8 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 (1 as of September 30, 2020) 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 12            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 no retirees currently receiving benefits, and therefore no liability has been recorded.

**NOTE 13            COMMITMENTS AND CONTINGENCIES**

**Litigation**

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2020. 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 14 FUND BALANCE**

At September 30, 2020 the City's governmental fund balances were as follows:

	<u>General Fund</u>	<u>Community Redevelopment</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Fund Balances</b>				
<b>Nonspendable</b>				
Inventory	\$ 3,777	\$ -	\$ -	\$ 3,777
<b>Spendable</b>				
<b>Restricted for:</b>				
Police education	2,452	-	-	2,452
Police drug forfeiture	3,373	-	-	3,373
Police donations	2,720	-	-	2,720
Library donations	2,038	-	-	2,038
Recreation donations	10,000	-	-	10,000
Public safety capital improvements	2,547,818	-	-	2,547,818
Building Inspections	1,807,727	-	-	1,807,727
Police and fire fee refunds	32,563	-	-	32,563
Community redevelopment	-	308,981	-	308,981
Infrastructure	-	-	534,373	534,373
<b>Committed to:</b>				
Cemetery care	64,400	-	-	64,400
Paving	200,000	-	-	200,000
Abandoned property	33,450	-	-	33,450
Stormwater utility	231,254	-	-	231,254
<b>Unassigned</b>	4,445,942	-	-	4,445,942
	<u>\$ 9,387,514</u>	<u>\$ 308,981</u>	<u>\$ 534,373</u>	<u>\$ 10,230,868</u>

**NOTE 14 SUBSEQUENT EVENTS**

In December 2020, the City executed an interlocal agreement to consolidate its fire services with Lake County, resulting in the sale of its fire assets to the County for approximately \$102,000, which will be paid by the County in equal installments over the next two years. Additionally, the sale will result in the elimination of the capital lease liabilities related to the fire radios, since these were also transferred to the County. As a result of this agreement, the City will also terminate the Municipal Firemen's Retirement Plan. Per Florida Statutes, all participants will become fully vested in their plan balances. The effect of this event has not yet been determined and, therefore, no amounts have been recorded in these financial statements.

In November 2020, the City entered into Loan Agreement WW350820 with the State Revolving Fund for the design of a sewer force main. The City may borrow up to \$85,000 at zero interest. The City is also eligible for principal forgiveness up to 70% of the borrowed amount if funds are used for eligible purposes.

**Required Supplementary Information**



City of Fruitland Park, Florida  
**Required Supplementary Information**  
Year Ended September 30, 2020

Schedule of the City's Proportionate Share of Net Pension Liability  
Florida Retirement System (FRS) - Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability	0.00819901%	0.00894420%	0.00628522%	0.00554083%	0.00487763%	0.00211393%
City's proportionate share of the net pension liability	\$ 3,553,570	\$ 3,080,262	\$ 1,893,142	\$ 1,638,941	\$ 1,231,606	\$ 273,043
City's covered payroll	\$ 1,456,259	\$ 1,835,308	\$ 1,072,321	\$ 1,032,609	\$ 896,744	\$ 607,451
City's proportionate share of the net pension liability as a percentage of its covered payroll	244.02%	167.83%	176.55%	158.72%	137.34%	44.95%
Plan fiduciary net position as a percentage of the total pension liability	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

Schedule of the City's Proportionate Share of Net Pension Liability  
Health Insurance Subsidy (HIS) - Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportion of the net pension liability	0.00592949%	0.00755040%	0.00409443%	0.00321444%	0.00289156%	0.00119572%
City's proportionate share of the net pension liability	\$ 723,981	\$ 844,814	\$ 433,359	\$ 343,703	\$ 337,000	\$ 121,944
City's covered payroll	\$ 1,456,259	\$ 1,835,308	\$ 1,072,321	\$ 1,032,609	\$ 896,744	\$ 607,451
City's proportionate share of the net pension liability as a percentage of its covered payroll	49.72%	46.03%	40.41%	33.28%	37.58%	20.07%
Plan fiduciary net position as a percentage of the total pension liability	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

\*Information for prior years not available.

City of Fruitland Park, Florida  
**Required Supplementary Information**  
Year Ended September 30, 2020

Schedule of City Contributions  
Florida Retirement System (FRS) - Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 277,879	\$ 249,879	\$ 230,211	\$ 147,403	\$ 125,279	\$ 80,126
Contributions in relation to the contractually required contribution	(277,879)	(249,879)	(230,211)	(147,403)	(125,279)	(80,126)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 1,479,600	\$ 1,904,291	\$ 1,200,561	\$ 1,048,564	\$ 929,056	\$ 815,906
Contributions as a percentage of covered payroll	18.78%	13.12%	19.18%	14.06%	13.48%	9.82%

Schedule of City Contributions  
Health Insurance Subsidy (HIS) - Last 10 Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 34,887	\$ 31,999	\$ 35,406	\$ 17,292	\$ 15,422	\$ 15,422
Contributions in relation to the contractually required contribution	(34,887)	(31,999)	(35,406)	(17,292)	(15,422)	(15,422)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 1,479,600	\$ 1,904,291	\$ 1,200,561	\$ 1,048,564	\$ 929,056	\$ 815,906
Contributions as a percentage of covered payroll	2.36%	1.68%	2.95%	1.65%	1.66%	1.89%

\*Information for prior years not available.

**Individual Fund Schedules**

**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**

**Capital Projects Fund**

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 896,300	\$ 896,300	\$ 870,612	\$ (25,688)
Investment earnings	3,240	3,240	1,073	(2,167)
<b>Total revenues</b>	<u>899,540</u>	<u>899,540</u>	<u>871,685</u>	<u>(27,855)</u>
<b>Expenditures:</b>				
Debt Service:				
Principal	63,766	63,766	63,766	-
Interest	3,316	3,316	3,316	-
Capital outlay	473,930	473,930	34,414	439,516
<b>Total expenditures</b>	<u>541,012</u>	<u>541,012</u>	<u>101,496</u>	<u>439,516</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>358,528</u>	<u>358,528</u>	<u>770,189</u>	<u>411,661</u>
<b>Other Financing Sources (Uses):</b>				
Transfers out	(358,528)	(358,528)	(358,528)	-
<b>Total other financing sources and uses</b>	<u>(358,528)</u>	<u>(358,528)</u>	<u>(358,528)</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	411,661	411,661
Fund balance, beginning	122,712	122,712	122,712	-
<b>Fund balance, ending</b>	<u>\$ 122,712</u>	<u>\$ 122,712</u>	<u>\$ 534,373</u>	<u>\$ 411,661</u>

**Statistical Section**

## STATISTICAL SECTION

This section of the City of Fruitland Park's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City financial performance and well-being changed over time.	55-65
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most significant revenue source, the property tax.	66-69
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and ability to issue additional debt in the future.	70-73
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	74-76
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	77-79

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Fruitland Park, Florida  
**Net Position by Component**  
**Last Ten Fiscal Years**  
(Accrual basis of accounting)

	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 3,747,502	\$ 3,761,497	\$ 3,770,300	\$ 3,780,058
Restricted for:				
Capital improvement	628,116	686,753	784,445	930,676
Redevelopment projects	311,594	319,799	374,440	366,424
Cemetery care	120,692	122,232	134,322	142,522
Police	105,589	61,397	37,188	32,366
Building inspections	-	-	-	-
Stormwater	81,447	112,695	147,323	176,947
Police/Fire fee refunds	-	-	-	130,379
Paving	-	-	-	-
Unrestricted	855,281	884,922	420,112	207,620
<b>Total Governmental Activities Net Position</b>	<b>\$ 5,850,221</b>	<b>\$ 5,949,295</b>	<b>\$ 5,668,130</b>	<b>\$ 5,766,992</b>
Business-Type Activities				
Net investment in capital assets	\$ 3,256,788	\$ 3,483,711	\$ 3,160,882	\$ 3,014,579
Restricted for:				
Capital improvements	596,573	417,745	442,989	187,846
Debt service	63,426	63,737	64,057	64,384
Unrestricted	83,781	193,429	396,549	648,436
<b>Total Business-type Activities Net Position</b>	<b>\$ 4,000,568</b>	<b>\$ 4,158,622</b>	<b>\$ 4,064,477</b>	<b>\$ 3,915,245</b>
Net Investment in Capital Assets	\$ 7,004,290	\$ 7,245,208	\$ 6,931,182	\$ 6,794,637
Restricted for:				
Capital improvements	1,224,689	1,104,498	1,227,434	1,118,522
Redevelopment projects	311,594	319,799	374,440	366,424
Cemetery care	120,692	122,232	134,322	142,522
Debt service	63,426	63,737	64,057	64,384
Police	105,589	61,397	37,188	32,366
Building inspections	-	-	-	-
Stormwater	81,447	112,695	147,323	176,947
Police/Fire fee refunds	-	-	-	130,379
Paving	-	-	-	-
Unrestricted	939,062	1,078,351	816,661	856,056
<b>Total City of Fruitland Park Net Position</b>	<b>\$ 9,850,789</b>	<b>\$ 10,107,917</b>	<b>\$ 9,732,607</b>	<b>\$ 9,682,237</b>

Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
\$ 4,183,155	\$ 4,177,487	\$ 4,211,022	\$ 6,257,821	\$ 7,312,155	\$ 7,360,284
1,235,269	2,384,629	3,148,361	2,796,780	2,644,088	3,094,229
447,109	215,355	126,496	24,929	150,554	308,981
80,002	68,766	83,280	87,341	-	-
19,758	8,788	4,399	5,102	8,324	8,545
142,323	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727
213,803	251,781	290,259	330,803	-	-
112,757	94,069	70,510	70,510	36,423	32,563
-	-	-	50,000	-	-
331,320	(31,531)	(116,536)	(40,707)	1,271,599	2,506,452
<u>\$ 6,765,496</u>	<u>\$ 8,218,926</u>	<u>\$ 9,814,779</u>	<u>\$ 11,495,992</u>	<u>\$ 13,332,125</u>	<u>\$ 15,118,781</u>
\$ 3,055,102	\$ 3,329,022	\$ 3,930,652	\$ 5,263,430	\$ 5,339,711	\$ 5,499,296
268,407	549,313	546,670	601,912	823,200	950,842
37,367	64,721	45,304	46,415	48,676	50,921
388,804	242,991	321,573	(481,825)	(395,592)	(88,400)
<u>\$ 3,749,680</u>	<u>\$ 4,186,047</u>	<u>\$ 4,844,199</u>	<u>\$ 5,429,932</u>	<u>\$ 5,815,995</u>	<u>\$ 6,412,659</u>
\$ 7,238,257	\$ 7,506,509	\$ 8,141,674	\$ 11,521,251	\$ 12,651,866	\$ 12,859,580
1,503,676	2,933,942	3,695,031	3,398,692	3,467,288	4,045,071
447,109	215,355	126,496	24,929	150,554	308,981
80,002	68,766	83,280	87,341	-	-
37,367	64,721	45,304	46,415	48,676	50,921
19,758	8,788	4,399	5,102	8,324	8,545
142,323	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727
213,803	251,781	290,259	330,803	-	-
112,757	94,069	70,510	70,510	36,423	32,563
-	-	-	50,000	-	-
720,124	211,460	205,037	(522,532)	876,007	2,418,052
<u>\$ 10,515,176</u>	<u>\$ 12,404,973</u>	<u>\$ 14,658,978</u>	<u>\$ 16,925,924</u>	<u>\$ 19,148,120</u>	<u>\$ 21,531,440</u>



City of Fruitland Park, Florida  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(Accrual basis of accounting)

	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<b>Expenses</b>				
Governmental Activities:				
General government	\$ 1,113,962	\$ 821,330	\$ 1,265,453	\$ 737,827
Public safety	1,411,552	1,460,689	1,347,613	1,672,643
Transportation	426,154	707,159	342,471	363,034
Sanitation/Other utility	429,297	780,765	450,306	471,391
Culture and recreation	526,532	488,131	484,525	515,382
Interest on long-term debt	11,973	6,249	1,870	170
<b>Total Governmental Activities Expenses</b>	<b>3,919,470</b>	<b>4,264,323</b>	<b>3,892,238</b>	<b>3,760,447</b>
Business-Type Activities:				
Water utility	572,667	599,304	744,457	673,008
Sewer utility	277,985	209,103	332,126	204,558
Recreation programs	18,490	28,308	29,163	37,344
<b>Total Business-Type Activities Expenses</b>	<b>869,142</b>	<b>836,715</b>	<b>1,105,746</b>	<b>914,910</b>
<b>Total Expenses</b>	<b>\$ 4,788,612</b>	<b>\$ 5,101,038</b>	<b>\$ 4,997,984</b>	<b>\$ 4,675,357</b>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General government	\$ 62,532	\$ 45,703	\$ 70,305	\$ 361,584
Public safety	287,375	293,282	276,568	134,130
Transportation	-	2,335	-	1,431
Sanitation/Other utility	486,420	504,210	538,537	553,905
Culture and recreation	35,302	33,179	30,282	31,387
Operating grants and contributions	89,210	80,987	76,471	77,493
Capital grants and contributions	49,133	681,142	26,576	19,653
<b>Total Governmental Activities Program Revenues</b>	<b>1,009,972</b>	<b>1,640,838</b>	<b>1,018,739</b>	<b>1,179,583</b>
Business-Type Activities:				
Charges for Services:				
Water utility	588,343	645,894	598,184	590,322
Sewer utility	117,859	109,829	343,482	118,385
Recreation programs	27,665	34,855	40,420	47,125
Operating grants and contributions	-	-	-	-
Capital grants and contributions	235,835	386,625	24,390	22,097
<b>Total Business-Type Activities Program Revenues</b>	<b>969,702</b>	<b>1,177,203</b>	<b>1,006,476</b>	<b>777,929</b>
<b>Total Program Revenues</b>	<b>\$ 1,979,674</b>	<b>\$ 2,818,041</b>	<b>\$ 2,025,215</b>	<b>\$ 1,957,512</b>
<b>Net Revenue (Expense)</b>				
Governmental activities	\$ (2,909,498)	\$ (2,623,485)	\$ (2,873,499)	\$ (2,580,864)
Business-Type activities	100,560	340,488	(99,270)	(136,981)
<b>Total Net Expense</b>	<b>\$ (2,808,938)</b>	<b>\$ (2,282,997)</b>	<b>\$ (2,972,769)</b>	<b>\$ (2,717,845)</b>

Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
\$ 898,643	\$ 1,043,212	\$ 1,223,914	\$ 1,476,413	\$ 1,347,411	\$ 1,538,615
2,110,533	3,097,472	3,550,072	3,442,497	4,208,592	4,030,722
324,333	291,644	359,857	727,956	408,720	403,292
475,618	462,909	500,773	504,421	525,294	510,717
577,976	726,059	822,451	905,359	942,796	1,205,867
4,118	3,658	15,728	14,958	16,732	10,750
4,391,221	5,624,954	6,472,795	7,071,604	7,449,545	7,699,963
710,615	682,501	820,795	1,116,962	1,671,164	1,686,623
219,554	320,984	326,422	-	-	-
37,712	32,561	26,388	31,919	32,067	24,702
967,881	1,036,046	1,173,605	1,148,881	1,703,231	1,711,325
\$ 5,359,102	\$ 6,661,000	\$ 7,646,400	\$ 8,220,485	\$ 9,152,776	\$ 9,411,288
\$ 398,065	\$ 133,506	\$ 74,708	\$ 87,151	\$ 81,289	\$ 71,477
981,400	2,337,768	2,321,225	1,301,808	1,639,824	1,523,742
4,128	6,884	7,206	7,524	1,251	1,420
512,650	569,969	600,056	613,348	628,083	644,382
27,173	44,629	42,743	34,327	33,987	23,018
68,394	225,174	209,836	385,354	479,557	889,126
466,669	996,949	974,208	1,529,237	784,284	176,192
2,458,479	4,314,879	4,229,982	3,958,749	3,648,275	3,329,357
593,028	650,406	785,816	943,199	1,090,233	1,373,017
127,132	125,122	124,408	-	-	-
49,844	36,342	36,267	40,816	44,543	32,404
-	-	904,997	-	-	-
140,976	433,074	-	587,074	358,948	265,310
910,980	1,244,944	1,851,488	1,571,089	1,493,724	1,670,731
\$ 3,369,459	\$ 5,559,823	\$ 6,081,470	\$ 5,529,838	\$ 5,141,999	\$ 5,000,088
\$ (1,932,742)	\$ (1,310,075)	\$ (2,242,813)	\$ (3,112,855)	\$ (3,801,270)	\$ (4,370,606)
(56,901)	208,898	677,883	422,208	(209,507)	(40,594)
\$ (1,989,643)	\$ (1,101,177)	\$ (1,564,930)	\$ (2,690,647)	\$ (4,010,777)	\$ (4,411,200)

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City of Fruitland Park, Florida  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(Accrual basis of accounting)

	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
<b>General Revenues and Transfers</b>				
Governmental Activities:				
Property Taxes	\$ 910,495	\$ 812,503	\$ 818,830	\$ 824,299
CRA Property Tax	-	-	-	-
Sales Taxes / Public Service Tax	495,503	522,526	531,599	574,586
Franchise and Utility Taxes	918,839	899,013	961,164	969,683
Excise Taxes	262,152	272,538	269,926	285,106
Intergovernmental	-	-	-	-
Unrestricted investment earnings	22,626	9,474	3,819	3,506
Miscellaneous	-	-	-	-
Gain on sale of capital assets	5,964	-	-	11,805
Transfers	116,054	206,505	6,996	10,741
<b>Total Governmental Activities</b>	<u>2,731,633</u>	<u>2,722,559</u>	<u>2,592,334</u>	<u>2,679,726</u>
Business-Type Activities:				
Unrestricted investment earnings	14,400	24,071	12,121	(1,510)
Gain on sale of asset				
Transfers	(116,054)	(206,505)	(6,996)	(10,741)
<b>Total Business-Type Activities</b>	<u>(101,654)</u>	<u>(182,434)</u>	<u>5,125</u>	<u>(12,251)</u>
<b>Total General Revenues and Transfers</b>	<u>\$ 2,629,979</u>	<u>\$ 2,540,125</u>	<u>\$ 2,597,459</u>	<u>\$ 2,667,475</u>
<b>Change in Net Position</b>				
Governmental activities	\$ (177,865)	\$ 99,074	\$ (281,165)	\$ 98,862
Business-type activities	(1,094)	158,054	(94,145)	(149,232)
<b>Total Change in Net Position</b>	<u>\$ (178,959)</u>	<u>\$ 257,128</u>	<u>\$ (375,310)</u>	<u>\$ (50,370)</u>

	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
\$	896,623	\$ 786,546	\$ 1,156,520	\$ 1,884,821	\$ 2,567,649	\$ 2,820,708
	-	227,253	219,109	237,351	333,847	451,535
	613,859	-	-	1,050,827	1,038,000	1,038,145
	993,463	1,124,153	1,475,550	653,135	679,339	632,322
	302,909	-	-	-	-	-
	-	773,185	806,551	883,370	1,386,780	1,661,175
	3,422	15,210	43,948	99,424	139,801	74,457
	-	165,510	85,452	121,767	83,049	110,653
	1,850	-	-	-	-	-
	119,120	(302,389)	51,536	(136,627)	(591,062)	(631,733)
	<u>2,931,246</u>	<u>2,789,468</u>	<u>3,838,666</u>	<u>4,794,068</u>	<u>5,637,403</u>	<u>6,157,262</u>
	10,456	13,289	31,625	19,023	4,508	5,525
		1,622		7,875	-	-
	(119,120)	302,389	(51,536)	136,627	591,062	631,733
	<u>(108,664)</u>	<u>317,300</u>	<u>(19,911)</u>	<u>163,525</u>	<u>595,570</u>	<u>637,258</u>
\$	<u>2,822,582</u>	<u>\$ 3,106,768</u>	<u>\$ 3,818,755</u>	<u>\$ 4,957,593</u>	<u>\$ 6,232,973</u>	<u>\$ 6,794,520</u>
\$	998,504	\$ 1,479,373	\$ 1,595,853	\$ 1,681,213	\$ 1,836,133	\$ 1,786,656
	(165,565)	526,198	658,152	585,733	386,063	596,664
\$	<u>832,939</u>	<u>\$ 2,005,571</u>	<u>\$ 2,254,005</u>	<u>\$ 2,266,946</u>	<u>\$ 2,222,196</u>	<u>\$ 2,383,320</u>

City of Fruitland Park, Florida  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
 (Modified accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>General Fund:</b>				
Nonspendable	\$ 25,345	\$ 24,325	\$ 4,143	\$ 2,831
Restricted	366,630	246,497	244,068	389,278
Committed	202,139	234,927	281,645	319,469
Unassigned	<u>851,850</u>	<u>896,002</u>	<u>979,316</u>	<u>168,941</u>
<b>Total General Fund</b>	<u>\$ 1,445,964</u>	<u>\$ 1,401,751</u>	<u>\$ 1,509,172</u>	<u>\$ 880,519</u>
<b>All Other Governmental Funds:</b>				
Restricted	<u>\$ 678,669</u>	<u>\$ 821,452</u>	<u>\$ 952,005</u>	<u>\$ 1,070,567</u>
<b>Total all other governmental funds</b>	<u>\$ 678,669</u>	<u>\$ 821,452</u>	<u>\$ 952,005</u>	<u>\$ 1,070,567</u>

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$	22,012	\$ 259,413	\$ 5,805	\$ 3,600	\$ 5,399	\$ 3,777
	968,040	2,842,591	4,624,870	4,581,870	4,475,105	4,408,691
	293,805	320,547	373,539	468,144	439,753	529,104
	287,710	13,880	471,116	814,491	2,558,442	4,445,942
<b>\$</b>	<b>1,571,567</b>	<b>\$ 3,436,431</b>	<b>\$ 5,475,330</b>	<b>\$ 5,868,105</b>	<b>\$ 7,478,699</b>	<b>\$ 9,387,514</b>
<b>\$</b>	<b>989,176</b>	<b>\$ 909,832</b>	<b>\$ 721,884</b>	<b>\$ 228,864</b>	<b>\$ 273,266</b>	<b>\$ 843,354</b>
<b>\$</b>	<b>989,176</b>	<b>\$ 909,832</b>	<b>\$ 721,884</b>	<b>\$ 228,864</b>	<b>\$ 273,266</b>	<b>\$ 843,354</b>

**Changes in Fund Balances - Governmental Funds****Last Ten Fiscal Years**

(Modified accrual basis of accounting)

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Revenues:</b>				
Taxes	\$ 2,131,406	\$ 2,041,898	\$ 2,118,727	\$ 2,162,243
Licenses and permits	22,681	31,890	41,446	47,558
Intergovernmental revenues	671,529	1,317,217	634,722	656,207
Charges for services	680,152	738,772	773,687	683,389
Fines and forfeitures	109,903	81,118	58,885	38,522
Investment earnings	22,626	9,474	3,819	3,821
Miscellaneous	67,472	45,861	70,699	332,306
<b>Total Revenues</b>	<b>3,705,769</b>	<b>4,266,230</b>	<b>3,701,985</b>	<b>3,924,046</b>
<b>Expenditures:</b>				
General government	1,175,409	864,126	790,364	1,315,865
Public safety	1,317,661	1,453,169	1,394,174	1,651,946
Transportation	394,143	246,107	265,763	332,345
Sanitation/Other utility	429,297	421,815	450,306	471,391
Culture and recreation	456,868	425,421	431,473	456,471
Capital outlay	96,010	805,324	19,624	228,495
Debt Service:				
Principal	142,435	148,014	117,300	-
Interest	15,756	10,189	4,422	170
<b>Total Expenditures</b>	<b>4,027,579</b>	<b>4,374,165</b>	<b>3,473,426</b>	<b>4,456,683</b>
Excess (Deficiency) of Revenues over (under) Expenditures	(321,810)	(107,935)	228,559	(532,637)
<b>Other Financing Sources (Uses)</b>				
Capital Lease financing	-	-	-	-
Transfers in	359,406	336,866	66,936	60,633
Transfers out	(243,352)	(130,361)	(59,940)	(49,892)
Sale of capital assets	5,964	-	2,419	11,805
<b>Total Other Financing Sources (Uses)</b>	<b>122,018</b>	<b>206,505</b>	<b>9,415</b>	<b>22,546</b>
<b>Net Change in Fund Balances</b>	<b>\$ (199,792)</b>	<b>\$ 98,570</b>	<b>\$ 237,974</b>	<b>\$ (510,091)</b>
Debt service as a percentage of noncapital expenditures	4.2%	4.4%	3.7%	0.0%

	2015	2016	2017	2018	2019	2020
\$	2,267,017	\$ 2,538,237	\$ 3,255,809	\$ 3,826,134	\$ 4,618,835	\$ 4,942,710
	942,358	2,352,455	2,304,030	662,241	690,290	576,781
	708,718	624,814	732,694	2,684,313	2,526,332	2,606,553
	673,500	1,691,320	1,559,772	1,471,076	1,786,260	1,781,734
	27,840	14,927	18,417	19,744	32,173	25,464
	3,422	15,210	43,948	99,424	139,801	74,457
	742,934	183,860	102,442	126,512	83,049	110,653
	5,365,789	7,420,823	8,017,112	8,889,444	9,876,740	10,118,352
	1,043,171	964,945	875,715	1,082,715	1,061,745	1,149,417
	2,161,552	2,917,663	3,104,480	3,203,834	3,626,504	3,362,724
	286,238	239,397	281,696	635,359	338,337	320,538
	475,618	462,909	500,773	504,421	525,294	510,717
	519,682	643,306	757,750	2,752,169	1,792,796	1,308,959
	502,481	582,453	725,072	576,185	459,842	291,612
	28,603	27,033	72,083	84,232	123,345	89,267
	2,696	4,266	15,989	14,147	9,876	11,690
	5,020,041	5,841,972	6,333,558	8,853,062	7,937,739	7,044,924
	345,748	1,578,851	1,683,554	36,382	1,939,001	3,073,428
	142,939	116,536	115,861	-	293,460	-
	201,808	167,974	169,031	375,206	89,856	44,001
	(82,688)	(77,841)	(117,495)	(511,833)	(667,321)	(638,526)
	1,850	-	-	-	-	-
	263,909	206,669	167,397	(136,627)	(284,005)	(594,525)
\$	609,657	\$ 1,785,520	\$ 1,850,951	\$ (100,245)	\$ 1,654,996	\$ 2,478,903
	0.7%	0.6%	1.6%	1.5%	2.1%	1.5%



City of Fruitland Park, Florida  
 General Governmental Revenue by Source  
 Last Ten Fiscal Years  
 (Modified accrual basis of accounting)

Fiscal Year	Property Taxes	Infra- structure Sales Surtax	Excise Tax	Franchise Fees	Utility Taxes	Communications Services Tax	Total Taxes
2011	780,427	314,320	117,820	389,291	376,196	153,352	2,131,406
2012	698,287	328,648	115,950	346,938	361,385	190,690	2,041,898
2013	716,857	328,366	112,340	370,066	369,685	221,413	2,118,727
2014	719,536	353,896	119,128	389,734	383,864	196,085	2,162,243
2015	768,062	380,103	125,389	394,691	410,032	188,740	2,267,017
2016	788,159	400,285	148,201	374,595	561,333	189,315	2,461,888
2017	1,156,726	404,630	135,200	585,572	658,421	231,557	3,172,106
2018	1,887,333	422,658	130,802	353,135	842,160	208,666	3,844,754
2019	2,567,649	690,943	153,511	679,339	874,175	163,825	5,129,442
2020	3,272,243	870,612	177,325	632,322	807,615	230,530	5,990,647

City of Fruitland Park, Florida  
**Estimated Just Value and Taxable (Assessed) Value of Property**  
 Last Ten Fiscal Years

FISCAL YEAR	REAL PROPERTY		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		
2011	245,295,181	174,746,180	11,527,662	7,542,665	256,822,843	182,288,845	4.36	70.98%
2012	222,183,352	158,742,662	11,351,352	7,201,748	233,534,704	165,944,410	4.328	71.06%
2013	N/A	151,764,456	N/A	6,414,330	N/A	158,178,786	4.644	N/A
2014	209,221,512	149,143,487	10,454,094	6,477,414	219,675,606	155,620,901	4.737	70.84%
2015	219,581,454	160,030,405	10,443,710	6,479,383	230,025,164	166,509,788	4.737	72.39%
2016	226,479,994	163,951,384	11,868,328	8,065,888	238,348,322	171,725,009	4.737	72.05%
2017	621,043,088	484,905,998	10,685,477	6,723,190	631,728,565	491,629,188	3.9863	77.82%
2018	870,128,033	672,784,033	11,697,831	7,367,442	881,825,864	680,151,475	3.9134	77.13%
2019	970,883,303	739,383,582	12,648,770	8,378,820	983,532,073	747,762,402	3.9134	76.03%
2020	1,083,792,337	803,148,609	13,020,301	8,742,202	1,096,812,638	811,890,811	3.9134	74.02%

Source-Lake County Property Appraiser's Office

The property appraiser is required to physically inspect the property at least once every 5 years. Homesteaded property is reassessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of 3% of the prior year's assessed value or the percentage change in percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

The estimated just value is adjusted down to the taxable value due to governmental exemptions, widows/widowers exemption, disability/blind exemption, institutional exemption for charitable, religious, scientific, literary and educational, \$25,000 homestead exemption, additional \$25,000 homestead exemption age 65 and older and the homestead assessment differential (just value minus capped value).

