

**FRUITLAND PARK CITY COMMISSION
REGULAR MEETING AGENDA**

July 28, 2022

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 – Reverend (Senior Pastor) Kelly W. Smith, Community United Methodist Church

Pledge of Allegiance – Police Chief Erik Luce

2. ROLL CALL

3. SPECIAL PRESENTATIONS

(a) School Board Member District 2 (city clerk)
Mr. Tyler Brandbeurg

(b) ACFR Presentation September 30, 2021 (city treasurer)
Annual Comprehensive Financial Report, September 30, 2021 -
McDermitt Davis, Certified Public Accountants

4. RECESS TO THE LOCAL PLANNING AGENCY

On or before 6:15 p.m., recess to the local planning agency.

5. CONSENT AGENDA

(a) Approval of Minutes (city clerk)
July 14, 2022 regular meeting

(b) Resolution 2022-032 - FY 2022-23 Street Paving Quote - Paqco Inc. (Paquette Company) (city attorney/city manager/public works director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING PROPOSAL FROM PAQUETTE COMPANY IN THE AMOUNT OF \$181,435.00 FOR NON-CRA ROADS AND \$184,740.00 FOR CRA ROADS AUTHORIZED BY THE CRA; AUTHORIZING THE MAYOR TO EXECUTE THE PROPOSAL; PROVIDING FOR AN EFFECTIVE DATE.

6. REGULAR AGENDA

- (a) Resolution 2022-031 – Proposed Millage FY 2022-23** (city treasurer)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING A NOT TO EXCEED MILLAGE RATE OF 3.9134 LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2022-2023 AND SETTING THE DATE, TIME AND PLACE OF PUBLIC HEARING ON THE BUDGET FOR FISCAL YEAR 2022-2023 PROVIDING FOR AN EFFECTIVE DATE.

PUBLIC HEARING

- (b) Public Hearing – Ordinance 2022-015 LSCPA – 68.55+ Acres Timbertop Lane – Petitioners: Stephanie Bailey Bouis and Patricia Bouis Thompson** (city attorney/city manager/community development)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK COMMUNITY MIXED USE TO GENERAL MIXED USE OF 68.55 +/- ACRES OF PROPERTY GENERALLY LOCATED ON TIMBERTOP LANE; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE. (The second reading will be held on September 8, 2022.)

- (c) Public Hearing - Ordinance 2022-014 Rezoning 68.55+ Acres Timbertop Lane — Petitioners: Stephanie Bailey Bouis and Patricia Bouis Thompson** (city attorney/city manager/community development)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING

68.55 ± ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PUD TO CITY OF FRUITLAND PARK MIXED USE PLANNED UNIT DEVELOPMENT (MUPUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; APPROVING AN AMENDED MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER TO AMEND THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE. (The second reading will be held on September 8, 2022.)

- (d) **Public Hearing - Ordinance 2022-016 Rezoning 35.99+ Acres South of Spring Lake Road and West of US Hwy 27.441 — Petitioner: The Reserve at Spring Lake Cove LLC** (city attorney/city manager/community development)

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 35.99 ± ACRES OF PROPERTY FROM SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-1), MULTI-FAMILY HIGH DENSITY RESIDENTIAL (R-3), INDUSTRIAL AND PLANNED UNIT DEVELOPMENT (PUD) TO CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK FOR RESIDENTIAL USE; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE. (The second reading will be held on August 25, 2022.)

END OF PUBLIC HEARING

8. (a) **City Manager**
- i. **Economic Development**
 - ii. **Concrete Bollards – City Hall, Library, and Community Center Discussion**
- (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. U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845 (Judge Baxley)

iv. Municode

9. UNFINISHED BUSINESS

10. 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.

11. COMMISSIONERS' COMMENTS

(a) Commissioner Mobilian

(b) Commissioner DeGrave

(c) Commissioner Bell

(d) Vice Mayor Gunter, Jr.

12. MAYOR'S COMMENTS

13. ADJOURNMENT

DATES TO REMEMBER

- August 8 and 9, 2022, workshops (FY 2022-23 proposed budget);
- August 11 to 13, 2022, Florida League of Cities' Annual Conference (100th Anniversary) at The Diplomat Beach Resort, 3555 South Ocean Drive, Hollywood, Florida, 33019 at 7:00 a.m.;
- August 11, 2022 regular city commission meeting, Cancelled, and
- August 25, 2022 regular city commission meeting

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: 3a and b**

ITEM TITLE: SPECIAL PRESENTATIONS

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Friday, June 3, 2022

SUBMITTED BY: See below

BRIEF NARRATIVE: SPECIAL PRESENTATIONS

(a) School Board Member District 2 (city clerk)
Mr. Tyler Brandbeburg

(b) Annual Comprehensive Financial Report Presentation September 30, 2021
(city treasurer)
Ms. Tammy Campbell, McDirmit Davis, Certified Public Accountants (auditor retained by the city) will present her findings for the FY 2021 Annual Comprehensive Financial Report.

FUNDS REQUIRED: None

ATTACHMENTS: CAFR Presentation and Audit Engagement Letter

RECOMMENDATION: Review and approve the FY 2021 CAFR

ACTION: Approval



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, 2021, and have issued our report thereon dated June 30, 2022. 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 11, 2021, 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 June 30, 2022. 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. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. 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 restricted funds to fund balance \$7,277
- Correct recording of unearned ARPA funding at year end \$2,687,080
- Correct recording of SFR loan \$27,200
- Correct recording to accrue unavailable revenue from Lake County \$50,825

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,

McDiemit Davis

Orlando, Florida
June 30, 2022

Commission Action Items and Current Year Progress

1. 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.
2. Review City policy related to the purchase of gift cards for promotional distribution to ensure they are appropriately inventoried and distributed.
3. 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.
4. Review the Recreation Programs Fund to determine if it should continue to be separately reported or closed and reported in the general fund.
5. 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.
6. Implement City policy to have a water rate study performed at a minimum of every five years.
7. 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.
8. Adopt a formal fund balance/net position policy to establish optimal reserve levels and provide management direction while preparing the annual budgets.
9. 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.

2021 Annual Audit

HIGHLIGHTS

Total Net position for the city increased \$2.5 Million

General Fund increased 1M in 2021

Unassigned fund balance in the General Fund was \$5,214,013

Restricted fund balance was \$4 Million.

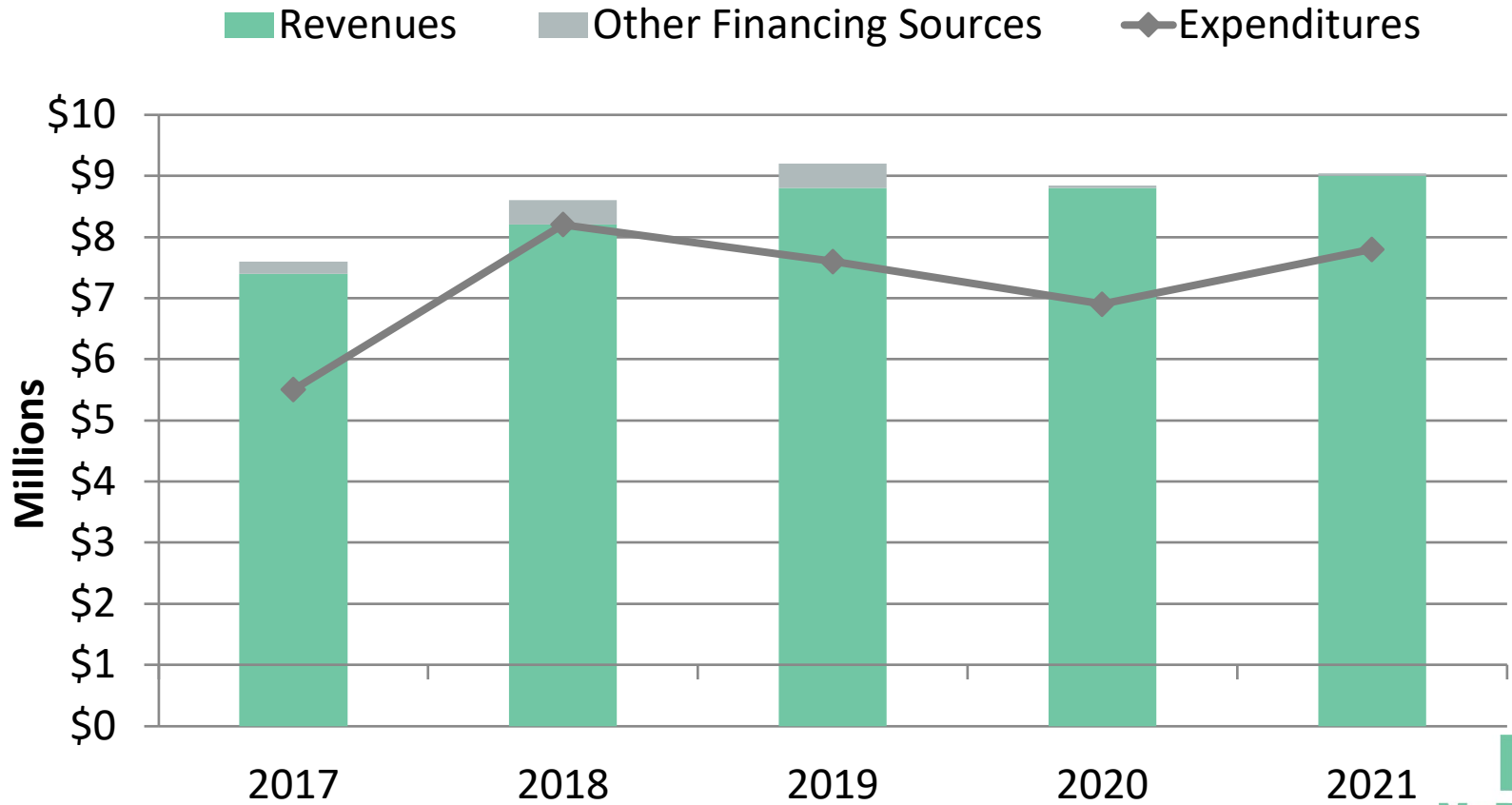
- \$2.5 Million restricted for capital improvements-impact fees
- \$1.5 Million restricted for building inspections

Total fund balance is 134% of general fund expenditures, and unassigned fund balance is 67% of expenditures.

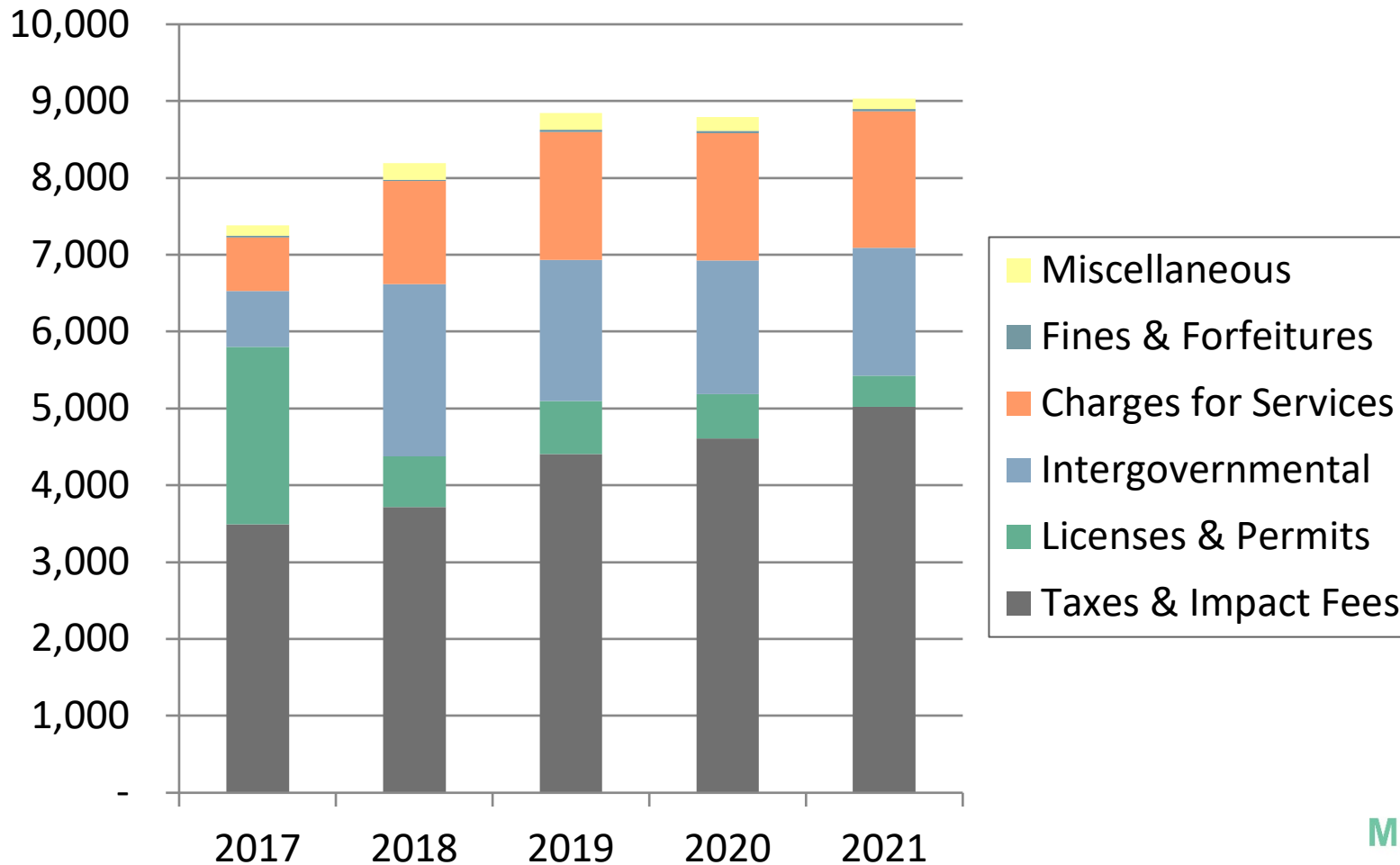
Actual revenues were \$206,000 more than budgeted projections.

Actual expenditures were \$1,774,000 less than budgeted.

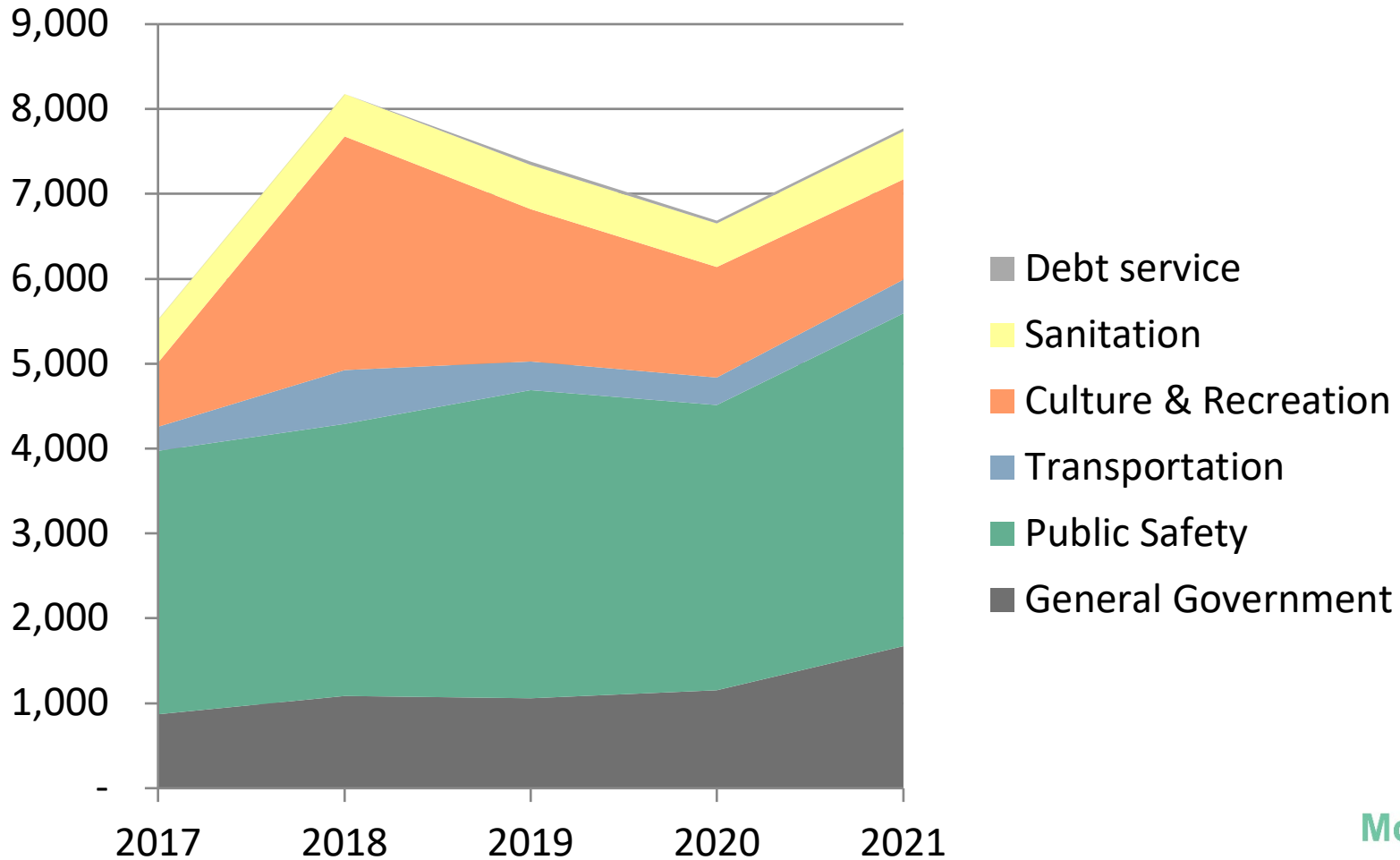
General Fund Revenues and Expenditures over Time



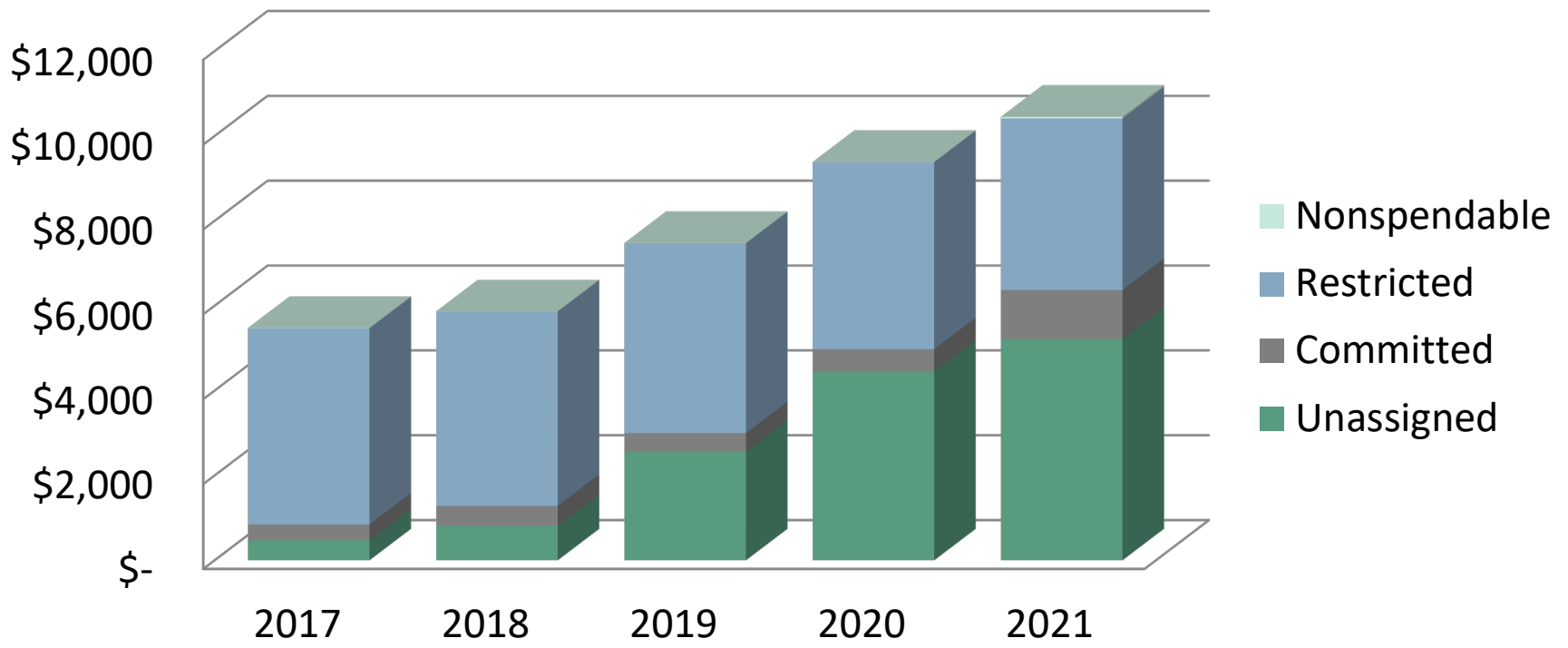
Governmental Revenues Composition over Time



Governmental Expenditures Composition over Time



General Fund Total Fund Balance



UTILITY FUND HIGHLIGHTS

The Utility Fund net position increased \$434,000 primarily due to increased user charges and reduced expenses

The Utility Fund in 2021 has operating income of 164,000 compared to operating losses in prior years.

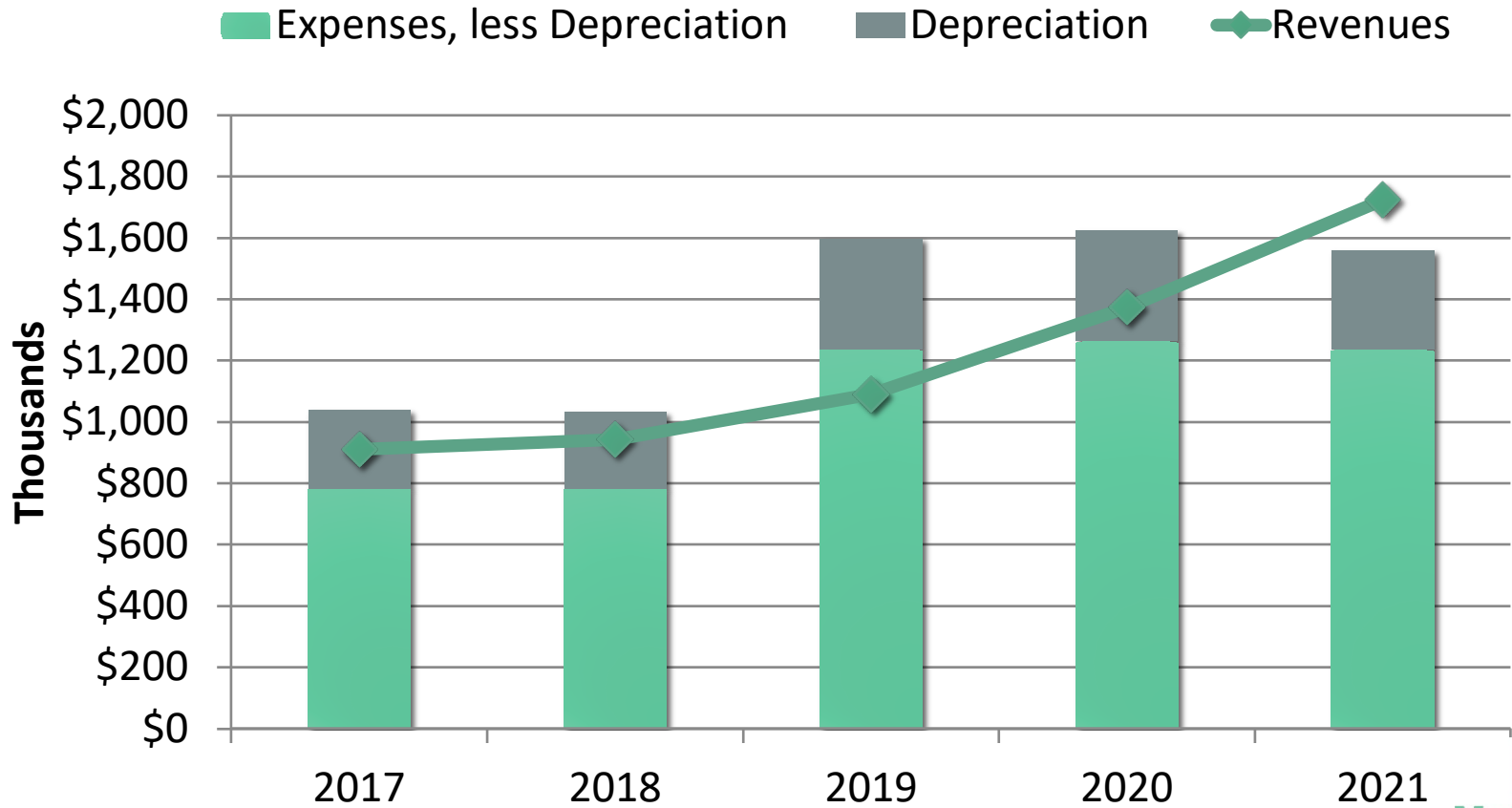
Unrestricted net position- \$545,000

Balance due to the general fund \$144,000

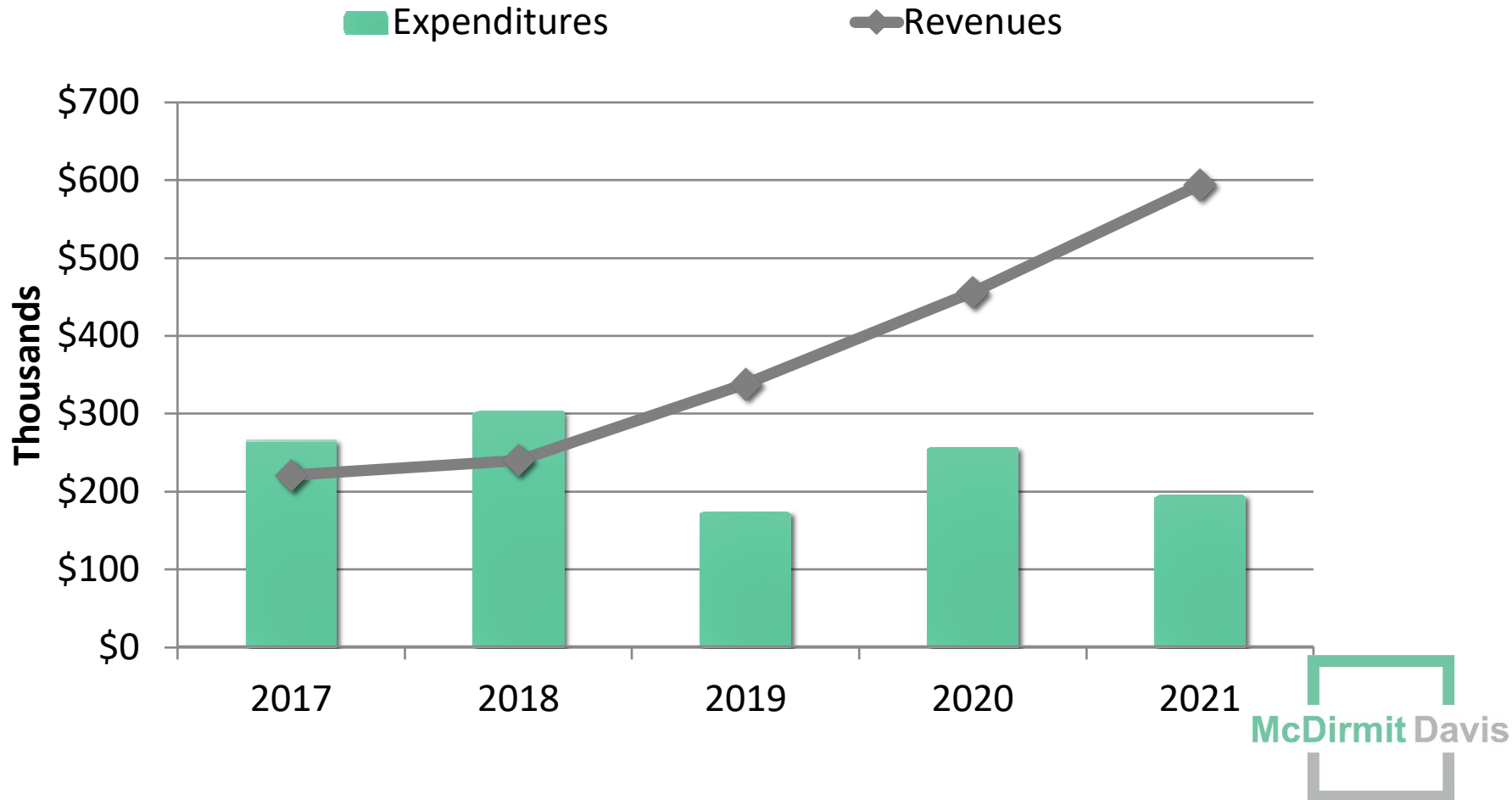
Unrestricted Cash balance \$469,000

Utility Fund

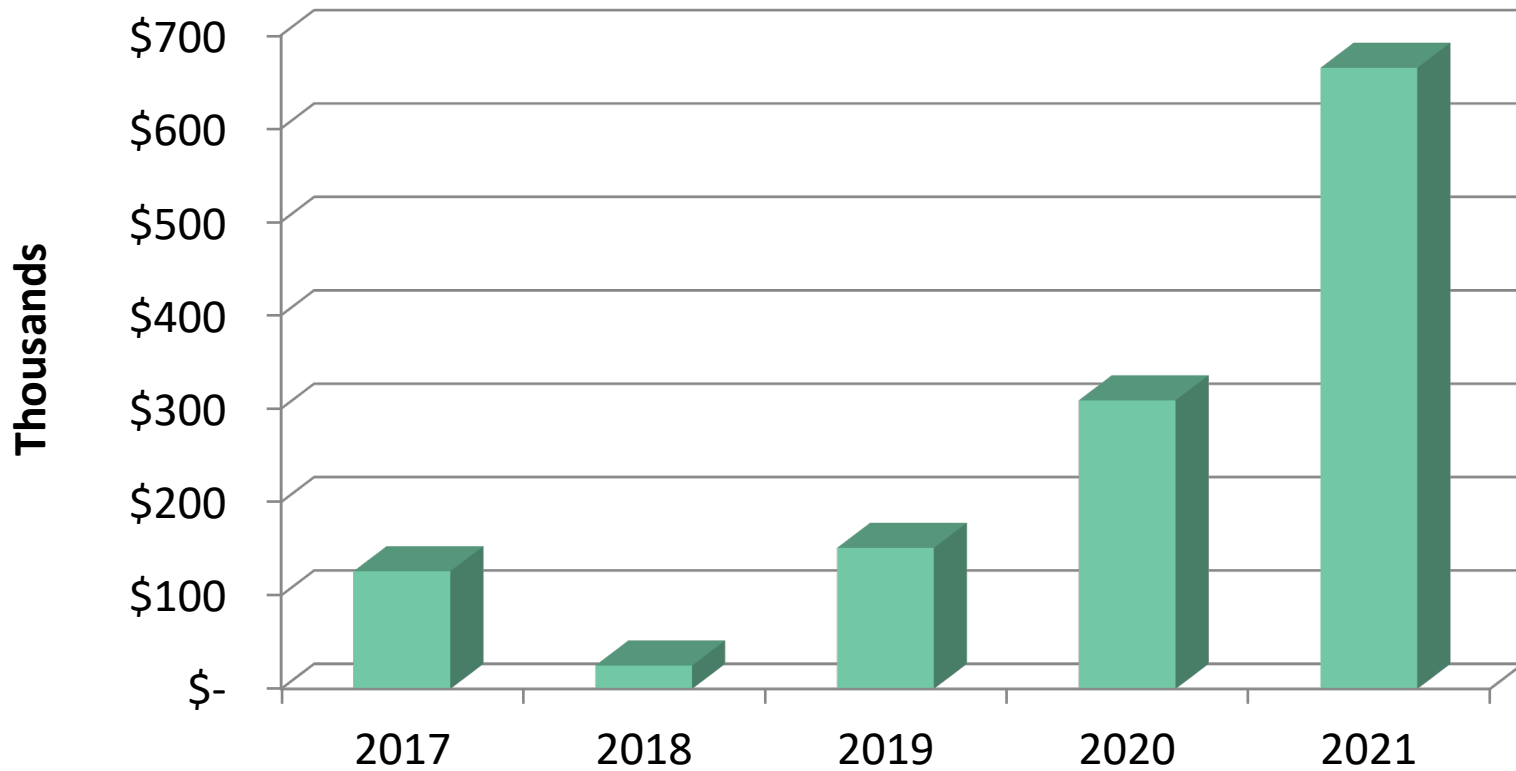
Revenues and Operating Expenses over Time



Community Redevelopment Fund Revenues and Expenses over Time



CRA Fund Total Fund Balance



AUDIT REPORTS

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.

One current year comment due to lack of Investment CPE course documentation as required by FL statutes and investment policy.

RECOMMENDATIONS

Comment related to the Firefighters' Pension Fund

- Should be eliminated in FY22 as plan was terminated, and disbursements should be done before year end.

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

- Continue to review and implement various policies
- Establish a formal fund balance and net position policy

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

June 30, 2022

McDermitt 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, 2021 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 11, 2021, 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.

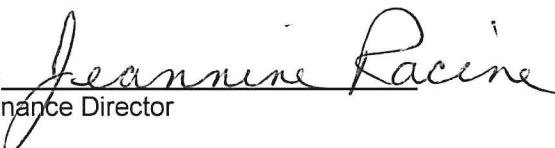
Information Provided

- 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

Annual Comprehensive Financial Report

September 30, 2021



City of Fruitland Park, Florida

City of Fruitland Park, Florida
Comprehensive Annual Financial Report
For The Year Ended September 30, 2021

Introductory Section

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506 W Berckman St
Fruitland Park, FL 34731

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

June 30, 2022

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

The Annual Comprehensive Financial Report for the City of Fruitland Park, Florida, for the fiscal year ended September 30, 2021 is hereby submitted pursuant to Florida Statutes Chapter 218.39 and Chapter 10.550 of the Rules of the Auditor General of the State of Florida. State law requires an annual financial audit of local government entities be completed no later than nine months after the end of the fiscal year. This Annual Comprehensive Financial Report is published to fulfill this requirement for the fiscal year ended September 30, 2021 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 McDirmit 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



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Fax (352) 360-6686

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, 2021, 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 2021, 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 protection, the construction and maintenance of local streets and infrastructure, and recreational and cultural activities and events. The City also maintains and operates water and sewer utilities. Garbage collection and disposal services are provided by way of an exclusive franchise agreement with Waste Management Inc.

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



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Fruitland Park, FL 34731

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Fax (352) 360-6686

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

Local economy

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

Evidence of growth has begun to show all over the City of Fruitland Park. One of the most visible signs of this event is taking place on the north western boundaries of the City. In 2008, approximately 989 acres of property was annexed into the City of Fruitland Park. This development is referred to as the "Pine Ridge Dairy". In May 2014, 780 of those acres were purchased by The Villages and approved for development as the "Villages of Fruitland Park". The approved plan includes 2,055 residential homes, 3 recreation centers, and an 18-hole golf course. The residential home values range from \$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 70 certificates of occupancy issued in Fruitland Park in FY2021.

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- Phase II, and Village Park (First Baptist Church). The Glen is completing it's final phase. Future developments are Lake Saunder's Grove, Crystal Lake Vista, ParkSquare Homes (Arbor Park), The Hawthornes, and Rolling Acres (113 & 1342 Lake Ella Road).

Lake County made a three phase expansion design for the City's second major thorough fare, County Road 466A, from two to four lanes in 2012. However, due to budget constraints the project was placed on hold. The County has now teamed up with the City of Fruitland Park and the Villages to get this roadway completed. Lake County completed construction on Phase I (from US Highway 27/441 to Sunny Court) in April 2017. The estimated cost of Phase 1 is \$2.3 million plus \$374,094 to relocate the utilities. The Villages handled all of the road construction in Phase 2 (from Windy Acres to the Sumter County Line) in 2016, with an estimated cost of \$5.32 million. The City of Fruitland Park along with Lake County solicited help of the



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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 100 business licenses issued in Fruitland Park as of September 30, 2021. There are several new businesses in Fruitland Park: Countryside Baptist Church, Dave Wade Studio of Social and Stage Art, Just Dandy Pet Parlour, Lake Village Dental, Pax Premium Lawn Care, Suly Beauty Salon. As previously stated, the City of Fruitland Park expects the number of commercial businesses to grow because the area will be more attractive for several industries around the country.

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

Lake County's Business Opportunity Centers (BOC) offer full-service business support to all businesses in Lake County, regardless of size, industry or business

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

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

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

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

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



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Lake County's September 2021 unemployment rate was 3.0%. This is down 4.4% for the same time period last year. This rate is slightly lower than the state average of 3.5% and lower than the national average of 3.9% for the same period.

The taxable values for real and personal property has decreased 28.7% from 2008 to 2013, when property values were at its peak. Amendment 1 was approved in 2008 which limited growth in taxable values. Taxable values \$811,323,834 rose 8.5% from FY2020 (\$747,762,402) due to growth. FY2017 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 nine streets (Hamlet Court, Village Court, West Catabwa, Cindy Ave, Patricia Ave, West Hilltop), fixed a depression in Lake St and Areca St. The City remodeled the bridal room, put a fence in the back, painted and removed trees at 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 in FY2020. Sidewalks, sod, and vinyl fences were installed in FY2021. 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 service crane mount and Sewer Inspection camera for the Water Department, and paid a loan borrowed for construction of the Lady Lake sewer connection. The Lady Lake sewer connection became operational in October 2018. The architectural design of the new Public Works building was engineered this year.

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. A new Public Works building will be constructed next year utilizing Sales Surtax.

At September 30, 2021 the unassigned fund balance in the General Fund was \$5,214,013, 8 months of current General Fund expenditures. This figure is over the "no less than two months of regular general



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fund operating expenditures” provided for in the Government Finance Officers Association’s Appropriate Level of Unreserved Fund Balance recommendation. Also, it is over than the minimum range of the 6 months of operating expenditures informally established by the City for budgetary and planning purposes.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Fruitland Park for its Annual Comprehensive Financial Report for the fiscal year ending September 30, 2018. The City of Fruitland Park had received this prestigious award for fourteen consecutive years. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The City was not eligible for the achievement award in FY2019-21 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

Gary La Venia, City Manager

Jeannine Racine

Jeannine Racine, City Finance Director

CITY COMMISSION AND OFFICIALS

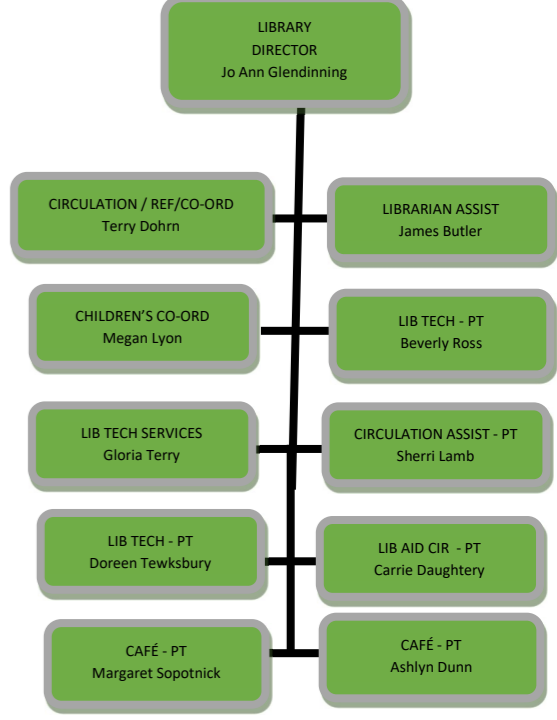
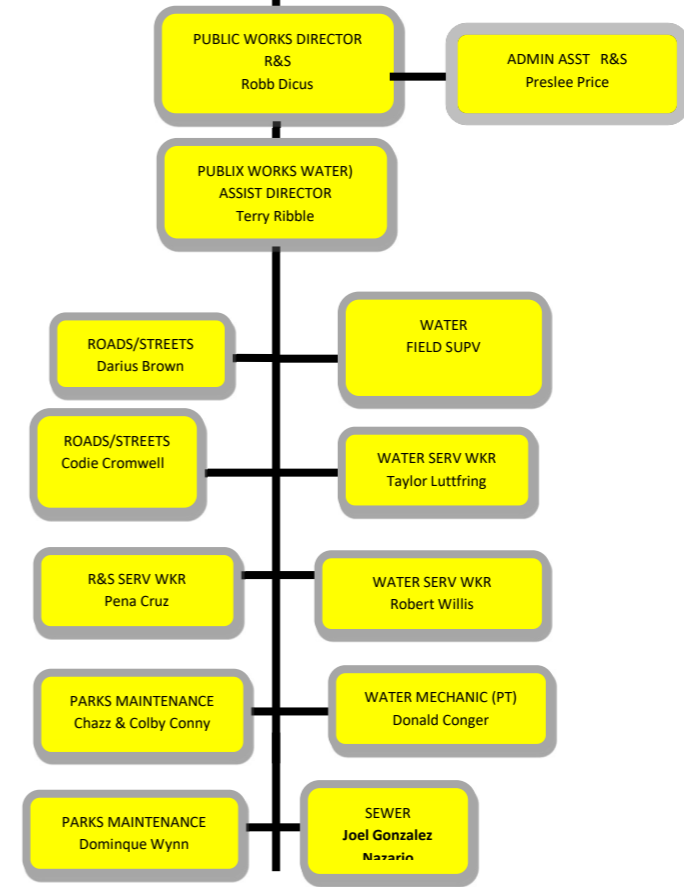
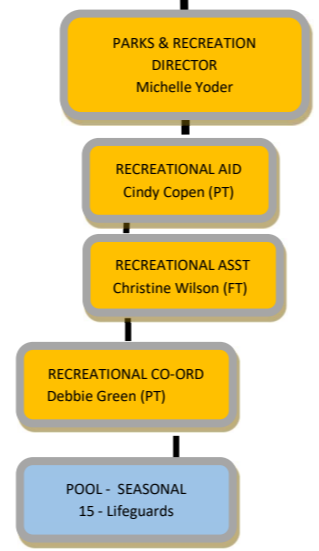
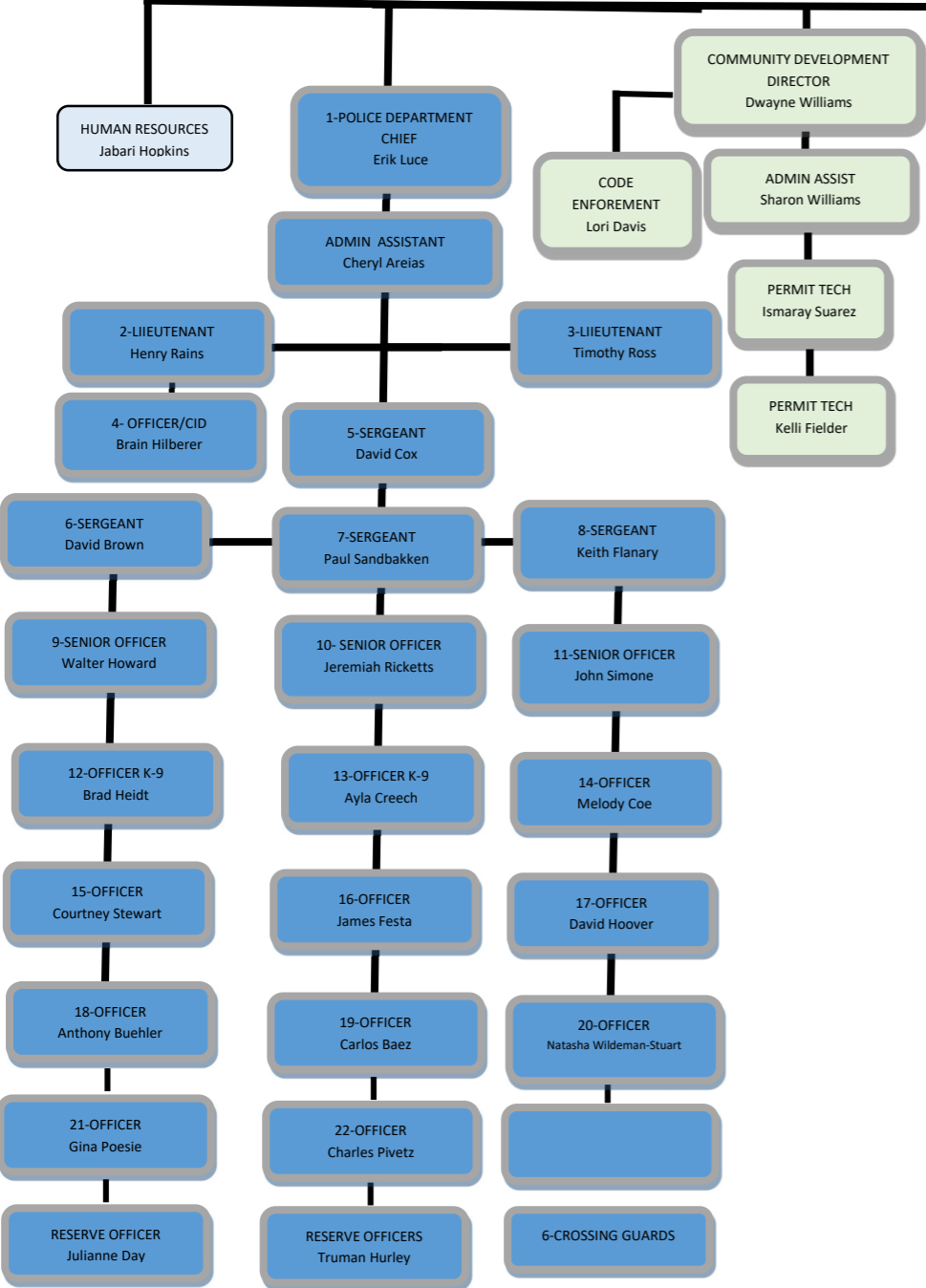
September 30, 2021

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.....Dwayne Williams
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



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*, (the "City") as of and for the year ended September 30, 2021, 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, 2021, 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, 2021, 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 June 30, 2022 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
June 30, 2022

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, 2021. 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 \$24,065,938 (net position). Of this amount, \$4,609,966 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 \$2,534,498.
- At the close of the current fiscal year, the *City of Fruitland Park's* governmental funds reported combined ending fund balances of \$12,272,264, an increase of \$2,041,396 in comparison with the prior year. Approximately (42%) of this total amount, \$5,214,013 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 \$5,214,013, or (67%) 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 \$24,065,938 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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	\$ 15,364,596	\$ 10,792,197	\$ 1,938,881	\$ 1,358,990	\$ 17,303,477	\$ 12,151,187
Capital assets	7,406,941	7,604,517	7,741,427	8,294,893	15,148,368	15,899,410
Total assets	22,771,537	18,396,714	9,680,308	9,653,883	32,451,845	28,050,597
Deferred Outflows	1,401,286	2,023,714	91,204	120,616	1,492,490	2,144,330
Liabilities:						
Long term liabilities	1,604,525	4,403,254	2,484,220	3,047,572	4,088,745	7,450,826
Other liabilities	3,044,580	568,609	265,779	294,613	3,310,359	863,222
Total liabilities	4,649,105	4,971,863	2,749,999	3,342,185	7,399,104	8,314,048
Deferred Inflows:	2,327,788	329,784	151,505	19,655	2,479,293	349,439
Net Position:						
Net investment in capital assets	7,279,043	7,360,284	5,358,655	5,499,296	12,637,698	12,859,580
Restricted	5,865,693	5,252,045	956,810	1,001,763	6,822,503	6,253,808
Unrestricted	4,051,194	2,506,452	554,543	(88,400)	4,605,737	2,418,052
Total net position	\$ 17,195,930	\$ 15,118,781	\$ 6,870,008	\$ 6,412,659	\$ 24,065,938	\$ 21,531,440