City of Fruitland Park, Florida  
**Property Tax Rates - Direct and Overlapping Governments**  
**Per \$1,000 of Assessed Value**  
 Last Ten Fiscal Years

Fiscal 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			
2011	4.360	7.523	4.8410	0.2410	0.4160	0.3850	1.0000	18.7660	
2012	4.328	7.394	4.8410	0.2410	0.3310	0.3850	1.0000	18.5210	
2013	4.644	7.320	4.9210	0.2560	0.3310	0.3850	1.0000	18.8570	
2014	4.737	7.170	4.9210	0.2560	0.3280	0.3850	1.0000	18.7970	
2015	4.737	7.246	5.5460	0.2560	0.3160	0.4630	1.0000	19.5640	
2016	4.737	7.197	5.3051	0.2554	0.3488	0.4629	1.0000	19.3062	
2017	3.9863	6.603	5.1180	0.2554	0.3131	0.4629	1.0000	17.7387	
2018	3.9134	6.355	5.1180	0.4900	0.2955	0.4629	0.9800	17.6148	
2019	3.9134	6.883	5.0734	0.3557	0.2801	0.4629	0.9500	17.9185	
2020	3.9134	6.699	5.0327	0.3368	0.2287	0.4629	0.8950	17.5685	

Source - Lake County Property Appraiser

Florida Statutes permit municipalities to levy property taxes up to 10 mills. The City's direct rate does not have any separate components.

Overlapping rates are those of county and local governments that apply to property owners within the City of Fruitland Park.

City of Fruitland Park, Florida  
**Principal Property Taxpayers**  
**September 30, 2020**  
Current Year Compared to Nine Years Ago

<u>Taxpayer</u>	<u>Fiscal Year 2020</u>		<u>Fiscal Year 2011</u>	
	<u>Taxable Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxable Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
L & R PROPERTIES-FRUITLAND PARK LLC	\$ 4,684,834	0.58%	\$ 4,116,623	2.26%
SOUTHERN SPRING LAKE COVE LLC	4,917,621	0.61%	3,411,280	1.87%
B & D SELF STORAGE LLC	4,674,857	0.58%		
BELLE RIVE VENTURES LLC	2,915,894	0.36%		
RHODES ROBERT D &	2,838,374	0.35%	1,640,638	0.90%
FWB INVESTMENTS LTD	2,757,794	0.34%	1,947,288	1.07%
ETHEREDGE LP	2,717,311	0.33%	1,788,810	0.98%
PRESBYTERIAN RETIREMENT COMMUNITIES INC	2,398,400	0.30%		
WAL-MART STORES EAST LP	2,168,537	0.27%	1,998,623	1.10%
CAMP GENEVA PROPERTY CO LLC	2,167,539	0.27%		
ARMENTANO ENTERPRISES INC			1,769,055	0.97%
CRC PROPERTIES INC			1,680,040	0.92%
FRUITLAND PARK PROPERTY LLC	-		1,408,893	0.77%
LAKE SAUNDERS GROVES LAND LLP	-		1,197,221	0.66%
	<u>\$ 32,241,161</u>	<u>3.97%</u>	<u>\$ 20,958,471</u>	<u>11.50%</u>
<b>TOTAL TAXABLE ASSESSED VALUATION</b>	<u>\$ 811,890,811</u>		<u>\$ 182,288,845</u>	

Source - Lake County Property Appraiser

City of Fruitland Park, Florida  
**Property Tax Levies and Collections**  
 Last Ten Fiscal Years

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Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2011	794,779	773,372	97.3%	7,055	780,427	98.2%
2012	718,057	697,391	97.1%	896	698,287	97.2%
2013	734,614	714,578	97.3%	2,279	716,857	97.6%
2014	737,192	716,402	97.2%	3,134	719,536	97.6%
2015	788,774	765,346	97.0%	2,716	768,062	97.4%
2016	814,863	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%

City of Fruitland Park, Florida  
**Legal Debt Margin**  
 Last Ten Fiscal Years

The City of Fruitland Park, Florida has had no general bonded debt during the last ten fiscal years.

**City of Fruitland Park, Florida**  
**Direct and Overlapping Governmental Activities Debt**  
 As of September 30, 2020

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes	\$ -	4.29%	\$ -
Other debt			-
Subtotal, overlapping debt			-
Direct debt			-
Total direct and overlapping debt			<u>\$ -</u>

**Note:** The City of Fruitland Park has no ordinance which limits general obligation debt to a percentage of assessed property values.

The estimated percentage applicable to the City of Fruitland Park is based upon City/Lake County population ratio.

City of Fruitland Park, Florida  
**Ratios of Outstanding Debt by Type**  
 Last Ten Fiscal Years

Fiscal Year	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES	Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Note	Capital Leases	Loans Payable			
2011	230,383	34,931	1,654,931	1,920,245	2.22%	498
2012	117,300	-	1,559,562	1,676,862	N/A	404
2013	-	-	2,081,588	2,081,588	N/A	498
2014	-	-	1,786,886	1,786,886	N/A	431
2015	-	114,336	1,669,674	1,784,010	1.77%	423
2016	-	321,875	4,035,589	4,357,464	N/A	N/A
2017	-	292,683	3,912,933	4,205,615	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

Details regarding the City's outstanding debt can be found in **Note 8** to the Financial Statements.

N/A - Information is not available.

City of Fruitland Park, Florida  
**Pledged-Revenue Debt Coverage**  
**Infrastructure Sales Surtaxes**  
 Last Ten Fiscal Years

Fiscal Year	Infrastructure Sales Surtaxes Available for Debt Service	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2011	314,320	109,016	12,660	121,676	2.58
2012	328,648	113,083	8,605	121,688	2.70
2013	328,366	117,300	4,422	121,722	2.70
2014	353,896	-	170	170	N/A *
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

\*City Hall paid off  
 \*\* New Loan for LLSWR Interest only  
 \*\*\*New Loan for LLSWR-10 Years



City of Fruitland Park, Florida  
**Fledge-Revenued Coverage**  
**Utility Revenues**  
Last Ten Fiscal Years

Fiscal Year	Gross Revenues	Operating Expenses <sup>1</sup>	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2011	706,202	809,609	(103,407)	92,947	44,722	137,669	0.00
2012	755,723	767,017	(11,294)	95,369	42,299	137,668	0.00
2013	717,546	632,016	85,530	97,856	39,813	137,669	0.62
2014	708,707	629,842	78,865	100,408	37,260	137,668	0.57
2015	720,160	805,234	(85,074)	103,026	34,643	137,669	0.00
2016	775,528	824,943	(49,415)	105,713	31,956	137,668	0.00
2017	910,404	781,986	128,418	108,470	29,198	137,668	0.93
2018	1,049,291	843,321	205,970	111,300	26,368	137,668	1.50
2019	1,453,689	1,238,526	215,163	114,205	23,464	137,669	1.56
2020	1,644,110	1,263,957	380,153	117,185	20,483	137,668	2.76

1 Utility operating expenses exclusive of depreciation but including transfers to the General Fund for administrative expenses.

**Note:** Beginning in fiscal year 2006, covenants on the State Revolving Fund loans require a coverage ratio of 1.15 to 1.

City of Fruitland Park, Florida  
**Demographic and Economic Statistics**  
 Last Ten Fiscal Years

Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Population	3,853	4,148	4,182	4,153	4,214	4,274	7,291	8,963	10,094	10,206
Total Personal Income of all Fruitland Park Residents(in thousands)	\$ 86,483	N/A	\$ 84,363	N/A	\$ 100,554	N/A	N/A	N/A	\$ 275,652	N/A
Per Capita Personal Income	\$ 22,036	N/A	\$ 20,173	N/A	\$ 23,862	\$ 20,769	\$ 21,476	\$ 26,688	\$ 34,497	N/A
Median Age	41.9	42.0	42.0	45.1	45.0	47.0	N/A	N/A	51.9	N/A
School Enrollment Fruitland Park Elementary	623	640	656	656	646	762	742	751	745	736
Total Housing Units	1,772	1,662	1,662	N/A	1,793	1,928	2025	2920	N/A	N/A
Owner occupied	1,188	1,477	1,477	N/A	1,032	1,030	N/A	N/A	N/A	N/A
Renter occupied	359	469	469	N/A	566	680	N/A	N/A	N/A	N/A
Vacant	225	185	185	N/A	198	218	N/A	N/A	N/A	N/A
Lake County Unemployment Rate	10.6%	8.9%	6.9%	5.4%	5.4%	4.5%	3.50%	2.90%	2.70%	7.40%

Population from the Florida Bureau of Economic and Business Research (BEBR)  
 Unemployment rate from the Florida Research and Data Base (<http://fred/labormarketinfo.com>)  
 Median Age, and Housing Units from Metro Orlando  
 Economic Development Commission  
 Hometown Locator  
 Per capita personal, total personal income from City-Date.com  
 School enrollment from FP Elementary

N/A - Information not available.

City of Fruitland Park  
**Demographic Statistics**  
 Last Ten Fiscal Years

POPULATION

<u>Year</u>	<u>City of Fruitland Park</u>		<u>Lake County</u>	
	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>
2011	3,853	-1.07%	296,681	-0.13%
2012	4,148	7.11%	299,677	1.01%
2013	4,182	0.82%	308,034	2.78%
2014	4,153	-0.69%	309,736	0.55%
2015	4,214	1.47%	316,569	2.21%
2016	4,274	1.40%	323,985	2.29%
2017	7,291	41.38%	330,656	2.02%
2018	8,963	18.65%	341,905	3.29%
2019	10,094	11.20%	357,247	4.29%
2020	10,206	1.10%	366,742	2.59%

LAKE COUNTY POPULATION DISTRIBUTION

	<u>Median age in Years</u>	<u>Age Distribution (Percentage)</u>			
		<u>0-17</u>	<u>18-44</u>	<u>45-64</u>	<u>65+</u>
1980	43.2	17.8%	33.9%	22.9%	25.4%
1990	44.5	16.8%	33.7%	22.1%	27.4%
2000	45.0	17.1%	32.9%	23.7%	26.3%
2009	40.3	16.4%	30.8%	27.1%	25.7%
2011	47.9	13.5%	32.6%	29.3%	24.6%
2013	42.0	22.4%	26.1%	26.7%	24.8%
2014	46.0	21.8%	36.8%	15.2%	26.2%
2018	N/A	18.8%	29.7%	26.1%	25.4%
2019	36.6	17.5%	56.4%	11.5%	14.6%
2020	51.9	17.8%	56.5%	10.6%	15.2%

Source - Bureau of Economic Business research, University of Florida

City of Fruitland Park, Florida

**Principal Employers**

September 30, 2020

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<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percent of Total City Employment</u>
Wal-Mart	310	1	12.4%
Munn's Heating & Air	148	2	5.9%
Bill Bryan Chrysler	110	3	4.4%
Fruitland Park Elementary School	110	4	4.4%
City of Fruitland Park	109	5	4.3%
Phillips Buick/Pontiac	90	6	3.6%
	<hr/>		<hr/>
Total	<u><u>877</u></u>		<u><u>35.0%</u></u>
Total City Employment	<u><u>2,509</u></u>		

**Note:**

(2020 figures unavailable, used 2018 figures, updated City figures)

- Total City Employment from Metro Orlando Economic Development

City of Fruitland Park, Florida  
**City Government Employees by Function**  
 Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Legislative	9	11	11	11	10	10	10	10	10	10
Executive	3	3	3	3	3.5	3.5	3.5	5	4	4
Finance	4	4	4	4	4.5	4.5	4.5	5	3	3
Other General Government	1	1	1	1	1	1	1	1	0	1
<b>Public Safety</b>										
Police Department	22	21	21	21	20	20	23	25.5	29	29
Fire	20	20	21	24	26	26	25	27	14	14
Building Inspections	2	2	2	2	3	3	3	3.5	4	4
<b>Transportation</b>										
Roads and Streets	2	2	2	2	2	2	2	5	5	5
<b>Culture/Recreation</b>										
Library	6	6	6	6	6	6	7	9	10	11
Municipal Pool	8	7	7	7	8	8	8	10	11	11
Recreation										
Maintenance	2	1	1	1	2	2	2	2	2	3
Recreation Programs	2	2	2	2	2	3	3	4	4	4
<b>Utilities</b>										
Water	5	5	5	5	5	6	6	9	8	8
Sewer	0	0	0	0	1	1	1	2	2	2
<b>Total Employees</b>	<b>86</b>	<b>85</b>	<b>86</b>	<b>89</b>	<b>94</b>	<b>96</b>	<b>99</b>	<b>118</b>	<b>106</b>	<b>109</b>

Source: City Finance Department

City of Fruitland Park, Florida  
**Operating Indicators by Function and Activity**  
 Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Police Protection:</b>										
Number of Sworn Police Officers	13	13	13	13	13	16	18	19	21	21
Number of Reserve Officers	4	4	4	4	2	2	2	1	1	1
<b>Fire Protection:</b>										
Number of Volunteer Firefighters	20	20	21	23	21	21	25	21	14	14
<b>Building Inspections:</b>										
<b>Construction Permits:</b>										
Commercials	0	1	1	1	9	3	1	3	1	1
Residential	3	3	6	9	529	861	792	110	105	100
<b>Roads and Streets:</b>										
Street Resurfacing (miles)	.25	.0	.0	1.31	3	0	1.6	1.2	1.1	1.33
<b>Recreation:</b>										
Number of City-wide events	2	2	3	3	3	3	4	4	4	1
<b>Municipal Water System:</b>										
Number of Consumers	1,749	1,779	1,785	1,799	1,784	1,826	1,922	1,981	2,039	2,150
New Connections	2	5	6	14	12	10	63	111	102	100

Source: Various City departments

City of Fruitland Park, Florida  
**Capital Asset and Infrastructure Statistics**  
 Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City Land Area (square miles)	6.6	6.83	6.83	6.83	6.84	7.274	7.287	7.295	7.31	7.31
Police Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Patrol Units	16	18	18	18	18	20	22	22	22	24
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	1	1	1	1	0	0	0	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

Well 6 is out of service

**Note:** The City implemented GASB 44 in fiscal year 2006.

Source: Various City departments

## 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 GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor and City Council  
City of 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, 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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 8, 2021, which includes a qualified opinion on governmental activities for the exclusion of net pension assets related to the Municipal Firemen's Retirement Plan.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in Appendix A, we identified a deficiency in internal control that we consider to be a significant deficiency.

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. We consider the deficiencies described in Appendix A to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether *City of Fruitland Park'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 result of our tests disclosed an instance noncompliance which is described in Appendix B.

**City's Response to Findings**

The City's response to the findings identified in our audit are described in the accompanying report. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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.

*McDiernit Davis*

Orlando, Florida  
April 8, 2021



**MANAGEMENT LETTER**

Honorable Mayor and City Council  
City of Fruitland Park, Florida

**Report on the Financial Statements**

We have audited the financial statements of the *City of Fruitland Park, Florida*, as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated April 8, 2021 which includes a qualified opinion on governmental activities for the exclusion of net pension assets related to the Municipal Firemen’s Retirement Plan.

**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 Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant’s Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements accordance with Chapter 10.550, rules of the Auditor General. Disclosures in those reports, which are dated April 8, 2021, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2019FY Finding #	2018FY Finding #
20-1	19-1	18-2

**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. This information has been disclosed in the notes to the financial statements.

**Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate results of our determination as to whether or not the *City of Fruitland Park, Florida* 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 of Fruitland Park, Florida* did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**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. We noted one finding of noncompliance which is described in Appendix B.

**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 City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*McDiernit Davis*

Orlando, Florida  
April 8, 2021

### **ML20-1 - Pension Actuarial Valuations**

#### **Finding**

During our audit, it was noted that the Firemen's Retirement Trust obtains only triennial actuarial valuations, which do not include required information on the City's net pension asset or liability.

#### **Criteria**

Governmental accounting standards require valuations to be done every two years. Additionally, GASB Statement No. 68, requires the City to report the net pension asset or liability on the City's financial statements.

#### **Cause**

The State funds the actuarial valuations of the plan, and has not performed a valuation on the updated pension accounting standards.

#### **Effect**

City is not in compliance with governmental accounting standards.

#### **Recommendation**

We noted that subsequent to year end, the City will be terminating the pension plan. If such termination can occur within the subsequent fiscal year and the required termination payouts can be calculated, no actuarial valuation will be required under GASB standards for the subsequent fiscal year.

**ML20-2 - Investment Policy**

**Finding**

During our audit, it was noted that the continuing professional education required by Florida Statutes 218.415 was not taken by the required individuals.

**Criteria**

The City has established an investment an investment policy that requires annual continuing education courses to be taken by certain responsible individuals.

**Cause**

Courses that were scheduled to be attended were cancelled due to the COVID-19 pandemic and no suitable replacement could be found before year end.

**Effect**

City is not in compliance with Florida Statutes.

**Recommendation**

We recommend that the required individuals take the continuing education courses as soon as a suitable course can be identified.



934 North Magnolia Avenue, Suite 100  
Orlando, Florida 32803  
407-843-5406  
www.mcdermittdavis.com

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH  
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

The Honorable Mayor and City Council  
City of Fruitland Park, Florida

We have examined City of Fruitland Park's (the City) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2020. 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 and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, other than the noncompliance noted in Appendix B, City of Fruitland Park complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

*McDermitt Davis*

Orlando, Florida  
April 8, 2021



506 W. Berckman Street  
Fruitland Park, FL 34731

Tel. (352) 360-6727  
Fax. (352) 360-6686

---

April 8, 2021

McDermitt Davis  
934 N. Magnolia Ave, Ste 100  
Orlando, FL 32803

Re: City of Fruitland Park FYE September 30, 2020, Response to audit comments

The management comments related to fiscal year ending September 30, 2020 were received by both the City Manager and the Finance Director.

#### ML 20-1 Pension Actuarial Valuations

During our audit, it was noted that the Firefighters Retirement Trust obtains only triennial actuarial valuations, which do not include required information on the City's net pension assets or liability.

#### Response


This pension is a very small pension for volunteer firefighters. We have hired an actuary, GRS Consulting to complete an annual actuarial report for FY2020. It is currently in progress. The Volunteer Fire Department was terminated, effective January 1, 2021, and we are currently under contract with Lake County Fire. GRS Consulting will calculate each firefighters entitled benefits under the plan once the Actuarial Report for FY2020 is complete.

#### ML 20-2 Investment Policy

During our audit, it was noted that the continuing professional education required by Florida Statutes 218.415 was not taken by the required individuals.

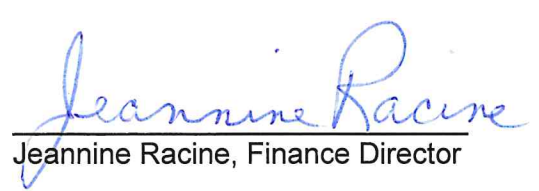
#### Response

The course was scheduled to be attended but was cancelled due to COVID-19 pandemic in FY2020. Personnel will take the virtual course offered by FGFOA in May 2021.



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Gary La Venia, City Manager



---

Jeannine Racine, Finance Director





506 W. Berckman Street  
Fruitland Park, FL 34731

Tel. (352) 360-6727  
Fax. (352) 360-6686

March 2, 2021

AFFIDAVIT OF IMPACT FEE COMPLIANCE

Impact Fees are assessed in accordance with Title III: Administration, Chapter 37: Impact Fees, of the City of Fruitland Park Code of Ordinances. Impact fee collections, expenditures and accounting are provided for in separate accounting funds and comply with Florida Statute 163.31801.

*Jeannine Racine*

Jeannine Racine  
Finance Director

STATE OF FLORIDA  
COUNTY OF LAKE

The foregoing instrument was acknowledged before me this 2nd day of March, 2021  
by ESTHER B. LEWIN-COULSON.

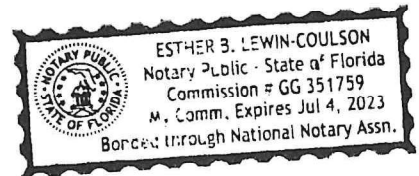
*[Handwritten Signature]*

(Signature of Notary)

ESTHER B. LEWIN-COULSON

(Name of Notary, Typed, Printed or Stamped)

Personally Known   /   OR Produced Identification       



CITY OF FRUITLAND PARK  
CONSENT AGENDA ITEM SUMMARY SHEET  
Item Number: 4

<b>ITEM TITLE:</b>	<b>Draft Regular Meeting Minutes</b>
For the Meeting of:	May 13, 2021
<b>Submitted by:</b>	City Clerk
<b>Date Submitted:</b>	May 4, 2021
<b>Funds Required:</b>	No
<b>Account Number:</b>	N/A
<b>Amount Required:</b>	N/A
<b>Balance Remaining:</b>	N/A
<b>Attachments:</b>	Draft minutes

**Item Description: 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.

- April 22, 2021 regular meeting
- March 25, 2021 regular meeting

**Action to be Taken:** **Approve the consent agenda.**

**Staff's Recommendation:** Approve the meeting minutes as submitted if there are no corrections.

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes

**FRUITLAND PARK CITY COMMISSION REGULAR  
DRAFT MEETING MINUTES  
April 22, 2021**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Thursday, April 22, 2021 at 6:00 p.m.

**Members Present:** Mayor Chris Cheshire, Vice Mayor John L. Gunter, Jr., Commissioners Chris Bell, Patrick DeGrave, and John Mobilian.

**Also Present:** City Manager Gary La Venia, City Attorney Anita Geraci-Carver, City Treasurer Jeannine Racine; Police Chief Erik Luce; Public Works Director Robb Dicus; Lake County Lieutenant Fire Rescue/Emergency Medical Services Jeff Lord and Lake County Firefighter/Paramedic Rachel Heisler; Jabari Hopkins, and City Clerk Esther B. Coulson.

**1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE**

After Mayor Cheshire called the meeting to order, Pastor Chuck Padgett, Trinity Assembly of God, gave the invocation and Chief Luce led in the Pledge of Allegiance to the flag.

ACTION: 6:00:00 p.m. No action was taken.

**2. ROLL CALL**

After Mayor Cheshire requested that Ms. Coulson call the roll, where a quorum was declared present, he outlined the decorum for this evening's meeting. .

ACTION: 6:02:40 p.m. No action was taken.

**3. SPECIAL PRESENTATIONS**

**(a) Former Committee Member-Commissioner-Director Proclamation**

On behalf of the city commission, Mayor Cheshire read into the record a proclamation proclaiming April 29, 2021 in Memoriam of Charles "Charlie" W. Rector and asked that the citizens join together to express condolences to the Rector family who recognized his love for the city.

ACTION: 6:03:29 p.m. After Mr. Clay Rector accepted the proclamation with appreciation, Mayor Cheshire recognized the loss of Mr. Rector to the city who will be missed by those who knew him.

**(b) Teachers' Appreciation Week, National Teacher Day and Teacher of the Year Proclamation**

On behalf of the city commission, Mayor Cheshire read into the record a proclamation declaring May 4 to 8, 2021 as *Teachers' Appreciation Week* and May 5, 2021 as *National Teacher Day*; honor Rikki Parisoe for her hard work, dedication and commitment to the students and parents, and express gratitude to the

community and local leaders who have joined together to continue in supporting and celebrating our teachers; thus, take a moment to #ThankATeacher during this global pandemic and throughout the year.

**ACTION:** 6:05:51 p.m. Ms. Rikki L. Parisoe, Fruitland Park Elementary School Teacher and 2022 *Teacher of the Year Award Finalist* accepted the proclamation with much gratitude. In concurring with Ms. Parisoe, Principal Tammy Langley exemplified Ms. Parisoe's abilities; announced her final appearance before the city commission, despite becoming a recent city resident, as she will be transitioning to Oak Park Middle School as its principal; indicated that Ms. Dawn Brown will be replacing her as the Fruitland Park Elementary School Principal and thanked the city commission for its continued support.

**(c) The Villages Public Safety Department Presentation**

The Villages Public Safety Department Year-End Report FY 2019/20 power-point presentation, outlining fire rescue services and programs, was given by Chief Edmund Cain. He described the emergency ambulance services at The Villages managed by American Medical Response (retained by Sumter County; Marion County Fire Rescue Department), and Lake County Emergency Medical Services (EMS) which was elaborated on by Lake County Lieutenant Fire Rescue/EMS Lord.

**ACTION:** 6:11:38 p.m. No action was taken.

**4. CONSENT AGENDA**

The city commission considered the following consent agenda items:

**(a) Regular Meeting Minutes - April 8, 2021**

**(b) Resolution 2021-013 Lake County CDBG Grant Program FY 2021-22 - Spring Lake Road Water Line Enhancement**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AUTHORIZING THE CITY MANAGER TO SUBMIT APPLICATION TO THE LAKE COUNTY CDBG PROGRAM FOR THE SPRING LAKE ROAD WATER LINE ENHANCEMENT PROJECT; PROVIDING FOR AN EFFECTIVE DATE.

**(c) Resolution 2021-014 Lake County CDBG Grant Program FY 2021-22 - NW Lake Community Park ADA Playground and Equipment**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AUTHORIZING THE CITY MANAGER TO SUBMIT APPLICATION TO THE LAKE COUNTY CDBG PROGRAM FOR NEW ADA COMPLIANT PLAYGROUND AND EQUIPMENT TO BE LOCATED AT THE

NORTHWEST LAKE COMMUNITY PARK; PROVIDING FOR AN EFFECTIVE DATE.

**(d) Resolution 2021-015 Lake County CDBG Grant Program FY 2021-22 - Patricia Avenue Water Line Replacement Project**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AUTHORIZING THE CITY MANAGER TO SUBMIT APPLICATION TO THE LAKE COUNTY CDBG PROGRAM FOR THE PATRICIA AVENUE WATER LINE REPLACEMENT PROJECT; PROVIDING FOR AN EFFECTIVE DATE.

**ACTION: 6:30:17 p.m. On motion of Commissioner Bell, seconded by Gunter and unanimously carried, the city commission approved the consent agenda as previously cited.**

**5. REGULAR AGENDA**

**(a) Storm Debris Collection**

The city commission considered its action to deny Lake County's Interlocal Agreement for collection of storm debris from streets and right-of-way.

**ACTION: 6:30:38 p.m. On motion of Commissioner Bell, seconded by Commissioner Mobilian and unanimously carried, the city commission approved the city manager's request to provide written notice to Lake County of the city's plan to deny the county's contract or to act as its agent for collection of storm debris from streets and right-of-way as outlined in the existing interlocal agreement.**

**(b) Virtual Inspections Discussion**

Virtual inspections discussion on the issuance of a permit for solar tubes, doors, windows, air conditioning, water heater changeouts.

Mr. Jeff Gerling, Alpha Inspections Inc. addressed the advisory opinion to allow private providers to perform in-person or virtual inspections and the measures undertaken as it relates to establishing the system and costs for solar tubes.

After much discussion and in response to Commissioner DeGrave's reasons on his inquiry on the licensed contractor's additional fee, over and above what was originally quoted to the property owner and without obtaining a permit in advance, Mr. Gerling suggested that the city's website which included an extensive list of items on the fee schedule for needed permits prior to its redesign, ought to be replaced.

Mr. Gerling announced that the TRAKiT/Superion (Solutions) LLC Citizens' Engagement CentralSquare Technologies online program is currently functioning and operational which is accessible to users.

Later in the meeting and with reference to Mr. Gerling's announcement on TRAKit, Ms. Geraci-Carver:

- relayed the telephone conversation she had on April 20, 2021 regarding the plans to meet with contractors to utilize the system as the last step in the process;
- gave reasons, in response to Commissioner DeGrave's inquiry, why said discussions held did not include the disputed payment amount withheld by the city for unrendered services;
- conveyed the intent to meet and provide the city commission with an update of same to determine whether it would be the desire to continue services and resolve the problems, and
- addressed the plan to test the system live with the contractors to establish its performance.

ACTION: 6:32:14 p.m. and 7:20:50 p.m. No action was taken; however, Commissioner DeGrave expressed his dissatisfaction with the viral inspection process.)

**(c) 2021 City Commission Meeting Schedule Discussion**  
Discussion on 2021 city commission meeting schedule.

Mr. La Venia addressed the need to hold the following:

- August 2 and 3, 2021 workshop to consider the FY 2021-22 proposed budget as shown on the revised budget meeting calendar;
- meeting in mid-May 2021 to address the public works and public safety buildings with GatorSketch Corporation;
- workshop on the safety program and the personnel manual -- if agreeable, with the involvement of Public Risk Management of Florida (PRM) -- insurance company specializing in workers' compensation, liability, property and health insurance retained by the city -- ; Mses. Geraci-Carver and Dorothy "Dotty" F. Green, Latham, Shuker, Eden & Beaudine (labor attorney retained by the city) -- where there are cost savings of approximately seven percent on the city's premiums with PRM and the renewal quotes are currently being implemented prior to the end of September 2021, and
- Charter review workshops prior to placing questions on the November 8, 2022 general election ballot.

After discussion, Mr. La Venia concurred with Mayor Cheshire's suggestion to consider cancelling the August 12 regular meeting date and holding a special meeting due to the August 12 to 14, 2021 Florida League of Cities' Annual Conference.

ACTION: 6:55:15 p.m. No action was taken.

**6. (a) City Manager**

**i. Economic Development Status Update**

Mr. La Venia announced that there was no economic development status update report to present at this time.

ACTION: 7:04:02 p.m. No action was taken.

**ii. COVID-19 Status Update**

Mr. La Venia stated that there was no COVID-19 status update to present at this time.

ACTION: 7:04:04 p.m. No action was taken.

**iii. Waste Management**

Mr. La Venia referred to his previous meeting with Messrs. Doug McCoy and Jose Boscan, Waste Management Inc. retained by the city, regarding the provision of residential waste services -- excluding The Villages of Fruitland Park who utilizes solid waste management with the North Sumter County Utility Dependent District -- at an increased cost; the loss in recycling pickup services, and the utilization of the waste-to-energy incineration for disposal.

Mr. La Venia relayed Waste Management representatives' advice for solid waste services to be procured as a competitive process with a two-day per week service and one-day a week pickup as an option which have cost differences; addressed his plan to communicate with Ms. Geraci-Carver on the preparation of the subject bid specifications to be awarded by the end of August 2021, and explained the reasons for the city's designation of the Covanta Environmental Solutions due to Waste Management Inc.'s allocation and reserved capacity.

After discussion, Mr. La Venia agreed, in the affirmative to Commissioner DeGrave's inquiries to:

- find out more information on the cost-effectiveness of Covanta's tipping fee per tonnage as opposed to landfill disposal; its sale of all capacity to suppliers, and the haulers' recycling services to Covanta and its intent;
- itemize the city's expectations for waste management in the bid specifications with the alternatives and options included, and

- meet with the city attorney and work on the city's existing waste management services and its needs.

**ACTION:** 7:04:06 p.m. **By unanimous consent, the city commission agreed with the directives as previously cited.**

**(b) City Attorney**

**i. City of Fruitland Park v. State of Florida Department of Management Services**

Ms. Geraci-Carver state that she has nothing report on the State of Florida Department of Management Services at this time.

**ACTION:** 7:20:48 p.m. No action was taken.

**ii. Michael and Laurie Fewless v. City of Fruitland Park**

Ms. Geraci-Carver stated that there are no updates to provide on the Michael and Laurie Fewless at this time.

**ACTION:** 7:20:48 p.m. No action was taken.

**iii. Norman C. Cummins v. Stephen P. Angelillo and City of Fruitland Park, Lake County Case No. 2020-CA-1026**

Ms. Geraci-Carver stated that there are no updates to provide on the Norman C. Cummins v. Stephen P. Angelillo at this time.

**ACTION:** 7:20:48 p.m. No action was taken.

**7. UNFINISHED BUSINESS**

**Resolution 2021-007 – Mirror Lake NSBB™ Project – BESH Halff Proposal Revised Agreement**

Mr. La Venia pointed out his previous conversations with the Lake County Water Authority (LCWA) regarding the request raised at the March 25, 2021 regular city commission meeting on the stormwater grant second application recognizing reimbursement for “soft costs” to construct one nutrient removing sediment baffle box for the Mirror Lake NSBB project. He relayed the response to be the actual implementation of one which cannot be recouped and conveyed BESH-Halff engineer’s conversations earlier this day outlining the revised proposal totalling \$26,800 per baffle box which he is recommending. Mr. La Venia reported on available LCWA funds whereby the costs would be different if said baffle boxes were applied for individually and conveyed that LCWA indicated can be implemented over the next three years.

Mr. La Venia recommended the construction of the baffle box at the intersection of east Mirror Lake Drive and Olive Avenue and addressed the plan to present BESH-Halff’s revised proposal/agreement at the next meeting together with the draft resolution repealing Resolution 2021-007 adopted at the February 25, 2021 regular meeting and proceed with the procurement to implement the subject project.



**ACTION:** 7:21:59 p.m. After discussion and **by unanimous consent, the city commission accepted the city manager's recommendation as previously cited, for consideration at the May 13, 2021 regular meeting.** (Staff to analyze the activities of the different system before it is captured into Mirror Lake.)

**8. PUBLIC COMMENTS**

Mr. David Serder, City of Fruitland Park Unincorporated Area resident, gave examples of how elected officials cannot make everyone happy as it pertains to public participation before various governmental bodies.

Mr. Clay Rector, City of Fruitland Park resident, described how he conducted scheduled virtual (online) inspections at Marion County and the requirements for a permit for applicable inspection jobs and suggested the need for over-the-counter permits for smaller jobs.

Ms. Kim Treen and Mr. George Rutner, City of Fruitland Park Unincorporated Area residents, voiced concerns on the process to rezone property that her son is attempting to purchase since January 2021 (currently owned by New Life Presbyterian Church of Lake County Inc.). and referred to a previous telephone call received that the rezoning would take place in July 2021.

In response, Ms. Geraci-Carver stated that the (February 18, 2021) application was received in March 2021; considered before the April 6, 2021 Technical Review Committee and continued at the April 15, 2021 Planning and Zoning (P&Z) Board meeting to a date certain. She reported on staff working on the advertising for the next P&Z Board meeting and consideration before the city commission in June 2021; addressed her plan to contact Ms. Kelley in that regard, and indicated that an email would be sent to Ms. Treen or Mr. Rutner regarding the proposed dates.

**ACTION:** 7:26:45 p.m. No action was taken.

**9. COMMISSIONERS' COMMENTS**

**(a) Commissioner Mobilian**

Commissioner Mobilian stated that he has nothing to report at this time and recognized the Lake~Sumter Metropolitan Planning Organization Governing Board Meeting to take place on April 28, 2021. .

**ACTION:** 7:39:07 p.m. No action was taken.

**(b) Commissioner DeGrave**

Commissioner DeGrave stated that he has nothing to report at this time.

**ACTION:** 7:39:09 p.m. No action was taken.

(c) **Commissioner Bell**

Commissioner Bell stated that he has nothing to report at this time.

ACTION: 7:39:17 p.m. No action was taken.

(d) **Vice Mayor Gunter, Jr.**

Vice Mayor stated that he has nothing to report at this time.

ACTION: 7:39:24 p.m. No action was taken.

**10. MAYOR'S COMMENTS**

**Dates to Remember**

- April 28, 2021, LS~MPO, 1300 Citizens Boulevard, Suite 175, Leesburg, Florida 34748 at 2:00 p.m.;
- April 29, 2021, 2021 Lake County Trails Forum, 1 Dozier Court, The Venetian Center, Leesburg, Florida 34748 at 5:30 p.m.;
  
- May 10, 2021, Lake County Parks, Recreation and Trails Advisory Board, Office of Parks and Trails Conference Room, 2401 Woodlea Road, Tavares, Florida 32778 at 3:30 p.m.
- May 13, 2021 City Commission Regular at 6:00 p.m.;
- May 14, 2021, Lake County League of Cities (LCLC), *Legislative Update and P&C Program*, and *Florida League of Cities' Financial Services*, Mount Dora Golf Course, 1100 South Highland Street, Mount Dora, Florida 32757 at 12:00 p.m., and
- May 27, 2021 City Commission Regular at 6:00 p.m.
- May 31, 2021, City Hall Closed Memorial Day

ACTION: 7:39:26 p.m. No action was taken.

**11. ADJOURNMENT**

**There being no further business to come before the city commission at this time, on motion made, second and unanimously carried, the meeting adjourned at 7:40 p.m.**

The minutes were approved at the May 13, 2021 regular meeting.

Signed \_\_\_\_\_  
Esther B. Coulson, City Clerk, MMC

Signed \_\_\_\_\_  
Chris Cheshire, Mayor

**FRUITLAND PARK CITY COMMISSION REGULAR  
DRAFT MEETING MINUTES  
March 25, 2021**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Thursday, March 25, 2021 at 6:00 p.m.

**Members Present:** Mayor Chris Cheshire, Vice Mayor John L. Gunter, Jr., Commissioners Chris Bell, Patrick DeGrave, and John Mobilian.

**Also Present:** City Manager Gary La Venia, City Attorney Anita Geraci-Carver, City Treasurer Jeannine Racine; Police Chief Erik Luce; Public Works Director Robb Dicus; Library Director Jo-Ann Glendinning; Community Development Department Director Tracy Kelley; Deputy City Clerk Jabari Hopkins and City Clerk Esther B. Coulson.

**1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE**

After Mayor Cheshire called the meeting to order, Pastor Gregory Brown, Leesburg Church of the Nazarene, gave the invocation and Chief Luce led in the Pledge of Allegiance to the flag.

ACTION: 6:00:00 p.m. No action was taken.

**2. ROLL CALL**

Mayor Cheshire requested that Ms. Coulson call the roll, where a quorum was declared present.

ACTION: 6:01:47 p.m. No action was taken.

**3. PROCLAMATION - National Library Week and Days**

On behalf of the city commission, Mayor Cheshire read into the record a proclamation proclaiming the following events; welcomed everyone to use the library's services and become involved in celebrating library outreach and recognized the valuable contributions made by all dedicated library workers and professionals who are meeting their patrons where they are:

- April 4 to 10, *National Library Week*;
- April 6, *National Library Workers' Day*,
- April 7, *National Library Outreach Day* and
- April 8, 2021 *Take Action for Libraries Day*

ACTION: 6:02:03 p.m. Ms. Glendinning accepted the proclamation with appreciation and gave a statistical report of the library's activities, involvement and forthcoming programs planned for the above captioned events.

**4. RECESS TO THE COMMUNITY REDEVELOPMENT AGENCY**

As soon as practical, recess to the Community Redevelopment Agency meeting.

**ACTION:** 6:09:16 p.m. **By unanimous consent, the city commission recessed its meeting at 6:09 p.m. to the Community Redevelopment Agency and reconvened at 6:44 p.m.**

**5. CONSENT AGENDA**

**(a) Approval of Minutes**

March 11, 2021 regular meeting

**(b) Resolution 2021-010 – Charter Review - FY 2020-21 Budget Amendment**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE 2020/2021 FISCAL YEAR BUDGET PURSUANT TO SEC. 6.07 OF THE CITY CHARTER TO INCREASE EXECUTIVE CONTRACT SERVICES BUDGET AND DECREASE THE CONTINGENCY BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

**ACTION:** 6:43:44 p.m. **On motion of Commissioner DeGrave, seconded by Commissioner Mobilian and unanimously carried, the city commission approved the consent agenda as previously cited.**

**6. REGULAR AGENDA**

**(a) Superior (Solutions) LLC – CentralSquare Technologies Discussion**

Discussion regarding TRAKiT/Superion (Solutions) LLC Citizens' Engagement, CentralSquare Technologies.

Ms. Geraci-Carver referred to her March 19 communication and subsequent discussions with Superior/CentralSquare's attorney on:

- remaining issues relating to the subject matter that:testing would be in place by the week commencing March 28 and problems presented at the February 25 regular meeting would all be resolved;
- the subsequent reviewed, with Superior/CentralSquare's internal team, on continuous outstanding matters and the list of TRAKiT's persistent deficiencies, previously provided by Ms. Kelley;
- confirmation that such difficulties needed to be addressed with the intent to follow-up on same.

At Mr. La Venia's request, Mr. Jeff Gerling, Alpha International I LLC, described his function as "backdoor, behind-the scenes" administrator for the TRAKiT (software maintenance support) program; gave a historical background and

overview of Superior/CentralSquare's contract, and outlined its erroneous online permitting experimental program and the tradeoff to provide TRAKiT at no cost where he explained is an extensive and comprehensive process, currently being finalized; thus, his assurance that the system will work.

Following extensive discussions, the city commission discussed

- the payment of a monthly maintenance fee, based on speculative legal issues;
- the alternative to utilize a complete integration system which include permits by Munis®, Tyler Technologies (currently retained by the city whereby Mr. Hopkins pointed out its March 10, 2020 sales quotation totalling \$7,000),
- the option to remain with Superior/CentralSquare with the anticipation of resolving the outstanding TRAKiT issues recognizing the problems experienced by the City of Groveland and the March 25, 2021 email from Mr. Mike Fitzgerald, City of Tavares Community Development Department, who addressed concerns on said system, and
- its direction at the February 25 regular meeting, to make no further payments; to seek recovery of monies previously paid for services not rendered, and to remit payment towards the future use of the software program, once the issues have been resolved; or otherwise, cancel the maintenance agreement; recover funds already expended, and seek another company to service the city.

Ms. Geraci-Carver pointed out her February 18 letter on Superior/CentralSquare's breach of its agreement requesting to correct the default within 30 days. and Superior/CentralSquare's attorney subsequently reaching out to her on March 23, 2021. (Copies of the respective documents are filed with the supplemental papers to the minutes of this meeting.)

**ACTION:** 6:44:09 p.m. After extensive discussion and **by unanimous consent, the city commission:**

- **requested that staff invite Tyler Technologies Inc. representative to demonstrate and identify other users implementing the Munis' online permits and code enforcement (centralized system integration) to staff and Mr. Jeff Gerling, Alpha International I LLC., and in the meantime require staff to work with TRAKiT system and determine the compatibility of both programs;**
- **recommended that the city attorney require from TRAKiT/Superion (Solutions) LLC Citizens' Engagement, CentralSquare Technologies incremental measured goals resolving all outstanding issues identified in the list of deficiencies before staff training is implemented, and**

- **directed the city attorney to submit in writing to Superior/Central Square that Superior outlines such deficiencies as incremental measured goals on all issues before training is implemented and that the city reserves the right to terminate the maintenance agreement after the ninety (90)-day period if problems are not rectified and the system not fully functional to the city's satisfaction.**

**(b) Wastewater Impact Fee Study Proposal**

Consider the wastewater impact fee study proposal.

Mr. La Venia referred to a previous email received from Mr. Bryan A. Mantz, GovRates Inc., regarding the wastewater impact fee.

Mr. La Venia reviewed the contract/proposal totalling \$2,500 which he requested be considered on next regular agenda with a draft resolution to proceed.

**ACTION: 7:21:54: p.m. By unanimous consent, the city commission accepted the city manager's request.**

**(c) February 2021 Financial Report**

Consider the February 2021 Financial Report, reviewed by Ms. Racine. She addressed the problem of the current utility fund debt of \$618,134 -- an increase of \$55,842 from FY 2019-20. After outlining the process utilized in transferring \$200,000 monthly from utility funds to SBA Investments, she requested transferring another \$300,000 to reduce \$437,000 in the utility account.

Following ensued discussions, Ms. Racine accepted Commissioner DeGrave's suggestion to combine the monthly transfer costs to the Town of Lady Lake's Water and Wastewater Project -- not reflected in financials and audit -- be paid for as a debt from utilizes to the general fund without using the investment account.

**ACTION: 7:22:38: p.m. and 7:37:45 p.m. After much discussion and on motion of Commissioner Bell, seconded by Commissioner DeGrave and unanimously carried, the city commission accepted the previously cited report as submitted.**

**By unanimous consent, Mayor Cheshire opened the public hearings at this evening's meeting.**

**PUBLIC HEARING**

**(d) Second Reading and Public Hearing – Ordinance 2021-002 Alcoholic Beverages Consumption Policy**

It now being the time advertised to hold a public hearing on proposed Ordinance 2021-002, after Ms. Geraci-Carver read the following title, Mayor Cheshire called for interested parties to be heard:

AN ORDINANCE OF THE CITY COMMISSIONERS OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA; AMENDING CHAPTER 33 OF THE CODE OF ORDINANCES TO CREATE A POLICY RELATING TO POSSESSION AND CONSUMPTION OF ALCOHOLIC BEVERAGES AND ISSUANCE OF ALCOHOLIC BEVERAGE PERMIT; PROVIDING FOR INCLUSION IN THE CODE, SEVERABILITY AND CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE. (First reading was held on March 11, 2021.)

In response to a question posed by Mayor Cheshire, Ms. Geraci-Carver recognized the additional revision under subsection 33.60(c)(a), Public Places - Prohibitions: . . . *for special events hosted by the city* . . . as the only change since the first reading.

**ACTION:** 7:37:46 p.m. A motion was made by Commissioner Mobilian and seconded by Vice Mayor Gunter that the city commission enact Ordinance 2021-002 as previously cited to become effective immediately as provided by law.

There being no comments from the public and **by unanimous consent, Mayor Cheshire closed the public hearing.**

**Mayor Cheshire called for a roll call vote on the motion with the city commission members voting as follows:**

<b>Commissioner Bell</b>	<b>No</b>
<b>Vice Mayor Gunter</b>	<b>Yes</b>
<b>Commissioner DeGrave</b>	<b>Yes</b>
<b>Commissioner Mobilian</b>	<b>Yes</b>
<b>Mayor Cheshire</b>	<b>Yes</b>

**The motion was declared carried on a four to one (4-1) vote.**

**7. (a) City Manager**

**i. Economic Development Status Update**

There was no economic development status update to submit at this time.

**ACTION:** 7:39:13 p.m. No action was taken.

**ii. COVID-19 Status Update**

There was no COVID-19 status update to submit at this time.

**ACTION:** 7:39:13 p.m. No action was taken.

**iii. Waste Management Contract Discussion**

Mr. La Venia referred to previous discussions he had with Waste Management Inc. on the preparation of a proforma and its future service plans and anticipated Waste Management's representatives appearing before the city commission at its April 8, 2021 regular meeting; otherwise, he will provide a report at that time.

ACTION: 7:39:13 p.m. No action was taken.

**iv. Affordable Housing Discussion**

Lake County Affordable Housing Advisory Committee Chairperson's request for municipal representation.

Mr. La Venia referred to the March 15, 2021 letter received from District 4 Lake County Board of County Commissioners Leslie Campione seeking a municipal representative to attend the above-captioned advisory committee and requested that Mr. Hopkins be nominated.

ACTION: 7: 40:11 p.m. By unanimous consent, the city commission **appointed Deputy City Clerk Jabari Hopkins to serve on the above-captioned committee.**

**(b) City Attorney**

**i. City of Fruitland Park v. State of Florida Department of Management Services**

Ms. Geraci-Carver stated that there are no updates to provide on the State of Florida Department of Management Services at this time.

ACTION: 7: 41:41 p.m. No action was taken.

**ii. Michael and Laurie Fewless v. City of Fruitland Park**

Ms. Geraci-Carver stated that there are no updates to provide on the Michael and Laurie Fewless at this time.

ACTION: 7: 41:41 p.m. No action was taken.

**iii. Norman C. Cummins v. Stephen P. Angelillo and City of Fruitland Park, Lake County Case No. 2020-CA-1026**

Ms. Geraci-Carver stated that there are no updates to provide on the Norman C. Cummins v. Stephen P. Angelillo at this time.

ACTION: 7: 41:41 p.m. No action was taken.



**8. UNFINISHED BUSINESS – Mirror Lake NSBB™ Project**

Earlier in the meeting and at Vice Mayor Gunter’s request, Mr. La Venia gave a status update report received earlier this day and:

- relayed Mr. Discus’ conversation held earlier this day, regarding the Lake County Water Authority’s (LCWA’s) position on the engineering design and construction of the nutrient separating baffle boxes and comments from Ms. Maryann Krisovitch, Florida Lake Management Society (National Pollutant Discharge Elimination System, (contractor retained by the city), to build one baffle box utilizing stormwater grants;
- addressed the plan to submit a new proposal from BESH-Halff regarding the engineering for the next regular meeting,
- conveyed that if additional LCWA funds are available and engineering is paid, it would be necessary to build a second baffle box utilizing separate grant funds;
- confirmed finding out more information, if applying for the second grant recognizes reimbursement for “soft costs”, and
- questioned the costs of the baffle box and the worthiness of one and using additional available funding, if any, to construct a second baffle box.

ACTION: 7:34:53 p.m. and 7:41:53 p.m. No action was taken.

**9. PUBLIC COMMENTS**

There were no public comments at this time.

ACTION: 7:41:54 p.m. No action was taken.

**10. COMMISSIONERS’ COMMENTS**

**(a) Commissioner Mobilian**

Commissioner Mobilian stated that he has nothing to report at this time.

ACTION: 7:42:13: p.m. No action was taken.

**(b) Commissioner DeGrave**

**i. CR 466A Speed Reduction**

Commissioner DeGrave referred to a constituent’s concerns (who reside on Yoder Drive, Villages of Fruitland Park (Pine Ridge), regarding speeding and noise and described the Micro Racetrack Road location in his district. He reported on the request relayed to the county, as it is a county arterial, for CR-466 roadway to be reduced to a speed limit of 35 miles per hour, whereby District 5 Lake County Commissioner Joshua “Josh” Blake suggested that said matter ought to be considered by the city commission.

After Commissioner DeGrave recognized that municipal governments do not use speed to abate noise, a position that he believes the city commission out to take which is a law enforcement problem, he pointed out his conversations with Chief Luce on same and conveyed his conversations with the constituent in that regard.

ACTION: 7:42:15: p.m. No action was taken.

**ii. Solar Tubes**

Commissioner DeGrave expressed gratitude to Ms. Kelly regarding the city's process on solar tubes and pointed out the recent charge of approximately \$75 for solar tube installation by a contractor at his residence at that time without a permit where the requirement for a photograph, submitted with a subsequent issued permit, was sufficient as proof of satisfactory work.

Commissioner DeGrave referred to the city commission's discussions, at its July 25, 2018 regular meeting in this regard; relayed his conversations with Mr. La Venia and Ms. Kelley on the city's requirement on the issuance of a permit with no returns to the city and believed that there is no value due to the lack of site inspection which could cost more. He questioned the necessity of same, conveyed Ms. Kelley's statements on the implementation of conducting other virtual inspections and pointed out the \$79 compensation to the building official, contracted by the city, which he believes to be excessive.

Mayor Cheshire pointed out previous discussions on same and his suggestions made at the July 12, 2018 regular meeting on his dissent on the requirements for a fee and relayed the remarks by Mr. Jeff Gerling, Building Official retained by the city, that the city's current methods on solar tube permits is acceptable.

Commissioner DeGrave recognized the present implementation changing it to charging a fee and the correctness of notation in filing pictures and the solar tubes for doors, windows air conditioning, 'water heater changeouts conducted virtually to be more expensive than \$79 which he believes to be excessive; thus, ensuring that work conducted to be a licensed individual.

ACTION: 7:43:55 p.m. **By unanimous consent, the city commission placed on the next agenda discussion on solar tubes and virtual permitting and directed staff and invited Mr. Jeff Gerling, Alpha International I LLC, to appear before the city commission with more information.**

(c) **Commissioner Bell – Former Community Development Director Charlie Rector**

Commissioner Bell relayed a text message he received regarding the status of former Community Development Department Director Charlie Rector who is currently being hospitalized.

ACTION: 7:50:03: p.m. No action was taken.

(d) **Vice Mayor Gunter, Jr.**

Vice Mayor Gunter gave a report on his and Mr. Lavenia's attendance to the City of Groveland's March 12, 2021 Public Safety Complex Ribbon-Cutting and Dedication Ceremony to which Mr. La Venia identified the new building's specifications; population growth and the city's substations.

ACTION: 7:51:19 p.m. No action was taken.

**11. MAYOR'S COMMENTS**

**Dates to Remember**

Mayor Cheshire announced the following events:

- April 6 (7-17), 2021, *Celebrate 100* – 100<sup>th</sup> Annual Lake County Fair, Lake County Fairgrounds, 2101 County Road 452, Eustis, Florida 32726 at 6:30 p.m.
- April 8, 2021 City Commission Regular at 6:00 p.m.
- April 9, 2021 Lake County League of Cities (LCLC), TBD, Mount Dora Golf Course, 1100 South Highland Street, Mount Dora, Florida 32757 at 12:00 p.m.;
- April 22, 2021 City Commission Regular at 6:00 p.m.
- April 28, 2021 Lake~Sumter Metropolitan Planning Organization Governing Board, 1300 Citizens Boulevard, Suite 175, Leesburg, Florida 34748 at 2:00 p.m.;
- April 29, 2021, 2021 Lake County Trails Forum, 1 Dozier Court, The Venetian Center, Leesburg, Florida 34748 at 5:30 p.m.;
  
- May 10, 2021, Lake County Parks, Recreation and Trails Advisory Board, Office of Parks and Trails Conference Room, 2401 Woodlea Road, Tavares, Florida 32778 at 3:30 p.m.;
- In response to Mayor Cheshire's inquiry, Commissioner Bell addressed his inability to attend.
  
- May 13, 2021 City Commission Regular at 6:00 p.m.;
- May 14, 2021, LCLC, TBD, Mount Dora Golf Course, 1100 South Highland Street, Mount Dora, Florida 32757 at 12:00 p.m. and
- May 27, 2021 City Commission Regular at 6:00 p.m.

ACTION: 7:55:41 p.m. **By unanimous consent, the city commission authorized Deputy City Clerk Jabari Hopkins to attend the aforementioned Lake County Parks, Recreation and Trails advisory Board meeting.**

**12. ADJOURNMENT**

**There being no further business to come before the city commission at this time, on motion made, second and unanimously carried, the meeting adjourned at 7:40 p.m.**

The minutes were approved at the May 13, 2021 regular meeting.

Signed \_\_\_\_\_  
Esther B. Coulson, City Clerk, MMC

Signed \_\_\_\_\_  
Chris Cheshire, Mayor

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

**ITEM TITLE:** Resolution 2021-016 Mirror Lake Nutrient Separating Baffle Box® (NSBB™) Project – BESH-HALFF

**For the Meeting of:** May 13, 2021

**Submitted by:** City Manager/City Attorney

**Date Submitted:** May 7, 2021

**Funds Required:** Yes (see below)

**Attachments:** Proposed resolution and proposal/agreement

**Item Description:** Resolution 2021-016 Mirror Lake NSBB™ Project with BESH-HALFF to prepare engineering design services for Mirror Lake baffle box project and repealing Resolution 2021-007 adopted on February 25, 2021. In September 2020, the city was awarded with the Lake County Water Authority Stormwater grant of \$400,000.

**Action to be Taken:** Adopt Resolution 2021-007

**Staff's Recommendation:** Approval

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes

**RESOLUTION 2021-016**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ADOPTING THE CIVIL ENGINEERING AND SURVEYING SERVICES PROPOSAL/AGREEMENT FOR MIRROR LAKE BAFFLE BOX PROJECT BETWEEN HALFF ASSOCIATES INC. AND THE CITY OF FRUITLAND PARK; REPEALING RESOLUTION 2021-007; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Fruitland Park, Florida desires to enter into the Agreement between the City and Halff for Halff to prepare a record survey of portions of roadways lying within the City to include locations along Mirror Lake Drive, prepare engineering design services for the design of a nutrient removing baffle box and construction documents, coordinate and provide project administration services and respond to bidders questions during the bidding process and attend pre-construction meeting for bidders; and

**WHEREAS**, the City Commission of the City of Fruitland Park, Florida finds it is in the public's best interest to enter into the agreement with Halff for these services.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

Section 1. The Civil Engineering and Surveying Services Proposal/Agreement for Mirror Lake Baffle Boxes Project between Halff Associates, Inc. and the City of Fruitland Park (the "Agreement"), **a copy of which is attached hereto**, is approved.

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

Section 3. Resolution 2021-007 approved February 25, 2021 is hereby repealed.

Section 4. 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 13<sup>th</sup> day of May 2021, by the City Commission of the City of Fruitland Park, Florida.

SEAL

CITY COMMISSION OF THE CITY OF  
FRUITLAND PARK, FLORIDA

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Chris Cheshire, MAYOR

ATTEST:

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ESTHER COULSON, CITY CLERK, MMC

Mayor Cheshire \_\_\_\_\_ (Yes), \_\_\_\_\_ (No), \_\_\_\_\_ (Abstained), \_\_\_\_\_ (Absent)  
Vice Mayor Gunter \_\_\_\_\_ (Yes), \_\_\_\_\_ (No), \_\_\_\_\_ (Abstained), \_\_\_\_\_ (Absent)  
Commissioner Bell \_\_\_\_\_ (Yes), \_\_\_\_\_ (No), \_\_\_\_\_ (Abstained), \_\_\_\_\_ (Absent)  
Commissioner DeGrave \_\_\_\_\_ (Yes), \_\_\_\_\_ (No), \_\_\_\_\_ (Abstained), \_\_\_\_\_ (Absent)  
Commissioner Mobilian \_\_\_\_\_ (Yes), \_\_\_\_\_ (No), \_\_\_\_\_ (Abstained), \_\_\_\_\_ (Absent)

Approved as to form and legality:

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Anita Geraci-Carver, City Attorney

**CIVIL ENGINEERING AND SURVEYING SERVICES PROPOSAL/AGREEMENT**

**FOR**

**MIRROR LAKE BAFFLE BOX PROJECT  
FRUITLAND PARK, FLORIDA, LAKE COUNTY**

**ENGINEER'S:**

Half Associates, Inc.  
902 North Sinclair Avenue  
Tavares, Florida 32778  
(352) 343-8481 - Phone  
(352) 343-8495 – Fax  
[btobias@half.com](mailto:btobias@half.com)

**CLIENT:**

Gary LaVenía  
City Manager  
City of Fruitland Park  
506 W. Berckman Street  
Fruitland Park, Florida 34731  
(352) 360-6727 - Phone  
[glavenia@fruitlandpark.org](mailto:glavenia@fruitlandpark.org)



Project: Mirror Lake Baffle Box Project, Fruitland Park, Florida, Lake County  
Client: City of Fruitland Park  
Date: January 13, 2021, March 22, 2021, revised May 5, 2021

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## **CIVIL ENGINEERING AND SURVEYING SERVICES PROPOSAL/AGREEMENT**

Halff Associates, Inc. is pleased to submit the following scope of services.