\$12,637,698 (53%) 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 \$6,822,503 (28%). The remaining balance of *unrestricted net position*, \$4,605,737 or 19%, 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 \$2,534,498 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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for services	\$ 2,219,608	\$ 2,264,039	\$ 1,785,629	\$ 1,405,421	\$ 4,005,237	\$ 3,669,460
Operating grants and contributions	483,097	889,126	-	-	483,097	889,126
Capital grants and contributions	150,770	176,192	149,837	265,310	300,607	441,502
General Revenues:						
Property taxes	3,635,526	3,272,243	-	-	3,635,526	3,272,243
Franchise and public service taxes	1,926,717	1,670,467	-	-	1,926,717	1,670,467
Intergovernmental	2,090,721	1,661,175	-	-	2,090,721	1,661,175
Investment income and miscellaneous	178,610	185,110	1,570	5,525	180,180	190,635
Total revenues	10,685,049	10,118,352	1,937,036	1,676,256	12,622,085	11,794,608
Expenses:						
General government	1,670,139	1,538,615	-	-	1,670,139	1,538,615
Public safety	3,988,187	4,030,722	-	-	3,988,187	4,030,722
Transportation	441,409	403,292	-	-	441,409	403,292
Sanitation	565,949	510,717	-	-	565,949	510,717
Culture and recreation	1,334,130	1,205,867	-	-	1,334,130	1,205,867
Interest on long-term debt	3,884	10,750	-	-	3,884	10,750
Utility	-	-	2,044,868	1,686,623	2,044,868	1,686,623
Recreation programs	-	-	39,021	24,702	39,021	24,702
Total expenses	8,003,698	7,699,963	2,083,889	1,711,325	10,087,587	9,411,288
Increase (decrease) in net position before transfers	2,681,351	2,418,389	(146,853)	(35,069)	2,534,498	2,383,320
Transfers	(604,202)	(631,733)	604,202	631,733	-	-
Increase (decrease) in net position	2,077,149	1,786,656	457,349	596,664	2,534,498	2,383,320
Net position, October 1	15,118,781	13,332,125	6,412,659	5,815,995	21,531,440	19,148,120
Net position, September 30	\$ 17,195,930	\$ 15,118,781	\$ 6,870,008	\$ 6,412,659	\$ 24,065,938	\$ 21,531,440

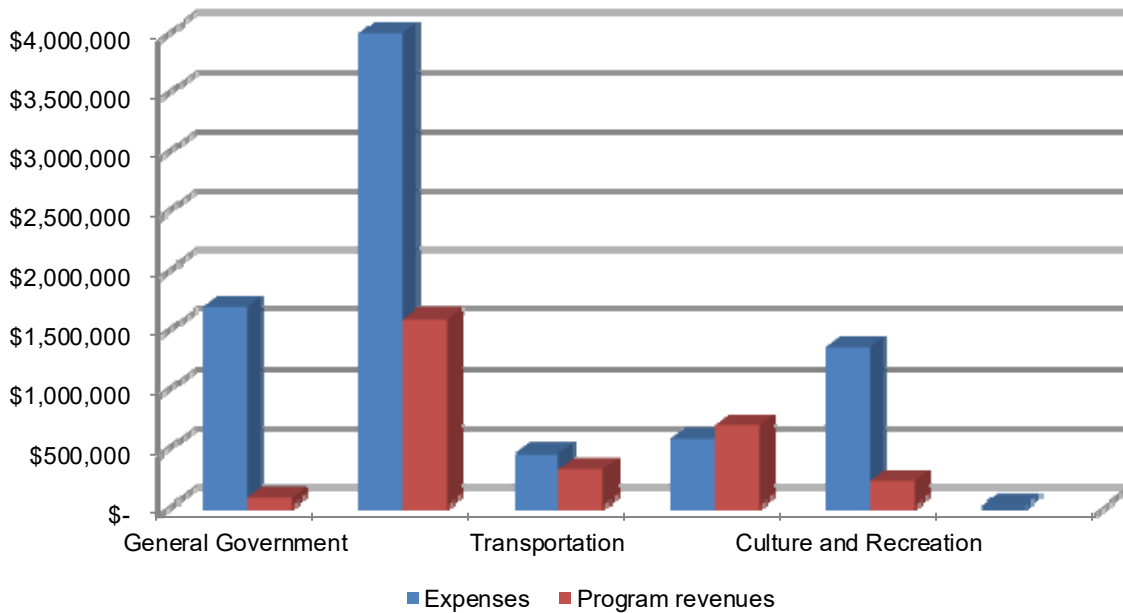
Governmental Activities

Governmental activities increased the *City of Fruitland Park's* net position by \$2,077,149. This was due to increases in property values, and intergovernmental revenues.

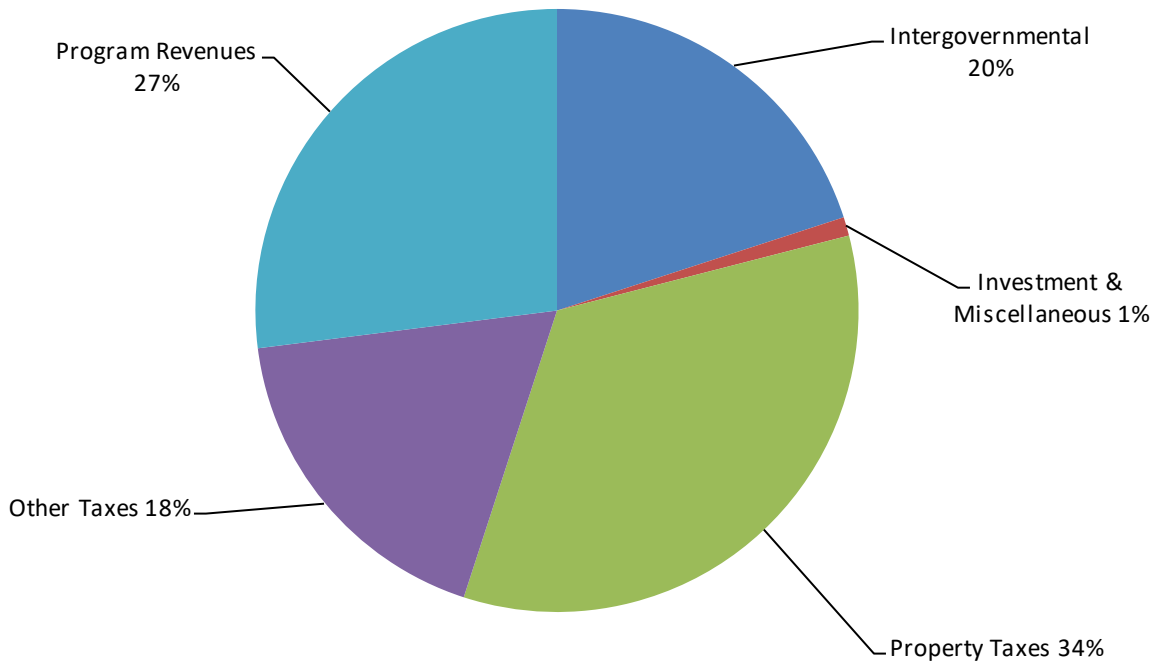
Business-Type Activities

Business-type activities increased the *City of Fruitland Park's* net position by \$457,349 primarily due to increases in charges for services and transfers in.

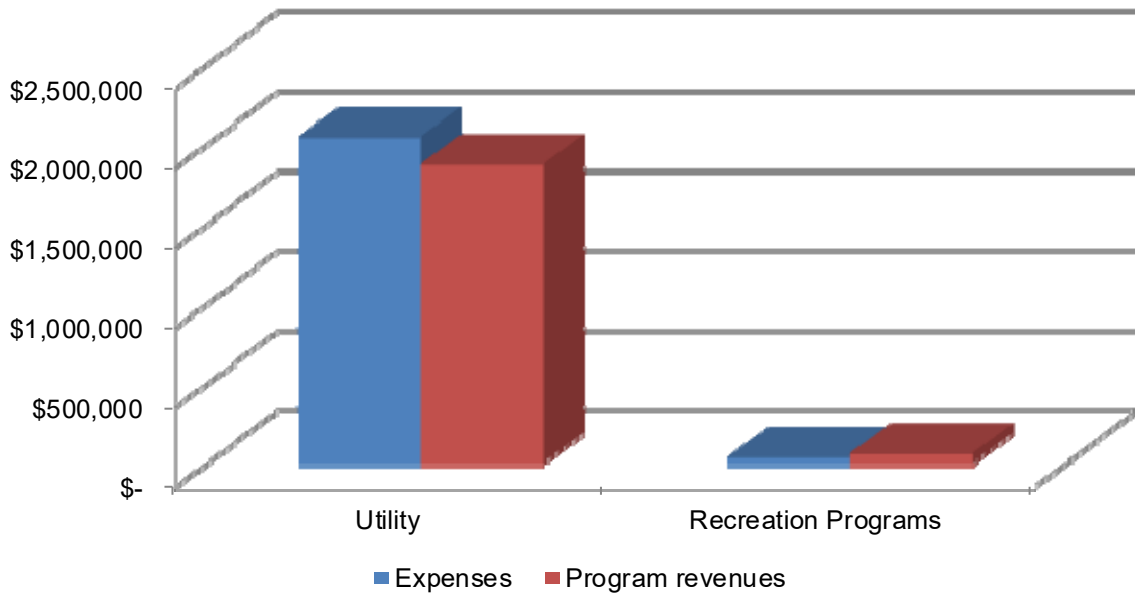
Expenses and Program Revenues - Governmental Activities



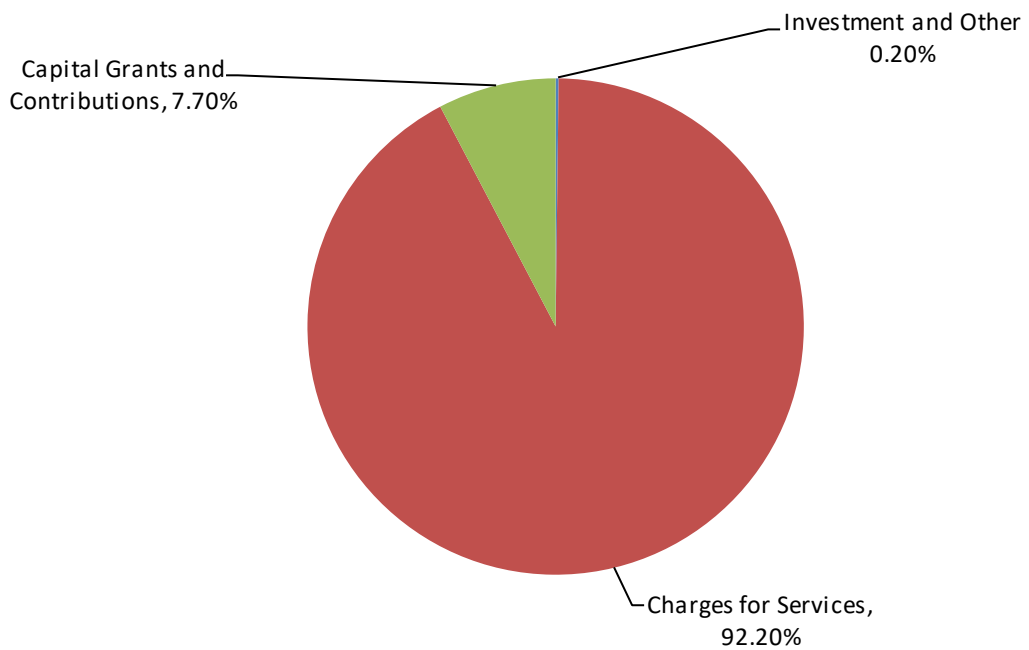
Revenue by Source - Governmental Activities



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 \$12,272,264, an increase of \$2,041,396 in comparison with the prior year. However, the majority of the fund balances are restricted or committed, so there is only \$5,214,013 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 \$5,214,013, while total fund balance was \$10,451,233. 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 50% while total fund balance is 134% of total General Fund expenditures.

The fund balance of the general fund increased by \$1,063,719 during the current fiscal year primarily due to increased property tax revenue and higher than expected revenues.

The fund balance of the community redevelopment fund increased by \$356,420 primarily due to increased property tax revenues.

The capital projects fund balance increased by \$621,257. This is 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 \$554,543. The total increase in net position for these funds was \$457,349. 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 \$205,986 more than budgeted revenues and actual expenditures were \$1,774,306 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 and due to disruption in the supply chain.

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, 2021, amounts to \$15,148,368 (net of accumulated depreciation), for a decrease of \$751,042 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 4.7% (a 2.6% decrease for governmental activities, and a 6.7% decrease for business-type activities).

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

City of Fruitland Park
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Land	\$ 1,313,703	\$ 1,313,703	\$ 354,952	\$ 354,952	\$ 1,668,655	\$ 1,668,655
Construction in progress	385,327	227,664	438,029	365,794	823,356	593,458
Buildings	3,687,798	3,922,971	48,757	55,253	3,736,555	3,978,224
Improvements	702,484	557,289	-	-	702,484	557,289
Machinery and equipment	926,557	1,168,677	88,259	106,474	1,014,816	1,275,151
Infrastructure	391,072	414,213	6,811,430	7,409,536	7,202,502	7,823,749
Intangibles	-	-	-	2,884	-	2,884
Total	\$ 7,406,941	\$ 7,604,517	\$ 7,741,427	\$ 8,294,893	\$ 15,148,368	\$ 15,899,410

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.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Capital leases	\$ 127,898	\$ 244,233	\$ -	\$ -	\$ 127,898	\$ 244,233
Notes payable	-	-	2,382,774	2,795,597	2,382,774	2,795,597
	\$ 127,898	\$ 244,233	\$ 2,382,774	\$ 2,795,597	\$ 2,510,672	\$ 3,039,830

The *City of Fruitland Park's* total debt decreased by \$529,158 (17%) 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, 2021, the unassigned fund balance in the General Fund is \$5,214,013. 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, 2021

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 14,298,946	\$ 486,302	\$ 14,785,248
Investments	400,000	-	400,000
Receivables, net	101,668	264,574	366,242
Internal balances	119,434	(119,434)	-
Due from other governments	405,863	-	405,863
Inventories	4,927	144,455	149,382
Prepays	33,758	1,296	35,054
Restricted cash and cash equivalents	-	1,161,688	1,161,688
Capital Assets:			
Capital assets not being depreciated	1,699,030	792,981	2,492,011
Capital assets being depreciated, net of accumulated depreciation	5,707,911	6,948,446	12,656,357
Total assets	22,771,537	9,680,308	32,451,845
Deferred Outflow of Resources:			
Deferred outflow of pension earnings	1,401,286	91,204	1,492,490
Liabilities:			
Accounts payable and accrued expenses	261,060	60,626	321,686
Due to other governmental agencies	25,648	-	25,648
Accrued interest	3,073	15,533	18,606
Deposits payable	1,554	189,620	191,174
Unearned revenue	2,753,245	-	2,753,245
Noncurrent Liabilities:			
Due within one year	44,164	453,634	497,798
Due in more than one year	1,560,361	2,030,586	3,590,947
Total liabilities	4,649,105	2,749,999	7,399,104
Deferred Inflow of Resources:			
Deferred inflow of pension earnings	2,327,788	151,505	2,479,293
Net Position:			
Net investment in capital assets	7,279,043	5,358,655	12,637,698
Restricted for:			
Capital improvements	3,706,457	903,509	4,609,966
Debt service	-	53,301	53,301
Community redevelopment	665,401	-	665,401
Police	17,514	-	17,514
Building inspections	1,476,321	-	1,476,321
Unrestricted	4,051,194	554,543	4,605,737
Total net position	\$ 17,195,930	\$ 6,870,008	\$ 24,065,938

City of Fruitland Park, Florida
Statement of Activities
For the Year Ended September 30, 2021

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		Total
					Governmental Activities	Business-type Activities	
Primary Government							
Governmental Activities:							
General government	\$ 1,670,139	\$ 65,099	\$ -	\$ -	\$ (1,605,040)	\$ -	\$ (1,605,040)
Public safety	3,988,187	1,418,655	106,353	51,320	(2,411,859)	-	(2,411,859)
Transportation	441,409	1,601	314,497	-	(125,311)	-	(125,311)
Sanitation	565,949	684,540	-	-	118,591	-	118,591
Culture and recreation	1,334,130	49,713	62,247	99,450	(1,122,720)	-	(1,122,720)
Interest on long-term debt	3,884	-	-	-	(3,884)	-	(3,884)
Total governmental activities	8,003,698	2,219,608	483,097	150,770	(5,150,223)	-	(5,150,223)
Business-type Activities:							
Water	2,044,868	1,723,694	-	149,837	-	(171,337)	(171,337)
Recreation programs	39,021	61,935	-	-	-	22,914	22,914
Total business-type activities	2,083,889	1,785,629	-	149,837	-	(148,423)	(148,423)
Total primary government	\$ 10,087,587	\$ 4,005,237	\$ 483,097	\$ 300,607	(5,150,223)	(148,423)	(5,298,646)
General Revenues:							
Property taxes					3,635,526	-	3,635,526
Franchise taxes					678,499	-	678,499
Intergovernmental					2,090,721	-	2,090,721
Public service taxes					1,248,218	-	1,248,218
Unrestricted investment earnings					14,560	1,570	16,130
Miscellaneous					123,705	-	123,705
Gain on sale of asset					40,345	-	40,345
Transfers					(604,202)	604,202	-
Total general revenues and transfers					7,227,372	605,772	7,833,144
Change in net position					2,077,149	457,349	2,534,498
Net position, beginning					15,118,781	6,412,659	21,531,440
Net position, ending					\$ 17,195,930	\$ 6,870,008	\$ 24,065,938

City of Fruitland Park, Florida
Balance Sheet
Governmental Funds
September 30, 2021

	General Fund	Community Redevelopment Fund	Capital Projects Fund	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 12,770,861	\$ 566,155	\$ 961,930	\$ 14,298,946
Investments	200,000	100,000	100,000	400,000
Accounts receivable, net	101,668	-	-	101,668
Due from other governments	286,737	-	119,126	405,863
Due from other funds	143,510	-	-	143,510
Inventories	4,927	-	-	4,927
Prepaid costs	33,758	-	-	33,758
Total assets	\$ 13,541,461	\$ 666,155	\$ 1,181,056	\$ 15,388,672
Liabilities:				
Accounts payable	\$ 195,843	\$ -	\$ 25,426	\$ 221,269
Accrued liabilities	39,791	-	-	39,791
Due to other governments	25,648	-	-	25,648
Due to other funds	24,076	-	-	24,076
Deposits payable	800	754	-	1,554
Unearned revenue	2,753,245	-	-	2,753,245
Total liabilities	3,039,403	754	25,426	3,065,583
Deferred Inflows of Resources:				
Unavailable revenue	50,825	-	-	50,825
Total deferred inflows of resources	50,825	-	-	50,825
Fund Balances:				
Nonspendable	38,685	-	-	38,685
Restricted	4,044,662	665,401	1,155,630	5,865,693
Committed	1,153,873	-	-	1,153,873
Unassigned	5,214,013	-	-	5,214,013
Total fund balances	10,451,233	665,401	1,155,630	12,272,264
Total liabilities, deferred inflows and fund balances	\$ 13,541,461	\$ 666,155	\$ 1,181,056	\$ 15,388,672

City of Fruitland Park, Florida
**Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position**
September 30, 2021

Total Fund Balance, governmental funds \$ 12,272,264

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. 7,406,941

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. 50,825

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. (926,502)

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	\$ (127,898)	
Accrued interest payable	(3,073)	
Compensated absenses	(121,013)	
Net pension liability	(1,355,614)	(1,607,598)

Net Position of Governmental Activities in the Statement of Net Position **\$ 17,195,930**

City of Fruitland Park, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2021

	General Fund	Community Redevelopment Fund	Capital Projects Fund	Total Governmental Funds
Revenues:				
Taxes:				
Property	\$ 3,042,981	\$ 592,545	\$ -	\$ 3,635,526
Franchise and utility	1,926,717	-	-	1,926,717
Fees and fines	34,312	-	-	34,312
Licenses and permits	407,240	-	-	407,240
Intergovernmental	1,664,243	-	1,063,169	2,727,412
Impact fees	48,001	-	-	48,001
Charges for services	1,778,056	-	-	1,778,056
Investment earnings	10,263	1,801	2,496	14,560
Miscellaneous	123,705	-	-	123,705
Total revenues	9,035,518	594,346	1,065,665	10,695,529
Expenditures:				
Current:				
General government	1,671,859	6,442	-	1,678,301
Public safety	3,917,328	-	-	3,917,328
Transportation	398,191	-	-	398,191
Sanitation/ other utility	565,949	-	-	565,949
Culture and recreation	1,186,267	-	-	1,186,267
Debt Service:				
Principal	25,977	-	10,149	36,126
Interest	7,898	-	193	8,091
Capital Outlay	-	189,814	75,539	265,353
Total expenditures	7,773,469	196,256	85,881	8,055,606
Excess (deficiency) of revenues over expenditures	1,262,049	398,090	979,784	2,639,923
Other Financing Sources (Uses):				
Transfers in	41,670	-	-	41,670
Transfers out	(240,000)	(41,670)	(358,527)	(640,197)
Total other financing sources (uses in)	(198,330)	(41,670)	(358,527)	(598,527)
Net change in fund balances	1,063,719	356,420	621,257	2,041,396
Fund balances, beginning	9,387,514	308,981	534,373	10,230,868
Fund balances, ending	\$ 10,451,233	\$ 665,401	\$ 1,155,630	\$ 12,272,264

**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, 2021

Net Change in Fund Balances, total governmental funds: \$ 2,041,396

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	\$ 494,316	
Less: current year depreciation	<u>(544,703)</u>	(50,387)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins and disposals) is to decrease net position (66,980)

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.

Princpal payments		36,126
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Unavailable revenues reported in prior year are reported as revenues only in the fund statements in the current year. 50,825

Cash pension contributions reported in the funds were more than the calculated pension expense on the statement of activities, and therefore increased net position. 60,898

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	\$ 1,064	
Change in accrued interest payable	<u>4,207</u>	<u>5,271</u>

Change in net position of governmental activities		<u><u>\$ 2,077,149</u></u>
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City of Fruitland Park, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 3,023,662	\$ 3,023,662	\$ 3,042,981	\$ 19,319
Franchise and utility	1,683,026	1,683,026	1,926,717	243,691
Fees and fines	28,105	28,105	34,312	6,207
Licenses and permits	276,880	276,880	407,240	130,360
Intergovernmental	1,373,309	1,902,664	1,664,243	(238,421)
Impact fees	124,417	124,417	48,001	(76,416)
Charges for services	1,618,239	1,618,239	1,778,056	159,817
Investment earnings	104,121	104,121	10,263	(93,858)
Miscellaneous	61,889	68,418	123,705	55,287
Total revenues	8,293,648	8,829,532	9,035,518	205,986
Expenditures:				
Current:				
General government	1,546,708	1,943,141	1,671,859	271,282
Public safety	4,152,058	4,495,278	3,917,328	577,950
Transportation	575,777	575,777	398,191	177,586
Sanitation/ other utility	1,035,131	1,035,131	565,949	469,182
Culture and recreation	1,448,448	1,498,448	1,186,267	312,181
Debt Service:				
Principal	-	-	25,977	(25,977)
Interest	-	-	7,898	(7,898)
Total expenditures	8,758,122	9,547,775	7,773,469	1,774,306
Excess (deficiency) of revenues over expenditures	(464,474)	(718,243)	1,262,049	1,980,292
Other Financing Sources (Uses):				
Transfers in	892,712	1,146,481	41,670	(1,104,811)
Transfers out	(428,238)	(428,238)	(240,000)	188,238
Total other financing sources	464,474	718,243	(198,330)	(916,573)
Net change in fund balances	-	-	1,063,719	1,063,719
Fund balance, beginning	9,387,514	9,387,514	9,387,514	-
Fund balance, ending	\$ 9,387,514	\$ 9,387,514	\$ 10,451,233	\$ 1,063,719

City of Fruitland Park, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Community Redevelopment Special Revenue Fund
For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 601,161	\$ 601,161	\$ 592,545	\$ (8,616)
Investment earnings	1,200	1,200	1,801	601
Total revenues	602,361	602,361	594,346	(8,015)
Expenditures:				
Current:				
General government	56,941	56,941	6,442	50,499
Capital outlay	503,750	503,750	189,814	313,936
Total expenditures	560,691	560,691	196,256	364,435
Excess (deficiency) of revenues over expenditures	41,670	41,670	398,090	356,420
Other Financing Uses:				
Transfers out	(41,670)	(41,670)	(41,670)	-
Total other financing uses	(41,670)	(41,670)	(41,670)	-
Net change in fund balances	-	-	356,420	356,420
Fund balance, beginning	308,981	308,981	308,981	-
Fund balance, ending	\$ 308,981	\$ 308,981	\$ 665,401	\$ 356,420

City of Fruitland Park, Florida
Statement of Net Position
Proprietary Funds
September 30, 2021

	Enterprise Funds		Total
	Utility Fund	Recreation Programs Fund	
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 469,418	\$ 16,884	\$ 486,302
Accounts receivable, net	264,574	-	264,574
Due from other funds	24,076	-	24,076
Prepaid items	1,296	-	1,296
Inventories	144,455	-	144,455
Total current assets	903,819	16,884	920,703
Noncurrent Assets:			
Restricted cash and cash equivalents	1,161,688	-	1,161,688
Capital Assets:			
Land	354,952	-	354,952
Construction in progress	438,029	-	438,029
Buildings	243,408	-	243,408
Infrastructure	10,091,446	-	10,091,446
Intangible assets	346,296	-	346,296
Machinery and equipment	562,643	-	562,643
Less accumulated depreciation	(4,295,347)	-	(4,295,347)
Net capital assets	7,741,427	-	7,741,427
Total noncurrent assets	8,903,115	-	8,903,115
Total assets	9,806,934	16,884	9,823,818
Deferred Outflow of Resources:			
Deferred outflow of pension earnings	91,204	-	91,204

	Enterprise Funds		Total
	Utility Fund	Recreation Programs Fund	
Liabilities:			
Current Liabilities:			
Accounts payable	48,433	7,276	55,709
Salaries payable	4,917	-	4,917
Accrued interest payable	15,533	-	15,533
Due to other funds	143,510	-	143,510
Customer deposits payable	189,620	-	189,620
Compensated absences	2,644	-	2,644
Notes and loans payable, current	450,990	-	450,990
Total current liabilities	855,647	7,276	862,923
Noncurrent Liabilities:			
Compensated absences	10,574	-	10,574
Net pension liability	88,230	-	88,230
Notes and loans payable	1,931,782	-	1,931,782
Total noncurrent liabilities	2,030,586	-	2,030,586
Total liabilities	2,886,233	7,276	2,893,509
Deferred Inflows of Resources:			
Deferred inflow of pension earnings	151,505	-	151,505
Net Position:			
Net investment in capital assets	5,358,655	-	5,358,655
Restricted for capital improvements	903,509	-	903,509
Restricted for debt service	53,301	-	53,301
Unrestricted	544,935	9,608	554,543
Total net position	\$ 6,860,400	\$ 9,608	\$ 6,870,008

City of Fruitland Park, Florida
Statement of Revenues, Expenses and Changes in Fund Net Position -
Proprietary Funds
For the Year Ended September 30, 2021

	Enterprise Funds		Total
	Utility Fund	Recreation Programs Fund	
Revenues:			
Charges for services	\$ 1,643,309	\$ 61,176	\$ 1,704,485
Other operating revenues	80,385	759	81,144
Total operating revenues	1,723,694	61,935	1,785,629
Operating Expenses:			
Personal services	470,078	-	470,078
Other operating expenses	767,391	39,021	806,412
Depreciation	322,118	-	322,118
Total operating expenses	1,559,587	39,021	1,598,608
Operating income (loss)	164,107	22,914	187,021
Nonoperating Revenues (Expenses):			
Interest and investment income	1,581	(11)	1,570
Interest expense	(56,172)	-	(56,172)
Total nonoperating revenue (expenses)	(54,591)	(11)	(54,602)
Income (loss) before transfers	109,516	22,903	132,419
Capital grant	59,500	-	59,500
Capital contributions	5,675	-	5,675
Loss on sale of capital assets	(429,109)	-	(429,109)
Impact fees	90,337	-	90,337
Transfers in	598,527	-	598,527
Change in net position	434,446	22,903	457,349
Total net position, beginning	6,425,954	(13,295)	6,412,659
Total net position, ending	\$ 6,860,400	\$ 9,608	\$ 6,870,008

City of Fruitland Park, Florida
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2021

	Utility Fund	Recreation Programs Fund	Total
Cash Flows from Operating Activities:			
Receipts from customers	\$ 1,654,877	\$ 61,935	\$ 1,716,812
Payments to suppliers	(809,029)	(31,745)	(840,774)
Payments to employees	(476,156)	-	(476,156)
Net cash provided (used) by operating activities	369,692	30,190	399,882
Cash Flows from Noncapital Financing Activities:			
Increase (decrease) in due to other funds	(418,782)	(13,295)	(432,077)
Increase in due from other funds	(24,076)		
Net transfers in	598,527	-	598,527
Net cash provided (used) by noncapital financing activities	155,669	(13,295)	166,450
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(192,086)	-	(192,086)
Impact Fees	90,337	-	90,337
Debt proceeds	27,200	-	27,200
Principal paid on long-term debt	(440,025)	-	(440,025)
Interest paid on long-term debt	(58,552)	(11)	(58,563)
Capital grants	59,500	-	59,500
Net cash provided (used) by capital and related financing activities	(513,626)	(11)	(513,637)
Cash Flows from Investing Activities:			
Investment income	1,581	-	1,581
Net cash provided by investing activities	1,581	-	1,581
Net increase (decrease) in cash and cash equivalents	13,316	16,884	30,200
Cash and cash equivalents, beginning	1,617,790	-	1,617,790
Cash and cash equivalents, ending	\$ 1,631,106	\$ 16,884	\$ 1,647,990
Classified As:			
Cash and cash equivalents	\$ 469,418	\$ 16,884	\$ 486,302
Restricted cash and cash equivalents	1,161,688	-	1,161,688
Total	\$ 1,631,106	\$ 16,884	\$ 1,647,990

	<u>Utility Fund</u>	<u>Recreation Programs Fund</u>	<u>Total</u>
Reconciliation of Operating Income to Net			
Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 164,107	\$ 22,914	\$ 187,021
Adjustments Not Affecting Cash:			
Depreciation and amortization	322,118	-	322,118
Change in Assets and Liabilities:			
Decrease (increase) in accounts receivable	(76,122)	-	(76,122)
Decrease (increase) in inventory	(17,416)	-	(17,416)
Decrease (increase) in deferred outflows	29,412	-	29,412
Increase (decrease) in accounts payable	(24,222)	7,276	(16,946)
Increase (decrease) in accrued liabilities	(16,813)	-	(16,813)
Increase (decrease) in compensated absences	1,850	-	1,850
Increase (decrease) in net pension liability	(152,377)	-	(152,377)
Increase (decrease) in deferred inflows	131,850	-	131,850
Increase in customer deposits	7,305	-	7,305
Total adjustments	<u>205,585</u>	<u>7,276</u>	<u>212,861</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 369,692</u>	<u>\$ 30,190</u>	<u>\$ 399,882</u>
Noncash Capital and Financing Activities:			
Contributed assets	\$ 5,675	\$ -	\$ 5,675
Total	<u>\$ 5,675</u>	<u>\$ -</u>	<u>\$ 5,675</u>

City of Fruitland Park, Florida
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2021

	<u>Firemen's Retirement Trust Fund</u>
Assets:	
Investments:	
Mutual funds	\$ 884,724
Total Investments	<u>884,724</u>
Total assets	<u>\$ 884,724</u>
Liabilities:	
Accounts payable	\$ -
Total liabilities	<u>-</u>
Net Position:	
Net position restricted for pensions	<u>\$ 884,724</u>

City of Fruitland Park, Florida
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2021

	Firemen's Retirement Trust Fund
Additions:	
Contributions:	
Employer	\$ 4,375
Plan members	4,375
State of Florida	28,265
Total contributions	37,015
Investment Earnings:	
Net increase in fair value of investments	101,208
Interest/dividend income	15,187
Total net investment earnings	116,395
Total additions	153,410
Deductions:	
Benefits	1,192
Refunds of Contributions	6,507
Administrative Expenses	26
Miscellaneous Expenses	4,000
Total deductions	11,725
Change in net position	141,685
Net position, beginning	743,039
Net position, ending	\$ 884,724

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 two items that qualifies for reporting in this category, which are the deferred inflows of pension earnings and unavailable revenue.

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 2021, the City has not implemented any new accounting standards with a material effect on the City's financial statements.

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, 2021, 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, 2021 are detailed below:

Investment Type	Fair Value	Credit Rating	Weighted Avg. Maturity
Florida Prime	\$ 11,986,531	AAAm	49 days
Certificates of deposit	400,000	N/A	N/A
	\$ 12,386,531		

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, 2021:

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	\$ 884,724	\$ -	\$ 884,724
	\$ 884,724	\$ -	\$ 884,724

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>
Receivables:			
Accounts	\$ 101,668	\$ 272,329	\$ 373,997
Less allowance for uncollectible accounts	-	(7,755)	(7,755)
	<u>\$ 101,668</u>	<u>\$ 264,574</u>	<u>\$ 366,242</u>

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NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,313,703	\$ -	\$ -	\$ 1,313,703
Construction in progress	227,664	157,663	-	385,327
Total capital assets, not being depreciated	<u>1,541,367</u>	<u>157,663</u>	<u>-</u>	<u>1,699,030</u>
Capital assets, being depreciated:				
Buildings	5,270,532	-	(192,459)	5,078,073
Improvements	1,355,125	211,029	(69,784)	1,496,370
Machinery and equipment	3,550,568	125,624	(737,944)	2,938,248
Infrastructure	687,726	-	-	687,726
Total capital assets, being depreciated	<u>10,863,951</u>	<u>336,653</u>	<u>(1,000,187)</u>	<u>10,200,417</u>
Less accumulated depreciation for:				
Buildings	(1,347,561)	(156,661)	113,947	(1,390,275)
Improvements	(797,836)	(59,675)	63,625	(793,886)
Machinery and equipment	(2,381,891)	(305,226)	675,426	(2,011,691)
Infrastructure	(273,513)	(23,141)	-	(296,654)
Total accumulated depreciation	<u>(4,800,801)</u>	<u>(544,703)</u>	<u>852,998</u>	<u>(4,492,506)</u>
Total capital assets, being depreciated, net	<u>6,063,150</u>	<u>(208,050)</u>	<u>(147,189)</u>	<u>5,707,911</u>
Government activities capital assets, net	<u>\$ 7,604,517</u>	<u>\$ (50,387)</u>	<u>\$ (147,189)</u>	<u>\$ 7,406,941</u>

NOTE 6 CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 354,952	\$ -	\$ -	\$ 354,952
Construction in progress	365,794	72,235	-	438,029
Total capital assets, not being depreciated	720,746	72,235	-	792,981
Capital assets, being depreciated:				
Buildings	243,408	-	-	243,408
Infrastructure	10,829,813	119,851	(858,218)	10,091,446
Machinery and equipment	561,813	5,675	(4,845)	562,643
Intangible assets	346,296	-	-	346,296
Total capital assets, being depreciated	11,981,330	125,526	(863,063)	11,243,793
Less accumulated depreciation for:				
Buildings	(188,155)	(6,496)	-	(194,651)
Improvements/Infrastructure	(3,420,277)	(288,848)	429,109	(3,280,016)
Machinery and equipment	(455,339)	(23,890)	4,845	(474,384)
Intangible assets	(343,412)	(2,884)	-	(346,296)
Total accumulated depreciation	(4,407,183)	(322,118)	433,954	(4,295,347)
Total capital assets, being depreciated, net	7,574,147	(196,592)	(429,109)	6,948,446
Business-type activities capital assets, net	\$ 8,294,893	\$ (124,357)	\$ (429,109)	\$ 7,741,427

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:	
General government	\$ 61,074
Public safety	177,994
Transportation	72,242
Culture and recreation	233,393
Total depreciation expense, governmental activities	\$ 544,703
Business-type Activities:	
Utility	\$ 322,118
Total depreciation expense, business type activities	\$ 322,118

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:

	Governmental Activities
Assets	
Machinery and equipment	\$ 233,199
Less: Accumulated depreciation	(68,016)
Total	\$ 165,183

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021 were as follows:

Year Ending September 30	Governmental Activities
2022	\$ 23,314
2023	23,314
2024	23,314
2025	23,314
2026	23,314
2027	23,313
Total minimum lease payments	139,883
Less: Amount representing interest	(11,985)
	\$ 127,898

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 \$73,485. For the year ended September 30, 2021, 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 \$578,143 in 2021.

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 \$546,023. For the year ended September 30, 2021, principal and interest paid on this series was \$121,339. The net revenue of the water and sewer utility is pledged as security for repayment and totaled \$578,143 in 2021.

On November 18, 2020, the City entered into a third loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a wastewater treatment and stormwater management treatment facility. Maximum borrowing under this agreement is \$85,000. At September 30, 2021, only \$27,200 has been disbursed and borrowed.

Semi-annual loan payments will be \$680 until the final disbursements of the loan proceeds have been made, then the semiannual loan payment will be adjusted based on actual costs. Semi-annual loan payments will be made each August 15 and February 15, until all amounts have been paid. For the year ended September 30, 2021 principal and interest remaining to be paid on this series is \$26,520. The net revenue of water and sewer utility is pledged as a security for repayment and totaled \$578,143 in 2021.

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 \$312,098. For the fiscal year, principal paid on this series was \$14,186 and total pledged revenue was \$1,815,612.

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 \$1,549,535. For the fiscal year, principal and interest paid on this series was \$344,341 and total pledged revenue was \$1,063,169.

NOTE 8 LONG-TERM DEBT (CONTINUED)

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

Year Ending September 30,	Business-Type Activities	
	Principal	Interest
2022	\$ 450,990	\$ 46,567
2023	461,525	36,031
2024	472,316	25,241
2025	483,369	14,187
2026	253,685	2,862
2027-2031	77,730	-
2032-2036	77,730	-
2037-2041	77,050	-
2042-2043	28,379	-
Total	\$ 2,382,774	\$ 124,888

Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Capital lease	\$ 244,233	\$ -	\$ (116,335)	\$ 127,898	\$ 19,962
Compensated absences	122,077	74,991	(76,055)	121,013	24,202
Net pension liability	4,036,944	-	(2,681,330)	1,355,614	-
Governmental activity long-term liabilities	\$ 4,403,254	\$ 74,991	\$(2,873,720)	\$ 1,604,525	\$ 44,164
Business-Type Activities:					
Notes payable - direct borrowing:					
SRF Loan, preconstruction	\$ 81,853	\$ -	\$ (13,852)	\$ 68,001	\$ 14,293
SRF Loan, construction	619,547	-	(106,392)	513,155	109,090
SRF Loan, construction -2021	-	27,200	(680)	26,520	1,360
FDOT Note	326,284	-	(14,186)	312,098	14,186
Capital Improvement Note	1,767,913	-	(304,913)	1,463,000	312,061
Total notes payable	2,795,597	27,200	(440,023)	2,382,774	450,990
Compensated absences	11,368	6,603	(4,753)	13,218	2,644
Net pension liability	240,607	-	(152,377)	88,230	-
Business-type activity long-term liabilities	\$ 3,047,572	\$ 33,803	\$ (597,153)	\$ 2,484,222	\$ 453,634

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, 2021 are summarized below:

Transfers Out:	Transfers In		
	General Fund	Utility Fund	Total
General Fund	\$ -	\$ 240,000	\$ 240,000
Community redevelopment	41,670	-	41,670
Capital projects	-	358,527	358,527
	<u>\$ 41,670</u>	<u>\$ 598,527</u>	<u>\$ 640,197</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 Utility Fund of \$119,434 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, 2021 are as follows:

NOTE 10 DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Regular Class - Members not qualifying for other classes (13.82% [includes 3% employee contribution] from July 1, 2021 through September 30, 2021 and 13.00% [includes 3% employee contribution] from October 1, 2020 through June 30, 2020.)

Special Risk Class - Members employed as law enforcement officers, firefighters, or correctional officers and meet the criteria set to qualify for this class (28.89% [includes 3% employee contribution] from July 1, 2021 through September 30, 2021 and 27.45% [included 3% employee contribution] from October 1, 2020 through June 30, 2020.)

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, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021, respectively.

The City's contributions, including employee contributions, to the Pension Plan totaled \$333,326 for the fiscal year ended September 30, 2021.

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, 2021, the City reported a liability of \$629,116 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportionate share of the net pension liability was based on the City's 2021 fiscal year contributions relative to the 2020 fiscal year contributions of all participating members. At June 30, 2021, the City's proportionate share was .008328 percent, which was an increase of .000129 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the City recognized pension expense of \$171,743. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 107,832	\$ -
Change of assumptions	430,473	-
Net difference between projected and actual earnings on pension plan investments	-	2,194,829
Changes in proportion and differences between pension plan contributions and proportionate share of contributions	414,559	125,545
Pension plan contributions subsequent to the measurement date	83,211	-
	\$ 1,036,075	\$ 2,320,374

The deferred outflows of resources related to the Pension Plan, totaling \$83,211 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, 2022. 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:

Year Ended September 30,	
2022	\$ (172,009)
2023	(254,434)
2024	(383,740)
2025	(565,871)
2026	8,544
Thereafter	-

NOTE 10 DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions

The total pension liability in the June 30, 2021 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, 2021, 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%	2.10%	2.10%	1.10%
Fixed income	20.00%	3.80%	3.70%	3.30%
Global equities	54.20%	8.20%	6.70%	17.80%
Real estate	10.30%	7.10%	6.20%	13.80%
Private equity	10.80%	11.70%	8.50%	26.40%
Strategic investments	3.70%	5.70%	5.40%	8.40%
Total	100.00%			
Assumed Inflation, mean			2.40%	1.20%

(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:

	Discount Rate Minus 1% 5.80%	Current Discount Rate 6.80%	Discount Rate Plus 1% 7.80%
City's proportionate share of net pension liability (FRS)	\$ 2,813,451	\$ 629,116	\$ (1,196,742)

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, 2021, the City does not have any payables for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2021.

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, 2021, 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, 2021, the HIS contribution for the period October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021 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 \$40,265 for the fiscal year ended September 30, 2021.

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, 2021, the City reported a liability of \$814,728 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportionate share of the net pension liability was based on the City's 2021 fiscal year contributions relative to the 2020 fiscal year contributions of all participating members. At June 30, 2021, the City's proportionate share was .006649 percent, which was an increase of .00072 percent from its proportionate share measured as of June 30, 2020.

For the fiscal year ended September 30, 2021, the City recognized pension expense of \$149,835. In addition, the City reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

Description	Deferred Outflow of Resources	Deferred Inflows of Resources
Change of assumptions	\$ 27,263	\$ 341
Differences between expected and actual experience	64,019	33,569
Net difference between projected and actual earnings on pension plan investments	850	-
Changes in proportion and differences between pension plan contributions and proportionate share of contributions	354,804	125,009
Pension plan contributions subsequent to the measurement date	9,479	-
	\$ 456,415	\$ 158,919

The deferred outflows of resources related to the HIS Plan, totaling \$9,479 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, 2022. 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:

Year Ended September 30,	
2022	\$ 96,071
2023	64,456
2024	61,932
2025	54,593
2026	8,748
Thereafter	2,217

NOTE 10 DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions

The total pension liability in the July 1, 2021, 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	2.16 % 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, 2021, 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 2.16%. 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 2.16%, 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 (1.16%) or one percentage point higher (3.16%) than the current rate:

	Discount Rate Minus 1% 1.16%	Current Discount Rate 2.16%	Discount Rate Plus 1% 3.16%
City's proportionate share of net pension liability (HIS)	\$ 941,902	\$ 814,728	\$ 710,536

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 2021 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, 2021, 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 18 employees who participated in the Investment Plan during 2021 and the City's contributions totaled \$51,961.

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, 2021, 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, 2021, 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, 2021 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.

In December 2020, 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. Subsequent to year end, all retirement plans had been paid out.

Subsequent to year end the City adopted ordinance 2021-017, repealing funding to the Plan.

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, 2021 are as follows:

	Net Pension Asset (Liability)	Deferred Inflows	Deferred Outflows	Pension Expense
FRS Pension Plan	\$ (629,116)	\$ (2,320,374)	\$ 1,036,075	\$ 171,743
HIS Pension Plan	(814,728)	(158,919)	456,415	149,835
	<u>\$ (1,443,844)</u>	<u>\$ (2,479,293)</u>	<u>\$ 1,492,490</u>	<u>\$ 321,578</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, 2021 there were 7 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, 2021, the city did not use any forfeited amounts for payment of contributions for current plan participants. The City contributed \$12,302 to the plan for the year ended September 30, 2021.

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, 2021, the plan had 7 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, 2021) 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, 2021. 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, 2021 the City's governmental fund balances were as follows:

	<u>General Fund</u>	<u>Community Redevelopment</u>	<u>Capital Projects</u>	<u>Total</u>
Fund Balances				
Nonspendable				
Inventory	\$ 4,927	\$ -	\$ -	\$ 4,927
Prepaid	33,758	-	-	33,758
Spendable				
Restricted for:				
Police education	1,624	-	-	1,624
Police drug forfeiture	3,373	-	-	3,373
Police donations	12,517	-	-	12,517
Library donations	2,038	-	-	2,038
Recreation donations	10,000	-	-	10,000
Public safety capital improvements	2,538,789	-	-	2,538,789
Building Inspections	1,476,321	-	-	1,476,321
Community redevelopment	-	665,401	-	665,401
Infrastructure	-	-	1,155,630	1,155,630
Committed to:				
Cemetery care	78,539	-	-	78,539
Paving	275,000	-	-	275,000
Abandoned property	35,450	-	-	35,450
Centennial fund	5,000	-	-	5,000
Disaster fund	500,000	-	-	500,000
Stormwater utility	259,884	-	-	259,884
Unassigned	5,214,013	-	-	5,214,013
	<u>\$ 10,451,233</u>	<u>\$ 665,401</u>	<u>\$ 1,155,630</u>	<u>\$ 12,272,264</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. All retirements were paid out on October 1, 2021.