### **PROJECT UNDERSTANDING:**

The City of Fruitland Park desires to design and construct one (1) nutrient removing sediment baffle box adjacent to Mirror Lake. Halff Associates, Inc. shall provide surveying, engineering design, project bidding and construction administration services for the referenced project. A summary of the proposed work, and required tasks for the project are as follows:

### **PHASE 100 RECORD SURVEY**

Prepare a Record Survey of portions of roadways lying within the CITY OF FRUITLAND PARK. Record Survey will include ONE of the locations along MIRROR LAKE DRIVE to include the necessary topographic and survey information at ONE of the following locations:

- 1 - Intersection of E. Mirror Lake Drive and Olive Ave.
- 2 – Intersection of E. Mirror Lake Drive and Lemon Ave.
- 3 – Driveway of 415 E. Mirror Lake Drive.

The survey will include spot elevations to determine 1-foot contour intervals. All surface improvements will be located within the proposed construction area, including evidence of utilities flagged or marked by others, above ground utilities, driveways, sidewalks, mailboxes, fences and trees. Invert elevations on existing sewer manholes and storm structures will be measured and shown on the survey drawing. City to specify desired location.

**FEE: \$3,500.00**

### **PHASE 200 DESIGN OF BAFFLE BOX**

Halff Associates, Inc. will provide engineering design services for the design of a nutrient removing baffle box at the city's chosen location. The design parameters of the box shall be 20% for nitrogen and 18% for phosphorus unless otherwise specified by the City of Fruitland Park. Halff Associates, Inc. will provide the needed drainage basin analysis to supply to the baffle box manufacturer to ensure proper sizing of the box, and coordinate with baffle box manufacturer for drawings and contact info. Halff Associates, Inc. shall provide construction drawings for the installation of the box. Halff Associates, Inc. will also send drawings to local utility providers to assist in eliminating conflicts.

**FEE: \$15,000.00**

### **PHASE 300 PROJECT BIDDING**

After acceptance by the Owner and Agency of the Bidding Documents and upon authorization to proceed, the Project Engineer shall:

1. Assist Owner in advertising for and obtaining bids or proposals for the Work and, where applicable, maintain a record of prospective bidders to whom Bidding Documents have been

Project: Mirror Lake Baffle Box Project, Fruitland Park, Florida, Lake County  
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issued, attend Pre-Bid conferences, if any, and receive and proves contractor deposits or charges for the Bidding Documents.

2. Issue Addenda as appropriate to clarify, correct, or change the Bidding Documents.
3. Provide information or assistance needed by the Owner in the course of any negotiations with prospective contractors.
4. Consult with Owner as to the acceptability of subcontractors, suppliers, and other individuals and entities proposed by prospective contractors for those portions of the Work as to which such acceptability is required by the Bidding Documents.
5. Determine the acceptability of substitute materials and equipment proposed when substitution is necessary because the specified item is incompatible with the Project or fails to comply with applicable codes.
6. Attend the Bid opening, prepare Bid tabulation sheets, and assist Owner in evaluating Bids or proposals or in assembling and awarding contracts for the Work.

**FEE \$5,000.00**

#### **PHASE 400 CONSTRUCTION ADMINISTRATION SERVICES**

- A. Upon successful completion of the Bidding and Negotiating Phase, and upon written authorization from Owner, Engineer shall:
1. General Administration of Construction Contract: Consult with Owner and act as Owner's representative as provided in the General Conditions. The extent and limitations of the duties, responsibilities, and authority of Engineer as assigned in the General Conditions shall not be modified, except as Engineer may otherwise agree in writing. All of the Owner's instructions to Contractor will be issued through Engineer, which shall have authority to act on behalf of Owner in dealings with Contractor to the extent provided in this Agreement and the General Conditions except as otherwise provided in writing.
  2. Pre-Construction Conference – Participate in a Pre-Construction Conference prior to commencement of Work at the Site.
  3. Schedules – Receive, review, and determine the acceptability of any and all schedules that Contractor is required to submit to Engineer, including the Progress Schedule, Schedule of Submittals, and Schedule of Values.
  4. Visits to Site and Observation of Construction – In connection with observations of Contractor's Work while it is in progress:
    - a. Make visits to the Site at intervals appropriate to the various stages of construction, as Engineer deems necessary, To observe as an experienced and qualified design professional the progress and quality of Contractor's executed Work.

**FEE: \$3,300.00**

### SUMMARY FEE SCHEDULE

PHASE 100	\$3,500.00
PHASE 200	\$15,000.00
PHASE 300	\$5,000.00
PHASE 400	\$3,300.00
<b>TOTAL</b>	<b>\$26,800.00</b>

#### THIS PROPOSAL DOES NOT INCLUDE THE FOLLOWING ITEMS:

1. Reimbursables to be billed based upon direct expense incurred by Halff Associates, Inc. for blueprints, copies, mylars, reproductions, postage, etc.
2. Permitting (no permitting is expected for this project)

HOURLY RATE SCHEDULE  
(2011)

Professional Services shall be charged at the following rate schedule:

ENGINEERING

PROFESSIONAL ENGINEER (PRINCIPAL)	\$145.00/HOUR
PROFESSIONAL ENGINEER	\$130.00/HOUR
PROJECT ENGINEER	\$110.00/HOUR
ENGINEER TECHNICIAN I	\$95.00/HOUR
ENGINEER TECHNICIAN II	\$75.00/HOUR
EXPERT TESTIMONY PROFESSIONAL ENGINEER	\$200.00/HOUR

SURVEYING

PROFESSIONAL SURVEYOR (PRINCIPAL)	\$145.00/HOUR
PROFESSIONAL SURVEYOR	\$110.00/HOUR
3 MAN FIELD CREW	\$125.00/HOUR
2 MAN FIELD CREW	\$110.00/HOUR
SURVEY TECHNICIAN I	\$85.00/HOUR
SURVEY TECHNICIAN II	\$75.00/HOUR
TITLE RESEARCHER	\$95.00/HOUR
EXPERT TESTIMONY PROFESSIONAL SURVEYOR	\$200.00/HOUR

Project: Mirror Lake Baffle Box Project, Fruitland Park, Florida, Lake County  
Client: City of Fruitland Park  
Date: January 13, 2021, March 22, 2021, revised May 5, 2021

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### CLIENT INFORMATION FORM

To assist HALFF ASSOCIATES, INC., to prepare the requested proposal, please complete the information below:

PRINT NAME & TITLE: \_\_\_\_\_

COMPANY NAME: \_\_\_\_\_

BILLING ADDRESS: \_\_\_\_\_

\_\_\_\_\_

PHONE: \_\_\_\_\_

FAX: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

DATE: \_\_\_\_\_

CLIENT REPRESENTATIVE: \_\_\_\_\_

IS CLIENT THE OWNER OF THE SUBJECT PROPERTY?:

YES: \_\_\_\_\_

NO: \_\_\_\_\_

(If no, HALFF ASSOCIATES, INC., reserves the right to require a retainer prior to commencing services.)

Is the property accessible? If gated/locked, who shall HALFF ASSOCIATES, INC. contact to gain access to the property?

NAME AND PHONE NUMBER: \_\_\_\_\_

I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE: \_\_\_\_\_

**EXHIBIT A**  
**STANDARD FORM OF AGREEMENT FOR PROFESSIONAL SERVICES**  
**BETWEEN**  
**CITY OF FRUITLAND PARK (CLIENT) AND HALFF ASSOCIATES, INC. (ENGINEER)**

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**I. SCOPE.** Halff Associates, Inc. (hereinafter "Engineer") agrees to perform the professional services described in the attached Scope of Services which incorporates these terms and conditions. Unless modified in writing by the Parties hereto (i.e. Client and Engineer), the duties of Halff shall not be construed to exceed those services specifically set forth in the Scope of Services. The Scope of Services and this Standard Form of Agreement (hereinafter referred to jointly as "Agreement"), when executed by *City of Fruitland Park* (hereinafter "Client"), shall constitute a binding Agreement on both Parties. Engineer shall perform its obligations under this agreement as an independent contractor and not as an agent or fiduciary of any other Party.

**II. COMPENSATION.** Client agrees to pay monthly invoices or their undisputed portions within 30 days of receipt. Payment later than 30 days shall include interest at 1-1/2 percent per month or lesser maximum enforceable interest rate, from the date the Client received the invoice until the date Engineer receives payment. Such interest is due and payable when the overdue payment is made.

It is understood and agreed by the Parties that Engineer's receipt of payment(s) from Client is not contingent upon Client's receipt of payment, funding, reimbursement or any other remuneration from others.

Time-related charges will be billed as specified in this Agreement. Unless stated otherwise in this Agreement, direct expenses, subcontracted services and direct costs will be billed at actual cost plus a service charge of 10 percent. Mileage will be billed at current IRS rates.

**III. RESPONSIBILITY.** Engineer is employed to render a professional service only, and any payments made by Client are compensation solely for the services rendered and the recommendations made in carrying out the work. Engineer agrees to follow the standard practices of the engineering profession to make findings, provide opinions, make factual presentations, and provide professional advice and recommendations. Nothing contained herein shall be argued to have created any warranty or certification, and Engineer shall not be required to provide any certification, assignment or warranty of its work, but upon request and for a separate mutually agreed fee and fully executed contract amendment and at Engineer's sole discretion, Engineer may agree to provide certain specific written statements regarding its services. Such statements shall be in a form prepared by and acceptable to Engineer and shall be requested with sufficient advance notice to allow Engineer to review the documents and prepare a suitable statement.

Engineer's review or supervision of work prepared or performed by Client or by other individuals or firms employed by Client shall not relieve Client or those individuals or firms of complete responsibility for the adequacy of their work. It is understood that any resident engineering or inspection services provided or performed by Engineer shall be for the sole and exclusive purpose of reviewing the general compliance of such activities with respect to the technical provisions of the project specifications and such services by Engineer shall not constitute any form of guarantee with respect to the performance of any contractor. Engineer does not assume responsibility for methods or appliances used by a contractor, for safety conditions, or for compliance by contractors with applicable laws, rules and regulations.

**IV. SCOPE OF CLIENT SERVICES.** Client agrees to provide site access, and to provide those services described in the attached Scope of Services.

**V. OWNERSHIP OF DOCUMENTS.** Upon Engineer's completion of services and receipt of payment in full, Engineer shall grant to Client a non-exclusive license to possess the final drawings and instruments produced in connection with Engineer's performance of the work under this Agreement, if any. Said drawings and instruments may be copied, duplicated, reproduced and used by Client for the purpose of constructing, operating and maintaining the improvements. Client agrees that such documents are not intended or represented to be suitable for reuse by Client or others for purposes outside the Scope of Services of this Agreement. Notwithstanding the foregoing, Client understands and agrees that any and all computer programs, GIS applications, proprietary data or processes, and certain other items related to the services performable under this Agreement are and shall remain the sole and exclusive property of Engineer and may not be used or reused, in any form, by Client without the express written authorization of Engineer. Client agrees that any reuse by Client, or by those who obtain said information from or through Client, without written verification or adaptation by Engineer, will be at Client's sole risk and without liability or legal exposure to Engineer or to Engineer's employees, agents, representatives, officers, directors, affiliates, shareholders, owners, members, managers, attorneys, subsidiary entities, advisors, subconsultants or independent contractors or associates. Client agrees to indemnify Engineer, Engineer's subconsultants and independent associates for all damages, liability or cost arising from such reuse. Engineer may reuse all drawings, reports, data and other information developed in performing the services described by this Agreement in Engineer's other activities.

**VI. PUBLIC RECORDS.**

All electronic files, audio and/or video recordings, and all papers pertaining to any activity performed by the provider for or on behalf of the CITY shall be the property of the CITY and will be turned over to the CITY upon request. In accordance with Florida "Public Records" law, Chapter 119, Florida Statutes, each file and all papers pertaining to any activities performed for or on behalf of the CITY are public records available for inspection by any person even if the file or paper resides in the CONTRACTOR'S office or facility.

**IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 352-360-6790, [ecoulson@fruitlandpark.org](mailto:ecoulson@fruitlandpark.org), 506 West Berckman Street, Fruitland Park, FL 34731.**

## HALFF ASSOCIATES, INC. Standard Form of Agreement For Professional Services (continued)

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- VII. INSURANCE.** Engineer agrees to maintain during the life of the Agreement the following minimum insurance:
- A. Commercial general liability insurance, including personal injury liability, blanket contractual liability, and broad form property damage liability in an amount of not less than \$1,000,000.
  - B. Automobile bodily injury and property damage liability insurance with a limit of not less than \$1,000,000.
  - C. Statutory workers' compensation and employers' liability insurance as required by state law.
  - D. Professional liability insurance (Errors and Omissions) with a limit of \$1,000,000 per claim/annual aggregate.
  - E. Excess or Umbrella insurance with a limit not less than \$2,000,000 per occurrence/general aggregate.
- VIII. SUBCONTRACTS.** Engineer shall be entitled to subcontract any portion of the work described in the Scope of Services.
- IX. ASSIGNMENT.** This Agreement is binding on the heirs, successors, and assigns of the Parties hereto. Neither this Agreement, nor any claims, rights, obligations, suits or duties associated hereto, shall be assigned or assignable by either Client or Engineer without the prior written consent of the other Party.
- X. INTEGRATION.** This Standard Form of Agreement and the Scope of Services, including fee and schedule are fully incorporated herein and represent the entire understanding of Client and Engineer. No prior oral or written understanding shall be of any force or effect with respect to those matters covered herein. The Agreement may not be modified or altered except in writing signed by both Parties.
- XI. JURISDICTION AND VENUE.** This Agreement shall be administered under the substantive laws of the State of **Florida** (and not its conflicts of law principles) which shall be used to govern all matters arising out of, or relating to, this Agreement and all of the transactions it contemplates, including without limitation, its validity, interpretation, construction, performance and enforcement. Exclusive venue shall lie in any court of competent jurisdiction in **Lake County, Florida**.
- XII. SUSPENSION OF SERVICES.** If work under this Agreement is suspended for more than thirty (30) calendar days in the aggregate, the Engineer shall be compensated for services performed and charges incurred prior to receipt of notice to suspend, including an equitable adjustment in fees resulting from the demobilization and, as appropriate, remobilization. Additionally, Client agrees to equitably adjust the work schedule based on the delay caused by the suspension. If work under this Agreement is suspended for more than ninety (90) calendar days in the aggregate, the Engineer may, at its option, terminate this Agreement upon giving notice in writing to the Client. Further, Engineer may request that the work be suspended by notifying Client, in writing, of circumstances or conditions interfering with normal progress of the work. If the Client fails to make timely payments to Engineer or is otherwise in breach of this Agreement, the Engineer may suspend performance of services upon five (5) calendar days' notice to the Client. The Engineer shall have no liability to the Client for any costs or damages resulting from a suspension occasioned by any breach or perceived breach of this Agreement by Client.
- XIII. TERMINATION OF WORK.** Either the Client or the Engineer may terminate this Agreement at any time with or without cause upon giving the other Party ten (10) calendar days' prior written notice. Client agrees that termination of Engineer for Client's convenience shall only be utilized in good faith, and shall not be utilized if either the purpose or the result of such termination is the performance of all or part of Engineer's services under this Agreement by Client or by another service provider. Following Engineer's receipt of such termination notice the Client shall, within ten (10) calendar days of Client's receipt of Engineer's final invoice, pay the Engineer for all services rendered and all costs incurred up to the date of Engineer's receipt of such notice of termination.
- XIV. TAXES.** The fees and costs stated in this Agreement, unless stated otherwise, exclude all sales, consumer, use and other taxes. Client agrees to fully reimburse Engineer and its subconsultants for taxes paid or assessed in association with the work under this Agreement, whether those taxes were in effect as of the date of this Agreement or were promulgated after the date of this Agreement. This clause shall not apply to taxes associated with reimbursable or other project related expenses, which shall be identified in the applicable invoice for reimbursement by Client.
- XV. ALTERNATIVE DISPUTE RESOLUTION.** Any conflicts or disputes that arise under or through this Agreement or that may exist following the completion thereof shall be discussed at a meeting of one senior management person from Client and one from Engineer. This meeting shall be a condition precedent to the institution of any legal or equitable proceedings, unless such meeting will infringe upon schedules defined by applicable statutes of limitation or repose. Should such a situation arise, the Parties agree that such meeting shall still be required, but the institution of said proceedings shall not be precluded for failure to meet this specific meeting requirement.
- XVI. MERGER AND SEVERABILITY.** This Agreement constitutes, represents and is intended by the Parties to be the complete and final statement and expression of all of the terms and arrangements between the Parties to this Agreement with respect to the matters provided for in this Agreement. This Agreement supersedes any and all prior or contemporaneous agreements, understandings, negotiations, and discussions between the Parties and all such matters are merged into this Agreement. Should any one or more of the provisions contained in this Agreement be determined by a court of competent jurisdiction or by legislative pronouncement to be void, invalid, illegal, or unenforceable in any respect, such voiding, invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Agreement shall be considered as if the entirety of such void, invalid, illegal, or unenforceable provision had never been contained in this Agreement.

**XVII. EXCLUSIVITY OF REMEDIES.** The Parties acknowledge and agree that the remedies set forth in this Agreement (Agreed Remedies) are and shall remain the Parties' sole and exclusive remedy with respect to any claim arising from, or out of, or related to, the subject matter of this Agreement. The Parties agree that Engineer is to have no liability or responsibility whatsoever to Client for any claim(s) or loss(es) of any nature, except as set forth in this Agreement. No Party shall be able to avoid the limitations expressly set forth in this Agreement by electing to pursue some other remedy.

**XVIII. TIMELINESS OF PERFORMANCE.** Engineer shall perform its professional services with due and reasonable diligence consistent with sound professional practices.

**XIX. PROJECT ENHANCEMENT/BETTERMENT. IF A COMPONENT OF THE CLIENT'S PROJECT IS OMITTED FROM THE ENGINEER'S CONTRACT DOCUMENTS DUE TO THE BREACH OF CONTRACT OR NEGLIGENCE OF THE ENGINEER, THE ENGINEER WILL NOT BE LIABLE TO THE CLIENT TO THE EXTENT OF ANY BETTERMENT OR ADDED VALUE TO THE PROJECT. SPECIFICALLY, THE CLIENT WILL BE RESPONSIBLE FOR THE AMOUNT IT WOULD HAVE PAID TO THE CONSTRUCTION CONTRACTOR (OR SUPPLIER OR SUBCONTRACTOR OR OTHER) FOR THE COMPONENT AS IF SUCH HAD BEEN INCLUDED IN THE ENGINEER'S CONTRACT DOCUMENTS. NOTWITHSTANDING THE FOREGOING, THE ENGINEER WILL BE RESPONSIBLE, TO THE EXTENT REASONABLE AND NECESSARY TO PLACE CLIENT IN THE SAME POSITION IT WOULD HAVE BEEN BUT FOR SUCH BREACH OR NEGLIGENCE, FOR THE REASONABLE (I) RETROFIT EXPENSE, (II) WASTE, OR (III) INTERVENING INCREASE IN THE COST OF THE COMPONENT FURNISHED THROUGH A CHANGE ORDER FROM THE CONTRACTOR. TO THE EXTENT THAT CONTRACTOR PROVIDED UNIT PRICING THE CLIENT UNDERSTANDS AND AGREES THAT THE ISSUE OF INTERVENING UNIT COST INCREASES WOULD ONLY BE APPLICABLE TO NEWLY IDENTIFIED ITEMS, NOT INCREASES IN QUANTITY OF EXISTING ITEMS.**

**IF IT IS NECESSARY TO REPLACE A COMPONENT OF THE PROJECT DUE TO THE BREACH OF CONTRACT OR NEGLIGENCE OF THE ENGINEER, THE ENGINEER WILL NOT BE LIABLE TO THE CLIENT FOR THE ENHANCEMENT OR UPGRADE OF THE COMPONENT BEYOND THAT ORIGINALLY INCLUDED IN THE CONTRACT DOCUMENTS. IN ADDITION, IF THE COMPONENT HAS AN IDENTIFIABLE USEFUL LIFE THAT IS LESS THAN THE SYSTEM/STRUCTURE/IMPROVEMENT ITSELF, THE DAMAGES OF THE OWNER SHALL BE REDUCED TO THE EXTENT THAT THE USEFUL LIFE OF THE COMPONENT WILL BE EXTENDED BY THE REPLACEMENT THEREOF.**

**XX. AGREED REMEDIES.**

**A. IT IS THE INTENT OF THE PARTIES TO THIS AGREEMENT THAT ENGINEER'S SERVICES UNDER THIS AGREEMENT SHALL NOT SUBJECT ENGINEER'S INDIVIDUAL EMPLOYEES, OFFICERS OR DIRECTORS TO ANY PERSONAL LEGAL EXPOSURE FOR CLAIMS AND RISKS ASSOCIATED WITH THE SERVICES THAT ARE EITHER PERFORMED OR PERFORMABLE UNDER THIS AGREEMENT. FOR PROJECTS/SERVICES PERFORMED IN FLORIDA OR PURSUANT TO FLORIDA LAW, FLORIDA STATUTE 558.0035 STATES THAT, AN INDIVIDUAL EMPLOYEE OR AGENT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.**

**B. IN RECOGNITION OF THE RELATIVE RISKS AND BENEFITS OF THE PROJECT TO BOTH THE CLIENT AND THE ENGINEER, AND ACKNOWLEDGING THAT THE ALLOCATION OF RISKS AND LIMITATIONS OF REMEDIES ARE BUSINESS UNDERSTANDINGS BETWEEN THE PARTIES AND THESE RISKS AND REMEDIES SHALL APPLY TO ALL POSSIBLE LEGAL THEORIES OF RECOVERY. CLIENT FURTHER AGREES, TO THE FULLEST EXTENT PERMITTED BY LAW, AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS AGREEMENT OR ANY REFERENCE TO INSURANCE OR THE EXISTENCE OF APPLICABLE INSURANCE COVERAGE, THAT THE TOTAL LIABILITY, IN THE AGGREGATE, OF THE ENGINEER AND ENGINEER'S OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, AND SUBCONSULTANTS TO THE CLIENT OR TO ANYONE CLAIMING BY, THROUGH OR UNDER THE CLIENT, FOR ANY AND ALL CLAIMS, LOSSES, COSTS OR DAMAGES WHATSOEVER ARISING OUT OF, RESULTING FROM, OR IN ANY WAY RELATED TO, THE SERVICES UNDER THIS AGREEMENT FROM ANY CAUSE OR CAUSES OF THE ENGINEER OR THE ENGINEER'S OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, AND SUBCONSULTANTS, SHALL NOT EXCEED THE ENGINEER'S FEE FOR THE SERVICES PERFORMED UNDER THIS AGREEMENT OR \$50,000, WHICHEVER IS GREATER. INCREASED LIMITS MAY BE NEGOTIATED FOR ADDITIONAL FEE.**

**C. NOTWITHSTANDING ANY OTHER PROVISION OF THIS AGREEMENT, ENGINEER SHALL HAVE NO LIABILITY TO THE CLIENT FOR CONTINGENT, CONSEQUENTIAL OR OTHER INDIRECT DAMAGES INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF USE, REVENUE OR PROFIT; OPERATING COSTS AND FACILITY DOWNTIME; OR OTHER SIMILAR BUSINESS INTERRUPTION LOSSES, HOWEVER, THE SAME MAY BE CAUSED.**

**D. CLIENT MAY NOT ASSERT ANY CLAIM AGAINST ENGINEER AFTER THE SHORTER OF (1) 3 YEARS FROM SUBSTANTIAL COMPLETION OF SERVICES GIVING RISE TO THE CLAIM, OR (2) THE STATUTE OF LIMITATION PROVIDED BY LAW.**

**E. IT IS UNDERSTOOD AND AGREED BY BOTH PARTIES TO THIS AGREEMENT THAT THE FIRST TEN DOLLARS (\$10.00) OF REMUNERATION PAID TO ENGINEER UNDER THIS AGREEMENT SHALL BE IN CONSIDERATION FOR INDEMNITY/INDEMNIFICATION PROVIDED FOR IN THIS AGREEMENT.**

**XXI. WAIVER.** Any failure by Engineer to require strict compliance with any provision of this Agreement shall not be construed as a waiver of such provision, and Engineer may subsequently require strict compliance at any time, notwithstanding any prior failure to do so.



**HALFF ASSOCIATES, INC. Standard Form of Agreement For Professional Services (continued)**

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**Representation on Authority of Parties/Signatories.** Each person signing this Agreement represents and warrants that he or she is duly authorized and has legal capacity to execute and deliver this Agreement. Each party represents and warrants to the other that the execution and delivery of the Agreement and the performance of such party's obligations hereunder have been duly authorized and that the Agreement is a valid and legal agreement binding on such party and enforceable in accordance with its terms.

**APPROVED:**

Engineer: **HALFF ASSOCIATES, INC.**



Signature: \_\_\_\_\_

Name: Brett J. Tobias, P.E.

Title: Team Leader

Date: 5/5/21

**APPROVED:**

Client: **CITY OF FRUITLAND PARK**

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**CITY OF FRUITLAND PAR K  
AGENDA ITEM SUMMARY SHEET**

**Item Number: 5b**

**ITEM TITLE:** Gator Utility Vehicles Equipment Proposals  
**For the Meeting of:** May 13, 2021  
**Submitted by:** City Manager/Public Works Director  
**Date Submitted:** May 5, 2021  
**Funds Required:** Yes (01541 60640, Roads and Streets)  
**Attachments:** Proposals

**Item Description:** Gator Utility Vehicles Equipment Proposals  
– review, select and award the following quotes:

- Kubota Crystal Tractor & Equipment (recommended) \$31,109  
and
- Everglades Equipment Group \$28,690

**Action to be Taken:** Approval

**Staff's Recommendation:** Accept staff's recommendation.

**Additional Comments:** Lake County funding of \$50,000 (see Resolution 2020-055 adopted on September 10, 2020 -- fourth amendment to the interlocal agreement)

**City Manager Review:** Yes

**Mayor Authorization:** Yes



# CRYSTAL

TRACTOR & EQUIPMENT

crystaltractor.com

Quote Page 1 of 1  
Quote Number: 236972  
Effective Date: 04/20/2021  
Valid Through: 04/30/2021

## Ship To

## Kubota Dealer

## Bill To

CITY OF FRUITLAND PARK  
ROB DISCUS  
506 W BERCKMAN ST  
FRUITLAND, FL 34731  
Mobile: (352) 308-6651  
RDICUS@FRUITLANDPARK.ORG

CRYSTAL KUBOTA  
3701 W. MAIN STREET  
LEESBURG, FL 34748

Kevin Mason  
Phone: (352) 787-1234  
ext.2521  
Email:  
kmason@crystaltractor.com

CITY OF FRUITLAND PARK  
ROB DISCUS  
506 W BERCKMAN ST  
FRUITLAND, FL 34731  
Mobile: (352) 308-6651  
RDICUS@FRUITLANDPARK.ORG

## Equipment Detail

Description	Manufacturer	Model #	Qty	Price Each	Total
RTV-X1120W-H - WORKSITE UTILITY VEHICLE W/HDWS TIRES	Kubota	RTV-X1120W-H	1	\$14,772.00	\$14,772.00
SIDE MIRROR KIT - ROPS (1)	Kubota	77700-V4358	1	\$27.84	\$27.84
WIRE HARNESS KIT / SINGLE ACCESSORY	Kubota	77700-VC5081	1	\$63.64	\$63.64
CANOPY - PLASTIC (BLACK)	Kubota	77700-VC5011	1	\$285.57	\$285.57
LED STROBE LIGHT CAB PNF	Kubota	77700-VC5056	1	\$139.20	\$139.20
4-WAY FLASHER LIGHTS PNF	Kubota	77700-VC5057A	1	\$516.25	\$516.25
RTV-X1120W-H - WORKSITE UTILITY VEHICLE W/HDWS TIRES	Kubota	RTV-X1120W-H	1	\$14,772.00	\$14,772.00
SIDE MIRROR KIT - ROPS (1)	Kubota	77700-V4358	1	\$27.84	\$27.84
WIRE HARNESS KIT / SINGLE ACCESSORY	Kubota	77700-VC5081	1	\$63.64	\$63.64
CANOPY - PLASTIC (BLACK)	Kubota	77700-VC5011	1	\$285.57	\$285.57
LED STROBE LIGHT CAB PNF	Kubota	77700-VC5056	1	\$139.20	\$139.20
4-WAY FLASHER LIGHTS PNF	Kubota	77700-VC5057A	1	\$516.25	\$516.25

## Cash Details

Equipment Total	\$31,609.00
Cash Incentives	(\$500.00)
<b>Cash Sale Price</b>	<b>\$31,109.00</b>

QUOTE BASED OFF OF SOURCEWELL CONTRACT NUMBER 062117-KBA

### Kubota Disclaimer

Sales quote can only be provided by a participating Kubota dealer. Only Kubota and Kubota performance-matched Allied equipment are eligible. Inclusion of ineligible equipment may result in a higher blended APR. Stand Alone Kubota or Allied implements and attachments/accessories are subject to stand alone programs. Financing is available through Kubota Credit Corporation, U.S.A.; subject to credit approval. Program eligibility requirements are subject to change without notice and may be withdrawn without notice. Some exceptions



V Series

RTV-X1120W-H

\*\*\* EQUIPMENT IN STANDARD MACHINE \*\*\*

**DIESEL ENGINE**

Model Kubota D1105  
3 Cyl. 68.5 cu in  
+24.8 Gross Eng HP  
60 Amp Alternator

**TRANSMISSION**

VHT-X  
Variable Hydro Transmission  
Forward Speeds:  
Low 0 - 16 mph  
High 0 - 29 mph  
Reverse 0 - 22 mph  
Limited-slip Front Differential  
Rear differential lock

**HYDRAULICS**

Hydrostatic Power Steering  
with manual tilt-feature  
Hydraulic Oil Cooler

**FLUID CAPACITY**

Fuel Tank 7.9 gal  
Cooling 6.4 qts  
Engine Oil 4.3 qts  
Transmission Oil 1.8 gal  
Brake Fluid 0.4 qts

**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

+ Manufacturer Estimate

**KEY FEATURES**

Digital Multi-meter  
Speedometer  
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  
Basic Front Bumper  
Tilt Steering  
Glove Box Cover  
Standard Bumper  
Hydraulic Bed Lift  
\*Some Models with Spray on Bed Liner

**SAFETY EQUIPMENT**

SAE J2194 & OSHA 1928 ROPS  
Dash-mounted Parking Brake  
Horn  
Spark Arrestor Muffler  
Retractable 3-point Seat Belts  
Half-doors  
Adjustable Head Lights  
Rear Protection Screen  
Shoulder Restraints

**CARGO BOX**

Width 57.7 in  
Length 40.5 in  
Depth 11.2 in  
Load Capacity 1102 lbs  
Vol. Capacity 15.2 cu ft



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

**ITEM TITLE:** April 2021 Financial Report

**For the Meeting of:** May 13, 2021

**Submitted by:** City Treasurer

**Date Submitted:** May 7, 2021

**Funds Required:** N/A

**Attachments:** Budget memorandum and April 2021 Financial Report

**Item Description:** **April 2021 Financial Report.** The financial report shows revenues and expenses for all funds through April 30, 2021. The budget memorandum reflects the revenues and expenses for the general and utility funds minus restricted revenues and expenses to reflect a more accurate financial picture. The balance of the restricted funds in the memorandum are as of April 30, 2021 and on the SBA Investments are as December 31, 2020. Actual transfer of funds are completed quarterly.