Required Supplementary Information

City of Fruitland Park, Florida
Required Supplementary Information
Year Ended September 30, 2021

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

	<u>2021</u>	<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	0.00832841%	0.00819901%	0.00894420%	0.00628522%	0.00554083%	0.00487763%	0.00211393%
City's proportionate share of the net pension liability	\$ 629,116	\$ 3,553,570	\$ 3,080,262	\$ 1,893,142	\$ 1,638,941	\$ 1,231,606	\$ 273,043
City's covered payroll	\$ 2,074,670	\$ 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	30.32%	244.02%	167.83%	176.55%	158.72%	137.34%	44.95%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	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>2021</u>	<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	0.00664190%	0.00592949%	0.00755040%	0.00409443%	0.00321444%	0.00289156%	0.00119572%
City's proportionate share of the net pension liability	\$ 814,728	\$ 723,981	\$ 844,814	\$ 433,359	\$ 343,703	\$ 337,000	\$ 121,944
City's covered payroll	\$ 2,074,670	\$ 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	39.27%	49.72%	46.03%	40.41%	33.28%	37.58%	20.07%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	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, 2021

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

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 333,326	\$ 277,879	\$ 249,879	\$ 230,211	\$ 147,403	\$ 125,279	\$ 80,126
Contributions in relation to the contractually required contribution	(333,326)	(277,879)	(249,879)	(230,211)	(147,403)	(125,279)	(80,126)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,074,670	\$ 1,479,600	\$ 1,904,291	\$ 1,200,561	\$ 1,048,564	\$ 929,056	\$ 815,906
Contributions as a percentage of covered payroll	16.07%	18.78%	13.12%	19.18%	14.06%	13.48%	9.82%

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

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 40,265	\$ 34,887	\$ 31,999	\$ 35,406	\$ 17,292	\$ 15,422	\$ 15,422
Contributions in relation to the contractually required contribution	(40,265)	(34,887)	(31,999)	(35,406)	(17,292)	(15,422)	(15,422)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,074,670	\$ 1,479,600	\$ 1,904,291	\$ 1,200,561	\$ 1,048,564	\$ 929,056	\$ 815,906
Contributions as a percentage of covered payroll	1.94%	2.36%	1.68%	2.95%	1.65%	1.66%	1.89%

*Information for prior years not available.

Individual Fund Schedules

City of Fruitland Park, Florida
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Capital Projects Fund
 For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 771,289	\$ 771,289	\$ 1,063,169	\$ 291,880
Investment earnings	3,337	3,337	2,496	(841)
Total revenues	774,626	774,626	1,065,665	291,039
Expenditures:				
Debt Service:				
Principal	-	-	10,149	(10,149)
Interest	-	-	193	(193)
Capital outlay	479,004	479,004	75,539	403,465
Total expenditures	479,004	479,004	85,881	393,123
Excess (deficiency) of revenues over expenditures	295,622	295,622	979,784	684,162
Other Financing Sources (Uses):				
Transfers out	(358,528)	(358,528)	(358,527)	1
Total other financing sources and uses	(358,528)	(358,528)	(358,527)	1
Net change in fund balances	(62,906)	(62,906)	621,257	684,163
Fund balance, beginning	534,373	534,373	534,373	-
Fund balance, ending	\$ 471,467	\$ 471,467	\$ 1,155,630	\$ 684,163

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>
Financial Trends	
These schedules contain trend information to help the reader understand how the City financial performance and well-being changed over time.	55-65
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant revenue source, the property tax.	66-69
Debt Capacity	
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
Demographic and Economic Information	
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
Operating Information	
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.

The City implemented GASB Statement 34 in fiscal year 2004; schedules presenting government-wide information include information beginning in that year.

The City implemented GASB Statement 44 in fiscal year 2006; schedules presenting demographic, operating, and capital asset statistics include information beginning in that year.

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

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
Governmental Activities				
Net Investment in Capital Assets	\$ 3,761,497	\$ 3,770,300	\$ 3,780,058	\$ 4,183,155
Restricted for:				
Capital Improvement	686,753	784,445	930,676	1,235,269
Redevelopment Projects	319,799	374,440	366,424	447,109
Cemetery Care	122,232	134,322	142,522	80,002
Police	61,397	37,188	32,366	19,758
Building Inspections	-	-	-	142,323
Stormwater	112,695	147,323	176,947	213,803
Police/Fire Fee Refunds	-	-	130,379	112,757
Paving	-	-	-	-
Unrestricted	884,922	420,112	207,620	331,320
Total Governmental Activities Net Position	\$ 5,949,295	\$ 5,668,130	\$ 5,766,992	\$ 6,765,496
Business-Type Activities				
Net Investment in Capital Assets	\$ 3,483,711	\$ 3,160,882	\$ 3,014,579	\$ 3,055,102
Restricted for:				
Capital Improvements	417,745	442,989	187,846	268,407
Debt Service	63,737	64,057	64,384	37,367
Unrestricted	193,429	396,549	648,436	388,804
Total Business-type Activities Net Position	\$ 4,158,622	\$ 4,064,477	\$ 3,915,245	\$ 3,749,680
Net Investment in Capital Assets	\$ 7,245,208	\$ 6,931,182	\$ 6,794,637	\$ 7,238,257
Restricted for:				
Capital Improvements	1,104,498	1,227,434	1,118,522	1,503,676
Redevelopment Projects	319,799	374,440	366,424	447,109
Cemetery Care	122,232	134,322	142,522	80,002
Debt Service	63,737	64,057	64,384	37,367
Police	61,397	37,188	32,366	19,758
Building Inspections	-	-	-	142,323
Stormwater	112,695	147,323	176,947	213,803
Police/Fire Fee Refunds	-	-	130,379	112,757
Paving	-	-	-	-
Unrestricted	1,078,351	816,661	856,056	720,124
Total City of Fruitland Park Net Position	\$ 10,107,917	\$ 9,732,607	\$ 9,682,237	\$ 10,515,176

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
\$	4,177,487	\$ 4,211,022	\$ 6,257,821	\$ 7,312,155	\$ 7,360,284	\$ 7,279,043
	2,384,629	3,148,361	2,796,780	2,644,088	3,094,229	3,706,457
	215,355	126,496	24,929	150,554	308,981	665,401
	68,766	83,280	87,341	-	-	-
	8,788	4,399	5,102	8,324	8,545	17,514
	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727	1,476,321
	251,781	290,259	330,803	-	-	-
	94,069	70,510	70,510	36,423	32,563	-
	-	-	50,000	-	-	-
	(31,531)	(116,536)	(40,707)	1,271,599	2,506,452	4,051,194
\$	8,218,926	\$ 9,814,779	\$ 11,495,992	\$ 13,332,125	\$ 15,118,781	\$ 17,195,930
\$	3,329,022	\$ 3,930,652	\$ 5,263,430	\$ 5,339,711	\$ 5,499,296	\$ 5,358,655
	549,313	546,670	601,912	823,200	950,842	903,509
	64,721	45,304	46,415	48,676	50,921	53,301
	242,991	321,573	(481,825)	(395,592)	(88,400)	554,543
\$	4,186,047	\$ 4,844,199	\$ 5,429,932	\$ 5,815,995	\$ 6,412,659	\$ 6,870,008
\$	7,506,509	\$ 8,141,674	\$ 11,521,251	\$ 12,651,866	\$ 12,859,580	\$ 12,637,698
	2,933,942	3,695,031	3,398,692	3,467,288	4,045,071	4,609,966
	215,355	126,496	24,929	150,554	308,981	665,401
	68,766	83,280	87,341	-	-	-
	64,721	45,304	46,415	48,676	50,921	53,301
	8,788	4,399	5,102	8,324	8,545	17,514
	1,049,582	1,996,988	1,913,413	1,908,982	1,807,727	1,476,321
	251,781	290,259	330,803	-	-	-
	94,069	70,510	70,510	36,423	32,563	-
	-	-	50,000	-	-	-
	211,460	205,037	(522,532)	876,007	2,418,052	4,605,737
\$	12,404,973	\$ 14,658,978	\$ 16,925,924	\$ 19,148,120	\$ 21,531,440	\$ 24,065,938

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
Expenses				
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
Total Governmental Activities Expenses	3,919,470	4,264,323	3,892,238	3,760,447
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
Total Business-Type Activities Expenses	869,142	836,715	1,105,746	914,910
Total Expenses	\$ 4,788,612	\$ 5,101,038	\$ 4,997,984	\$ 4,675,357
Program Revenues				
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
Total Governmental Activities Program Revenues	1,009,972	1,640,838	1,018,739	1,179,583
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
Total Business-Type Activities Program Revenues	969,702	1,177,203	1,006,476	777,929
Total Program Revenues	\$ 1,979,674	\$ 2,818,041	\$ 2,025,215	\$ 1,957,512
Net Revenue (Expense)				
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)
Total Net Expense	\$ (2,808,938)	\$ (2,282,997)	\$ (2,972,769)	\$ (2,717,845)

Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
\$ 898,643	\$ 1,043,212	\$ 1,223,914	\$ 1,476,413	\$ 1,347,411	\$ 1,538,615	\$ 1,670,139
2,110,533	3,097,472	3,550,072	3,442,497	4,208,592	4,030,722	3,988,187
324,333	291,644	359,857	727,956	408,720	403,292	441,409
475,618	462,909	500,773	504,421	525,294	510,717	565,949
577,976	726,059	822,451	905,359	942,796	1,205,867	1,334,130
4,118	3,658	15,728	14,958	16,732	10,750	3,884
4,391,221	5,624,954	6,472,795	7,071,604	7,449,545	7,699,963	8,003,698
710,615	682,501	820,795	1,116,962	1,671,164	1,686,623	2,044,868
219,554	320,984	326,422	-	-	-	-
37,712	32,561	26,388	31,919	32,067	24,702	39,021
967,881	1,036,046	1,173,605	1,148,881	1,703,231	1,711,325	2,083,889
\$ 5,359,102	\$ 6,661,000	\$ 7,646,400	\$ 8,220,485	\$ 9,152,776	\$ 9,411,288	\$ 10,087,587
\$ 398,065	\$ 133,506	\$ 74,708	\$ 87,151	\$ 81,289	\$ 71,477	\$ 65,099
981,400	2,337,768	2,321,225	1,301,808	1,639,824	1,523,742	1,418,655
4,128	6,884	7,206	7,524	1,251	1,420	1,601
512,650	569,969	600,056	613,348	628,083	644,382	684,540
27,173	44,629	42,743	34,327	33,987	23,018	49,713
68,394	225,174	209,836	385,354	479,557	889,126	483,097
466,669	996,949	974,208	1,529,237	784,284	176,192	150,770
2,458,479	4,314,879	4,229,982	3,958,749	3,648,275	3,329,357	2,853,475
593,028	650,406	785,816	943,199	1,090,233	1,373,017	1,723,694
127,132	125,122	124,408	-	-	-	-
49,844	36,342	36,267	40,816	44,543	32,404	61,935
-	-	904,997	-	-	-	-
140,976	433,074	-	587,074	358,948	265,310	149,837
910,980	1,244,944	1,851,488	1,571,089	1,493,724	1,670,731	1,935,466
\$ 3,369,459	\$ 5,559,823	\$ 6,081,470	\$ 5,529,838	\$ 5,141,999	\$ 5,000,088	\$ 4,788,941
\$ (1,932,742)	\$ (1,310,075)	\$ (2,242,813)	\$ (3,112,855)	\$ (3,801,270)	\$ (4,370,606)	\$ (5,150,223)
(56,901)	208,898	677,883	422,208	(209,507)	(40,594)	(148,423)
\$ (1,989,643)	\$ (1,101,177)	\$ (1,564,930)	\$ (2,690,647)	\$ (4,010,777)	\$ (4,411,200)	\$ (5,298,646)

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

	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
General Revenues and Transfers				
Governmental Activities:				
Property Taxes	\$ 812,503	\$ 818,830	\$ 824,299	\$ 896,623
CRA Property Tax	-	-	-	-
Sales Taxes / Public Service Tax	522,526	531,599	574,586	613,859
Franchise and Utility Taxes	899,013	961,164	969,683	993,463
Excise Taxes	272,538	269,926	285,106	302,909
Intergovernmental	-	-	-	-
Misc	-	-	-	-
Unrestricted Investment Earnings	9,474	3,819	3,506	3,422
Gain on Sale of Capital Assets	-	-	11,805	1,850
Transfers	206,505	6,996	10,741	119,120
Total Governmental Activities	<u>2,722,559</u>	<u>2,592,334</u>	<u>2,679,726</u>	<u>2,931,246</u>
Business-Type Activities:				
Unrestricted Investment Earnings	24,071	12,121	(1,510)	10,456
Gain on Sale of Asset				
Transfers	(206,505)	(6,996)	(10,741)	(119,120)
Total Business-Type Activities	<u>(182,434)</u>	<u>5,125</u>	<u>(12,251)</u>	<u>(108,664)</u>
Total General Revenues and Transfers	<u>\$ 2,540,125</u>	<u>\$ 2,597,459</u>	<u>\$ 2,667,475</u>	<u>\$ 2,822,582</u>
Change in Net Position				
Governmental Activities	\$ 99,074	\$ (281,165)	\$ 98,862	\$ 998,504
Business-Type Activities	158,054	(94,145)	(149,232)	(165,565)
Total Change in Net Position	<u>\$ 257,128</u>	<u>\$ (375,310)</u>	<u>\$ (50,370)</u>	<u>\$ 832,939</u>

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
\$	786,546	\$ 1,156,520	\$ 1,884,821	\$ 2,567,649	\$ 2,820,708	\$ 3,042,981
	227,253	219,109	237,351	333,847	451,535	592,545
	-	-	1,050,827	1,038,000	1,038,145	1,248,218
	1,124,153	1,475,550	653,135	679,339	632,322	678,499
	-	-	-	-	-	-
	773,185	806,551	883,370	1,386,780	1,661,175	2,090,721
	165,510	85,452	121,767	83,049	74,457	123,705
	15,210	43,948	99,424	139,801	110,653	14,560
	-	-	-	-	-	40,345
	(302,389)	51,536	(136,627)	(591,062)	(631,733)	(604,202)
	2,789,468	3,838,666	4,794,068	5,637,403	6,157,262	7,227,372
	13,289	31,625	19,023	4,508	5,525	1,570
	1,622	-	7,875	-	-	-
	302,389	(51,536)	136,627	591,062	631,733	604,202
	317,300	(19,911)	163,525	595,570	637,258	605,772
\$	3,106,768	\$ 3,818,755	\$ 4,957,593	\$ 6,232,973	\$ 6,794,520	\$ 7,833,144
\$	1,479,373	\$ 1,595,853	\$ 1,681,213	\$ 1,836,133	\$ 1,786,656	\$ 2,077,149
	526,198	658,152	585,733	386,063	596,664	457,349
\$	2,005,571	\$ 2,254,005	\$ 2,266,946	\$ 2,222,196	\$ 2,383,320	\$ 2,534,498

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

	2015	2016	2017	2018	2019	2020	2021
\$	22,012	\$ 259,413	\$ 5,805	\$ 3,600	\$ 5,399	\$ 3,777	\$ 38,685
	968,040	2,842,591	4,624,870	4,581,870	4,475,105	4,408,691	4,044,662
	-	-	-	-	-	-	-
	293,805	320,547	373,539	468,144	439,753	529,104	1,153,873
	-	-	-	-	-	-	-
	287,710	13,880	471,116	814,491	2,558,442	4,445,942	5,214,013
<u>\$</u>	<u>1,571,567</u>	<u>\$ 3,436,431</u>	<u>\$ 5,475,330</u>	<u>\$ 5,868,105</u>	<u>\$ 7,478,699</u>	<u>\$ 9,387,514</u>	<u>\$ 10,451,233</u>
\$	989,176	\$ 909,832	\$ 721,884	\$ 228,864	\$ 273,266	\$ 843,354	\$ 1,821,031
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<u>\$</u>	<u>989,176</u>	<u>\$ 909,832</u>	<u>\$ 721,884</u>	<u>\$ 228,864</u>	<u>\$ 273,266</u>	<u>\$ 843,354</u>	<u>\$ 1,821,031</u>

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

	2012	2013	2014	2015
Revenues				
Taxes	\$ 2,041,898	\$ 2,118,727	\$ 2,162,243	\$ 2,267,017
Licenses and Permits	31,890	41,446	47,558	942,358
Intergovernmental Revenues	1,317,217	634,722	656,207	708,718
Charges for Services	738,772	773,687	683,389	673,500
Fines and Forfeitures	81,118	58,885	38,522	27,840
Investment Earnings	9,474	3,819	3,821	3,422
Miscellaneous	45,861	70,699	332,306	742,934
Total Revenues	4,266,230	3,701,985	3,924,046	5,365,789
Expenditures				
General Government	864,126	790,364	1,315,865	1,043,171
Public Safety	1,453,169	1,394,174	1,651,946	2,161,552
Transportation	246,107	265,763	332,345	286,238
Sanitation/Other Utility	421,815	450,306	471,391	475,618
Culture and Recreation	425,421	431,473	456,471	519,682
Capital Outlay	805,324	19,624	228,495	502,481
Debt Service:				
Principal	148,014	117,300	-	28,603
Interest	10,189	4,422	170	2,696
Total Expenditures	4,374,165	3,473,426	4,456,683	5,020,041
Excess (Deficiency) of Revenues over (under) Expenditures	(107,935)	228,559	(532,637)	345,748
Other Financing Sources (Uses)				
Capital Lease Financing	-	-	-	142,939
Transfers in	336,866	66,936	60,633	201,808
Transfers out	(130,361)	(59,940)	(49,892)	(82,688)
Sale of Capital Assets	-	2,419	11,805	1,850
Total Other Financing Sources (Uses)	206,505	9,415	22,546	263,909
Net Change in Fund Balances	\$ 98,570	\$ 237,974	\$ (510,091)	\$ 609,657
Debt service as a percentage of noncapital expenditures	4.4%	3.7%	0.0%	0.7%

	2016	2017	2018	2019	2020	2021
\$	2,538,237	\$ 3,255,809	\$ 3,826,134	\$ 4,618,835	\$ 4,942,710	\$ 5,562,243
	2,352,455	2,304,030	662,241	690,290	576,781	407,240
	624,814	732,694	2,684,313	2,526,332	2,606,553	2,727,412
	1,691,320	1,559,772	1,471,076	1,786,260	1,781,734	1,826,057
	14,927	18,417	19,744	32,173	25,464	34,312
	15,210	43,948	99,424	139,801	74,457	14,560
	183,860	102,442	126,512	83,049	110,653	123,705
	7,420,823	8,017,112	8,889,444	9,876,740	10,118,352	10,695,529
	964,945	875,715	1,082,715	1,061,745	1,149,417	1,678,301
	2,917,663	3,104,480	3,203,834	3,626,504	3,362,724	3,917,328
	239,397	281,696	635,359	338,337	320,538	398,191
	462,909	500,773	504,421	525,294	510,717	565,949
	643,306	757,750	2,752,169	1,792,796	1,308,959	1,186,267
	582,453	725,072	576,185	459,842	291,612	265,353
	27,033	72,083	84,232	123,345	89,267	36,126
	4,266	15,989	14,147	9,876	11,690	8,091
	5,841,972	6,333,558	8,853,062	7,937,739	7,044,924	8,055,606
	1,578,851	1,683,554	36,382	1,939,001	3,073,428	2,639,923
	116,536	115,861	-	293,460	-	-
	167,974	169,031	375,206	89,856	44,001	41,670
	(77,841)	(117,495)	(511,833)	(667,321)	(638,526)	(640,197)
	206,669	167,397	(136,627)	(284,005)	(594,525)	(598,527)
\$	1,785,520	\$ 1,850,951	\$ (100,245)	\$ 1,654,996	\$ 2,478,903	\$ 2,041,396
	0.6%	1.6%	1.5%	2.1%	1.9%	0.7%

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	698,287	328,648	115,950	346,938	361,385	190,690	2,041,898
2012	716,857	328,366	112,340	370,066	369,685	221,413	2,118,727
2013	719,536	353,896	119,128	389,734	383,864	196,085	2,162,243
2014	768,062	380,103	125,389	395,032	410,032	188,740	2,267,358
2015	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	424,088	874,174	163,825	4,874,190
2020	2,820,708	870,612	177,324	612,332	807,616	230,530	5,519,121
2021	3,042,877	1,063,169	203,609	686,080	971,632	276,586	6,243,953

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		
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%
2021	1,163,902,862	849,643,882	12,179,623	8,085,453	1,176,082,485	857,729,335	3.9134	72.93%

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			
2012	4.328	7.394	4.841	0.241	0.331	0.385	1.000	18.5210	
2013	4.644	7.320	4.921	0.256	0.331	0.385	1.000	18.8570	
2014	4.737	7.170	4.921	0.256	0.328	0.385	1.000	18.7970	
2015	4.737	7.246	5.546	0.256	0.316	0.463	1.000	19.5640	
2016	4.737	7.197	5.305	0.255	0.349	0.463	1.000	19.3062	
2017	3.9863	6.603	5.118	0.255	0.313	0.463	1.000	17.7387	
2018	3.9134	6.355	5.118	0.490	0.296	0.463	0.980	17.6148	
2019	3.9134	6.883	5.073	0.356	0.280	0.463	0.950	17.9185	
2020	3.9134	6.699	5.033	0.337	0.229	0.463	0.895	17.5685	
2021	3.9134	6.592	5.029	0.323	0.219	0.463	0	16.5391	

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, 2021
Current Year Compared to Nine Years Ago

<u>Taxpayer</u>	Fiscal Year 2021		Fiscal Year 2012	
	Taxable Assessed Valuation	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Percentage of Total Assessed Valuation
SOUTHERN SPRING LAKE COVE LLC	4,902,703	0.60%	3,362,475	1.86%
L & R PROPERTIES-FRUITLAND PARK LLC	\$ 4,866,720	0.60%	3,838,311	2.12%
B & D SELF STORAGE LLC	4,767,220	0.59%		
BELLE RIVE VENTURES LLC	2,912,691	0.36%		
RHODES ROBERT D &	2,851,092	0.35%	1,468,845	0.81%
FWB INVESTMENTS LTD	2,809,215	0.35%	1,954,230	1.08%
ETHEREDGE LP	2,716,076	0.33%	1,583,375	0.87%
PRESBYTERIAN RETIREMENT COMMUNITIES INC	2,398,400	0.30%		
CAMP GENEVA PROPERTY	2,266,558	0.28%		
WAL-MART STORES EAST LP	2,168,537	0.27%	1,787,500	0.99%
ARMENTANO ENTERPRISES INC			1,571,241	0.87%
CRC PROPERTIES INC			1,664,823	0.92%
FRUITLAND PARK PROPERTY LLC	-		1,373,396	0.76%
FRUITLAND PARK PLAZA			1,095,482	0.60%
	<u>\$ 27,756,509</u>	<u>3.42%</u>	<u>\$ 16,337,203</u>	<u>9.01%</u>
 TOTAL TAXABLE ASSESSED VALUATION	 <u>\$ 811,323,834</u>		 <u>\$ 181,246,865</u>	

Source - Lake County Property Appraiser

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

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
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%	0	2,820,708	96.4%
2021	3,022,226	3,042,877	100.7%	104	3,042,982	100.7%

See **Note 13** for discounts allowed for early payment of property taxes.

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, 2021

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

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	Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Note	Capital Leases	ACTIVITIES Loans Payable			
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
2021	-	127,898	2,382,774	2,510,672	N/A	N/A

Details regarding the City's outstanding debt can be found in **Note 6** to the Financial Statements.

See pages 74 and 75 for personal income and population data.

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	
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
2021	1,063,169	304,914	37,047	341,961	3.11

*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 1	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2021	1,815,612	1,237,469	578,143	120,244	17,424	137,668	4.20

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population	4,148	4,182	4,153	4,214	4,274	7,291	8,963	10,094	10,206	10,730
Total Personal Income of all Fruitland Park Residents(in thousands)	N/A	\$ 84,363	N/A	\$ 100,554	N/A	N/A	N/A	275,652	N/A	N/A
Per Capita Personal Income	N/A	\$ 20,173	N/A	\$ 23,862	\$ 20,769	\$ 21,476	\$ 26,688	\$ 34,497	N/A	\$ 32,508
Median Age	42.0	42.0	45.1	45.0	47.0	N/A	N/A	51.9	N/A	52
School Enrollment Fruitland Park Elementary	640	656	656	646	762	742	751	745	736	745
Total Housing Units	1,662	1,662	N/A	1,793	1,928	2025	2920	3,562	N/A	N/A
Owner occupied	1,477	1,477	N/A	1,032	1,030	N/A	N/A	2,512	N/A	N/A
Renter occupied	469	469	N/A	566	680	N/A	N/A	1,050	N/A	N/A
Vacant	185	185	N/A	198	218	N/A	N/A	N/A	N/A	N/A
Lake County Unemployment Rate	8.9%	6.9%	5.4%	5.4%	4.5%	3.50%	2.90%	2.70%	7.40%	3.00%

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>
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%
2021	10,730	4.88%	356,115	-2.98%

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
2021	51.9				

Source - Bureau of Economic Business research, University of Florida

City of Fruitland Park, Florida
Principal Employers
 September 30, 2021

<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%
Total	877		35.0%
Total City Employment	2,509		

Note:

(2019 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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative	11	11	11	10	10	10	10	10	10	10
Executive	3	3	3	3.5	3.5	3.5	5	4	4	4
Finance	4	4	4	4.5	4.5	4.5	5	3	3	4
Other General Government	1	1	1	1	1	1	1	0	1	1
Public Safety										
Police Department	21	21	21	20	20	23	25.5	29	29	29
Fire	20	21	24	26	26	25	27	14	14	14
Building	2	2	2	3	3	3	3.5	4	4	5
Transportation										
Roads and Streets	2	2	2	2	2	2	5	5	5	5
Culture/Recreation										
Library	6	6	6	6	6	7	9	10	11	11
Municipal Pool	7	7	7	8	8	8	10	11	11	11
Recreation										
Maintenance	1	1	1	2	2	2	2	2	3	4
Recreation Programs	2	2	2	2	3	3	4	4	4	4
Utilities										
Water	5	5	5	5	6	6	9	8	8	8
Sewer	0	0	0	1	1	1	2	2	2	1
Total Employees	85	86	89	94	96	99	118	106	109	111

Source: City Finance Department

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police Protection:										
Number of Sworn Police Officers	13	13	13	13	16	18	19	21	21	21
Number of Reserve Officers	4	4	4	2	2	2	1	1	1	1
Fire Protection:										
Number of Volunteer Firefighters	20	21	23	21	21	25	21	14	14	14
Building Inspections:										
Construction Permits:										
Commercials	1	1	1	9	3	1	3	1	1	0
Residential	3	6	9	529	861	792	110	105	100	88
Roads and Streets:										
Street Resurfacing (miles)	.0	.0	1.31	3	0	1.6	1.2	1.1	1.33	1.12
Recreation:										
Number of City-wide events	2	3	3	3	3	4	4	4	1	1
Municipal Water System:										
Number of Consumers	1,779	1,785	1,799	1,784	1,826	1,922	1,981	2,039	2,150	2,256
New Connections	5	6	14	12	10	63	111	102	100	106

Source: Various City departments

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
City Land Area (square miles)	6.83	6.83	6.83	6.84	7.274	7.287	7.295	7.31	7.31	7.31
Police Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Patrol Units	18	18	18	18	20	22	22	22	24	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	0	0	0	1	1	1	1
Number of Skate parks	1	1	1	1	1	1	1	1	1	1
Number of Community Centers	1	1	1	1	1	1	1	1	1	1
Municipal Water System:										
Wells	5	5	5	5	5	5	5	5	5	5
Water Towers	1	1	1	1	1	1	1	1	1	1
Ground Storage Tank					1	1	1	1	1	1

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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 30, 2022, 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
June 30, 2022



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, 2021, and have issued our report thereon dated June 30, 2022, 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 June 30, 2022, 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.

McDiarmid Davis

Orlando, Florida
June 30, 2022

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 were taken during the year, but a certificate was never received.

Effect

City is not in compliance with Florida Statutes.

Recommendation

While we noted some improvement the responsible individual didn't not obtain the full 8 hours required. 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, 2021. 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, 2021.

McDermitt Davis

Orlando, Florida
June 30, 2022



506 W. Berckman Street
Fruitland Park, FL 34731

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

July 6, 2022

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

Re: City of Fruitland Park FYE September 30, 2021, Response to audit comments

The management comments related to fiscal year ending September 30, 2021 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


We hired an actuary, GRS Consulting to complete an annual actuarial report for FY2020. It was completed April 19, 2021. The Volunteer Fire Department was terminated, effective January 1, 2021, and we are currently under contract with Lake County Fire. GRS Consulting calculated each firefighters entitled benefits under the plan once the Actuarial Report for FY2020 which was completed August 27, 2021. The checks will be cut October 1, 2021.

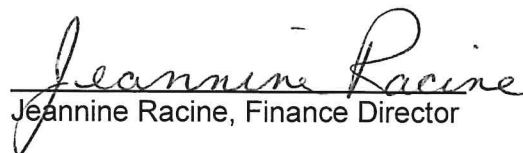
ML 20-2 Investment Policy

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 took the virtual course offered by FGFOA on May 21, 2021, however the person has left the organization and we do not have a copy of her certificate. With her absence, the Finance Director took a 4 hour virtual investment course on December 15, 2021.


Gary La Venia, City Manager


Jeannine Racine, Finance Director

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

ITEM TITLE:	Local Planning Agency (LPA) Meeting
MEETING DATE:	Thursday, July 28, 2022
DATE SUBMITTED:	Friday, July 22, 2022
SUBMITTED BY:	City Clerk
BRIEF NARRATIVE: Statutes 163.3174	LPA Establishment Ordinance 226 and Florida
FUNDS REQUIRED:	No
ATTACHMENT	Ordinance and Florida Statutes
RECOMMENDATION:	As soon as practical, recess to the Local Planning Agency meeting.
ACTION:	None

AN ORDINANCE OF THE (CITY ~~OR COUNTY~~) OF Fruitland Park,
FLORIDA, DESIGNATING AND ESTABLISHING THE City Commission
AS ITS LOCAL PLANNING AGENCY PURSUANT TO THE LOCAL GOVERNMENT
COMPREHENSIVE PLANNING ACT OF 1975 (Chapters 163.3161 - 163.3211,
Florida Statutes); SETTING FORTH SAID AGENCY'S DUTIES AND RESPON-
SIBILITIES; ESTABLISHING SAID AGENCY'S ORGANIZATION, RULES AND
PROCEDURES; REQUIRING THAT ALL MEETINGS BE PUBLIC AND PROVIDING
FOR THE KEEPING OF PUBLIC RECORDS; PROVIDING FOR FINANCIAL
SUPPORT; PROVIDING FOR SEVERABILITY OF ANY PORTION DECLARED
INVALID; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND
PROVIDING FOR THE EFFECTIVE DATE HEREOF. *THIS IS AN EMERGENCY
ORDINANCE EFFECTING THE WELFARE OF THE CITIZENS.*
BE IT ORDAINED BY THE City Commission OF
THE (CITY ~~OR COUNTY~~) OF Fruitland Park, FLORIDA:

Section 1. AUTHORITY. This ordinance is enacted pursuant to
and in accordance with, provisions of Chapter 163, Florida
Statutes (Local Government Comprehensive Planning Act of 1975).

Section 2. DESIGNATION AND ESTABLISHMENT OF LOCAL LAND
PLANNING AGENCY. Pursuant to, and in accordance with, Section
163.3174, of Florida Statutes (the Local Government Comprehen-
sive Planning Act of 1975) the City Commission
is hereby designated and established as the local planning
agency for the ~~(City)~~ incorporated territory of Fruitland Park,
Florida.

Section 3. DUTIES AND RESPONSIBILITIES OF THE LOCAL PLANNING
AGENCY. The local planning agency, in accordance with the
Local Government Comprehensive Planning Act of 1975, Section
163.3161-3211, Florida Statutes, shall:

- (a) Conduct the comprehensive planning program and prepare
the comprehensive plan or elements or portions thereof
for the (City ~~OR COUNTY~~) of Fruitland Park;
- (b) Coordinate said comprehensive plan or elements or portions
thereof with the comprehensive plans of other appropriate
local governments and the State of Florida;

- (c) Recommend said comprehensive plan or elements or portions thereof to the City Commission for adoption; and
- (d) Monitor and oversee the effectiveness and status of the comprehensive plan and recommend to the City Commission such changes in the comprehensive plan as may be required from time to time.

Section 4. ORGANIZATION, RULES AND PROCEDURES OF THE AGENCY.

Members of the local planning agency shall continue to be appointed and follow such rules of procedure, methods of choosing officers, setting of public meetings, providing of financial support, and accomplishing its duties as provided in The City Charter.

Section 5. PUBLIC MEETINGS AND RECORDS. All meetings of the local planning agency shall be public meetings and all agency records shall be public records. The local planning agency shall encourage public participation.

Section 6. The City Commission shall appropriate funds at its discretion to the local planning agency for expenses necessary in the conduct of its work. The local planning agency may, in order to accomplish the purposes and activities required by the Local Government Comprehensive Planning Act of 1975, expend all sums so appropriated and other sums made available for use from fees, gifts, state or federal grants, state or federal loans, and other sources; provided acceptance of loans or grants must be approved by the City Commission.

Section 6. SEVERABILITY. If any word, sentence, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by an court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not effect the validity of the remaining portions thereof.

Section 7. REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS.

All ordinances and resolutions of the governing body in conflict herewith are hereby repealed.

Section 8. EFFECTIVE DATE. This ordinance shall become effective immediately upon its final passage and adoption, as an emergency ordinance.

PASSED AND ADOPTED BY THE City Commission OF THE (CITY ~~OF~~) OF Fruitland Park, FLORIDA, THIS 24 DAY OF June, A.D., 1976

Jack Deulh
Mayor or Chairman

ATTEST:

Lois A. Lowery, City Clerk

FIRST READING: June 24, 1976

SECOND READING: Waived

THIRD READING: Waived

Select Year:

The 2020 Florida Statutes

[Title XI](#)
 COUNTY ORGANIZATION AND INTERGOVERNMENTAL
 RELATIONS

[Chapter 163](#)
 INTERGOVERNMENTAL
 PROGRAMS

[View Entire
 Chapter](#)

163.3174 Local planning agency.—

(1) The governing body of each local government, individually or in combination as provided in s. [163.3171](#), shall designate and by ordinance establish a “local planning agency,” unless the agency is otherwise established by law. Notwithstanding any special act to the contrary, all local planning agencies or equivalent agencies that first review rezoning and comprehensive plan amendments in each municipality and county shall include a representative of the school district appointed by the school board as a nonvoting member of the local planning agency or equivalent agency to attend those meetings at which the agency considers comprehensive plan amendments and rezonings that would, if approved, increase residential density on the property that is the subject of the application. However, this subsection does not prevent the governing body of the local government from granting voting status to the school board member. The governing body may designate itself as the local planning agency pursuant to this subsection with the addition of a nonvoting school board representative. All local planning agencies shall provide opportunities for involvement by applicable community college boards, which may be accomplished by formal representation, membership on technical advisory committees, or other appropriate means. The local planning agency shall prepare the comprehensive plan or plan amendment after hearings to be held after public notice and shall make recommendations to the governing body regarding the adoption or amendment of the plan. The agency may be a local planning commission, the planning department of the local government, or other instrumentality, including a countywide planning entity established by special act or a council of local government officials created pursuant to s. [163.02](#), provided the composition of the council is fairly representative of all the governing bodies in the county or planning area; however:

(a) If a joint planning entity is in existence on the effective date of this act which authorizes the governing bodies to adopt and enforce a land use plan effective throughout the joint planning area, that entity shall be the agency for those local governments until such time as the authority of the joint planning entity is modified by law.

(b) In the case of chartered counties, the planning responsibility between the county and the several municipalities therein shall be as stipulated in the charter.

(2) Nothing in this act shall prevent the governing body of a local government that participates in creating a local planning agency serving two or more jurisdictions from continuing or creating its own local planning agency. Any such governing body which continues or creates its own local planning agency may designate which local planning agency functions, powers, and duties will be performed by each such local planning agency.

(3) The governing body or bodies shall appropriate funds for salaries, fees, and expenses necessary in the conduct of the work of the local planning agency and shall also establish a schedule of fees to be charged by the agency. To accomplish the purposes and activities authorized by this act, the local planning agency, with the approval of the governing body or bodies and in accord with the fiscal practices thereof, may expend all sums so appropriated and other sums made available for use from fees, gifts, state or federal grants, state or federal loans, and other sources; however, acceptance of loans must be approved by the governing bodies involved.

(4) The local planning agency shall have the general responsibility for the conduct of the comprehensive planning program. Specifically, the local planning agency shall:

(a) Be the agency responsible for the preparation of the comprehensive plan or plan amendment and shall make recommendations to the governing body regarding the adoption or amendment of such plan. During the preparation of

the plan or plan amendment and prior to any recommendation to the governing body, the local planning agency shall hold at least one public hearing, with public notice, on the proposed plan or plan amendment. The governing body in cooperation with the local planning agency may designate any agency, committee, department, or person to prepare the comprehensive plan or plan amendment, but final recommendation of the adoption of such plan or plan amendment to the governing body shall be the responsibility of the local planning agency.

(b) Monitor and oversee the effectiveness and status of the comprehensive plan and recommend to the governing body such changes in the comprehensive plan as may from time to time be required, including the periodic evaluation and appraisal of the comprehensive plan required by s. [163.3191](#).

(c) Review proposed land development regulations, land development codes, or amendments thereto, and make recommendations to the governing body as to the consistency of the proposal with the adopted comprehensive plan, or element or portion thereof, when the local planning agency is serving as the land development regulation commission or the local government requires review by both the local planning agency and the land development regulation commission.

(d) Perform any other functions, duties, and responsibilities assigned to it by the governing body or by general or special law.

(5) All meetings of the local planning agency shall be public meetings, and agency records shall be public records.

History.—s. 6, ch. 75-257; s. 1, ch. 77-223; s. 5, ch. 85-55; s. 2, ch. 92-129; s. 9, ch. 95-310; s. 9, ch. 95-341; s. 1, ch. 2002-296; s. 10, ch. 2011-139; s. 2, ch. 2012-99.

ORDINANCE 2003-004

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA; AMENDING CHAPTER 152, SECTION 152.110 OF THE LAND DEVELOPMENT REGULATIONS OF THE CITY OF FRUITLAND PARK TO PROVIDE FOR A REPRESENTATIVE FROM THE LAKE COUNTY SCHOOL DISTRICT AS A NON-VOTING MEMBER ON THE CITY OF FRUITLAND PARK'S LOCAL PLANNING AGENCY; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR INCLUSION IN THE LAND DEVELOPMENT REGULATIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, recent amendments to the Local Government Comprehensive Planning and Land Development Regulation Act (F.S. 163.3161, et seq.) require that a representative from the Lake County School District serve as a non-voting member on the City of Fruitland Park's Local Planning Agency; and

WHEREAS, the City Commission of the City of Fruitland Park desires to make the necessary amendments to the Land Development Regulations to authorize a representative from the Lake County School Board to serve as a non-voting member on the City's Local Planning Agency; and

WHEREAS, the City Commission desires that the School Board approve the School Board member from District #2 (Fruitland Park's district) as the School Board's representative on the Local Planning Agency.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF FRUITLAND PARK, FLORIDA.

SECTION 1. Chapter 152, Section 152.110 of the Land Development Regulations of the City of Fruitland Park is hereby amended to read as follows:

Section 152.110: LOCAL LAND PLANNING AGENCY

Designation and establishment of Local Land Planning Agency. Pursuant to, and in accordance with Section 163.3174, Florida Statutes (the Local Government Comprehensive Planning Act of 1975) the City Commission is hereby designated and established as the Local Planning Agency for the incorporated territory of the city. Additionally, the Local Planning Agency shall include one (1) non-voting representative of the Lake County School District appointed by the Lake County School Board.

a) Public Meetings and Records.

All meetings of the Local Planning Agency shall be public meeting and all agency records shall be public records. The Local Planning Agency shall encourage public participation.

b) Appropriation of Funds.

The City Commission shall appropriate funds at its discretion to the Local Planning Agency for expenses necessary in the conduct of its work. The Local Planning Agency may, in order to accomplish the purposes and activities required by the Local Government Comprehensive Planning Act of 1975, expend all sums appropriated and other sums made available for use from fees, gifts, state or federal grants, state or federal loans, and other sources; provided acceptance of loans or grants must be approved by the City Commission.

c) Powers and Duties.

The Local Planning Agency, in accordance with the Local Government Comprehensive Planning Act of 1975, Section 163.3161 through 163.3111, Florida Statutes shall:

- 1) Conduct the comprehensive planning program and prepare the comprehensive plan or elements or portions thereof for the city.
- 2) Coordinate the comprehensive plan or elements or portions thereof with the comprehensive plans of other appropriate local governments and the state.
- 3) Recommend the comprehensive plan or elements or portions thereof to the City Commission for adoption.
- 4) Monitor and oversee the effectiveness and status of the comprehensive plan and recommend to the City Commission such changes in the comprehensive plan as may be required from time to time.

SECTION 2. All ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. The provisions of this ordinance are intended to be incorporated into the Land Development Regulations of the City of Fruitland Park, Florida and the sections of this ordinance may be renumbered, relettered, and the word "ordinance" may be changed to "section," "article," or such other word or phrase in order to accomplish such intention.

SECTION 4. If any section, sentence, clause, or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portion of this ordinance.

SECTION 5. This ordinance shall be effective upon passage.

PASSED AND ORDAINED this 24th (m) day of April (m), 2003 by the City Commission of the City of Fruitland Park, Florida.

William R. White
WILLIAM R. WHITE, MAYOR

ATTEST:

Marge Strausbaugh
Marge Strausbaugh, CMC,
City Clerk

Passed First Reading 3-27-03

Passed Second Reading 4-24-03 (m)

Approved as to form and legality:

Scott A. Gerken
Scott A. Gerken, City Attorney



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

ITEM TITLE: Draft Meeting Minutes and Resolution 2022-032

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Friday, July 22, 2022

SUBMITTED BY: See below

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

(a) Approval of Minutes (city clerk)
June 23, 2022 regular meeting minutes

(b) Resolution 2022-032 FY 2022-23 Street Paving Quote - Paqco Inc. (Paquette Company) (city attorney/city manager/public works director)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING PROPOSAL FROM PAQUETTE COMPANY IN THE AMOUNT OF \$100,107.50 FOR NON-CRA ROADS AND \$186,740.00 FOR CRA ROADS AUTHORIZED BY THE CRA; AUTHORIZING THE MAYOR TO EXECUTE THE PROPOSAL; PROVIDING FOR AN EFFECTIVE DATE.

FUNDS REQUIRED: (see Resolution 2022-032 CRA and non CRA roads – 01541, 60631, road resurfacing)

ATTACHMENTS: Draft minutes and proposed resolution

RECOMMENDATION: Approve the minutes as submitted and adopt Resolution 2022-032.

ACTION: Approval

**FRUITLAND PARK CITY COMMISSION REGULAR
DRAFT MEETING MINUTES
July 14, 2022**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Thursday, July 14, 2022 at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor John L. Gunter Jr., Commissioners Chris Bell (joined in by Zoom video teleconference call), Patrick DeGrave and John Mobilian.

Also present: City Manager Gary La Venia ((joined in by Zoom video teleconference call)); City Attorney Anita Geraci-Carver, City Treasurer Jeannine Racine, Police Chief Erik Luce, Robb Dicus, Public Works Director ((joined in by Zoom video teleconference call)), Lake County Fire Rescue Lieutenant Christopher “Chris” Albert and Firefighter Emergency Medical Technician Matt “Matthew” Linhorn; and City Clerk Esther B. Coulson.

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

After Mayor Cheshire called the meeting to order, Pastor Jerry Roames, Connection Point Ministries Church, gave the invocation and Chief Luce led in the pledge of allegiance to the flag.

ACTION: 6:04.00 p.m. No action was taken.

2. ROLL CALL

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

Agenda Change - 5a Resolution 2022-030

With respect to proposed Resolution 2022-030, Mayor Cheshire recognized the revised addendum to reflect the liability language under the quotation and life safety agreement.

ACTION 6:06:09 p.m. No action was taken.

3. COMMUNITY REDEVELOPMENT AGENCY

On or before 6:15 p.m. recess to the community redevelopment agency.

ACTION 6:06:44 p.m. **By unanimous consent, the city commission recessed its meeting at 6:07 p.m. to the community redevelopment agency and reconvened at 6:12 p.m.**

4. CONSENT AGENDA

Approval of Minutes

June 23, 2022 regular meeting

ACTION 6:11:41 p.m. On motion of Commissioner DeGrave, seconded by Vice Mayor Gunter and unanimously carried, the city commission approved the consent agenda as previously cited.

5. REGULAR AGENDA

By unanimous consent and upon Mayor Cheshire's suggestion, the city commission took items 5.(a) and (b) out of order on this evening's agenda.

(a) Resolution 2022-030 Flow Test Fire Hydrant Inspection Agreement

Ms. Geraci-Carver read into the record proposed Resolution 2022-030, the substance of which is as follows:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING QUOTATION 1033636 – LIFE SAFETY AGREEMENT - INSPECTION SERVICES FROM WAYNE AUTOMATIC FIRE SPRINKLERS, INC. IN THE AMOUNT OF \$13,750.00 TO CONDUCT NFPA 25 ANNUAL FIRE HYDRANT TESTING OF 275 FIRE HYDRANTS OWNED BY THE CITY OF FRUITLAND PARK; PROVIDING FOR AN EFFECTIVE DATE.

Ms. Geraci-Carver confirmed the revised quotation from Wayne Automatic Fire Sprinklers and the addendum adding the public records provision.

ACTION 6:01:24 p.m. A motion was made by Commissioner Mobilian and seconded by Commissioner Bell that the city commission adopt Resolution 2022-030 as previously cited.

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

(b) Flow Test Fire Hydrant Inspection Quotes

The city commission considered its action on the following quotes:

- Wayne Automatic Fire Sprinklers \$13,750,
- VSCFS Fire and Security \$17,875,
- United Fire Protection (not provided), and
- Eagle Fire Protection (no response)

Mr. Dicus concurred, in response to a question posed by Vice Mayor Gunter, on the ability to clean and repaint the 275 the fire hydrants.

In answering Commissioner DeGrave's inquiry, Ms. Geraci-Carver identified the removal of the limitation of liability indemnification and segregation clauses from the addendum with Wayne Automatic Fire Sprinklers; indicated that they are working on providing a certificate of insurance to name the city in the certificate

and confirmed that their quote received earlier this day would be attached to the addendum.

ACTION 6:11:56 p.m. After much discussion and **on motion of Commissioner DeGrave, seconded by Commissioner Mobilian and unanimously carried, the city commission accepted staff's recommendation to award the flow test fire hydrant inspection quote to Wayne Automatic Fire Sprinklers as the lowest responsive and responsible bidder for \$13,750.**

(c) FY 2022-23 Street Paving Quote

The city commission considered its action on the FY 2022-23 street paving quote from Paqco Inc. (Paquette Company).

With respect to previous conversations with Mr. Dicus, Mr. La Venia relayed preference to strike Wingspread Drive and Myrtle Lake Avenue from the FY 2022-23 (totalling \$79,077.50) street paving quote; addressed the plan to implement same for FY 2023-24 and requested the need for roadway improvements that he described which not included in the CRA for \$105,000.

ACTION 6:17:40 p.m. After much discussion and **on motion of Commissioner Mobilian, seconded by Commissioner Gunter and unanimously carried, the city commission approved the city manager's recommendations as previously cited of the street paving quote from Paqco Inc. (Paquette Company).** The city attorney addressed the plan to draft a resolution for consideration at the next city commission meeting accepting the subject paving (piggyback) quote.

6. (a) City Manager

i. Economic Development

With respect to economic development, Mr. La Venia gave a status update report on the:

- recent telephone call regarding to document preparations for the 27.74+ Acres School Board of Lake County property located on N CR 466A/West Oliver Lane;
- planned meeting with representatives regarding the redevelopment on 305 CR 466A;
- concrete work to be implemented on the baffle box located on Mirror Lake Drive's right-of-way.
- construction of the 7-11 on the intersection of Eagles Nest Rd-US Hwy 27/441, and
- anticipation of the sewer line project.

ACTION 6:21:12 p.m. No action was taken.

ii. Unimproved Public Right of Way Vacation Request Discussion

Mr. Tim Coates, City of Fruitland Park resident, voiced his desire to work with the city to vacate his property on the portion of South Dixie Avenue to CR 25 to construct a building, without involving other property owners who appeared at the April 8, 2021 regular meeting, and depicted the location of same on a map.