**Action to be Taken:** Accept the April 2021 Financial Report

**Staff's Recommendation:** Approval

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes



## CITY OF FRUITLAND PARK

**MEMORANDUM**

To: Honorable Mayor, Commission Members, City Manager, and City Clerk  
 From: Jeannine Racine, Finance Director *JRR*  
 Date: May 7, 2021  
 Subject: Year-To-Date Budget Report  
 For the period ending April 30, 2021

Attached is the April **Budget Report**, reflecting revenues and expenses through April 30, 2021. At the end of April, 58% of the fiscal year has lapsed. During the month of April, 412 invoices were processed totaling \$542,694. There were no unusual payments but the quarterly liability insurance was paid for \$67,630.

Revenue & Expense Summaries of the General Fund are as follows:						
	Revenue	%	Expenditures	%	Rev - Exp	
General Fund	\$ 6,427,235	65%	\$ 4,456,578	45%	\$ 1,970,657	
Restricted Funds	\$ (398,543)	-4%	\$ (416,383)	-4%	\$ (17,840)	
Grand Total	\$ 6,028,692	61%	\$ 4,040,195	41%	\$ 1,988,497	
<b>General Fund</b>	Rev vs Exp		<b>\$ 1,988,497</b>			

Revenue & Expense Summaries of the Utility Fund are as follows:						
	Revenue	%	Expenditures	%	Rev - Exp	
Utility Fund	\$ 1,255,008	50%	\$ 907,454	36%	\$ 347,554	
Restricted Funds	\$ (73,276)	-3%	\$ (68,834)	-3%	\$ 4,442	
Grand Total	\$ 1,181,732	47%	\$ 838,620	33%	\$ 343,112	
<b>Utility Fund</b>	Rev vs Exp		<b>\$ 343,112</b>			

Revenue & Expense Summaries of the City's various funds are as follows:						
	Revenue	%	Expenditures	%	Rev - Exp	
General Fund	\$ 6,427,235	65%	\$ 4,456,578	45%	\$ 1,970,657	
<b>Redevelopment</b>	\$ 593,743	99%	\$ 57,006	9%	<b>\$ 536,737</b>	
<b>Capital Projects</b>	\$ 458,854	55%	\$ 200,360	24%	<b>\$ 258,494</b>	
Utility Fund	\$ 1,255,008	50%	\$ 907,454	36%	\$ 347,554	
<b>Recreation Fund</b>	\$ 37,112	62%	\$ 20,348	34%	<b>\$ 16,764</b>	
Grand Total	\$ 8,771,952		\$ 5,641,746		\$ 3,130,206	

**Change in Fund  
Balance**

The General Fund revenues versus expenses (minus restricted) indicates an increase of approximately \$1,988,497.

The Utility Fund revenues versus expenses (minus restricted) indicates an increase of approximately \$343,112.

Balance of Restricted Funds at the end of **April:**

<b><u>General Fund</u></b>		<b><u>Utility Fund</u></b>	
Public Safety Fire	\$1,785,964		
<u>Public Safety Police</u>	<u>\$788,628</u>	Sewer Impact	\$ 91,567
<b>Public Safety Total</b>	<b>\$2,574,592</b>	<u>Water Impact</u>	<u>\$863,715</u>
Storm water	\$260,488	Total Restricted	\$955,283
Building	\$1,672,814		
Police Forfeiture	\$ 3,373		
Abandon Property	\$ 35,200		
Paving	\$275,000		
Cemetery	\$ 71,789	<b><u>Other Funds</u></b>	
Police Education	\$ 358	Redevelopment	\$845,719
Fire Fee Refunds	\$ 0	CIP	\$792,621
<u>Police Donations</u>	<u>\$ 14,304</u>	Recreation	-\$ 7,136
Total Restricted	\$4,919,956	Rec 5ks	\$10,606

Please see the attached YTD Budget Expense Report Summary for Expenses by Department, and the April Year to Date Budget Reports for the details.

We have \$7.794 million in SBA investments. The SBA investment summary shows all restricted fund balances at the end of December 30, 2020. The restricted funds are updated quarterly. Please see the Investments attachment for details.

The current debt reflected in the Utility Fund is –(\$354,390) which is a decrease of \$207,902 of the debt at the end of FY2020, a decrease of –(\$530,160) from the debt the end of FY2018–(\$884,550). \$450,000 was transferred this year from Utility to the General Fund to pay down the debt.

We have \$15.302 million in various accounts (USB Bank, SBOA Investments, Certificate of Deposits and Edward Jones). Please see the Summary of Cash Accounts by Funds attachment for details.

Please see me if you have any questions or comments regarding this report.

- Attachments:  
 Budget Summary – GF & Utility  
 SBA Investments Summary  
 SBA FY2021 UT Summary  
 Cash Summary-All accounts  
 Year to Date Budget Report



**CITY OF FRUITLAND PARK**  
**APRIL 2021**  
**YTD BUDGET REPORT SUMMARY - EXPENSES**

**APR**  
**58.0%**

		Original Budget	Tranfrs/ Adjstmnts	Revised Budget	YTD Expended	YTD Encumb	Available Budget	% Expended	Inlucdes P.O.s % Used	Expend -Over/ Under	Used -Over Under	Expended
<b>GENERAL FUND</b>												
01511	LEGISLATIVE	97,064		97,064	45,080		51,984	46.4%	46.4%	11.6%	11.6%	Under
01512	EXECUTIVE	444,829	10,000	454,829	208,224	16,151	230,454	45.8%	49.3%	12.2%	8.7%	Under
01513	FINANCE	340,944	-10,000	330,944	142,664		188,280	43.1%	43.1%	14.9%	14.9%	Under
01514	LEGAL COUNSEL	85,300		85,300	29,176		56,124	34.2%	34.2%	23.8%	23.8%	Under
01519	OTHER GEN GOVT SERVICES	578,569	412,432	991,001	683,035	76,048	231,918	68.9%	76.6%	-10.9%	-18.6%	OVER
01521	LAW ENFORCEMENT	2,399,838	10,362	2,410,200	1,211,855	51,281	1,147,064	50.3%	52.4%	7.7%	5.6%	Under
01522	FIRE CONTROL	826,633	304,594	1,131,227	699,850		431,377	61.9%	61.9%	-3.9%	-3.9%	OVER
01524	BUILDING & ZONING	925,588		925,588	353,024	39,145	533,419	38.1%	42.4%	19.9%	15.6%	Under
01534	SOLID WASTE	510,856		510,856	204,044		306,812	39.9%	39.9%	18.1%	18.1%	Under
01538	STORMWATER MANAGEMENT	524,275		524,275	2,250		522,025	0.4%	0.4%	57.6%	57.6%	Under
01541	ROAD & STREET	575,777		575,777	161,404		414,373	28.0%	28.0%	30.0%	30.0%	Under
01571	LIBRARY	573,277		573,277	279,736		293,541	48.8%	48.8%	9.2%	9.2%	Under
01572	MUNICIPAL POOL	158,763		158,763	27,074		131,689	17.1%	17.1%	40.9%	40.9%	Under
01573	PARKS/RECREATION MAINT	402,459		402,459	136,449	3,799	262,210	33.9%	34.8%	24.1%	23.2%	Under
01574	RECREATION	313,950		313,950	152,713		161,237	48.6%	48.6%	9.4%	9.4%	Under
01581	INTERFUND TRANSFERS	428,238		428,238	120,000		308,238	28.0%	28.0%	30.0%	30.0%	Under
FUND 001	TOTAL GENERAL FUND	9,186,360	727,388	9,913,748	4,456,578	186,424	5,270,746	45.0%	46.8%	13.0%	11.2%	Under
<b>Expend</b>												
		Original Budget	Tranfrs/ Adjstmnts	Revised Budget	YTD Expended	YTD Encumb	Available Budget	% Expended	% Used	-Over Under	Over Under	Expended
<b>UTILITY FUND</b>												
40533	WATER	1,227,981	0	1,227,981	351,047		876,934	28.6%	28.6%	29.4%	29.4%	Under
40535	SEWER	1,299,361	0	1,299,361	556,408	119,851	623,103	42.8%	52.0%	15.2%	6.0%	Under
FUND 400	TOTAL UTILITY FUND	2,527,342	0	2,527,342	907,454	119,851	1,500,037	35.9%	40.6%	22.1%	17.4%	Under

Cares Act

Florida State Board of Administration Investments

AS OF: **March 31, 2021**

		Previous Balance	Deposits	Withdrawal	Audit Entry	SBA Interest	Due T/F	Ending Balance
<b>General Fund-01000</b>								
15100	<b>Unrestricted</b>	-176,159.60	1,000,000.00	75,000.00		600.81	-99,491.07	649,950.14
	<b>Restricted</b>							
15140	Cemetery	67,100.40						67,100.40
15122	Building Dept	1,805,398.16						1,805,398.16
15117	Police Impact	790,633.78						790,633.78
15118	Fire Impact	1,779,938.77						1,779,938.77
15110	Police Education (2nd \$)	-294.48						-294.48
15111	Police Drug Forfeiture	3,373.38						3,373.38
15119	Police Donation	12,115.26						12,115.26
15123	Library Donation	2,037.58						2,037.58
15124	Recreation Donation	10,000.00						10,000.00
15125	Stormwater	244,624.18						244,624.18
15130	Paving	200,000.00	75,000.00					275,000.00
15170	Abandoned Property	33,950.00						33,950.00
<b>Redevelopment Trust Fund-20000</b>								
15100	<b>Unrestricted</b>	776,488.40				97.74	-10,566.36	766,019.78
<b>General CIP/Infrastructure- 30000</b>								
15112	<b>Unrestricted</b>	570,271.57				71.79	64,654.64	634,998.00
		0.00						0.00
<b>Utility Fund - 40000</b>								
15100	<b>Unrestricted</b>	-638,134.69	250,000.00			53.73	33,691.02	-354,389.94
	<b>Restricted</b>							
15107	SRF Debt Service	68,834.23						68,834.23
15115	Sewer Impact	144,541.52						144,541.52
15116	Water Impact	851,567.10						851,567.10
<b>Fire Pension - 60000</b>								
15103	<b>Restricted</b>	-553.20					-91.73	-644.93
<b>Recreation Fund - 62000</b>								
15104	<b>Rec Funds</b>	-7,701.34				-0.36	11,803.50	4,101.80
15131	5Ks	5,403.06						5,403.06
		0.00						0.00
<b>Total Funds</b>		<b>6,542,683.16</b>				<b>823.71</b>	<b>0.00</b>	<b>7,794,257.79</b>
<b>Statement</b>								
Account 151321		6,543,434.08	1,250,000.00			823.71		7,794,257.79
Unrealized Gain								
Total Statements		<b>6,542,683.16</b>						<b>7,794,257.79</b>

UT FY2018	-884,550.00
UT FY2021	-354,389.94
Reduction	-530,160.06

0.00

**History of State Board Administration of Investments for the Utility Fund only**

Month	Due To/From		Ending Balance	
Sep-18	-256,577.01		<b>-884,550.22</b>	EPA Grant 500k plus 725k construction expenses
Oct-18	647,716.42		-237,177.66	Accrued 500K from EPA Grant back to FY2018
Nov-18	-365,624.78		-601,942.52	
Dec-19	5,968.94		-595,823.69	
Jan-19	23,308.40		-572,346.11	
Feb-19	-193,216.14		-765,314.67	Impact fees revenue moved to impact fees
Mar-19	179,271.87		-585,863.23	
Apr-19	61,107.86		-524,198.83	
May-19	-227,505.81		-751,001.40	
Jun-19	78,828.99		-778,791.85	Impact fees revenue moved to impact fees
Jul-19	42,161.10		-774,837.83	
Aug-19	149,108.96		-519,873.91	Sewer Impact Fees used to pay SRF
Sep-19	38,192.46		<b>-491,094.70</b>	Ending Balance FY2019

-393,455.52 Debt has decreased at end of FY2019

Oct-19	47,749.67		-462,855.49	
Nov-19	64,920.68		-441,031.11	
Dec-19	-75,292.68		-527,768.07	
Jan-20	31,210.18		-506,182.66	
Feb-20	35,771.09		-422,377.70	
Mar-20	52,833.13		-403,893.52	
Apr-20	52,817.54		-368,172.09	
May-20	15,981.30		-371,370.98	
Jun-20	-16,748.70		-417,692.17	
Jul-20	-5,134.78		-422,600.52	
Aug-20	-126,871.11		-526,497.11	
Sep-20	-94,692.93		<b>-562,291.81</b>	

-322,258.41 -- \$884,550 Debt has decreased

71,197.11 Increase from FY2019

Oct-20	-39,473.21		-623,203.51	
Nov-20	-10,286.95		-652,203.83	
Dec-20	-57,414.66		-714,459.41	
Jan-21	-60,416.92		-574,797.15	Transferred \$200,000 from UT USB
Feb-21	-63,393.80		-618,134.69	
Mar-21	33,691.02		<b>-354,389.94</b>	Transferred \$250,000 from UT USB

-530,160.28 -- \$884,550 Debt has decreased

-207,901.87 Decrease from FY2020

SUMMARY OF  
CASH ACCOUNTS  
BY FUNDS

AS OF: 30-Apr-2021

	SBOA Investments	USB	Citizens	CDs	Edward Jones	Total	Total Fund
<b>General Fund</b>	\$ 5,673,827	\$ 5,506,096		\$ 200,000		\$ 11,379,923	<b>\$ 11,518,691 GF</b>
Police/Fire Fee		\$ -				\$ -	
Payroll		\$ 138,768				\$ 138,768	
<b>Redevelopment</b>	\$ 766,020			\$ 100,000	Citizens	\$ 866,020	<b>\$ 866,020 Redevp</b>
<b>Capital Projects</b>	\$ 634,998			\$ 100,000	Citizens	\$ 734,998	<b>\$ 734,998 CIP</b>
<b>Utility Fund</b>	\$ 710,553					\$ 710,553	<b>\$ 1,328,015 Utility</b>
Utility Fund		\$ 431,567				\$ 431,567	
Utility Deposit		\$ 185,895				\$ 185,895	
<b>Municipal FF</b>	\$ (645)				\$ 844,906	\$ 844,261	<b>\$ 844,261 FF Pension</b>
<b>Recreation</b>	\$ 9,505					\$ 9,505	<b>\$ 9,505 Rec</b>
<b>Total Funds</b>	\$ 7,794,258	\$ 6,262,326	\$ -	\$ 400,000	\$ 844,906	\$ 15,301,490	<b>\$ 15,301,490</b>

THRU 4/30/2021 58% OF THE YEAR LAPSED

FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01001 GENERAL FUND REVENUES</u>							
<u>31 TAXES</u>							
31110 AD VALOREM TAXES	-3,022,226	0	-3,022,226	-2,942,554.28	.00	-79,671.72	97.4%
31120 DELINQUENT AD VALOREM TAX	-1,436	0	-1,436	.00	.00	-1,436.00	.0%
31230 LOCAL OPTION FUEL TAX	-118,725	0	-118,725	-85,947.30	.00	-32,777.70	72.4%
31251 FIRE INS PREM TAX PENSION	-16,000	0	-16,000	.00	.00	-16,000.00	.0%
31310 ELECTRIC FRANCHISE FEE	-520,837	0	-520,837	-252,095.27	.00	-268,741.73	48.4%
31340 GAS FRANCHISE FEE	-23,547	0	-23,547	-7,572.57	.00	-15,974.43	32.2%
31390 GARBAGE FRANCHISE FEE	-98,719	0	-98,719	-60,761.93	.00	-37,957.07	61.6%
31410 ELECTRIC UTILITY TAX	-603,603	0	-603,603	-351,816.72	.00	-251,786.28	58.3%
31421 COMMUNICATIONS SERVICE TAX	-191,935	0	-191,935	-131,038.97	.00	-60,896.03	68.3%
31430 WATER UTILITY TAX	-223,510	0	-223,510	-121,867.62	.00	-101,642.38	54.5%
31440 GAS UTILITY TAX	-20,875	0	-20,875	-8,119.58	.00	-12,755.42	38.9%
TOTAL TAXES	-4,841,413	0	-4,841,413	-3,961,774.24	.00	-879,638.76	81.8%
<u>32 LICENSES &amp; PERMITS</u>							
32100 CITY BUSINESS RECEIPT TAX	-21,852	0	-21,852	-21,771.52	.00	-80.48	99.6%
32110 DEL CITY OCCUPATIONAL LIC	-28	0	-28	.00	.00	-28.00	.0%
32200 BUILDING PERMIT A	-250,000	0	-250,000	-190,285.22	.00	-59,714.78	76.1%
32201 BUILDING PERMIT B	-5,000	0	-5,000	-45,326.52	.00	40,326.52	906.5%
32903 MONUMENT PERMITS	0	0	0	-150.00	.00	150.00	100.0%
TOTAL LICENSES & PERMITS	-276,880	0	-276,880	-257,533.26	.00	-19,346.74	93.0%
<u>33 INTERGOVERN. REVENUE</u>							
33110 DCA FEMA FEDERAL GRANT	0	-48,840	-48,840	.00	.00	-48,840.00	.0%
33421 GRANT BYRNE/JAG	0	-3,833	-3,833	.00	.00	-3,833.00	.0%
33512 STATE REVENUE SHARING TAX	-214,564	0	-214,564	-142,650.63	.00	-71,913.37	66.5%
33514 MOBILE HOME LICENSES	-11,221	0	-11,221	-8,413.07	.00	-2,807.93	75.0%
33515 ALCOHOLIC BEV LICENSE	-2,436	0	-2,436	-2,195.48	.00	-240.52	90.1%
33518 LOCAL GOVT 1/2C SALES TAX	-500,000	0	-500,000	-323,160.19	.00	-176,839.81	64.6%
33770 COUNTY LIBRARY APPROPRIAT	-62,247	0	-62,247	-41,498.00	.00	-20,749.00	66.7%

FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
33777 LAKE CO WTR AUTH GRANT	-400,000	0	-400,000	.00	.00	-400,000.00	.0%
33778 LAKE CO CARES ACT	0	-363,592	-363,592	-78,087.81	.00	-285,504.19	21.5%
33820 COUNTY BUSINESS TAX RECEIPT	-8,481	0	-8,481	.00	.00	-8,481.00	.0%
33830 COUNTY ONE CENT GAS TAX	-38,120	0	-38,120	-17,816.96	.00	-20,303.04	46.7%
33840 LAKE COUNTY FIRE	0	-50,825	-50,825	-50,825.00	.00	.00	100.0%
TOTAL INTERGOVERN. REVENUE	-1,237,069	-467,090	-1,704,159	-664,647.14	.00	-1,039,511.86	39.0%
<b>34 CHARGES FOR SERVICES</b>							
33547 FDOT HWY MOWING MAINT	0	0	0	-74,378.25	.00	74,378.25	100.0%
33548 FDOT TRAFFIC SIGNAL MAINTENAN	-9,996	0	-9,996	.00	.00	-9,996.00	.0%
34120 ZONING FEES	-8,492	0	-8,492	-4,550.00	.00	-3,942.00	53.6%
34132 PLAN (STRUCTURE) REVIEW FEE	-4,776	0	-4,776	.00	.00	-4,776.00	.0%
34140 COPYING / RCDS REQ/CERT	-1,780	0	-1,780	-897.90	.00	-882.10	50.4%
34220 FIRE INSPECTION FEES	-15,000	0	-15,000	-11,121.18	.00	-3,878.82	74.1%
34222 FIRE ASSESSMENT FP	-477,262	0	-477,262	-502,188.05	.00	24,926.05	105.2%
34223 FIRE ASSESSMENT VILLAGE	-352,291	0	-352,291	-365,848.15	.00	13,557.15	103.8%
34290 SCHOOL PUBLIC SAFETY-COUNTY	-61,923	0	-61,923	-55,730.25	.00	-6,192.75	90.0%
34335 OTHER REVENUES	-28,353	0	-28,353	-15,674.00	.00	-12,679.00	55.3%
34340 SOLID WASTE COLLECTION	-222,000	0	-222,000	-120,668.39	.00	-101,331.61	54.4%
34341 SOLID WASTE DISPOSAL	-187,992	0	-187,992	-98,536.51	.00	-89,455.49	52.4%
34342 YARDWASTE COLLECTION	-37,484	0	-37,484	-20,752.70	.00	-16,731.30	55.4%
34343 YARDWASTE DISPOSAL	-13,232	0	-13,232	-7,270.93	.00	-5,961.07	54.9%
34344 RECYCLE	-50,148	0	-50,148	-27,578.00	.00	-22,570.00	55.0%
34345 ADMIN FEE-GARBAGE BILLING	-59,078	0	-59,078	-34,099.85	.00	-24,978.15	57.7%
34346 ADM. FEE-IMPACT FEE	-8,944	0	-8,944	-3,300.00	.00	-5,644.00	36.9%
34391 STORMWATER FEE	-49,916	0	-49,916	-31,484.00	.00	-18,432.00	63.1%
34393 REG ABANDONED PROPERTY	-3,000	0	-3,000	-1,750.00	.00	-1,250.00	58.3%
34712 LIBRARY FEE OUT/COUNTY	-900	0	-900	-620.00	.00	-280.00	68.9%
34713 LIBRARY CAFE	0	0	0	-1,762.45	.00	1,762.45	100.0%
34717 FP DAY PROCEEDS	-1,355	0	-1,355	.00	.00	-1,355.00	.0%
34718 FRUITLAND PARK DAY SPONSOR	-200	0	-200	.00	.00	-200.00	.0%
34719 CONCESSIONS	-1,718	0	-1,718	.00	.00	-1,718.00	.0%
34720 POOL FEES	-9,313	0	-9,313	-500.00	.00	-8,813.00	5.4%
34725 POOL SWIM PROG/LESSONS	-3,398	0	-3,398	.00	.00	-3,398.00	.0%
34755 RENT RECREATION FACILITY	-2,000	0	-2,000	-2,442.50	.00	442.50	122.1%
34759 FACILITY RENTAL FEE	0	0	0	-250.00	.00	250.00	100.0%
34900 LIEN SEARCH FEE	-5,788	0	-5,788	-4,730.00	.00	-1,058.00	81.7%
TOTAL CHARGES FOR SERVICES	-1,616,339	0	-1,616,339	-1,386,133.11	.00	-230,205.89	85.8%
<b>35 FINES &amp; FORFEITURES</b>							

FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
35110 TRAFFIC COURT FINES & FORFEIT	-23,288	0	-23,288	-9,477.02			
35130 POLICE EDUCATION FUND 2ND \$	-2,586	0	-2,586	-908.63	.00	-13,810.98	40.7%
35200 LIBRARY FINES	-2,178	0	-2,178	-4,684.42	.00	-1,677.37	35.1%
35410 VIOLATIONS OF LOCAL ORDIN	0	0	0	-1,524.16	.00	2,506.42	215.1%
35900 FINES & FORFEITURES-COUNTY	-53	0	-53	-20.27	.00	1,524.16	100.0%
						-32.73	38.2%
TOTAL FINES & FORFEITURES	-28,105	0	-28,105	-16,614.50	.00	-11,490.50	59.1%
<b>36 MISC. REVENUE</b>							
36120 INTEREST EARNED	-102,662	0	-102,662	-5,949.58	.00	-96,712.42	5.8%
36132 INTEREST ON AD VALOREM	-1,459	0	-1,459	.00	.00	-1,459.00	.0%
36201 STATE LIBRARY ERATE REFUND	-14,400	0	-14,400	-14,400.00	.00	.00	100.0%
36322 POLICE IMPACT FEE	-47,550	0	-47,550	-12,423.30	.00	-35,126.70	26.1%
36323 FIRE IMPACT FEE	-76,867	0	-76,867	-20,083.20	.00	-56,783.80	26.1%
36410 CEMETERY LOT SALES	-9,203	0	-9,203	-7,388.90	.00	-1,814.10	80.3%
36442 INSURANCE CLAIM PROCEEDS	0	-6,529	-6,529	-14,742.67	.00	8,213.67	225.8%
36602 PD DONATIONS	0	0	0	-13,893.50	.00	13,893.50	100.0%
36940 REIMBURSEMENT FOR SERVICE	0	0	0	-9,996.00	.00	9,996.00	100.0%
36942 RESTITUTION	-82	0	-82	.00	.00	-82.00	.0%
36943 REIMB MAILING SURROUNDING PRO	-3,068	0	-3,068	-131.10	.00	-2,936.90	4.3%
36944 COST OF CONVICTION - PD	-4,523	0	-4,523	-1,905.74	.00	-2,617.26	42.1%
36946 REIMBURSEMENT MISC B&Z	-2,000	0	-2,000	-846.40	.00	-1,153.60	42.3%
36947 REIMB PLANNING FEES	-15,145	0	-15,145	-11,534.42	.00	-3,610.58	76.2%
36948 REIMB ENGINEERING FEES	-4,696	0	-4,696	-2,423.05	.00	-2,272.95	51.6%
36990 MISC REVENUE	-6,262	0	-6,262	-349.84	.00	-5,912.16	5.6%
36991 MISC REVENUE - PD	-852	0	-852	-500.00	.00	-352.00	58.7%
36993 FUEL TAX REFUNDS	-5,073	0	-5,073	-3,670.22	.00	-1,402.78	72.3%
TOTAL MISC. REVENUE	-293,842	-6,529	-300,371	-120,237.92	.00	-180,133.08	40.0%
<b>38 NON REVENUES</b>							
38001 XFER IN FUND BALANCE	0	-66,797	-66,797	.00	.00	-66,797.00	.0%
38006 XFER IN IMPACT FEES	-80,000	0	-80,000	.00	.00	-80,000.00	.0%
38009 XFER IN STORMWATER FBAL	-100,000	0	-100,000	.00	.00	-100,000.00	.0%
38011 XFER IN PD & FIRE FEE REFUND	0	-32,563	-32,563	.00	.00	-32,563.00	.0%
38012 XFER IN BUILDING (PERMIT FEES	-671,042	0	-671,042	.00	.00	-671,042.00	.0%
38013 XFER IN FM FIRE ASSESSMENT	0	-154,409	-154,409	.00	.00	-154,409.00	.0%
38150 XFER IN REDEVELOPMENT	-41,670	0	-41,670	-20,294.80	.00	-21,374.80	48.7%
TOTAL NON REVENUES	-892,712	-253,769	-1,146,481	-20,294.80	.00	-1,126,185.80	1.8%
TOTAL GENERAL FUND REVENUES	-9,186,360	-727,388	-9,913,748	-6,427,234.97	.00	-3,486,512.63	64.8%