Ms. Geraci-Carver relayed her recent conversations with Ms. Sharon Williams, Community Development Department Assistant to the Director, who conducted research on the two parcels of the subject property. Ms. Geraci-Carver recommended a surveyor to review and provide a legal description before a title report is submitted to determine ownership otherwise, a different process would be utilized if the property was deeded to the city and is not a right-of-way. Ms. Geraci-Carver concurred with Mr. Coates desire to meet with her to provide information in that regard and addressed her intent to report the outcome to Mr. La Venia and the city commission.

ACTION: 6:24:02 p.m. and 6:25:34 p.m. No action was taken.

iii. Concrete Bollards – City Hall, Library, and Community Center Discussion

Mr. La Venia referred to a quote received from Mikes Concrete showing one bollard for \$1,800 and noted the alternative designs and the proposed location of same at city hall, the library, and the community center.

After the city commission expressed desire for the decorative ballots, Mr. La Venia addressed his plan to compute the costs for consideration at the next meeting.

ACTION: 6:24:18 p.m. and 6:25:40 p.m. No action was taken.

iv. Emergency Operations Center Public Safety Building Legislative Request

House Appropriations Local Grant Project Request

Mr. La Venia reported that earlier this day, he submitted FY 2022-23 Local Support Grant Project Request to District 12 Senator Dennis Baxley and District 33 Representative Brett Thomas Hage for \$1 million towards the city's emergency operations center/public safety building. Mr. La Venia conveyed acknowledgement on the receipt of same from Representative Hage's Legislative Aide Nancy Kaye Bowers to be presented and submitted for consideration by the Florida House Appropriations Committee.

ACTION: 6:22:46 p.m. No action was taken.

(b) City Attorney

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

Mr. Geraci-Carver reported on scheduled July 18, 2022 mediation on the State of Florida Department of Management Services case and indicated that clarification is being sought on the funds that have not been paid to the state.

ACTION: 6:35:02 p.m. No action was taken.

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

Ms. Geraci-Carver addressed the Michael and Laurie Fewless case under the previous item 6(b)i.

ACTION: 6:35:02 p.m. No action was taken.

iii. U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845 (Judge Baxley)

The U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845 (Judge Baxley) was addressed in Ms. Geraci-Carver's report.

ACTION: 6:35:02 p.m. No action was taken.

iv. Code of Ordinances Codification

The code of ordinances codification was addressed in Ms. Geraci-Carver's report.

ACTION: 6:35:02 p.m. No action was taken.

v. FMAA Conference

Ms. Geraci-Carver announced that she will not be at the next meeting as she will be attending the Florida Municipal Attorneys conference and that former County Attorney Sandy Minkoff will be representing her on her behalf.

ACTION: 6:21:21 p.m. No action was taken.

6. UNFINISHED BUSINESS

FY 2022-23 Proposed Budget

Ms. Racine announced that the FY 2022-23 proposed budget books are now available in the city commission's boxes for collection.

ACTION: 6:39:07 p.m. No action was taken.

7. PUBLIC COMMENTS

There was no one from the public to address the city commission at this time.

ACTION: 6:35:51 p.m. No action was taken.

8. COMMISSIONERS' COMMENTS

(a) Commissioner Mobilian – LS-MPO

Commissioner Mobilian announced that he will not be at the July 28, 2022 regular meeting as he will be out of town.

ACTION: 6:36:11 p.m. No action was taken.

(b) Commissioner DeGrave

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

ACTION: 6:36:26 p.m. No action was taken.

(c) Commissioner Bell – Infill Impact Fees

Commissioner Bell thanked everyone for their thoughts, prayers, and concerns regarding his recent hospitalization.

ACTION: 6:36:30 p.m. No action was taken; however, the city commission wished him well.

(d) Vice Mayor Gunter, Jr.

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

ACTION: 6:36:59 p.m. No action was taken.

10. MAYOR'S COMENTS

Dates to Remember

Mayor Cheshire referred to the following events:

- July 15, 2022, Comedy Night, 205 W Berckman Street, Fruitland Park, Florida 34731 at 8:00 p.m.;
- July 16, 2022, Wal-Mart Grand Reopening, 2501 Citrus Boulevard, Leesburg, Florida 34748 at 8:00 a.m.;
- Zumbathon for Bless FP Elementary 205 W Berckman Street, Fruitland Park, Florida 34731 at 9:00 a.m.;
- July 23, 2022, *Mommy and Daughter Tea Party*, 205 W Berckman Street, Fruitland Park, Florida 34731 at 11:00 a.m.;
- July 28, 2022 regular city commission meeting;
- July 29, 2022 *Back to School Bash*, Library, 604 W Berckman Street, Fruitland Park, Florida 34731 at 10:00 a.m.;

- August 4, 2022, *AARP Smart Driver One-Day Course*, Library, 604 W Berckman Street, Fruitland Park, Florida 34731 at 9:00 a.m.;
- August 8, 2022, Parks, Recreation and Trails Advisory Board, Office of Parks and Trails Conference Room, 2401 Woodlea Road, Tavares Florida 32778 at 3:30 p.m.;
- August 8 and 9, 2022, workshops (FY 2022-23 proposed budget);
- August 11 to 13, 2022, Florida League of Cities' Annual Conference (100th Anniversary) at The Diplomat Beach Resort, 3555 South Ocean Drive, Hollywood, Florida, 33019 at 7:00 a.m.;
- August 11, 2022 regular city commission meeting, Cancelled,
- August 19, 2022 *Lake County School District Update*, Lake County League of Cities, Mount Dora Golf Course, 1100 South Highland Street, Mount Dora, Florida 32757 at 12:00 noon, and
- August 25, 2022 regular city commission meeting

ACTION 6:37:02 p.m. No action was taken.

11. ADJOURNMENT

The meeting adjourned at 6:40 p.m.

The minutes were approved at the July 28, 2022 regular meeting.

Signed

Esther B. Coulson, City Clerk, MMC

Signed

Chris Cheshire, Mayor

RESOLUTION 2022-032

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING PROPOSAL FROM PAQUETTE COMPANY IN THE AMOUNT OF \$100,107.50 FOR NON-CRA ROADS AND \$186,740.00 FOR CRA ROADS AUTHORIZED BY THE CRA; AUTHORIZING THE MAYOR TO EXECUTE THE PROPOSAL; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Lake County issued a competitive bid (ITB #19-0921) and awarded a contract to Paquette Company for labor, materials and equipment related to street paving and the contract remains open;

WHEREAS, the City of Fruitland desires to piggyback off of the County contract with Paquette Company; and

WHEREAS, the City Commission of the City of Fruitland Park, Florida finds it is in the best interest of the City to accept the proposal.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. The Paquette Company proposal in the amount of \$100,107.50 for Non CRA Roads, **a copy of which is attached hereto**, is approved.

Section 2. The Paquette Company proposal in the amount of \$186,740.00 for CRA Roads, removing Sunset Way and Lime Street, **a copy of which is attached hereto**, is approved.

Section 3. The Commission authorizes the Mayor to execute the proposal.

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 ____ day of _____, 2022, by the City Commission of the City of Fruitland Park, Florida.

SEAL

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

CHRIS CHESHIRE, MAYOR

ATTEST:

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:

Anita Geraci-Carver, City Attorney



PAQUETTE COMPANY

101 WEBER AVENUE
LEESBURG, FL 34748
PH. #(352) 365-0006 / FX. #(352) 315-0500

CITY OF FRUITLAND PARK - 2022 - REVISED

TO: **MR. ROBB DICUS**
[CITY OF FRUITLAND PARK](#)

PAQCO, Inc. proposes to furnish the following work, including all labor, materials and equipment - complete in accordance with the following:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT COST	AMOUNT
***	CRA ROADS				
1	JOSEPHINE AVENUE	3,400	SY	\$11.50	\$39,100.00
2	HALL STREET	1,445	SY	\$11.50	\$16,617.50
3	SEMINOLE AVENUE (3" MILLING)	2,180	SY	\$8.00	\$17,440.00
4	OLD DIXIE AVENUE (3" MILLINGS)	590	SY	\$8.00	\$4,720.00
5	WEST CATAWBA STREET (3" MILLINGS)	370	SY	\$8.00	\$2,960.00
6	VICTORIA AVENUE	900	SY	\$11.50	\$10,350.00
7	PASO ALLEY	1,430	SY	\$11.50	\$16,445.00
8	SOUTH PENNSYLVANIA AVE (EDGE MILLING)	2,875	SY	\$12.50	\$35,937.50
9	MULLBERRY STREET (468 / JUDITH)	1,560	SY	\$11.50	\$17,940.00
10	WEST FRUITLAND STREET	2,020	SY	\$11.50	\$23,230.00
	SUB TOTAL CRA ROADS				\$184,740.00
***	NON CRA ROADS				
1	WODD DUCK LANE	1,450	SY	\$11.50	\$16,675.00
2	FOREST GLEN DRIVE	2,055	SY	\$11.50	\$23,632.50
3	RIDGEWIND COURT	1,285	SY	\$11.50	\$14,777.50
4	GLEN CREEK COURT	985	SY	\$11.50	\$11,327.50
5	CLEARBROOK COURT	1,475	SY	\$11.50	\$16,962.50
6	DEER GLEN COURT	1,455	SY	\$11.50	\$16,732.50

7	FIX SHOULDER ON POINSETTIA AVE	1	LS	\$2,150.00	\$2,150.00
	SUB TOTAL NON CRA ROADS				\$100,107.50
1	STOP BARS	1	LS	\$2,000.00	\$2,000.00
***	STREETS BID AS A WHOLE BASED ON 1 1/4" SP-9.5 ASPHALT				
***	INCLUDES TACK COAT				
***	INCLUDES TRAFFIC CONTROL AND PREPWORK PRIOR TO PAVING				
***	INCLUDES RE STRIPING PAVED AREAS				
***	MILLING JOINTS AND KEYWAYS INCLUDED				
				PROPOSAL TOTAL:	

TERMS:

Net cash upon receipt of invoice, no retainage to be held. Subject to credit approval. All monies not paid when due shall bear interest at the maximum rate allowed by law at the place of the project and any cost incurred in collection said monies. Including Attorney fees and court cost will be due under this contract.

- *** Existing cracks can reflect through new asphalt over time
- *** Tack coat to be applied at Paqco, Incs discretion

BID BASED ON \$79.00 PER TON PLUS TAX IF COST OF ASPHALT INCREASES ADDITIONAL COST WILL BE INCURED.

ESTIMATE EXPIRATION: This proposal is valid for 60 days.

Proposed by:
PAQCO, Inc.

Accepted by:

Fay Paquette Vice President

Date

Date

**AGREEMENT BETWEEN
LAKE COUNTY, FLORIDA
AND PAQCO, INC.
FOR ON-CALL PAVEMENT AND BASE REPAIR CONTRACTOR
ITB # 19-0921**

This is an Agreement between Lake County, Florida, a political subdivision of the State of Florida (the COUNTY), by and through its Board of County Commissioners, and PAQCO, Inc., a Florida for profit corporation, its successors and assigns (the CONTRACTOR).

WITNESSETH:

WHEREAS, the COUNTY publicly submitted an Invitation to Bid (ITB#) 19-0921, seeking entities to provide on-call road repairs for the COUNTY; and

WHEREAS, CONTRACTOR desires to perform such services subject to the terms of this Agreement.

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, understandings, conditions, promises, covenants and payment hereinafter set forth, and intending to be legally bound, the parties hereby agree as follows:

Article 1. Recitals

1. The foregoing recitals are true and correct and incorporated herein.

Article 2. Scope of Professional Services

2.1 On the terms and conditions set forth in this Agreement, the COUNTY hereby engages CONTRACTOR to provide to provide all labor, materials, and equipment to completed on-call road repairs, including base repairs, milling, installation of asphalt, and installation of striping to match the preexisting markings, for Lake County as more specifically listed in **Attachment A - Scope of Services** and **Attachment B -Addendums**, attached hereto and incorporated herein,. The Scope of Services may be modified by an amendment to this Agreement, but to be effective and binding such amendment must be in writing and signed by an authorized representative of the CONTRACTOR and the Lake County Public Works Department. CONTRACTOR acknowledges and agrees that if work is assigned to CONTRACTOR, each individual project shall have a specific scope agreed to by the parties by way of a task work order. **ALL TASK WORK ORDERS SHALL BE REVIEWED AND APPROVED BY THE LAKE COUNTY OFFICE OF PROCUREMENT SERVICES AND THE LAKE COUNTY ATTORNEY'S OFFICE FOR THE COUNTY PRIOR TO THE CONTRACTOR BEGINNING ANY WORK ON THE ASSIGNED PROJECT OR PAYMENT BEING MADE TO CONTRACTOR.**

2.2 This Agreement shall commence on the first calendar day of the month succeeding approval of the Agreement by the COUNTY, unless otherwise stipulated in the Notice of Award Letter distributed by the County's Office of Procurement Services; and contingent upon the completion and submittal of all required pre-award documents. The initial term of this Agreement will be for twelve (12) months and will remain in effect until completion of the expressed and/or implied warranty period. The COUNTY reserves the sole right to renew this Agreement for four (4) additional one (1) year periods. CONTRACTOR shall maintain, for the entirety of the stated additional period(s), if any, the same prices, terms, and conditions included within this Agreement.

Prior to completion of each exercised contract term, the COUNTY may consider an adjustment to price based on the percentage change between the base index and the current month index according to the State of Florida DMS bulk fuel gasoline and diesel for unleaded gas, Florida PAD 1, Orlando. It is the CONTRACTOR's responsibility to request in writing any pricing adjustment under this provision. The

contract unit prices may be adjusted based on the movement of the stated index. The base index value will be the index number for the month prior to the due date of the solicitation. The current month index will be the last month's index published before the request for a price redetermination is made. The COUNTY reserves the right to also request index-based adjustments if it is deemed to be in the COUNTY's best interest.

CONTRACTOR's written request for adjustment should be submitted thirty (30) calendar days prior to expiration of the then current contract term. The adjustment request must clearly substantiate the requested increase. The written request for adjustment should not be in excess of the relevant pricing index change. If no adjustment request is received, the COUNTY will assume that CONTRACTOR has agreed that the optional term may be exercised without pricing adjustment. Any adjustment request received after the commencement of a new option period shall not be considered.

The COUNTY reserves the right to reject any written price adjustments submitted by CONTRACTOR and to not exercise any otherwise available option period based on such price adjustments. Continuation of this Agreement beyond the initial period, and any option subsequently exercised, is a County prerogative, and not a right of the CONTRACTOR. This prerogative will be exercised only when such continuation is clearly in the best interest of the COUNTY.

2.3 CONTRACTOR agrees that this Agreement will be an open quantity contract. The COUNTY does not guarantee to CONTRACTOR any minimum amount of work throughout the term of this Agreement. Furthermore, CONTRACTOR agrees and acknowledges that in the event CONTRACTOR cannot meet the COUNTY's specifications, including but not limited to time for completion or cost for individual project, that the COUNTY reserves the sole right to offer the individual project to the COUNTY's other CONTRACTOR(s).

2.4 Any work that commences prior to and will extend beyond the expiration date of the current Agreement period shall, unless terminated by mutual written agreement between the COUNTY and CONTRACTOR, continue until completion at the same prices, terms and conditions.

2.5 CONTRACTOR shall utilize the U.S. Department of Homeland Security's E-Verify system in accordance with the terms governing use of the system to confirm the employment eligibility of all new persons hired by CONTRACTOR during the term of this Agreement. CONTRACTOR shall include in all contracts with subcontractors performing work pursuant to any contract arising from this Agreement an express requirement that the subcontractors utilize the U.S. Department of Homeland Security's E-Verify system in accordance with the terms governing use of the system to confirm the employment eligibility of all new employees hired by the subcontractors during the term of the contract.

Article 3. Payment

3.1 Payment shall be based upon a lump sum fee, arrived at utilizing the hourly rates set forth in Pricing Schedule, attached hereto and incorporated herein as **Attachment C**. The personnel needed for each individual project shall be determined through the Task Work Order.

3.2 CONTRACTOR shall submit invoices to the COUNTY user department within thirty (30) calendar days from delivery of goods or services. Under no circumstances may the invoices be submitted to the COUNTY in advance of the delivery and acceptance of the items. All invoices must contain the contract and purchase order number (if applicable), the specific task number, date and location of delivery or service, and confirmation of acceptance of the goods or services by the appropriate COUNTY representative.

3.3 The COUNTY will make payment on all invoices in accordance with the Florida Prompt Payment Act, Chapter 218, Part VII, Florida Statutes. Failure to submit invoices in the prescribed manner will delay payment, and CONTRACTOR may be considered in default and this Agreement may be terminated.

3.4 Other than the fees and rates set forth in Attachment B, CONTRACTOR shall not be entitled to payment for any expenses, fees, or other costs it may incur at any time and in any connection with its performance hereunder.

3.5 In the event any part of this Agreement is to be funded by federal, state, or other local agency monies, CONTRACTOR agrees to comply with all requirements of the funding entity applicable to the use of the monies, including full application of requirements involving the use of minority firms, women's business enterprises, and labor surplus area firms. CONTRACTOR is advised that payments under this Agreement may be withheld pending completion and submission of all required forms and documents required of CONTRACTOR pursuant to the grant funding requirements. A copy of the requirements will be supplied to CONTRACTOR by the COUNTY upon request.

Article 4. COUNTY Responsibilities

4.1 The COUNTY shall pay in accordance with the provisions set forth in this Agreement.

4.2 The COUNTY retains the right to inspect all work to verify compliance with this Agreement.

Article 5. Special Terms and Conditions

5.1 Termination. This Agreement may be terminated by the COUNTY upon thirty (30) days advance written notice to the other party; but if any service under this Agreement is in progress but not completed as of the date of termination, then this Agreement may be extended upon written approval of the COUNTY until said service is completed and accepted.

A. Termination for Convenience. In the event this Agreement is terminated or cancelled upon the request and for the convenience of the COUNTY with the required thirty (30) day advance written notice, COUNTY shall reimburse CONTRACTOR for actual work satisfactorily completed and reasonable expenses incurred.

B. Termination for Cause. Termination by the COUNTY for cause, default, or negligence on the part of CONTRACTOR shall be excluded from the foregoing provision. Termination costs, if any, shall not apply. The 30-day advance notice requirement is waived in the event of termination for cause.

C. Termination Due to Unavailability of Funds in Succeeding Fiscal Years. When funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal year, this Agreement shall be canceled, and CONTRACTOR shall be reimbursed for services satisfactorily performed and the reasonable value of any non-recurring costs incurred but not amortized in the price of the services delivered under this Agreement.

5.2 Assignment of Agreement This Agreement shall not be assigned or sublet except with the written consent of Lake County's Procurement Services Director. No such consent shall be construed as making the COUNTY a party to the assignment or subcontract or subjecting the COUNTY to liability of any kind to any assignee or subcontractor. No assignment or subcontract shall under any circumstances relieve CONTRACTOR of liability and obligations under this Agreement and all transactions with the COUNTY must be through CONTRACTOR. In the event CONTRACTOR is acquired in whole or in part by another entity, including any takeovers effectuated by a stock buyout, or similar acquisition

process, CONTRACTOR shall notify the COUNTY immediately. The COUNTY shall have the option of terminating this Agreement in the event the acquiring entity does not meet with the COUNTY's approval. Any acquisition or hostile takeover may result in termination of this Agreement for cause.

5.3 Insurance.

A. CONTRACTOR shall purchase and maintain, without cost or expense to the COUNTY, policies of insurance as indicated below, with a company or companies authorized to do business in the State of Florida, and which are acceptable to the COUNTY, insuring CONTRACTOR against any and all claims, demands, or causes of action whatsoever, for injuries received or damage to property relating to the performance of duties, services and obligations of CONTRACTOR under the terms and provisions of the Agreement. An original certificate of insurance, indicating that CONTRACTOR has coverage in accordance with the requirements of this section, must be furnished by CONTRACTOR to the COUNTY within five (5) working days of such request and must be received and accepted by the COUNTY prior to contract execution and before any work begins.

The parties agree that the policies of insurance and confirming certificates of insurance shall insure CONTRACTOR is in accordance with the following minimum limits:

- (i) General Liability insurance on forms no more restrictive than the latest edition of the Occurrence Form Commercial General Liability policy (CG 00 01) of the Insurance Services Office or equivalent without restrictive endorsements, with the following minimum limits and coverage:

- Each Occurrence/General Aggregate \$1,000,000/\$2,000,000
- Products-Completed Operations: \$2,000,000
- Personal & Adv. Injury: \$1,000,000
- Fire Damage: \$50,000
- Medical Expense: \$5,000
- Contractual Liability: Included

- (ii) Automobile liability insurance, including owned, non-owned and hired autos with the following minimum limits and coverage:

- Combined Single Limit: \$1,000,000

- (iii) Workers' compensation insurance in accordance with Chapter 440, Florida Statutes, and/or any other applicable law requiring workers' compensation (Federal, maritime, etc). If not required by law to maintain workers' compensation insurance, the CONTRACTOR must provide a notarized statement that if he or she is injured, he or she will not hold the COUNTY responsible for any payment or compensation for that injury.

- (iv) Employer's liability insurance with the following minimum limits and coverage:

- Each Accident: \$1,000,000
- Disease-Each Employee: \$1,000,000
- Disease-Policy Limit: \$1,000,000

- (v) Professional liability and/or specialty insurance (medical malpractice, engineers, architect, CONTRACTOR, environmental, pollution, errors and omissions, etc.) as applicable, with minimum limits of \$1,000,000 per claim and annual aggregate of \$2,000,000.

B. Lake County, a Political Subdivision of the State of Florida, and the Board of County Commissioners, shall be named as additional insured as their interest may appear all applicable policies, except workers' compensation and professional liability.

C. Certificate(s) of insurance shall provide for a minimum of thirty (30) days prior written notice to the COUNTY of cancellation or nonrenewal of the required insurance. It is the CONTRACTOR's specific responsibility to ensure that any such notice is provided within the stated timeframe. Certificate(s) of insurance shall identify the RFP number in the Description of Operations section of the Certificate.

D. CONTRACTOR must provide a copy to the COUNTY of all policy endorsements, reflecting the required coverage, with Lake County listed as an additional insured along with all required provisions to include waiver of subrogation. *(Note: A simple COI WILL NOT be accepted in lieu of the policy endorsements).*

E. Certificate of insurance shall evidence a waiver of subrogation in favor of the COUNTY, that coverage shall be primary and noncontributory, and that each evidenced policy includes a Cross Liability or Severability of Interests provision, with no requirement of premium by the COUNTY.

F. Certificate holder shall be:

LAKE COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA,
AND THE BOARD OF COUNTY COMMISSIONERS.
P.O. BOX 7800
TAVARES, FL 32778-7800

G. All self-insured retentions shall appear on the certificate(s) and shall be subject to approval by the COUNTY. At the option of the COUNTY, the insurer shall reduce or eliminate such self-insured retentions.

H. The COUNTY shall be exempt from, and in no way liable for, any sums of money, which may represent a deductible or self-insured retention in any insurance policy. The payment of such deductible or self-insured retention shall be the sole responsibility of CONTRACTOR and/or sub-CONTRACTOR providing such insurance.

I. CONTRACTOR shall be responsible for sub-CONTRACTORS, if any, and their insurance. Sub-CONTRACTORS are to provide Certificates of Insurance to the COUNTY evidencing coverage and terms in accordance with CONTRACTOR's requirements.

J. Failure to obtain and maintain such insurance as set out above will be considered a breach of contract and may result in termination of this Agreement for cause.

K. Neither approval by the COUNTY of any insurance supplied by CONTRACTOR, nor a failure to disapprove that insurance, shall relieve CONTRACTOR of full responsibility of liability, damages, and accidents as set forth herein.