*8000 Settlement pmt*



04/30/2021 13:37  
808jmich

CITY OF FRUITLAND PARK  
YEAR-TO-DATE BUDGET REPORT

THRU 4/30/2021 58% OF THE YEAR LAPSED

4  
glytdbud

FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01511 LEGISLATIVE</u>							
<u>10 PERSONAL SERVICES</u>							
10130 STIPENDS-COMMISSION	60,000	0	60,000	32,650.00	.00	27,350.00	54.4%
10131 STIPENDS-P&Z	4,020	0	4,020	2,205.00	.00	1,815.00	54.9%
10210 FICA	4,899	0	4,899	2,666.43	.00	2,232.57	54.4%
10233 LIFE INSURANCE	1,080	0	1,080	522.97	.00	557.03	48.4%
10240 WORKERS COMPENSATION	150	0	150	54.99	.00	95.01	36.7%
TOTAL PERSONAL SERVICES	70,149	0	70,149	38,099.39	.00	32,049.61	54.3%
<u>30 OPERATING EXPENSES</u>							
30340 CONTRACTUAL SERVICES	5,725	0	5,725	900.00	.00	4,825.00	15.7%
30400 TRAVEL/PER DIEM	5,000	0	5,000	140.00	.00	4,860.00	2.8%
30410 COMMUNICATIONS	3,024	0	3,024	1,760.09	.00	1,263.91	58.2%
30420 POSTAGE	50	0	50	.00	.00	50.00	.0%
30450 INSURANCE	1,856	0	1,856	1,286.19	.00	569.90	69.3%
30463 EQUIPMENT REPAIRS/MAINT	200	0	200	.00	.00	200.00	.0%
30470 PRINTING & COPYING	200	0	200	.00	.00	200.00	.0%
30490 MISC EXPENSE	3,000	0	3,000	.00	.00	3,000.00	.0%
30510 OFFICE SUPPLIES	400	0	400	1,020.00	.00	-620.00	255.0%
30511 RECORDING TAPES	20	0	20	.00	.00	20.00	.0%
30520 SUPPLIES	3,710	0	3,710	142.65	.00	3,567.35	3.8%
30542 TRAINING & EDUCATION	2,750	0	2,750	.00	.00	2,750.00	.0%
30544 MEMBERSHIPS	980	0	980	1,732.00	.00	-752.00	176.7%
TOTAL OPERATING EXPENSES	26,915	0	26,915	6,980.93	.00	19,934.16	25.9%
TOTAL LEGISLATIVE	97,064	0	97,064	45,080.32	.00	51,983.77	46.4%



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ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
001 GENERAL FUND	APPROP		BUDGET			BUDGET	USED
<u>01512 EXECUTIVE</u>							
<u>10 PERSONAL SERVICES</u>							
10110 SALARY	240,580	0	240,580	137,578.36	.00	103,001.60	57.2%
10111 BONUS	3,464	0	3,464	2,375.96	.00	1,088.04	68.6%
10120 WAGES	0	0	0	563.68	.00	-563.68	100.0%
10121 BONUS	0	0	0	370.80	.00	-370.80	100.0%
10158 VEHICLE ALLOWANCE	6,000	0	6,000	300.00	.00	5,700.00	5.0%
10210 FICA	20,557	0	20,557	10,340.26	.00	10,216.48	50.3%
10220 RETIREMENT	21,671	0	21,671	11,977.53	.00	9,693.82	55.3%
10230 HEALTH INSURANCE	27,629	0	27,629	15,635.76	.00	11,993.52	56.6%
10233 LIFE INSURANCE	378	0	378	209.44	.00	168.56	55.4%
10236 DENTAL INSURANCE	783	0	783	456.68	.00	326.20	58.3%
10240 WORKERS COMPENSATION	571	0	571	337.20	.00	233.86	59.0%
TOTAL PERSONAL SERVICES	321,633	0	321,633	180,145.67	.00	141,487.60	56.0%
<u>30 OPERATING EXPENSES</u>							
30340 CONTRACTUAL SERVICES	65,035	10,000	75,035	3,080.90	16,150.00	55,804.10	25.6%
30400 TRAVEL/PER DIEM	9,000	0	9,000	200.00	.00	8,800.00	2.2%
30410 COMMUNICATIONS	1,104	0	1,104	970.72	.00	133.28	87.9%
30420 POSTAGE	3,500	0	3,500	298.39	.00	3,201.61	8.5%
30450 INSURANCE	6,378	0	6,378	4,419.90	.00	1,958.38	69.3%
30463 EQUIPMENT REPAIRS/MAINT	100	0	100	.00	.00	100.00	.0%
30470 PRINTING & COPYING	3,000	0	3,000	.00	.00	3,000.00	.0%
30510 OFFICE SUPPLIES	3,408	0	3,408	2,685.06	.00	722.94	78.8%
30520 SUPPLIES	0	0	0	204.57	.00	-204.57	100.0%
30540 PROFESSIONAL BOOKS	10,350	0	10,350	.00	.00	10,350.00	.0%
30541 SUBSCRIPTIONS	500	0	500	807.75	.00	-307.75	161.6%
30542 TRAINING & EDUCATION	6,125	0	6,125	3,519.21	.00	2,605.79	57.5%
30544 MEMBERSHIPS	3,695	0	3,695	2,420.02	.00	1,274.98	65.5%
TOTAL OPERATING EXPENSES	112,195	10,000	122,195	18,606.52	16,150.00	87,438.76	28.4%
<u>60 CAPITAL OUTLAY</u>							

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CITY OF FRUITLAND PARK  
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THRU 4/30/2021 58% OF THE YEAR LAPSED

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FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR: 001	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60640	EQUIPMENT PURCHASES	11,000	0	11,000	9,471.87	.00	1,528.13	86.1%
	TOTAL CAPITAL OUTLAY	11,000	0	11,000	9,471.87	.00	1,528.13	86.1%
	TOTAL EXECUTIVE	444,829	10,000	454,829	208,224.06	16,150.00	230,454.49	49.3%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01513 FINANCE DEPARTMENT</u>							
<u>10 PERSONAL SERVICES</u>							
10110 SALARY	136,054	0	136,054	72,817.92	.00	63,235.70	53.5%
10111 BONUS	1,570	0	1,570	1,134.08	.00	435.92	72.2%
10120 WAGES	41,600	0	41,600	22,344.00	.00	19,256.00	53.7%
10121 BONUS	480	0	480	456.00	.00	24.00	95.0%
10140 OVERTIME	4,000	0	4,000	7.13	.00	3,992.87	.2%
10210 FICA	15,443	0	15,443	7,265.15	.00	8,177.85	47.0%
10220 RETIREMENT	18,165	0	18,165	9,616.90	.00	8,548.10	52.9%
10230 HEALTH INSURANCE	23,682	0	23,682	9,210.18	.00	14,472.06	38.9%
10233 LIFE INSURANCE	324	0	324	166.95	.00	157.05	51.5%
10236 DENTAL INSURANCE	671	0	671	391.44	.00	279.60	58.3%
10240 WORKERS COMPENSATION	429	0	429	260.61	.00	168.39	60.7%
TOTAL PERSONAL SERVICES	242,418	0	242,418	123,670.36	.00	118,747.54	51.0%
<u>30 OPERATING EXPENSES</u>							
30320 AUDIT FEES	15,150	0	15,150	9,750.00	.00	5,400.00	64.4%
30400 TRAVEL/PER DIEM	7,720	0	7,720	.00	.00	7,720.00	.0%
30410 COMMUNICATIONS	480	0	480	.00	.00	480.00	.0%
30420 POSTAGE	1,300	0	1,300	628.16	.00	671.84	48.3%
30450 INSURANCE	5,397	0	5,397	3,739.81	.00	1,657.00	69.3%
30463 EQUIPMENT REPAIRS/MAINT	750	0	750	.00	.00	750.00	.0%
30465 SERVICE CONTRACTS	6,100	0	6,100	.00	.00	6,100.00	.0%
30470 PRINTING & COPYING	1,635	0	1,635	573.50	.00	1,061.50	35.1%
30490 MISC EXPENSE	684	0	684	.00	.00	684.00	.0%
30510 OFFICE SUPPLIES	4,100	0	4,100	3,351.29	.00	748.71	81.7%
30520 SUPPLIES	500	0	500	690.45	.00	-190.45	138.1%
30540 PROFESSIONAL BOOKS	160	0	160	.00	.00	160.00	.0%
30542 TRAINING & EDUCATION	1,940	0	1,940	100.00	.00	1,840.00	5.2%
30544 MEMBERSHIPS	310	0	310	160.00	.00	150.00	51.6%
30545 TUITION REIMBURSEMENT	500	0	500	.00	.00	500.00	.0%
TOTAL OPERATING EXPENSES	46,726	0	46,726	18,993.21	.00	27,732.60	40.6%
<u>90 NON-OPERATING</u>							

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
90990 CONTINGENCY FUND	51,800	-10,000	41,800	.00	.00	41,800.00	.0%
TOTAL NON-OPERATING	51,800	-10,000	41,800	.00	.00	41,800.00	.0%
TOTAL FINANCE DEPARTMENT	340,944	-10,000	330,944	142,663.57	.00	188,280.14	43.1%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01514 LEGAL COUNSEL</u>							
<u>30 OPERATING EXPENSES</u>							
30310 LEGAL FEES	72,000	0	72,000	27,499.91	.00	44,500.09	38.2%
30492 LEGAL ADVERTISING	11,500	0	11,500	1,675.74	.00	9,824.26	14.6%
30497 RECORDING/FILING FEES	1,800	0	1,800	.00	.00	1,800.00	.0%
TOTAL OPERATING EXPENSES	85,300	0	85,300	29,175.65	.00	56,124.35	34.2%
TOTAL LEGAL COUNSEL	85,300	0	85,300	29,175.65	.00	56,124.35	34.2%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
<u>01519 OTHER GEN GOVT SERVICES</u>							
<u>10 PERSONAL SERVICES</u>							
10120 WAGES	46,804	0	46,804	17,640.00	.00	29,163.54	37.7%
10121 BONUS	540	0	540	360.00	.00	180.00	66.7%
10210 FICA	3,980	0	3,980	1,333.01	.00	2,646.99	33.5%
10220 RETIREMENT	4,680	0	4,680	1,764.00	.00	2,916.00	37.7%
10230 HEALTH INSURANCE	7,894	0	7,894	1,000.00	.00	6,894.08	12.7%
10233 LIFE INSURANCE	108	0	108	63.00	.00	45.00	58.3%
10236 DENTAL INSURANCE	224	0	224	130.48	.00	93.20	58.3%
10240 WORKERS COMPENSATION	2,358	0	2,358	918.69	.00	1,439.31	39.0%
10250 UNEMPLOYMENT COMPENSATION	6,000	0	6,000	4,715.95	.00	1,284.05	78.6%
TOTAL PERSONAL SERVICES	72,587	0	72,587	27,925.13	.00	44,662.17	38.5%
<u>30 OPERATING EXPENSES</u>							
30313 PROFESSIONAL FEES	10,990	0	10,990	685.00	.00	10,305.00	6.2%
30340 CONTRACTUAL SERVICES	108,221	-7,280	100,941	29,480.85	.00	71,459.65	29.2%
30344 BANK FEES/SERVICE CHARGES	600	0	600	444.50	.00	155.50	74.1%
30410 COMMUNICATIONS	22,120	0	22,120	14,668.96	.00	7,451.04	66.3%
30420 POSTAGE	50	0	50	.00	.00	50.00	.0%
30430 ELECTRIC	24,000	0	24,000	8,785.72	.00	15,214.28	36.6%
30431 WATER	12,000	0	12,000	18,469.62	.00	-6,469.62	153.9%
30440 RENTAL OF EQUIPMENT	3,660	0	3,660	2,225.83	.00	1,434.17	60.8%
30450 INSURANCE	17,619	0	17,619	12,209.45	.00	5,409.72	69.3%
30461 RADIO REPAIRS/MAINT	0	0	0	203.15	.00	-203.15	100.0%
30462 VEHICLE REPAIRS/MAINT	1,000	0	1,000	.00	.00	1,000.00	.0%
30463 EQUIPMENT REPAIRS/MAINT	1,224	0	1,224	.00	.00	1,224.00	.0%
30464 FACILITIES REPAIRS/MAINT	16,000	0	16,000	3,530.65	.00	12,469.35	22.1%
30465 SERVICE CONTRACTS	0	0	0	2,414.06	.00	-2,414.06	100.0%
30470 PRINTING & COPYING	1,000	0	1,000	557.74	.00	442.26	55.8%
30480 ADVERTISING	1,800	0	1,800	136.74	.00	1,663.26	7.6%
30481 GOODWILL	19,000	-9,000	10,000	9,755.36	.00	244.64	97.6%
30491 REDEVELOPMENT TAXES	243,508	0	243,508	241,923.00	.00	1,585.45	99.3%
30510 OFFICE SUPPLIES	2,800	0	2,800	4,126.15	.00	-1,326.15	147.4%
30520 SUPPLIES	18,800	0	18,800	8,793.86	.00	10,006.14	46.8%
30521 UNIFORMS	1,090	0	1,090	164.11	.00	925.89	15.1%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
30522 FUEL	500	0	500	1,314.65	.00	-814.65	262.9%
TOTAL OPERATING EXPENSES	505,982	-16,280	489,702	359,889.40	.00	129,812.72	73.5%
<u>60 CAPITAL OUTLAY</u>							
60625 CARES ACT PURCHASES EQUIPMT	0	363,592	363,592	229,419.56	76,047.93	58,124.51	84.0%
60640 EQUIPMENT PURCHASES	0	65,120	65,120	65,800.60	.00	-680.60	101.0%
TOTAL CAPITAL OUTLAY	0	428,712	428,712	295,220.16	76,047.93	57,443.91	86.6%
TOTAL OTHER GEN GOVT SERVICES	578,569	412,432	991,001	683,034.69	76,047.93	231,918.80	76.6%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
001 GENERAL FUND	APPROP		BUDGET			BUDGET	USED
<u>01521 LAW ENFORCEMENT</u>							
<u>10 PERSONAL SERVICES</u>							
10110 SALARY	144,291	0	144,291	46,761.21	.00	97,529.79	32.4%
10111 BONUS	1,631	0	1,631	954.96	.00	676.04	58.6%
10120 WAGES	910,093	0	910,093	540,956.51	.00	369,136.79	59.4%
10121 BONUS	10,618	0	10,618	13,400.23	.00	-2,782.23	126.2%
10122 SCHOOL CROSSING WAGES	30,358	0	30,358	19,368.52	.00	10,989.48	63.8%
10135 RESERVE OTHER WAGES	20,000	0	20,000	512.59	.00	19,487.41	2.6%
10140 OVERTIME	50,000	0	50,000	31,700.28	.00	18,299.72	63.4%
10150 INCENTIVE PAY	30,240	0	30,240	10,384.28	.00	19,855.72	34.3%
10151 HOLIDAY PAY	58,161	0	58,161	36,852.20	.00	21,308.80	63.4%
10155 UNIFORM ALLOWANCE	10,500	0	10,500	5,250.00	.00	5,250.00	50.0%
10210 FICA	119,026	0	119,026	51,798.56	.00	67,227.44	43.5%
10220 RETIREMENT	360,988	0	360,988	162,642.94	.00	198,345.06	45.1%
10230 HEALTH INSURANCE	173,670	0	173,670	83,619.66	.00	90,050.10	48.1%
10233 LIFE INSURANCE	2,376	0	2,376	1,296.00	.00	1,080.00	54.5%
10236 DENTAL INSURANCE	4,921	0	4,921	2,255.44	.00	2,665.52	45.8%
10240 WORKERS COMPENSATION	52,358	0	52,358	33,032.46	.00	19,325.54	63.1%
TOTAL PERSONAL SERVICES	1,979,231	0	1,979,231	1,040,785.84	.00	938,445.18	52.6%
<u>30 OPERATING EXPENSES</u>							
30313 PROFESSIONAL FEES	11,645	0	11,645	2,355.98	.00	9,289.02	20.2%
30340 CONTRACTUAL SERVICES	36,250	0	36,250	8,618.05	.00	27,631.95	23.8%
30400 TRAVEL/PER DIEM	7,800	0	7,800	1,533.97	.00	6,266.03	19.7%
30410 COMMUNICATIONS	25,100	0	25,100	12,681.34	.00	12,418.66	50.5%
30420 POSTAGE	450	0	450	75.11	.00	374.89	16.7%
30440 RENTAL OF EQUIPMENT	1,620	0	1,620	335.00	.00	1,285.00	20.7%
30443 LEASE PAYMENT	100	0	100	.00	.00	100.00	.0%
30450 INSURANCE	43,713	0	43,713	34,775.53	.00	8,937.63	79.6%
30461 RADIO REPAIRS/MAINT	10,040	0	10,040	5,856.00	.00	4,184.00	58.3%
30462 VEHICLE REPAIRS/MAINT	27,200	6,529	33,729	18,060.87	.00	15,668.13	53.5%
30463 EQUIPMENT REPAIRS/MAINT	11,700	0	11,700	2,438.29	.00	9,261.71	20.8%
30464 FACILITIES REPAIRS/MAINT	500	0	500	175.00	.00	325.00	35.0%
30465 SERVICE CONTRACTS	900	0	900	220.63	.00	679.37	24.5%
30470 PRINTING & COPYING	3,000	0	3,000	435.29	.00	2,564.71	14.5%



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
30482 DONATIONS EXPENSE	0	0	0	2,310.26	.00	-2,310.26	100.0%
30510 OFFICE SUPPLIES	3,000	0	3,000	925.62	.00	2,074.38	30.9%
30520 SUPPLIES	6,900	0	6,900	2,176.58	.00	4,723.42	31.5%
30521 UNIFORMS	17,000	0	17,000	8,084.56	.00	8,915.44	47.6%
30522 FUEL	62,000	0	62,000	27,942.32	.00	34,057.68	45.1%
30524 PROMOTIONAL	3,500	0	3,500	590.78	.00	2,909.22	16.9%
30540 PROFESSIONAL BOOKS	1,300	0	1,300	.00	.00	1,300.00	.0%
30542 TRAINING & EDUCATION	19,900	0	19,900	7,539.74	.00	12,360.26	37.9%
30543 2ND DOLLAR TNG/POLICE ED FUND	2,586	0	2,586	3,002.84	.00	-416.84	116.1%
30544 MEMBERSHIPS	465	0	465	270.00	.00	195.00	58.1%
30545 TUITION REIMBURSEMENT	11,600	0	11,600	.00	.00	11,600.00	.0%
TOTAL OPERATING EXPENSES	308,269	6,529	314,798	140,403.76	.00	174,394.40	44.6%
<u>60 CAPITAL OUTLAY</u>							
60640 EQUIPMENT PURCHASES	30,838	0	30,838	24,283.11	.00	6,554.89	78.7%
60643 EQUIP PURCH NONREPAIRABLE	1,000	0	1,000	649.20	.00	350.80	64.9%
60648 EQUIPMENT PURCHASE GRANT	0	3,833	3,833	.00	3,631.22	201.78	94.7%
60649 EQUIPMENT - VEHICLES	80,000	0	80,000	5,733.00	47,650.00	26,617.00	66.7%
TOTAL CAPITAL OUTLAY	111,838	3,833	115,671	30,665.31	51,281.22	33,724.47	70.8%
<u>90 NON-OPERATING</u>							
90990 CONTINGENCY FUND	500	0	500	.00	.00	500.00	.0%
TOTAL NON-OPERATING	500	0	500	.00	.00	500.00	.0%
TOTAL LAW ENFORCEMENT	2,399,838	10,362	2,410,200	1,211,854.91	51,281.22	1,147,064.05	52.4%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
<u>01522 FIRE CONTROL</u>							
<u>10 PERSONAL SERVICES</u>							
10120 WAGES	198,502	-134,164	64,338	64,338.19	.00	.00	100.0%
10121 BONUS	1,100	-71	1,029	1,028.82	.00	.00	100.0%
10132 STIPENDS- FIREFIGHTERS	42,109	-30,221	11,887	12,537.37	.00	-650.00	105.5%
10210 FICA	18,490	-13,627	4,863	4,863.30	.00	.00	100.0%
10220 RETIREMENT	12,031	-8,904	3,127	3,127.38	.00	.00	100.0%
10225 STATE FF RETIREMENT CONTRIB	16,000	-16,000	0	.00	.00	.00	.0%
10233 LIFE INSURANCE	1,188	-1,188	0	.00	.00	.00	.0%
10240 WORKERS COMPENSATION	13,544	-7,721	5,823	8,734.50	.00	-2,911.50	150.0%
TOTAL PERSONAL SERVICES	302,964	-211,895	91,068	94,629.56	.00	-3,561.50	103.9%
<u>30 OPERATING EXPENSES</u>							
30313 PROFESSIONAL FEES	5,644	-5,644	0	.00	.00	.00	.0%
30340 CONTRACTUAL SERVICES	12,287	-9,411	2,876	2,875.89	.00	.00	100.0%
30345 CONTRACTUAL VILLAGES	352,291	0	352,291	202,783.35	.00	149,507.65	57.6%
30349 LAKE COUNTY FIRE CONTRACTUAL	0	645,246	645,246	358,470.00	.00	286,776.00	55.6%
30400 TRAVEL/PER DIEM	260	-260	0	.00	.00	.00	.0%
30410 COMMUNICATIONS	13,228	-12,721	507	606.94	.00	-100.00	119.7%
30420 POSTAGE	263	-248	15	15.15	.00	.00	100.0%
30430 ELECTRIC	9,891	-7,888	2,003	2,002.75	.00	.00	100.0%
30431 WATER	1,386	-973	413	412.87	.00	.00	100.0%
30440 RENTAL OF EQUIPMENT	1,700	-1,700	0	.00	.00	.00	.0%
30450 INSURANCE	27,439	-12,913	14,527	18,684.83	.00	-4,158.19	128.6%
30461 RADIO REPAIRS/MAINT	8,260	-5,628	2,632	2,632.00	.00	.00	100.0%
30462 VEHICLE REPAIRS/MAINT	15,000	-11,674	3,326	76.93	.00	3,249.31	2.3%
30463 EQUIPMENT REPAIRS/MAINT	10,390	-9,740	650	650.00	.00	.00	100.0%
30464 FACILITIES REPAIRS/MAINT	3,150	-2,452	698	698.15	.00	.00	100.0%
30465 SERVICE CONTRACTS	210	129	339	339.19	.00	-.19	100.1%
30481 GOODWILL	310	-310	0	.00	.00	.00	.0%
30490 MISC EXPENSE	600	-600	0	.00	.00	.00	.0%
30510 OFFICE SUPPLIES	896	-336	560	568.09	.00	-8.27	101.5%
30520 SUPPLIES	9,100	-6,434	2,666	2,994.95	.00	-328.99	112.3%
30521 UNIFORMS	8,875	-8,726	149	148.60	.00	.00	100.0%
30522 FUEL	9,560	-7,806	1,754	1,754.42	.00	.00	100.0%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
30524 PROMOTIONAL	1,200	-1,200	0	.00	.00	.00	.0%
30526 PROTECTIVE CLOTHING	11,764	-11,691	73	73.00	.00	.00	100.0%
30540 PROFESSIONAL BOOKS	1,000	-1,000	0	.00	.00	.00	.0%
30541 SUBSCRIPTIONS	130	-130	0	.00	.00	.00	.0%
30542 TRAINING & EDUCATION	9,000	-8,525	475	475.00	.00	.00	100.0%
30544 MEMBERSHIPS	585	-585	0	.00	.00	.00	.0%
TOTAL OPERATING EXPENSES	514,419	516,780	1,031,199	596,262.11	.00	434,937.32	57.8%
<hr/>							
60 CAPITAL OUTLAY							
60640 EQUIPMENT PURCHASES	9,250	-291	8,959	8,958.66	.00	.50	100.0%
TOTAL CAPITAL OUTLAY	9,250	-291	8,959	8,958.66	.00	.50	100.0%
TOTAL FIRE CONTROL	826,633	304,594	1,131,227	699,850.33	.00	431,376.32	61.9%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01524 BUILDING &amp; ZONING</u>							
<u>10 PERSONAL SERVICES</u>							
10110 SALARY	60,758	0	60,758	34,350.96	.00	26,407.50	56.5%
10111 BONUS	701	0	701	701.04	.00	-.04	100.0%
10120 WAGES	130,775	0	130,775	76,843.11	.00	53,931.89	58.8%
10121 BONUS	1,509	0	1,509	1,461.12	.00	47.88	96.8%
10210 FICA	16,287	0	16,287	8,441.71	.00	7,845.29	51.8%
10220 RETIREMENT	19,153	0	19,153	11,119.41	.00	8,033.98	58.1%
10230 HEALTH INSURANCE	31,576	0	31,576	18,420.36	.00	13,155.96	58.3%
10233 LIFE INSURANCE	432	0	432	252.00	.00	180.00	58.3%
10236 DENTAL INSURANCE	895	0	895	503.28	.00	391.44	56.3%
10240 WORKERS COMPENSATION	453	0	453	259.29	.00	193.71	57.2%
TOTAL PERSONAL SERVICES	262,540	0	262,540	152,352.28	.00	110,187.61	58.0%
<u>30 OPERATING EXPENSES</u>							
30311 ENGINEERING FEES	120,000	0	120,000	2,420.00	.00	117,580.00	2.0%
30312 PLANNING FEES	251,100	0	251,100	23,142.31	.00	227,957.69	9.2%
30340 CONTRACTUAL SERVICES	190,274	0	190,274	125,472.40	36,645.00	28,156.60	85.2%
30400 TRAVEL/PER DIEM	4,400	0	4,400	.00	.00	4,400.00	.0%
30410 COMMUNICATIONS	1,414	0	1,414	1,587.41	.00	-173.33	112.3%
30420 POSTAGE	14,648	0	14,648	933.42	.00	13,714.08	6.4%
30440 RENTAL OF EQUIPMENT	0	0	0	-164.84	.00	164.84	100.0%
30450 INSURANCE	1,503	0	1,503	1,041.72	.00	461.54	69.3%
30462 VEHICLE REPAIRS/MAINT	1,000	0	1,000	120.49	.00	879.51	12.0%
30463 EQUIPMENT REPAIRS/MAINT	5,000	0	5,000	.00	.00	5,000.00	.0%
30465 SERVICE CONTRACTS	0	0	0	327.08	.00	-327.08	100.0%
30470 PRINTING & COPYING	5,000	0	5,000	.00	.00	5,000.00	.0%
30492 LEGAL ADVERTISING	5,000	0	5,000	1,400.22	.00	3,599.78	28.0%
30497 RECORDING/FILING FEES	5,000	0	5,000	1,000.00	2,500.00	1,500.00	70.0%
30510 OFFICE SUPPLIES	5,000	0	5,000	1,667.54	.00	3,332.46	33.4%
30520 SUPPLIES	2,000	0	2,000	2,160.81	.00	-160.81	108.0%
30522 FUEL	1,000	0	1,000	178.65	.00	821.35	17.9%
30540 PROFESSIONAL BOOKS	3,000	0	3,000	8.00	.00	2,992.00	.3%
30542 TRAINING & EDUCATION	9,453	0	9,453	919.25	.00	8,533.75	9.7%
30544 MEMBERSHIPS	1,035	0	1,035	493.57	.00	541.43	47.7%
TOTAL OPERATING EXPENSES	625,827	0	625,827	162,708.03	39,145.00	423,973.81	32.3%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>60 CAPITAL OUTLAY</u>							
60630 IMPROVEMENTS	12,000	0	12,000	.00	.00	12,000.00	.0%
60640 EQUIPMENT PURCHASES	25,221	0	25,221	37,963.89	.00	-12,742.89	150.5%
TOTAL CAPITAL OUTLAY	37,221	0	37,221	37,963.89	.00	-742.89	102.0%
TOTAL BUILDING & ZONING	925,588	0	925,588	353,024.20	39,145.00	533,418.53	42.4%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01534 SOLID WASTE</u>							
<u>30 OPERATING EXPENSES</u>							
30434 SOLID WASTE COLLECTION	222,000	0	222,000	107,673.35	.00	114,326.65	48.5%
30435 SOLID WASTE DISPOSAL	187,992	0	187,992	98,536.51	.00	89,455.49	52.4%
30436 YARDWASTE COLLECTION	37,484	0	37,484	20,752.70	.00	16,731.30	55.4%
30437 YARDWASTE DISPOSAL	13,232	0	13,232	7,242.76	.00	5,989.24	54.7%
30438 RECYCLE	50,148	0	50,148	27,578.00	.00	22,570.00	55.0%
TOTAL OPERATING EXPENSES	510,856	0	510,856	261,783.32	.00	249,072.68	51.2%
<u>90 NON-OPERATING</u>							
90999 CLRG ACCT/GARBAGE DISPOSAL	0	0	0	-57,739.52	.00	57,739.52	100.0%
TOTAL NON-OPERATING	0	0	0	-57,739.52	.00	57,739.52	100.0%
TOTAL SOLID WASTE	510,856	0	510,856	204,043.80	.00	306,812.20	39.9%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01538 STORMWATER MANAGEMENT</u>							
<u>30 OPERATING EXPENSES</u>							
30311 ENGINEERING FEES	2,500	0	2,500	.00	.00	2,500.00	.0%
30312 PLANNING FEES	500	0	500	.00	.00	500.00	.0%
30316 GRANT PROGRAM	400,000	0	400,000	.00	.00	400,000.00	.0%
30340 CONTRACTUAL SERVICES	9,000	0	9,000	2,250.00	.00	6,750.00	25.0%
30400 TRAVEL/PER DIEM	250	0	250	.00	.00	250.00	.0%
30467 SYSTEM REPAIRS	10,000	0	10,000	.00	.00	10,000.00	.0%
30470 PRINTING & COPYING	200	0	200	.00	.00	200.00	.0%
30480 ADVERTISING	200	0	200	.00	.00	200.00	.0%
30510 OFFICE SUPPLIES	200	0	200	.00	.00	200.00	.0%
30520 SUPPLIES	500	0	500	.00	.00	500.00	.0%
30542 TRAINING & EDUCATION	500	0	500	.00	.00	500.00	.0%
30544 MEMBERSHIPS	425	0	425	.00	.00	425.00	.0%
TOTAL OPERATING EXPENSES	424,275	0	424,275	2,250.00	.00	422,025.00	.5%
<u>60 CAPITAL OUTLAY</u>							
60630 IMPROVEMENTS	100,000	0	100,000	.00	.00	100,000.00	.0%
TOTAL CAPITAL OUTLAY	100,000	0	100,000	.00	.00	100,000.00	.0%
TOTAL STORMWATER MANAGEMENT	524,275	0	524,275	2,250.00	.00	522,025.00	.4%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01541 ROAD &amp; STREET FACILITIES</u>							
<u>10 PERSONAL SERVICES</u>							
10110 SALARY	32,136	0	32,136	17,493.60	.00	14,642.40	54.4%
10111 BONUS	371	0	371	354.60	.00	16.40	95.6%
10120 WAGES	139,319	0	139,319	45,614.08	.00	93,704.92	32.7%
10121 BONUS	1,608	0	1,608	104.00	.00	1,504.00	6.5%
10140 OVERTIME	6,000	0	6,000	204.96	.00	5,795.04	3.4%
10210 FICA	14,898	0	14,898	4,775.05	.00	10,122.95	32.1%
10220 RETIREMENT	15,311	0	15,311	4,931.78	.00	10,379.22	32.2%
10230 HEALTH INSURANCE	35,523	0	35,523	9,090.99	.00	26,432.37	25.6%
10233 LIFE INSURANCE	486	0	486	175.43	.00	310.57	36.1%
10236 DENTAL INSURANCE	1,007	0	1,007	279.60	.00	726.96	27.8%
10240 WORKERS COMPENSATION	19,001	0	19,001	8,482.38	.00	10,518.62	44.6%
TOTAL PERSONAL SERVICES	265,660	0	265,660	91,506.47	.00	174,153.45	34.4%
<u>30 OPERATING EXPENSES</u>							
30340 CONTRACTUAL SERVICES	10,000	0	10,000	2,755.10	.00	7,244.90	27.6%
30400 TRAVEL/PER DIEM	950	0	950	.00	.00	950.00	.0%
30410 COMMUNICATIONS	5,300	0	5,300	1,723.65	.00	3,576.35	32.5%
30420 POSTAGE	10	0	10	.51	.00	9.49	5.1%
30430 ELECTRIC	72,000	0	72,000	33,740.03	.00	38,259.97	46.9%
30431 WATER	1,080	0	1,080	661.79	.00	418.21	61.3%
30440 RENTAL OF EQUIPMENT	2,000	0	2,000	386.98	.00	1,613.02	19.3%
30450 INSURANCE	17,269	0	17,269	11,966.65	.00	5,302.17	69.3%
30460 REPAIRS	39,250	0	39,250	223.28	.00	39,026.72	.6%
30461 RADIO REPAIRS/MAINT	4,000	0	4,000	1,872.00	.00	2,128.00	46.8%
30462 VEHICLE REPAIRS/MAINT	6,500	0	6,500	1,163.40	.00	5,336.60	17.9%
30463 EQUIPMENT REPAIRS/MAINT	5,000	0	5,000	3,183.90	.00	1,816.10	63.7%
30464 FACILITIES REPAIRS/MAINT	11,792	0	11,792	574.99	.00	11,217.01	4.9%
30465 SERVICE CONTRACTS	0	0	0	140.61	.00	-140.61	100.0%
30490 MISC EXPENSE	6,000	0	6,000	.00	.00	6,000.00	.0%
30510 OFFICE SUPPLIES	1,500	0	1,500	326.99	.00	1,173.01	21.8%
30520 SUPPLIES	22,500	0	22,500	4,112.03	.00	18,387.97	18.3%
30521 UNIFORMS	2,800	0	2,800	533.80	.00	2,266.20	19.1%
30522 FUEL	8,500	0	8,500	2,992.54	.00	5,507.46	35.2%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
30542 TRAINING & EDUCATION	1,000	0	1,000	.00	.00	1,000.00	.0%
30544 MEMBERSHIPS	650	0	650	225.00	.00	425.00	34.6%
TOTAL OPERATING EXPENSES	218,101	0	218,101	66,583.25	.00	151,517.57	30.5%
<u>60 CAPITAL OUTLAY</u>							
60631 STREETS & ROAD RESURFACING	56,600	0	56,600	.00	.00	56,600.00	.0%
60640 EQUIPMENT PURCHASES	35,416	0	35,416	3,314.38	.00	32,101.62	9.4%
TOTAL CAPITAL OUTLAY	92,016	0	92,016	3,314.38	.00	88,701.62	3.6%
TOTAL ROAD & STREET FACILITIES	575,777	0	575,777	161,404.10	.00	414,372.64	28.0%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01571 LIBRARY</u>							
<u>10 PERSONAL SERVICES</u>							
10110 SALARY	58,338	0	58,338	33,626.80	.00	24,711.20	57.6%
10111 BONUS	673	0	673	673.20	.00	-.20	100.0%
10120 WAGES	222,800	0	222,800	126,694.75	.00	96,105.25	56.9%
10121 BONUS	2,673	0	2,673	2,476.08	.00	196.92	92.6%
10140 OVERTIME	1,000	0	1,000	.00	.00	1,000.00	.0%
10210 FICA	23,633	0	23,633	12,277.99	.00	11,355.01	52.0%
10220 RETIREMENT	23,453	0	23,453	11,628.13	.00	11,824.87	49.6%
10230 HEALTH INSURANCE	39,470	0	39,470	13,465.42	.00	26,004.98	34.1%
10233 LIFE INSURANCE	540	0	540	369.00	.00	171.00	68.3%
10236 DENTAL INSURANCE	1,118	0	1,118	391.44	.00	726.96	35.0%
10240 WORKERS COMPENSATION	668	0	668	1,598.15	.00	-930.15	239.2%
TOTAL PERSONAL SERVICES	374,367	0	374,367	203,200.96	.00	171,165.84	54.3%
<u>30 OPERATING EXPENSES</u>							
30340 CONTRACTUAL SERVICES	22,000	-10,350	11,650	5,111.79	.00	6,538.21	43.9%
30400 TRAVEL/PER DIEM	1,550	-1,500	50	.00	.00	50.00	.0%
30410 COMMUNICATIONS	21,240	0	21,240	12,038.94	.00	9,201.06	56.7%
30420 POSTAGE	700	0	700	63.56	.00	636.44	9.1%
30430 ELECTRIC	13,200	0	13,200	4,597.13	.00	8,602.87	34.8%
30431 WATER	5,400	0	5,400	2,773.58	.00	2,626.42	51.4%
30450 INSURANCE	22,522	0	22,522	15,606.61	.00	6,914.94	69.3%
30464 FACILITIES REPAIRS/MAINT	4,960	2,500	7,460	4,230.25	.00	3,229.75	56.7%
30465 SERVICE CONTRACTS	2,194	0	2,194	499.00	.00	1,695.00	22.7%
30483 PROGRAMS	7,100	0	7,100	1,652.38	.00	5,447.62	23.3%
30510 OFFICE SUPPLIES	13,680	-1,500	12,180	5,023.46	.00	7,156.54	41.2%
30520 SUPPLIES	7,100	0	7,100	5,729.60	.00	1,370.40	80.7%
30524 PROMOTIONAL	500	0	500	808.10	.00	-308.10	161.6%
30525 CAFE SUPPLIES	0	5,000	5,000	1,762.45	.00	3,237.55	35.2%
30541 SUBSCRIPTIONS	2,000	0	2,000	1,378.92	.00	621.08	68.9%
30542 TRAINING & EDUCATION	2,145	-2,000	145	.00	.00	145.00	.0%
30544 MEMBERSHIPS	420	0	420	84.00	.00	336.00	20.0%
30545 TUITION REIMBURSEMENT	500	0	500	267.23	.00	232.77	53.4%
TOTAL OPERATING EXPENSES	127,211	-7,850	119,361	61,627.00	.00	57,733.55	51.6%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>60 CAPITAL OUTLAY</u>							
60640 EQUIPMENT PURCHASES	2,700	7,850	10,550	.00	.00	10,550.00	.0%
60660 LIBRARY BOOKS	64,000	0	64,000	13,400.76	.00	50,599.24	20.9%
60664 LIBRARY DVDS	5,000	0	5,000	1,507.63	.00	3,492.37	30.2%
TOTAL CAPITAL OUTLAY	71,700	7,850	79,550	14,908.39	.00	64,641.61	18.7%
TOTAL LIBRARY	573,277	0	573,277	279,736.35	.00	293,541.00	48.8%

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01572 MUNICIPAL POOL</u>							
<u>10 PERSONAL SERVICES</u>							
10120 WAGES	62,355	0	62,355	1,316.25	.00	61,038.75	2.1%
10140 OVERTIME	500	0	500	.00	.00	500.00	.0%
10210 FICA	4,808	0	4,808	100.24	.00	4,707.76	2.1%
10220 RETIREMENT	0	0	0	21.00	.00	-21.00	100.0%
10240 WORKERS COMPENSATION	2,921	0	2,921	1,690.05	.00	1,230.95	57.9%
TOTAL PERSONAL SERVICES	70,584	0	70,584	3,127.54	.00	67,456.46	4.4%
<u>30 OPERATING EXPENSES</u>							
30340 CONTRACTUAL SERVICES	2,100	0	2,100	90.00	.00	2,010.00	4.3%
30400 TRAVEL/PER DIEM	2,100	0	2,100	.00	.00	2,100.00	.0%
30410 COMMUNICATIONS	6,840	0	6,840	641.80	.00	6,198.20	9.4%
30420 POSTAGE	25	0	25	.00	.00	25.00	.0%
30430 ELECTRIC	9,000	0	9,000	5,564.13	.00	3,435.87	61.8%
30431 WATER	6,420	0	6,420	3,944.06	.00	2,475.94	61.4%
30440 RENTAL OF EQUIPMENT	1,020	0	1,020	.00	.00	1,020.00	.0%
30450 INSURANCE	2,766	0	2,766	1,916.40	.00	849.10	69.3%
30463 EQUIPMENT REPAIRS/MAINT	1,750	0	1,750	49.96	.00	1,700.04	2.9%
30464 FACILITIES REPAIRS/MAINT	11,300	0	11,300	2,365.00	.00	8,935.00	20.9%
30470 PRINTING & COPYING	200	0	200	.00	.00	200.00	.0%
30480 ADVERTISING	1,000	0	1,000	.00	.00	1,000.00	.0%
30499 LICENSE/PERMITS	400	0	400	.00	.00	400.00	.0%
30510 OFFICE SUPPLIES	300	0	300	.00	.00	300.00	.0%
30520 SUPPLIES	3,500	0	3,500	48.44	.00	3,451.56	1.4%
30521 UNIFORMS	1,408	0	1,408	.00	.00	1,408.00	.0%
30529 POOL CHEMICALS	13,000	0	13,000	1,202.23	.00	11,797.77	9.2%
30530 POOL CONCESSION	2,500	0	2,500	.00	.00	2,500.00	.0%
30542 TRAINING & EDUCATION	3,600	0	3,600	.00	.00	3,600.00	.0%
30544 MEMBERSHIPS	450	0	450	.00	.00	450.00	.0%
TOTAL OPERATING EXPENSES	69,679	0	69,679	15,822.02	.00	53,856.48	22.7%
<u>60 CAPITAL OUTLAY</u>							

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60640 EQUIPMENT PURCHASES	18,500	0	18,500	8,123.96	.00	10,376.04	43.9%
TOTAL CAPITAL OUTLAY	18,500	0	18,500	8,123.96	.00	10,376.04	43.9%
TOTAL MUNICIPAL POOL	158,763	0	158,763	27,073.52	.00	131,688.98	17.1%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
001 GENERAL FUND	APPROP		BUDGET			BUDGET	USED
<u>01573 PARKS/RECREATION MAINTENANCE</u>							
<u>10 PERSONAL SERVICES</u>							
10120 WAGES	137,926	0	137,926	56,673.34	.00	81,252.66	41.1%
10121 BONUS	1,591	0	1,591	983.44	.00	607.56	61.8%
10140 OVERTIME	4,500	0	4,500	1,849.28	.00	2,650.72	41.1%
10210 FICA	11,937	0	11,937	4,574.61	.00	7,362.39	38.3%
10220 RETIREMENT	12,026	0	12,026	4,530.53	.00	7,495.47	37.7%
10230 HEALTH INSURANCE	31,576	0	31,576	13,516.39	.00	18,059.93	42.8%
10233 LIFE INSURANCE	432	0	432	81.00	.00	351.00	18.8%
10236 DENTAL INSURANCE	895	0	895	298.24	.00	596.48	33.3%
10240 WORKERS COMPENSATION	6,694	0	6,694	3,379.47	.00	3,314.53	50.5%
TOTAL PERSONAL SERVICES	207,577	0	207,577	85,886.30	.00	121,690.74	41.4%
<u>30 OPERATING EXPENSES</u>							
30340 CONTRACTUAL SERVICES	34,300	0	34,300	10,038.04	.00	24,261.96	29.3%
30410 COMMUNICATIONS	900	0	900	32.20	.00	867.80	3.6%
30420 POSTAGE	0	0	0	8.15	.00	-8.15	100.0%
30430 ELECTRIC	8,100	0	8,100	2,337.82	.00	5,762.18	28.9%
30431 WATER	5,700	0	5,700	3,220.59	.00	2,479.41	56.5%
30440 RENTAL OF EQUIPMENT	3,500	0	3,500	.00	.00	3,500.00	.0%
30450 INSURANCE	9,044	0	9,044	6,267.43	.00	2,776.95	69.3%
30462 VEHICLE REPAIRS/MAINT	6,000	0	6,000	1,546.85	.00	4,453.15	25.8%
30463 EQUIPMENT REPAIRS/MAINT	7,450	0	7,450	2,801.44	.00	4,648.56	37.6%
30464 FACILITIES REPAIRS/MAINT	11,500	0	11,500	1,416.14	.00	10,083.86	12.3%
30510 OFFICE SUPPLIES	1,500	0	1,500	.00	.00	1,500.00	.0%
30520 SUPPLIES	13,600	0	13,600	3,747.37	.00	9,852.63	27.6%
30521 UNIFORMS	2,788	0	2,788	689.31	.00	2,098.69	24.7%
30522 FUEL	7,500	0	7,500	1,799.35	.00	5,700.65	24.0%
53901 CEMETERY COSTS	9,000	0	9,000	.00	.00	9,000.00	.0%
TOTAL OPERATING EXPENSES	120,882	0	120,882	33,904.69	.00	86,977.69	28.0%
<u>60 CAPITAL OUTLAY</u>							

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60635 VETERANS PARK	23,000	0	23,000	.00	.00	23,000.00	.0%
60640 EQUIPMENT PURCHASES	51,000	0	51,000	16,658.39	3,799.45	30,542.16	40.1%
TOTAL CAPITAL OUTLAY	74,000	0	74,000	16,658.39	3,799.45	53,542.16	27.6%
TOTAL PARKS/RECREATION MAINTENANCE	402,459	0	402,459	136,449.38	3,799.45	262,210.59	34.8%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT	
001 GENERAL FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED	
<u>01574 RECREATION</u>								
<u>10 PERSONAL SERVICES</u>								
10110 SALARY	57,738	0	57,738	32,645.76	.00	25,092.24	56.5%	
10111 BONUS	666	0	666	666.24	.00	-.24	100.0%	
10120 WAGES	69,865	0	69,865	25,464.85	.00	44,400.63	36.4%	
10121 BONUS	560	0	560	801.00	.00	-241.00	143.0%	
10159 PHONE ALLOWANCE	180	0	180	105.00	.00	75.00	58.3%	
10210 FICA	10,832	0	10,832	4,331.56	.00	6,500.44	40.0%	
10220 RETIREMENT	12,760	0	12,760	5,814.07	.00	6,945.93	45.6%	
10230 HEALTH INSURANCE	15,788	0	15,788	6,578.70	.00	9,209.46	41.7%	
10233 LIFE INSURANCE	216	0	216	99.00	.00	117.00	45.8%	
10236 DENTAL INSURANCE	447	0	447	167.76	.00	279.60	37.5%	
10240 WORKERS COMPENSATION	5,987	0	5,987	2,375.20	.00	3,611.80	39.7%	
TOTAL PERSONAL SERVICES	175,040	0	175,040	79,049.14	.00	95,990.86	45.2%	
<u>30 OPERATING EXPENSES</u>								
30340 CONTRACTUAL SERVICES	32,225	0	32,225	7,668.34	.00	24,556.66	23.8%	
30400 TRAVEL/PER DIEM	8,300	0	8,300	7.68	.00	8,292.28	.1%	
30410 COMMUNICATIONS	5,280	0	5,280	3,084.00	.00	2,196.00	58.4%	
30420 POSTAGE	300	0	300	.50	.00	299.50	.2%	
30430 ELECTRIC	13,200	0	13,200	4,026.09	.00	9,173.91	30.5%	
30431 WATER	9,000	0	9,000	2,790.90	.00	6,209.10	31.0%	
30440 RENTAL OF EQUIPMENT	1,440	0	1,440	758.90	.00	681.10	52.7%	
30450 INSURANCE	6,107	0	6,107	4,232.23	.00	1,875.22	69.3%	
30462 VEHICLE REPAIRS/MAINT	1,000	0	1,000	274.48	.00	725.52	27.4%	
30463 EQUIPMENT REPAIRS/MAINT	4,350	0	4,350	6,985.28	.00	-2,635.28	160.6%	
30464 FACILITIES REPAIRS/MAINT	10,000	0	10,000	4,412.65	.00	5,587.35	44.1%	
30470 PRINTING & COPYING	2,000	0	2,000	.00	.00	2,000.00	.0%	
30480 ADVERTISING	10,208	0	10,208	2,659.73	.00	7,548.27	26.1%	
30510 OFFICE SUPPLIES	900	0	900	995.67	.00	-95.67	110.6%	
30519 SUPPLIES SENIOR SOCIAL	8,400	0	8,400	3,855.37	.00	4,544.63	45.9%	
30520 SUPPLIES	7,150	0	7,150	7,293.15	.00	-143.15	102.0%	
30521 UNIFORMS	1,000	0	1,000	352.00	.00	648.00	35.2%	
30522 FUEL	800	0	800	496.72	.00	303.28	62.1%	
30542 TRAINING & EDUCATION	3,500	0	3,500	551.25	.00	2,948.75	15.8%	



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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
30544 MEMBERSHIPS	1,250	0	1,250	465.60	.00	784.40	37.2%	
TOTAL OPERATING EXPENSES	126,410	0	126,410	50,910.54	.00	75,499.87	40.3%	
<u>60 CAPITAL OUTLAY</u>								
60632 SOCCER FIELD	0	0	0	22,768.00	.00	-22,768.00	100.0%	
60640 EQUIPMENT PURCHASES	12,500	0	12,500	.00	.00	12,500.00	.0%	
60649 EQUIPMENT - VEHICLES	0	0	0	-15.00	.00	15.00	100.0%	
TOTAL CAPITAL OUTLAY	12,500	0	12,500	22,753.00	.00	-10,253.00	182.0%	
TOTAL RECREATION	313,950	0	313,950	152,712.68	.00	161,237.73	48.6%	

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ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>01581 INTERFUND TRANSFERS</u>							
<u>90 NON-OPERATING</u>							
90914 XFER TO UTILITY	240,000	0	240,000	120,000.00	.00	120,000.00	50.0%
90920 TRANSFER TO RESERVE	113,238	0	113,238	.00	.00	113,237.81	.0%
90921 TRANSFER TO PAVING FUND	75,000	0	75,000	.00	.00	75,000.00	.0%
TOTAL NON-OPERATING	428,238	0	428,238	120,000.00	.00	308,237.81	28.0%
TOTAL INTERFUND TRANSFERS	428,238	0	428,238	120,000.00	.00	308,237.81	28.0%
TOTAL GENERAL FUND	0	0	0	-1,970,657.41	186,423.60	1,784,233.77	%
TOTAL REVENUES	-9,186,360	-727,388	-9,913,748	-6,427,234.97	.00	-3,486,512.63	
TOTAL EXPENSES	9,186,360	727,388	9,913,748	4,456,577.56	186,423.60	5,270,746.40	

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ACCOUNTS FOR: 200 REDEVELOPMENT TRUST FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>20001 REDEVELOPMENT FUND REVENU</u>							
<u>33 INTERGOVERN. REVENUE</u>							
33901 CITY OF FRUITLAND PARK	-243,508	0	-243,508	-241,923.00	.00	-1,585.00	99.3%
33902 LAKE COUNTY COMMISSION	-307,467	0	-307,467	-302,022.50	.00	-5,444.50	98.2%
33903 LAKE CO WATER AUTHORITY	-22,133	0	-22,133	-20,821.00	.00	-1,312.00	94.1%
33904 LAKE CO AMBULANCE DISTRICT	-28,053	0	-28,053	-27,779.50	.00	-273.50	99.0%
TOTAL INTERGOVERN. REVENUE	-601,161	0	-601,161	-592,546.00	.00	-8,615.00	98.6%
<u>36 MISC. REVENUE</u>							
36110 INTEREST INCOME	-1,200	0	-1,200	-1,197.31	.00	-2.69	99.8%
TOTAL MISC. REVENUE	-1,200	0	-1,200	-1,197.31	.00	-2.69	99.8%
TOTAL REDEVELOPMENT FUND REVENU	-602,361	0	-602,361	-593,743.31	.00	-8,617.69	98.6%

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ACCOUNTS FOR: 200 REDEVELOPMENT TRUST FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>20511 COMMUNITY REDEVELOPMENT</u>							
<u>30 OPERATING EXPENSES</u>							
30311 ENGINEERING FEES	2,000	0	2,000	.00	.00	2,000.00	.0%
30313 PROFESSIONAL FEES	2,000	0	2,000	1,267.50	.00	732.50	63.4%
30316 GRANT PROGRAM	25,000	0	25,000	.00	.00	25,000.00	.0%
30320 AUDIT FEES CRA	0	0	0	5,000.00	.00	-5,000.00	100.0%
30479 ABATEMENT	5,000	0	5,000	.00	.00	5,000.00	.0%
30490 MISC EXPENSE	5,000	0	5,000	.00	.00	5,000.00	.0%
30544 MEMBERSHIPS	570	0	570	175.00	.00	395.00	30.7%
TOTAL OPERATING EXPENSES	39,570	0	39,570	6,442.50	.00	33,127.50	16.3%
<u>60 CAPITAL OUTLAY</u>							
60610 LAND PURCHASE	88,750	0	88,750	.00	.00	88,750.00	.0%
60624 MUNICIPAL COMPLEX IMPROVEMTS	150,000	0	150,000	.00	.00	150,000.00	.0%
60631 STREETS & ROAD RESURFACING	150,000	0	150,000	.00	.00	150,000.00	.0%
60636 COMMUNITY CENTER IMPROVEMTS	115,000	0	115,000	30,268.45	3,216.48	81,515.07	29.1%
TOTAL CAPITAL OUTLAY	503,750	0	503,750	30,268.45	3,216.48	470,265.07	6.6%
<u>90 NON-OPERATING</u>							
90990 CONTINGENCY FUND	17,371	0	17,371	.00	.00	17,371.40	.0%
TOTAL NON-OPERATING	17,371	0	17,371	.00	.00	17,371.40	.0%
TOTAL COMMUNITY REDEVELOPMENT	560,691	0	560,691	36,710.95	3,216.48	520,763.97	7.1%

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ACCOUNTS FOR: 200 REDEVELOPMENT TRUST FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>20581 INTERFUND TRANSFER</u>							
<u>90 NON-OPERATING</u>							
90916 XFER TO GENERAL FUND	41,670	0	41,670	20,294.80	.00	21,374.80	48.7%
TOTAL NON-OPERATING	41,670	0	41,670	20,294.80	.00	21,374.80	48.7%
TOTAL INTERFUND TRANSFER	41,670	0	41,670	20,294.80	.00	21,374.80	48.7%
TOTAL REDEVELOPMENT TRUST FUND	0	0	0	-536,737.56	3,216.48	533,521.08	100.0%
TOTAL REVENUES	-602,361	0	-602,361	-593,743.31	.00	-8,617.69	
TOTAL EXPENSES	602,361	0	602,361	57,005.75	3,216.48	542,138.77	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT	
300 CAPITAL PROJECTS FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED	
<u>30001 CAPITAL PROJECTS REVENUES</u>								
<u>31 TAXES</u>								
31260 DISCRETIONALLY SALES SURTAX	-771,289	0	-771,289	-458,202.44	.00	-313,086.56	59.4%	
TOTAL TAXES	-771,289	0	-771,289	-458,202.44	.00	-313,086.56	59.4%	
<u>36 MISC. REVENUE</u>								
36120 INTEREST EARNED	-3,337	0	-3,337	-651.17	.00	-2,685.83	19.5%	
TOTAL MISC. REVENUE	-3,337	0	-3,337	-651.17	.00	-2,685.83	19.5%	
<u>38 NON REVENUES</u>								
38001 XFER IN FUND BALANCE	-62,906	0	-62,906	.00	.00	-62,906.00	.0%	
TOTAL NON REVENUES	-62,906	0	-62,906	.00	.00	-62,906.00	.0%	
TOTAL CAPITAL PROJECTS REVENUES	-837,532	0	-837,532	-458,853.61	.00	-378,678.39	54.8%	

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ACCOUNTS FOR: 300 CAPITAL PROJECTS FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
30521 LAW ENFORCEMENT CAP PROJ							
<hr/>							
60 CAPITAL OUTLAY							
<hr/>							
60649 EQUIPMENT - VEHICLES	19,565	0	19,565	9,311.34	7,154.00	3,099.66	84.2%
TOTAL CAPITAL OUTLAY	19,565	0	19,565	9,311.34	7,154.00	3,099.66	84.2%
TOTAL LAW ENFORCEMENT CAP PROJ	19,565	0	19,565	9,311.34	7,154.00	3,099.66	84.2%

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ACCOUNTS FOR: 300 CAPITAL PROJECTS FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
30533 WATER UTILITY CAP PROJECT							
<hr/>							
60 CAPITAL OUTLAY							
<hr/>							
60640 EQUIPMENT PURCHASES	23,500	0	23,500	1,886.74	.00	21,613.26	8.0%
TOTAL CAPITAL OUTLAY	23,500	0	23,500	1,886.74	.00	21,613.26	8.0%
TOTAL WATER UTILITY CAP PROJECT	23,500	0	23,500	1,886.74	.00	21,613.26	8.0%



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ACCOUNTS FOR: 300 CAPITAL PROJECTS FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>30541 ROAD &amp; ST CAPITAL PROJECT</u>							
<u>60 CAPITAL OUTLAY</u>							
60620 BUILDINGS	426,289	0	426,289	16,991.16	.00	409,297.84	4.0%
TOTAL CAPITAL OUTLAY	426,289	0	426,289	16,991.16	.00	409,297.84	4.0%
TOTAL ROAD & ST CAPITAL PROJECT	426,289	0	426,289	<u>16,991.16</u>	.00	409,297.84	4.0%

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THRU 4/30/2021 58% OF THE YEAR LAPSED

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FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR: 300	CAPITAL PROJECTS FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>30571 LIBRARY CAPITAL PROJECTS</u>								
<u>60 CAPITAL OUTLAY</u>								
60640	EQUIPMENT PURCHASES	9,650	0	9,650	.00	.00	9,650.00	.0%
	TOTAL CAPITAL OUTLAY	9,650	0	9,650	.00	.00	9,650.00	.0%
	TOTAL LIBRARY CAPITAL PROJECTS	9,650	0	9,650	.00	.00	9,650.00	.0%

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JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR: 300	CAPITAL PROJECTS FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>30581 INTERFUND TRANSFERS</u>								
<u>90 NON-OPERATING</u>								
90914	XFER TO UTILITY	358,528	0	358,528	172,170.44	.00	186,357.44	48.0%
	TOTAL NON-OPERATING	358,528	0	358,528	172,170.44	.00	186,357.44	48.0%
	TOTAL INTERFUND TRANSFERS	358,528	0	358,528	172,170.44	.00	186,357.44	48.0%
	TOTAL CAPITAL PROJECTS FUND	0	0	0	-258,493.93	7,154.00	251,339.81	%
	TOTAL REVENUES	-837,532	0	-837,532	-458,853.61	.00	-378,678.39	
	TOTAL EXPENSES	837,532	0	837,532	200,359.68	7,154.00	630,018.20	

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ACCOUNTS FOR: 400 UTILITY FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>40001 WATER UTILITY REVENUES</u>							
<u>34 CHARGES FOR SERVICES</u>							
34321 BULK WATER SALES	-61,805	0	-61,805	-50,869.61	.00	-10,935.39	82.3%
34331 SALE OF WATER	-1,024,631	0	-1,024,631	-582,621.28	.00	-442,009.72	56.9%
34332 INSTALLATION OF METERS	-56,293	0	-56,293	-18,600.00	.00	-37,693.00	33.0%
34333 BACKFLOW INSTALLATION	-7,928	0	-7,928	-2,534.70	.00	-5,393.30	32.0%
34334 WATER LINE INSTALLATION	0	0	0	-1,201.00	.00	1,201.00	100.0%
34335 OTHER REVENUES	-59,080	0	-59,080	-44,582.92	.00	-14,497.08	75.5%
TOTAL CHARGES FOR SERVICES	-1,209,737	0	-1,209,737	-700,409.51	.00	-509,327.49	57.9%
<u>36 MISC. REVENUE</u>							
36120 INTEREST EARNED	-10,182	0	-10,182	-732.54	.00	-9,449.46	7.2%
36320 WATER IMPACT FEE	-137,000	0	-137,000	-32,833.33	.00	-104,166.67	24.0%
TOTAL MISC. REVENUE	-147,182	0	-147,182	-33,565.87	.00	-113,616.13	22.8%
<u>38 NON REVENUES</u>							
38300 XFER IN CAPITAL PROJECT	-14,186	0	-14,186	.00	.00	-14,186.00	.0%
TOTAL NON REVENUES	-14,186	0	-14,186	.00	.00	-14,186.00	.0%
TOTAL WATER UTILITY REVENUES	-1,371,105	0	-1,371,105	-733,975.38	.00	-637,129.62	53.5%

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ACCOUNTS FOR: 400 UTILITY FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>40301 SEWER UTILTIY REVENUES</u>							
<u>34 CHARGES FOR SERVICES</u>							
34334 WATER LINE INSTALLATION	0	0	0	-1,262.74	.00	1,262.74	100.0%
34335 OTHER REVENUES	0	0	0	-5,532.00	.00	5,532.00	100.0%
34339 SEWER DECOMMISSION	-233	0	-233	-1,300.00	.00	1,067.00	557.9%
34350 WASTEWATER REVENUE	0	0	0	-5,000.00	.00	5,000.00	100.0%
34351 SEWER UTILITY REVENUE	-296,025	0	-296,025	-173,104.15	.00	-122,920.85	58.5%
34352 ELECTRIC CONNECTION SEWER	-600	0	-600	-2,220.00	.00	1,620.00	370.0%
TOTAL CHARGES FOR SERVICES	-296,858	0	-296,858	-188,418.89	.00	-108,439.11	63.5%
<u>36 MISC. REVENUE</u>							
36321 SEWER IMPACT FEE	-137,370	0	-137,370	-40,443.00	.00	-96,927.00	29.4%
TOTAL MISC. REVENUE	-137,370	0	-137,370	-40,443.00	.00	-96,927.00	29.4%
<u>38 NON REVENUES</u>							
38006 XFER IN IMPACT FEES	-137,669	0	-137,669	.00	.00	-137,669.00	.0%
38100 XFER IN GENERAL FUND	-240,000	0	-240,000	-120,000.00	.00	-120,000.00	50.0%
38300 XFER IN CAPITAL PROJECT	-344,341	0	-344,341	-172,170.44	.00	-172,170.44	50.0%
TOTAL NON REVENUES	-722,010	0	-722,010	-292,170.44	.00	-429,839.44	40.5%
TOTAL SEWER UTILTIY REVENUES	-1,156,238	0	-1,156,238	-521,032.33	.00	-635,205.55	45.1%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
400 UTILITY FUND							
<u>40533 WATER UTILITY SERVICES</u>							
<u>10 PERSONAL SERVICES</u>							
10110 SALARY	91,802	0	91,802	52,790.76	.00	39,011.24	57.5%
10111 BONUS	1,748	0	1,748	1,043.04	.00	704.96	59.7%
10120 WAGES	231,514	0	231,514	118,622.47	.00	112,891.53	51.2%
10121 BONUS	2,672	0	2,672	1,769.11	.00	902.89	66.2%
10140 OVERTIME	13,000	0	13,000	4,817.75	.00	8,182.25	37.1%
10210 FICA	28,216	0	28,216	13,200.33	.00	15,015.67	46.8%
10220 RETIREMENT	25,091	0	25,091	11,677.19	.00	13,413.81	46.5%
10221 VACATION BENEFITS	0	0	0	-9,602.33	.00	9,602.33	100.0%
10230 HEALTH INSURANCE	55,259	0	55,259	14,802.04	.00	40,456.52	26.8%
10233 LIFE INSURANCE	756	0	756	412.08	.00	343.92	54.5%
10236 DENTAL INSURANCE	1,566	0	1,566	493.96	.00	1,071.80	31.5%
10240 WORKERS COMPENSATION	11,826	0	11,826	8,260.41	.00	3,565.59	69.8%
TOTAL PERSONAL SERVICES	463,449	0	463,449	218,286.81	.00	245,162.51	47.1%
<u>30 OPERATING EXPENSES</u>							
30311 ENGINEERING FEES	2,500	0	2,500	435.00	.00	2,065.00	17.4%
30315 CONSUMPTIVE USE PERMIT	38,000	0	38,000	3,603.75	.00	34,396.25	9.5%
30320 AUDIT FEES	7,575	0	7,575	4,875.00	.00	2,700.00	64.4%
30340 CONTRACTUAL SERVICES	217,655	0	217,655	57,393.98	.00	160,260.52	26.4%
30344 BANK FEES/SERVICE CHARGES	7,000	0	7,000	1,488.94	.00	5,511.06	21.3%
30400 TRAVEL/PER DIEM	500	0	500	.00	.00	500.00	.0%
30410 COMMUNICATIONS	11,100	0	11,100	4,526.80	.00	6,573.20	40.8%
30420 POSTAGE	11,314	0	11,314	5,169.39	.00	6,144.61	45.7%
30430 ELECTRIC	54,000	0	54,000	23,166.74	.00	30,833.26	42.9%
30440 RENTAL OF EQUIPMENT	2,000	0	2,000	.00	.00	2,000.00	.0%
30450 INSURANCE	8,494	0	8,494	6,752.95	.00	1,740.94	79.5%
30460 REPAIRS	30,681	0	30,681	1,330.00	.00	29,351.00	4.3%
30462 VEHICLE REPAIRS/MAINT	6,000	0	6,000	932.19	.00	5,067.81	15.5%
30463 EQUIPMENT REPAIRS/MAINT	6,000	0	6,000	866.89	.00	5,133.11	14.4%
30464 FACILITIES REPAIRS/MAINT	12,500	0	12,500	739.84	.00	11,760.16	5.9%
30466 FIRE HYDRANT REPLACEMENT	7,500	0	7,500	.00	.00	7,500.00	.0%
30470 PRINTING & COPYING	500	0	500	.00	.00	500.00	.0%
30480 ADVERTISING	1,000	0	1,000	.00	.00	1,000.00	.0%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
400 UTILITY FUND							
30510 OFFICE SUPPLIES	1,000	0	1,000	363.15	.00	636.85	36.3%
30520 SUPPLIES	150,000	0	150,000	15,222.31	.00	134,777.69	10.1%
30521 UNIFORMS	3,375	0	3,375	1,339.68	.00	2,035.08	39.7%
30522 FUEL	10,500	0	10,500	3,480.35	.00	7,019.65	33.1%
30542 TRAINING & EDUCATION	2,000	0	2,000	119.00	.00	1,881.00	6.0%
30544 MEMBERSHIPS	2,500	0	2,500	954.00	.00	1,546.00	38.2%
TOTAL OPERATING EXPENSES	593,693	0	593,693	132,759.96	.00	460,933.19	22.4%
<u>60 CAPITAL OUTLAY</u>							
60640 EQUIPMENT PURCHASES	4,500	0	4,500	.00	.00	4,500.00	.0%
TOTAL CAPITAL OUTLAY	4,500	0	4,500	.00	.00	4,500.00	.0%
<u>70 DEBT SERVICE</u>							
70743 FDOT HWY CONSTRUCTION LOAN	14,187	0	14,187	.00	.00	14,187.00	.0%
TOTAL DEBT SERVICE	14,187	0	14,187	.00	.00	14,187.00	.0%
<u>90 NON-OPERATING</u>							
90940 CONTINGENCY FUND	10,000	0	10,000	.00	.00	10,000.00	.0%
90991 BAD DEBT EXPENSE	750	0	750	.00	.00	750.00	.0%
90993 DEPRECIATION EXPENSE	141,402	0	141,402	.00	.00	141,402.00	.0%
TOTAL NON-OPERATING	152,152	0	152,152	.00	.00	152,152.00	.0%
TOTAL WATER UTILITY SERVICES	1,227,981	0	1,227,981	351,046.77	.00	876,934.70	28.6%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET -	PCT USED
400 UTILITY FUND							
<u>40535 SEWER UTILITY SERVICES</u>							
<u>10 PERSONAL SERVICES</u>							
10120 WAGES	37,444	0	37,444	19,388.72	.00	18,055.28	51.8%
10121 BONUS	432	0	432	395.52	.00	36.48	91.6%
10140 OVERTIME	3,000	0	3,000	2,129.63	.00	870.37	71.0%
10210 FICA	3,389	0	3,389	1,642.50	.00	1,746.50	48.5%
10220 RETIREMENT	3,426	0	3,426	2,149.23	.00	1,276.77	62.7%
10221 VACATION BENEFITS	0	0	0	-1,765.35	.00	1,765.35	100.0%
10230 HEALTH INSURANCE	7,894	0	7,894	4,605.09	.00	3,288.99	58.3%
10233 LIFE INSURANCE	108	0	108	.00	.00	108.00	.0%
10236 DENTAL INSURANCE	224	0	224	93.20	.00	130.48	41.7%
10240 WORKERS COMPENSATION	1,855	0	1,855	2,493.54	.00	-638.54	134.4%
TOTAL PERSONAL SERVICES	57,772	0	57,772	31,132.08	.00	26,639.68	53.9%
<u>30 OPERATING EXPENSES</u>							
30311 ENGINEERING FEES	1,000	0	1,000	3,695.00	.00	-2,695.00	369.5%
30320 AUDIT FEES	7,575	0	7,575	4,875.00	.00	2,700.00	64.4%
30340 CONTRACTUAL SERVICES	27,000	0	27,000	770.30	.00	26,229.70	2.9%
30347 CONTRACTUAL LADY LAKE	315,996	0	315,996	164,559.15	.00	151,436.85	52.1%
30400 TRAVEL/PER DIEM	500	0	500	.00	.00	500.00	.0%
30410 COMMUNICATIONS	2,400	0	2,400	350.00	.00	2,050.00	14.6%
30420 POSTAGE	50	0	50	.00	.00	50.00	.0%
30430 ELECTRIC	24,000	0	24,000	13,659.09	.00	10,340.91	56.9%
30431 WATER	1,992	0	1,992	1,171.92	.00	820.08	58.8%
30440 RENTAL OF EQUIPMENT	1,500	0	1,500	.00	.00	1,500.00	.0%
30450 INSURANCE	8,289	0	8,289	5,744.36	.00	2,545.13	69.3%
30462 VEHICLE REPAIRS/MAINT	5,000	0	5,000	182.82	.00	4,817.18	3.7%
30463 EQUIPMENT REPAIRS/MAINT	5,000	0	5,000	21.32	.00	4,978.68	.4%
30464 FACILITIES REPAIRS/MAINT	2,000	0	2,000	2,505.46	.00	-505.46	125.3%
30467 SYSTEM REPAIRS	43,044	0	43,044	26,721.66	.00	16,322.34	62.1%
30510 OFFICE SUPPLIES	1,000	0	1,000	.00	.00	1,000.00	.0%
30520 SUPPLIES	9,000	0	9,000	1,206.05	.00	7,793.95	13.4%
30521 UNIFORMS	2,000	0	2,000	878.21	.00	1,121.79	43.9%
30522 FUEL	5,500	0	5,500	371.10	.00	5,128.90	6.7%
30542 TRAINING & EDUCATION	2,200	0	2,200	.00	.00	2,200.00	.0%
TOTAL OPERATING EXPENSES	465,046	0	465,046	226,711.44	.00	238,335.05	48.8%



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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT	
400 UTILITY FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED	
<u>60 CAPITAL OUTLAY</u>								
60640 EQUIPMENT PURCHASES	180,000	0	180,000	8,244.22	119,850.51	51,905.27	71.2%	
60655 SYSTEM IMPROVEMENTS <i>Uruck</i>	0	0	0	63,114.64	.00	-63,114.64	100.0%	
TOTAL CAPITAL OUTLAY	180,000	0	180,000	71,358.86	119,850.51	-11,209.37	106.2%	
<u>70 DEBT SERVICE</u>								
70740 DEBT SERVICE LOAN PRINC SRF	120,244	0	120,244	59,734.66	.00	60,509.32	49.7%	
70741 INTEREST SEWER SRF LOAN #1	2,037	0	2,037	1,293.28	.00	743.51	63.5%	
70742 INTEREST SEWER SRF LOAN #2	14,947	0	14,947	7,806.29	.00	7,140.21	52.2%	
70744 INTEREST SEWER BB&T BANK LOAN	39,427	0	39,427	6,796.74	.00	32,629.78	17.2%	
70745 DEBT SERV LOAN PRINC BB&T	304,914	0	304,914	151,574.25	.00	153,340.09	49.7%	
TOTAL DEBT SERVICE	481,568	0	481,568	227,205.22	.00	254,362.91	47.2%	
<u>90 NON-OPERATING</u>								
90940 CONTINGENCY FUND	14,975	0	14,975	.00	.00	14,975.00	.0%	
90993 DEPRECIATION EXPENSE	100,000	0	100,000	.00	.00	100,000.00	.0%	
TOTAL NON-OPERATING	114,975	0	114,975	.00	.00	114,975.00	.0%	
TOTAL SEWER UTILITY SERVICES	1,299,361	0	1,299,361	556,407.60	119,850.51	623,103.27	52.0%	
TOTAL UTILITY FUND	0	0	0	-347,553.34	119,850.51	227,702.80	%	
TOTAL REVENUES	-2,527,343	0	-2,527,343	-1,255,007.71	.00	-1,272,335.17		
TOTAL EXPENSES	2,527,343	0	2,527,343	907,454.37	119,850.51	1,500,037.97		

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THRU 4/30/2021 58% OF THE YEAR LAPSED

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ACCOUNTS FOR: 600 FIRE PENSION FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>60001 FIRE PENSION REVENUES</u>							
<u>36 MISC. REVENUE</u>							
36110 INTEREST INCOME	-2,920	0	-2,920	-496.74	.00	-2,423.26	17.0%
36120 INTEREST EARNED	-7,600	0	-7,600	-7,947.20	.00	347.20	104.6%
36130 CHANGE IN FAIR MARKET VALUE	0	0	0	-66,110.63	.00	66,110.63	100.0%
TOTAL MISC. REVENUE	-10,520	0	-10,520	-74,554.57	.00	64,034.57	708.7%
<u>38 NON REVENUES</u>							
38500 PARTICIPANTS CONTRIBUTION	-29,030	0	-29,030	-4,375.23	.00	-24,654.77	15.1%
38501 CITY CONTRIBUTION	-29,030	0	-29,030	-4,375.23	.00	-24,654.77	15.1%
38510 STATE INS CONTRIBUTION	-12,000	0	-12,000	.00	.00	-12,000.00	.0%
TOTAL NON REVENUES	-70,060	0	-70,060	-8,750.46	.00	-61,309.54	12.5%
TOTAL FIRE PENSION REVENUES	-80,580	0	-80,580	-83,305.03	.00	2,725.03	103.4%

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ACCOUNTS FOR: 600 FIRE PENSION FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>60522 FIRE PENSION TRUST FUND</u>							
<u>30 OPERATING EXPENSES</u>							
30320 AUDIT FEES	1,000	0	1,000	.00	.00	1,000.00	.0%
30465 SERVICE CONTRACTS	3,000	0	3,000	.00	.00	3,000.00	.0%
30490 MISC EXPENSE	59,380	0	59,380	.00	.00	59,380.00	.0%
30494 RETIREMENT REFUNDS	6,000	0	6,000	.00	.00	6,000.00	.0%
30496 RETIREMENT BENEFITS	11,200	0	11,200	642.11	.00	10,557.89	5.7%
TOTAL OPERATING EXPENSES	80,580	0	80,580	642.11	.00	79,937.89	.8%
TOTAL FIRE PENSION TRUST FUND	80,580	0	80,580	642.11	.00	79,937.89	.8%
TOTAL FIRE PENSION FUND	0	0	0	-82,662.92	.00	82,662.92	100.0%
TOTAL REVENUES	-80,580	0	-80,580	-83,305.03	.00	2,725.03	
TOTAL EXPENSES	80,580	0	80,580	642.11	.00	79,937.89	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
620 RECREATION FUND	APPROP		BUDGET			BUDGET	USED
<u>62001 RECREATION REVENUE</u>							
<u>34 CHARGES FOR SERVICES</u>							
34722 SOFTBALL PROGRAM	-20,632	0	-20,632	-5,990.00	.00	-14,642.00	29.0%
34726 T-BALL	-940	0	-940	-3,560.00	.00	2,620.00	378.7%
34728 SOCCER	-8,000	0	-8,000	-16,366.00	.00	8,366.00	204.6%
34729 SWIM TEAM	-500	0	-500	.00	.00	-500.00	.0%
34733 TRICK OR TROT 5K	-3,400	0	-3,400	.00	.00	-3,400.00	.0%
34734 BASEBALL	-3,800	0	-3,800	.00	.00	-3,800.00	.0%
34736 ARCHERY	0	0	0	-200.00	.00	200.00	100.0%
34737 VOLLEYBALL	-530	0	-530	.00	.00	-530.00	.0%
34739 SUMMER CAMP	-18,804	0	-18,804	.00	.00	-18,804.00	.0%
34740 LOVE RUN 5K	-2,382	0	-2,382	-8,631.50	.00	6,249.50	362.4%
34750 FLAG FOOTBALL	0	0	0	-1,160.00	.00	1,160.00	100.0%
34790 RECREATION SIGN	0	0	0	-566.70	.00	566.70	100.0%
TOTAL CHARGES FOR SERVICES	-58,988	0	-58,988	-36,474.20	.00	-22,513.80	61.8%
<u>36 MISC. REVENUE</u>							
36110 INTEREST INCOME	0	0	0	11.71	.00	-11.71	100.0%
36990 MISC REVENUE	-600	0	-600	-650.00	.00	50.00	108.3%
TOTAL MISC. REVENUE	-600	0	-600	-638.29	.00	38.29	106.4%
TOTAL RECREATION REVENUE	-59,588	0	-59,588	-37,112.49	.00	-22,475.51	62.3%

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CITY OF FRUITLAND PARK  
YEAR-TO-DATE BUDGET REPORT

THRU 4/30/2021 58% OF THE YEAR LAPSED

P 49  
glytdbud

FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
620 RECREATION FUND	APPROP		BUDGET				
<u>62579 RECREATION FUND</u>							
<u>30 OPERATING EXPENSES</u>							
30343 SUMMER CAMP	18,804	0	18,804	.00	.00	18,804.00	.0%
30348 BASEBALL	3,800	0	3,800	.00	.00	3,800.00	.0%
30351 SOFTBALL PROGRAM	20,632	0	20,632	3,820.75	.00	16,811.25	18.5%
30353 TRICK OR TROT 5K	3,400	0	3,400	.00	.00	3,400.00	.0%
30357 SWIM TEAM	500	0	500	.00	.00	500.00	.0%
30360 SOCCER PROGRAM	8,000	0	8,000	9,962.31	.00	-1,962.31	124.5%
30361 FLAG FOOTBALL	0	0	0	1,972.87	.00	-1,972.87	100.0%
30362 VOLLEYBALL	530	0	530	.00	.00	530.00	.0%
30363 T-BALL	940	0	940	-1,163.20	.00	-223.20	123.7%
30380 LOVE RUN 5 K	2,382	0	2,382	3,428.79	.00	-1,046.79	143.9%
30470 PRINTING & COPYING	100	0	100	.00	.00	100.00	.0%
30490 MISC EXPENSE	500	0	500	.00	.00	500.00	.0%
TOTAL OPERATING EXPENSES	59,588	0	59,588	20,347.92	.00	39,240.08	34.1%
TOTAL RECREATION FUND	59,588	0	59,588	20,347.92	.00	39,240.08	34.1%
TOTAL RECREATION FUND	0	0	0	-16,764.57	.00	16,764.57	100.0%
TOTAL REVENUES	-59,588	0	-59,588	-37,112.49	.00	-22,475.51	
TOTAL EXPENSES	59,588	0	59,588	20,347.92	.00	39,240.08	

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CITY OF FRUITLAND PARK  
YEAR-TO-DATE BUDGET REPORT  
THRU 4/30/2021 58% OF THE YEAR LAPSED

IP 50  
glytdbud

FOR 2021 07

JOURNAL DETAIL 2021 1 TO 2021 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	0	0	0	-3,212,869.73	316,644.59	2,896,224.95	%

\*\* END OF REPORT - Generated by Jeannine Racine \*\*

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

**ITEM TITLE:** CITY MANAGER'S REPORT  
**For the Meeting of:** May 13, 2021  
**Submitted by:** City Manager  
**Date Submitted:** May 3, 2021  
**Funds Required:** Yes (see below)  
**Attachments:** Yes

**Item Description:** City Manager's Report

- i. Economic Development Status Update
- ii. COVID-19 Status Update
- iii. **BIS Digital Quote** – Portable recording equipment \$9,812.20, 01512 30340, contractual services, operating expenses.

**Action to be Taken:** City commission discretion

**Staff's Recommendation:** N/A

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes

CITY OF FRUITLAND PARK  
AGENDA ITEM SUMMARY SHEET

Item Number: 6b

**ITEM TITLE:** CITY ATTORNEY REPORT

**For the Meeting of:** May 13, 2021

**Submitted by:** City Attorney

**Date Submitted:** May 7, 2021

**Funds Required:** None

**Attachments:** None

**Item Description:** City Attorney Report

**City of Fruitland Park v. State of Florida – Department of Management Services:** The hearing has been rescheduled to take place June 7 -9, 2021 by the State of Florida, Division of Administrative Hearings.

**Michael and Laurie Fewless v. City of Fruitland Park, Lake County Case No. 2020-CA-000104**

**(Judge Welke):** Plaintiffs filed a two-count complaint against the City alleging negligence and breach of fiduciary duty. Plaintiffs seek in excess of \$600,000.00. The lawsuit arises from the FRS retirement program. Attorney Thomas, on behalf of the City, filed a Motion to Dismiss to complaint. On March 12, 2020 Circuit Court Welke entered an Order referring the Motion to Dismiss to the General Magistrate to hold a hearing on the Motion. On March 20, 2020 Plaintiffs' attorney filed an objection to the Order referring to the General Magistrate; therefore, Judge Welke will hold a hearing on the City's Motion to Dismiss. A hearing on the Motion has not yet been scheduled. On February 24, 2021 Plaintiff sent a discovery request to the City requesting documents. The city manager is working with attorney Thomas to complete all outstanding discovery and then Mr. Thomas will schedule the Motion to Dismiss for hearing. On My 6, 2021 the City filed responses to discovery requests.

**Norman C. Cummins v. Stephen P. Angelillo and City of Fruitland Park, Lake County Case No. 2020-CA-1026 (Judge Davis):**

Plaintiff purports to be the mortgage holder on Lake County Parcel Id. 10-19-24-0002-000-07500 for a loan issued to Stephen P. Angelillo. The City is named as a party defendant because the City has an existing code enforcement lien recorded against the same property. The City's lien also encumbers additional parcels. The Plaintiff has filed an action to foreclose the property and seeks to extinguish the City's lien as against the above-described parcel. As of June 29, 2020, the accumulated fines are approximately \$82,000.00. On July 15, 2020 Attorney Andrew Dayes filed an Answer and Affirmative Defenses on behalf of the City. On October 8, 2020 Plaintiff filed a Motion for Clerk's Default. The default was entered the same day. Litigation counsel for the City again reached out to Plaintiff's counsel to discuss the case. We are waiting a response from Plaintiff's lead attorney. As of the date of this report Plaintiff's counsel has not responded. I will provide an update at the meeting. No update since last meeting. Last record activity was October 8, 2020.

**Action to be Taken:** N/A

**Staff's Recommendation:** N/A

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes



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

<b>ITEM TITLE:</b>	<b>Public Comments</b>
<b>For the Meeting of:</b>	May 13, 2021
<b>Submitted by:</b>	City Clerk
<b>Date Submitted:</b>	April 9, 2021
<b>Funds Required:</b>	None
<b>Account Number:</b>	N/A
<b>Amount Required:</b>	N/A
<b>Balance Remaining:</b>	N/A
<b>Attachments:</b>	Yes, Resolution 2013-023, Public Participation Policy and Chapter 286 Florida Statutes

**Item Description:** 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.

<b>Action to be Taken:</b>	<b>None</b>
<b>Staff’s Recommendation:</b>	N/A
<b>Additional Comments:</b>	N/A
<b>City Manager Review:</b>	Yes
<b>Mayor Authorization:</b>	Yes

**RESOLUTION 2013 -023**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A PUBLIC PARTICIPATION POLICY WITH REGARD TO MEETINGS OF CITY BOARDS AND COMMISSIONS; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission wishes to adopt a public participation policy for meetings of the City's boards and commissions; and

**WHEREAS**, the City Commission accordingly desires to pass this Resolution 2013-023 to do so.

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

**Section 1.** The following Public Participation Policy shall apply to meetings of City boards or commissions as provided herein.

Sec. 1.        Citizen's Rights

(a)        Definition.        For the purposes of this section, "board or commission" means a board or commission of the City of Fruitland Park.

(b)        Right to be Heard:        Members of the public shall be given a reasonable opportunity to be heard on a proposition before a City board or commission except as provided for below. Public input shall be limited to three (3) minutes. This right does not apply to:

1.        An official act that must be taken to deal with an emergency situation affecting the public health, welfare, or safety, if compliance with the requirements would cause an unreasonable delay in the ability of the board or commission to act;
2.        An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;
3.        A meeting that is exempt from §286.011; or
4.        A meeting during which the Commission is acting in a quasi-judicial capacity. This paragraph does not affect the right of a person to be heard as otherwise provided by law.

Sec. 2.        Suspension and Amendment of these Rules

(a)        Suspension of these Rules:        Any provision of these rules not governed by the City Charter or City Code may be temporarily suspended by a vote of a majority of the Commission.

(b)        Amendment of these Rules:        These rules may be amended or new rules adopted by resolution.

- (c) Effect of Variance from Rules: The failure to follow this Public Participation Policy shall not be grounds for invalidating any otherwise lawful act of the City's boards or commissions.

**Section 2.** If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Resolution.

**Section 3.** This Resolution shall become effective immediately upon passage.

**RESOLVED** this 26 day of September, 2013, by the City Commission of the City of Fruitland Park, Florida.



Christopher J. Bell, Mayor

ATTEST:

  
MARIE AZZOLINO, Acting City Clerk

Passed First Reading 9/26/2013

Passed Second Reading N/A

Approved as to form:

  
SCOTT A. GERKEN, City Attorney

Select Year:  

## The 2019 Florida Statutes

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[Title XIX](#)[Chapter 286](#)[View Entire Chapter](#)

## PUBLIC BUSINESS

## PUBLIC BUSINESS: MISCELLANEOUS PROVISIONS

**286.0114 Public meetings; reasonable opportunity to be heard; attorney fees.—**

(1) For purposes of this section, “board or commission” means a board or commission of any state agency or authority or of any agency or authority of a county, municipal corporation, or political subdivision.

(2) Members of the public shall be given a reasonable opportunity to be heard on a proposition before a board or commission. The opportunity to be heard need not occur at the same meeting at which the board or commission takes official action on the proposition if the opportunity occurs at a meeting that is during the decisionmaking process and is within reasonable proximity in time before the meeting at which the board or commission takes the official action. This section does not prohibit a board or commission from maintaining orderly conduct or proper decorum in a public meeting. The opportunity to be heard is subject to rules or policies adopted by the board or commission, as provided in subsection (4).

(3) The requirements in subsection (2) do not apply to:

(a) An official act that must be taken to deal with an emergency situation affecting the public health, welfare, or safety, if compliance with the requirements would cause an unreasonable delay in the ability of the board or commission to act;

(b) An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;

(c) A meeting that is exempt from s. [286.011](#); or

(d) A meeting during which the board or commission is acting in a quasi-judicial capacity. This paragraph does not affect the right of a person to be heard as otherwise provided by law.

(4) Rules or policies of a board or commission which govern the opportunity to be heard are limited to those that:

(a) Provide guidelines regarding the amount of time an individual has to address the board or commission;

(b) Prescribe procedures for allowing representatives of groups or factions on a proposition to address the board or commission, rather than all members of such groups or factions, at meetings in which a large number of individuals wish to be heard;

(c) Prescribe procedures or forms for an individual to use in order to inform the board or commission of a desire to be heard; to indicate his or her support, opposition, or neutrality on a proposition; and to indicate his or her designation of a representative to speak for him or her or his or her group on a proposition if he or she so chooses; or

(d) Designate a specified period of time for public comment.

(5) If a board or commission adopts rules or policies in compliance with this section and follows such rules or policies when providing an opportunity for members of the public to be heard, the board or commission is deemed to be acting in compliance with this section.

(6) A circuit court has jurisdiction to issue an injunction for the purpose of enforcing this section upon the filing of an application for such injunction by a citizen of this state.

(7)(a) Whenever an action is filed against a board or commission to enforce this section, the court shall assess reasonable attorney fees against such board or commission if the court determines that the defendant to such action acted in violation of this section. The court may assess reasonable attorney fees against the individual filing such an

action if the court finds that the action was filed in bad faith or was frivolous. This paragraph does not apply to a state attorney or his or her duly authorized assistants or an officer charged with enforcing this section.

(b) Whenever a board or commission appeals a court order that has found the board or commission to have violated this section, and such order is affirmed, the court shall assess reasonable attorney fees for the appeal against such board or commission.

(8) An action taken by a board or commission which is found to be in violation of this section is not void as a result of that violation.

**History.**—s. 1, ch. 2013-227.

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