5.4 Conflict of Interest. CONTRACTOR agrees that it will not engage in any action that would create a conflict of interest in the performance of its obligations pursuant to this Agreement, or which would violate or cause others to violate the provisions of Part III, Chapter 112, Florida Statutes, relating to ethics in government. Further, CONTRACTOR certifies that no officer, agent, or employee of the COUNTY has any material interest either directly or indirectly in the business of CONTRACTOR and that no such person may have any such interest at any time during the term of this Agreement unless approved by the COUNTY.

5.5 Public Entity Crimes. A person or affiliate who has been placed on the convicted vendor list following a conviction of a public entity crime may not be awarded or perform work as a CONTRACTOR, supplier or sub-CONTRACTOR under a contract with any public entity in excess of the threshold amount provided in Florida Statutes, section 287.017 for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

5.6 Indemnity. CONTRACTOR shall indemnify and hold the COUNTY and its agents, officers, commissioners or employees harmless for any damages resulting from failure of CONTRACTOR to take out and maintain the above insurance. In accordance with Section 725.08, Florida Statutes, the CONTRACTOR agrees for good and valuable consideration to indemnify, and hold the COUNTY, its commissioners, and its employees free and harmless from and against any and all losses, penalties, damages, settlements, costs, charges, professional fees or other expenses or liabilities to the extent resulting from the negligent act, error or omission of CONTRACTOR, its agents, employees or representative, in the performance of CONTRACTOR'S duties set forth in this Agreement.

5.7 Independent Contractor. CONTRACTOR, and all its employees, agree that they will be acting as independent contractors and will not be considered or deemed to be an agent, employee, joint venturer, or partner of the COUNTY. CONTRACTOR shall have no authority to contract for or bind COUNTY in any manner and shall not represent itself as an agent of COUNTY or as otherwise authorized to act for or on behalf of COUNTY.

5.8 Ownership of Deliverables. Upon completion of and payment for a task CONTRACTOR agrees all tasks and/or deliverables under this Agreement, and other data generated or developed by CONTRACTOR under this Agreement or furnished by COUNTY to CONTRACTOR shall be and/or remain the property of COUNTY. CONTRACTOR shall perform any acts that may be deemed necessary or desirable by COUNTY to more fully transfer ownership of all Tasks and/or deliverables to COUNTY, at COUNTY'S expense. Additionally, CONTRACTOR hereby represents that it has full right and authority to perform its obligations specified in this Agreement. CONTRACTOR and COUNTY recognize that CONTRACTOR'S work product submitted in performance of this Agreement is intended only for the project described in this Agreement. COUNTY'S alteration of CONTRACTOR'S work product or its use by COUNTY for any other purpose shall be at COUNTY'S sole risk.

5.9 Return of Materials. Upon the request of the COUNTY, but in any event upon termination of this Agreement, CONTRACTOR shall surrender to the COUNTY all memoranda, notes, records, drawings, manuals, computer software, and other documents or materials pertaining to the services hereunder, that were furnished to the CONTRACTOR by the COUNTY pursuant to this Agreement. CONTRACTOR may keep copies of all work product for its records.

5.10 Retaining Other Contractors. Nothing herein shall be deemed to preclude the COUNTY from retaining the services of other persons or entities undertaking the same or similar services as those undertaken by CONTRACTOR or from independently developing or acquiring materials or programs that are similar to, or competitive with, the services provided under this Agreement.

5.11 Truth in Negotiation Certificate. For all lump-sum or cost-plus fixed fee agreements exceeding \$150,000, the firm awarded the agreement must execute a truth in negotiation certificate stating that the wage rates and other factual unit costs are accurate, complete and current, at the time of contracting. Any agreement requiring this certificate shall contain a provision that the original agreement price and any additions shall be adjusted to exclude any significant sums by which the COUNTY determines the agreement price was increased due to inaccurate, incomplete, or non-current wage rates and other factual unit costs. All such agreement adjustments shall be made within one (1) year following the end of the contract. Execution of this Agreement constitutes execution of the Truth in Negotiation Certificate.

5.12 Codes and Licenses. All work completed under this Agreement shall conform to all applicable federal, state and local statutes, codes, regulations and ordinances. During the term of this Agreement, CONTRACTOR must be appropriately licensed to provide the services provided under this Agreement.

5.13 Prohibition Against Contingent Fees. CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for CONTRACTOR to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm other than a bona fide employee working solely for CONTRACTOR any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

5.14 Public Records. Pursuant to Section 119.0701, Florida Statutes, CONTRACTOR shall comply with the Florida Public Records' laws, and shall:

1. Keep and maintain public records required by the COUNTY to perform the services identified in this Agreement.
2. Upon request from the COUNTY's custodian of public records, provide the COUNTY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided for by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if CONTRACTOR does not transfer the records to the COUNTY.
4. Upon completion of the contract, transfer, at no cost, to the COUNTY all public records in possession of CONTRACTOR or keep and maintain public records required by the COUNTY to perform the service. If CONTRACTOR transfers all public records to the COUNTY upon completion of the contract, CONTRACTOR shall destroy any duplicate public records that are exempt, or confidential and exempt, from public records disclosure requirements. If CONTRACTOR keeps and maintains public records upon completion of the contract, CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the COUNTY, upon request from the COUNTY's custodian of public records, in a format that is compatible with the information technology systems of the COUNTY.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT LAKE COUNTY PROCUREMENT, 315 WEST MAIN STREET, P.O. BOX 7800, TAVARES, FL 32778 OR AT 352-343-9424 OR VIA EMAIL AT purchasing@lakecountyfl.gov.

Failure to comply with this subsection will be deemed a breach of the Agreement and enforceable as set forth in Section 119.0701, Florida Statutes.

5.15 Right to Audit. The COUNTY reserves the right to require CONTRACTOR to submit to an audit by any auditor of the COUNTY'S choosing. CONTRACTOR shall provide access to all of its records which relate directly or indirectly to this Agreement at its place of business during regular business hours. CONTRACTOR shall retain all records pertaining to this Agreement and upon request

make them available to the COUNTY for three (3) years following expiration of the Agreement. CONTRACTOR agrees to provide such assistance as may be necessary to facilitate the review or audit by the COUNTY to ensure compliance with applicable accounting and financial standards. Additionally, CONTRACTOR agrees to include the requirements of this provision in all contracts with sub-CONTRACTORS in connection with the work performed under this Agreement.

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

5.16 Completion of Work. All work performed by CONTRACTOR shall be in accordance with good commercial practice. The work schedule and completion dates must be adhered to by CONTRACTOR, except in such cases where the completion date will be delayed due to acts of God, strikes, or other causes beyond the control of CONTRACTOR. In these cases, CONTRACTOR shall notify the COUNTY of the delays in advance of the original completion so that a revised delivery schedule can be appropriately considered by the COUNTY. Should CONTRACTOR fail to complete the work within the number of days stated in its offer, or the "not-to-exceed" timeframe cited above, it is hereby agreed and understood that the COUNTY reserves the authority to termination this Agreement and to secure the services of another contractor to complete the work. If the COUNTY exercises this authority, the COUNTY will reimburse CONTRACTOR for work which was completed and found acceptable, if any, to the COUNTY in accordance with the contract specifications. The COUNTY may, at its option, demand payment from CONTRACTOR, through an invoice or credit memo, for any additional costs over and beyond the original contract price which were incurred by the COUNTY as a result of having to secure the services of another contractor. If the CONTRACTOR fails to honor this invoice or credit memo, the County may terminate this Agreement for default.

5.17 Accuracy. CONTRACTOR is responsible for the professional quality, technical accuracy, timely completion and coordination of all the services furnished hereunder. CONTRACTOR must promptly correct all apparent and latent deficiencies and/or defects in work, and/or any work that fails to conform to the contract documents regardless of project completion status. All corrections shall be made within seven (7) calendar days after such rejected defects, deficiencies, and/or non-conformances are verbally reported to CONTRACTOR by the County's project administrator, who may confirm all such verbal reports in writing. CONTRACTOR shall bear all costs of correcting such rejected work. If CONTRACTOR fails to correct the work within the period specified, the COUNTY may, at its discretion, notify CONTRACTOR, in writing, that CONTRACTOR is subject to contractual default provisions if the corrections are not completed to the satisfaction of the COUNTY within seven (7) calendar days of receipt of the notice. If CONTRACTOR fails to correct the work within the period specified in the notice, the COUNTY shall place CONTRACTOR in default, obtain the services of another vendor to correct the deficiencies, and charge the CONTRACTOR for these costs, either through a deduction from the final payment owed to CONTRACTOR or through invoicing. If CONTRACTOR fails to honor this invoice or credit memo, the COUNTY may terminate the contract for default.

5.18 Acceptance of Goods or Services. The products delivered will remain the property of the CONTRACTOR, and services rendered under this Agreement will not be deemed complete, until a physical inspection and actual usage of the products or services is accepted by the COUNTY and must

be in compliance with the terms in the contract, fully in accord with the specifications and of the highest quality. Any goods or services purchased under this Agreement may be tested/inspected for compliance with specifications. In the event that any aspect of the goods or services provided is found to be defective or does not conform to the specifications, the COUNTY reserves the right to terminate this Agreement or initiate corrective action on the part of the CONTRACTOR, to include return of any non-compliant goods to the CONTRACTOR at the CONTRACTOR's expense, requiring the CONTRACTOR to either provide a direct replacement for the item, or a full credit for the returned item. The CONTRACTOR shall not assess any additional charges for any conforming action taken by the COUNTY under this clause. The COUNTY will not be responsible to pay for any product or service that does not conform to the contract specifications. In addition, any defective product or service or any product or service not delivered or performed by the date specified in the purchase order or contract, may be procured by the COUNTY on the open market, and any increase in cost may be charged against the CONTRACTOR. Any cost incurred by the COUNTY in any re-procurement plus any increased product or service cost will be withheld from any monies owed to CONTRACTOR by the COUNTY for any contract or financial obligation.

5.19 Warranty. CONTRACTOR agrees that the product or service furnished to the COUNTY will be covered by the most favorable commercial warranty the vendor gives to any customer for comparable quantities of products or services and the rights and remedies provided in this Agreement will be in addition to the warranty and do not limit any right afforded to the County by any other provision.

5.20 Business Hours of Operation. No work may be done on County Holidays, Saturday, Sunday, or on any days between the hours of 5:00 P.M. and 7:00 A.M. except when such work is necessary for the proper care and protection of the work already performed, and when permission to do such work is secured from the County Department representative. No overtime work may be started without prior approval of the immediate project manager or his/her designated representative. County Holidays are as follows: New Year's Day; Martin Luther King, Jr. Day; Presidents' Day; Memorial Day; Independence Day; Labor Day; Veteran's Day; Thanksgiving Day; Day after Thanksgiving; and Christmas Day.

5.21 Minimum Wage. The wage rate paid to all laborers, mechanics, and apprentices employed by the CONTRACTOR for the work under the Agreement may not be less than the prevailing wage rates for similar classifications of work as established by the Federal government and enforced by the U.S. Department of Labor, Wages and Hours Division, and Florida's Minimum Wage requirements in Article X, Section 24(f) of the Florida Constitution and enforced by the Florida Legislature by statute or the State Agency for Workforce Innovation by rule, whichever is higher.

5.22 Protection of Property. All existing structures, utilities, services, roads, trees, shrubbery and property in which the COUNTY has an interest must be protected against damage or interrupted services at all times by the CONTRACTOR during the term of this contract, and the CONTRACTOR will be held responsible for repairing or replacing damaged property to the satisfaction of the COUNTY which is damaged by reason of the CONTRACTOR's operation on the property. In the event the CONTRACTOR fails to comply with these requirements, the COUNTY reserves the right to secure the required services and charge the costs of such services back to the CONTRACTOR. All items damaged as a result of CONTRACTOR or subcontractor operations belonging to third parties, such as but not limited to: sidewalks, irrigation, curbs, pipes, drains, water mains, pavement, mail boxes, turf, signs, or other property must either be repaired or replaced by the CONTRACTOR, at the CONTRACTOR's expense, in a manner prescribed by, and at the sole satisfaction of the COUNTY. In the event the CONTRACTOR fails to comply with these requirements, the COUNTY reserves the right to secure the required services and charge the costs of such services back to the CONTRACTOR. All items within a facility belonging to third parties, or to commissioners, officers, employees, lessees, invitees, or agents

of the COUNTY, including but not limited to personal items and furniture, must either be repaired or replaced by the CONTRACTOR, at the CONTRACTOR's expense, in a manner prescribed by, and at the sole satisfaction of the COUNTY. The CONTRACTOR shall re-grade and re-sod any areas that are disturbed by the CONTRACTOR during the course of the work being completed.

5.23 Clean-Up. CONTRACTOR shall be responsible for the removal of all surplus material and debris from the work site at the end of each work day, and dispose of in an appropriate and lawful manner. All costs associated with clean-up and debris removal shall be included in the lump sum price stated elsewhere herein. CONTRACTOR shall leave the site clean and neat.

5.24 Risk of Loss. The CONTRACTOR assumes the risk of loss of damage to the COUNTY'S property during possession of such property by the CONTRACTOR, and until delivery to and acceptance of that property to the COUNTY. The CONTRACTOR shall immediately repair, replace or make good on the loss or damage without cost to the COUNTY, whether the loss or damage results from acts or omissions, negligent or otherwise, of the CONTRACTOR or a third party.

5.25 Accident Notification. If in the course of completing work as part of this Agreement there is an accident that involves the public, the CONTRACTOR shall as soon as possible inform the COUNTY of the incident by telephone. The CONTRACTOR shall follow up in writing within two (2) business days of the incident. If law enforcement was involved and has written a report, the CONTRACTOR shall forward a copy of the report to the COUNTY.

5.26 License and Permits. The CONTRACTOR shall remain appropriately licensed throughout the term of this Agreement. If the CONTRACTOR employs the services of a subcontractor, the CONTRACTOR shall ensure that any subcontractor is appropriately licensed throughout the course of the Service. Failure to maintain all required licenses will entitle the COUNTY, at its option, to terminate this Agreement. It is the responsibility of the CONTRACTOR to ensure that all required licenses, permits, and fees (to include any inspection fees) required for this project are obtained and paid for, and shall comply with all laws, ordinances, regulations, and building or other code requirements applicable to the work contemplated. Damages, penalties, or fines imposed on the COUNTY or CONTRACTOR for failure to obtain required licenses, permits, inspection or other fees, or inspections will be borne by the CONTRACTOR.

Article 6. Miscellaneous Provisions

6.1 This Agreement is made under, and in all respects shall be interpreted, construed, and governed by and in accordance with, the laws of the State of Florida. Venue for any legal action resulting from this Agreement shall lie in Lake County, Florida. CONTRACTOR waives its right to a jury trial for any action arising from this Agreement.

6.2 The captions utilized in this Agreement are for the purposes of identification only and do not control or affect the meaning or construction of any of the provisions hereof.

6.3 This Agreement shall be binding upon and shall inure to the benefit of each of the parties and of their respective successors and permitted assigns.

6.4 This Agreement may not be amended, released, discharged, rescinded or abandoned, except by a written instrument duly executed by each of the parties hereto, unless otherwise stated herein.

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

6.6 During the term of this Agreement CONTRACTOR assures COUNTY that it is in compliance with Title VII of the 1964 Civil Rights Act, as amended, and the Florida Civil Rights Act of 1992, in that CONTRACTOR does not on the grounds of race, color, national origin, religion, sex, age, disability or marital status, discrimination in any form or manner against CONTRACTOR employees or applicants for employment. CONTRACTOR understands and agrees that this Agreement is conditioned upon the veracity of this statement of assurance.

6.7 Any individual, corporation, or other entity that attempts to meet its contractual obligations with the COUNTY through fraud, misrepresentation or material misstatement, may be debarred for up to five (5) years. The COUNTY as a further sanction may terminate or cancel any other contracts with such individual, corporation, or entity. Such individual or entity shall be responsible for all direct or indirect costs associated with termination or cancellation, including attorney's fees.

6.8 With the consent of CONTRACTOR, other agencies, including Lake County, Florida, may make purchases in accordance with the contract. Any such purchases shall be governed by the same terms and conditions as stated herein with the exception of the change in agency name.

6.9 CONTRACTOR shall act as the prime CONTRACTOR for all required items and services and shall assume full responsibility for the procurement and maintenance of such items and services. CONTRACTOR shall be considered the sole point of contact with regards to all stipulations, including payment of all charges and meeting all requirements of this Agreement. All sub-CONTRACTORS will be subject to advance review by the COUNTY in terms of competency and security concerns. No change in sub-CONTRACTORS shall be made without consent of the COUNTY. CONTRACTOR shall be responsible for all insurance, permits, licenses and related matters for any and all sub-CONTRACTORS. Even if the sub-CONTRACTOR is self-insured, the COUNTY may require the CONTRACTOR to provide any insurance certificates required by the work to be performed.

6.10 The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provisions were omitted.

6.11 Wherever provision is made in this Agreement for the giving, service or delivery of any notice, statement or other instrument, such notice shall be in writing and shall be deemed to have been duly given, served and delivered, if delivered by hand or mailed by United States registered or certified mail, addressed as follows:

If to CONTRACTOR:

Paqco, Inc.
101 Weber Avenue
Leesburg, FL 34748

If to COUNTY:

Lake County Manager
315 W. Main Street
P.O. Box 7800
Tavares, FL 32778

Each party hereto may change its mailing address by giving to the other party hereto, by hand delivery, United States registered or certified mail notice of election to change such address.

Article 7. Scope of Agreement

7.1 This Agreement is intended by the parties hereto to be the final expression of their Agreement, and it constitutes the full and entire understanding between the parties with respect to the subject hereof, notwithstanding any representations, statements, or agreements to the contrary heretofore made. Any items not covered under this contract will need to be added via written addendum, and pricing negotiated based on final specifications.

7.2 This Agreement contains the following attachments, all of which are incorporated into this Agreement:

- Attachment A – Scope of Services
- Attachment B - Addendums
- Attachment C – Pricing Schedule

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: COUNTY through its Board of County Commissioners, signing by and through its Chairman and by CONTRACTOR through its duly authorized representative.

CONTRACTOR


PAQCO, INC.

By: 

Jay S. Paquette, President

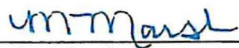
This 11 day of APRIL, 2019.

ATTEST:



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

Approved as to form and legality:



Melanie Marsh, County Attorney

COUNTY

BOARD OF COUNTY COMMISSIONERS
OF LAKE COUNTY, FLORIDA





Leslie Campione, Chairman

This 10th day of May, 2019.

ATTACHMENT A – SCOPE OF SERVICES

PAVEMENT AND BASE REPAIR CONTRACTOR, ON-CALL

Pursuant to the terms and conditions of this Agreement, the Contractor as the vendor agrees to provide services to the County as set forth in this Scope of Services. The vendor must furnish all labor, equipment, fuel, materials, and any other items needed to perform all operations necessary to complete this work in strict accordance with these specifications, any applicable drawings, and is subject to the terms and conditions of the contract.

The County estimates using approximately 6,500 square yards of base repairs per fiscal year. This quantity is an estimate only and is given only to allow for preparation of the bid. **QUANTITIES ARE NOT GUARANTEED FROM THIS INVITATION TO BID.** Any contract entered into will be on an as-needed basis.

The vendor must provide competent and qualified personnel to perform the work as required by the contract specifications. The vendor must, at all times, maintain good discipline and order at the work site. The vendor shall provide a list of all foreman and supervisors who will perform the work, to include twenty-four (24) hour emergency contact telephone numbers. The vendor will maintain a dress code for their employees with a minimum of shirt, safety vest, shorts and shoes, in decent condition, at all times while on the jobsite. The County will require that the vendor remove from the work site any of the vendor's personnel that the County Project Manager determines to be incompetent, careless or otherwise objectionable. Upon receipt of the written notice, the vendor must remove the cited personnel immediately. No request for time extensions will be granted for the removal of any cited personnel.

The vendor must furnish the County Project Manager with a list of all subcontractors performing work on the contract, if any, with their contact information.

Unless otherwise specified, all work under the contract must be completed in accordance with the most recent edition of the Florida Department of Transportation's (FDOT's) "Standard Plans for Road and Bridge Construction".

It will be the responsibility of the vendor to make a video in DVD, flash drive, or electronic format of all current conditions such as, but not limited to: driveways, road intersections, vegetation, etc., before any work commences. The vendor will focus on any deficient conditions present at the time of the recording. The date and time must be recorded on the video at the time it is being created. A copy of the video must be supplied to the County Project Manager before the commencement of any work as outlined on the Project Order Form.

NOTICE TO PROCEED

All work must be ordered by the County Project Manager with a Notice to Proceed.

The vendor will have sixty (60) calendar days to COMPLETE the project from the date of receipt of the work request regardless of the amount of work described unless otherwise stated on the Notice to Proceed. No additional days will be provided for normal weather delays. Average number of days of rainfall will be determined by the Southeast Regional Climate Center which can be found at the following link:

http://www.sercc.com/climateinfo/historical/historical_fl.html .

Days for calculating actual rainfall are days recorded with rainfall on the Weather Underground website which can found at the following link: <http://www.wunderground.com> .

If above average rainfall occurs, the vendor may request a time extension to complete the project. Should the vendor be obstructed or delayed in the prosecution of, or completion of the project as a result of unforeseeable causes beyond the control of the vendor, and not due to his fault or neglect, including but not restricted to acts of nature or the public enemy, acts of government, discovery of pre-existing hazardous materials, utility conflicts, epidemics, quarantine regulations, employee strikes or lockouts, the vendor must notify the County Project Manager in writing within two (2) business days after the commencement of such delay, stating the cause or causes of the delay, or be deemed to have waived any right which the vendor will have had to request a time extension.

If the vendor complies with the two (2) business days' notice requirement, the County Project Manager will ascertain the facts and the extent of the delay being claimed. The County Project Manager's findings of fact will be final and conclusive on the parties. The vendor must cooperate with the County Project Manager's investigation of the delays by providing any schedules, correspondence or other data that will be required to complete the findings of fact. Extensions to the contract time will be granted for only delays that impact the vendor's construction schedule. Any extensions of contract time will be given at the discretion of the County Project Manager and must be authorized by a Change Order approved in accordance with Board policy.

The vendor must contact the County Project Manager two (2) business days prior to starting any job. All work, once started, must be completed before any other work will commence on subsequent work projects. The only exception will be when the County determines that such other work is in the best interest of the County and should be expedited.

METHOD OF OPERATIONS

The Notice to Proceed will outline the area and dimension to receive pavement repair. This area must be field marked in pink paint. Each area on the Notice to Proceed must have an individual calculation of square yards to repair. This yardage calculation will determine which unit cost will be assessed for that particular repair should multiple repairs occur on one Notice to Proceed.

The vendor must assess the County a single mobilization/demobilization charge for each repair not within 2,640 feet of the beginning or end of another repair. Example 1: County provides a Notice to Proceed to the vendor outlining two (2) repairs on Maple Street. The repairs are 300 hundred feet from the end of one repair to the beginning of the next. The vendor will only be permitted to assess one (1) mobilization/demobilization charge. Example 2: County provides a Notice to Proceed to the vendor outlining two (2) repairs on Elm Street. The repairs are 2,750 feet from the end of one repair to the beginning of the next. The vendor will be permitted to assess two (2) mobilization/demobilization charges. Example 3: County provides a Notice to Proceed to the vendor outlining four (4) repairs on Pine Street. The repairs are 565 feet from the end of the first repair to the beginning of the second, 1,698 feet from the end of the second repair to the beginning of the third, and 1,500 feet from the end of the third repair to the beginning of the fourth. The vendor will be permitted to assess one (1) mobilization/demobilization charge as distance between any one repair does not exceed 2,640 feet. The mobilization/demobilization charge must include all costs associated with the complete mobilization and demobilization of labor and equipment to and from the jobsite.

Questions or issues concerning the repair sizes or any other information listed on the Notice to Proceed will be addressed and agreed upon in writing by the County Project Manager prior to

performance of work. Any work performed without such an agreement by all parties will be paid as stated on the Notice to Proceed in accordance with the terms and conditions of the contract.

ROAD BASE REPAIRS

The vendor must saw cut outside the area marked with paint. All saw cuts will be performed to leave only square or rectangular shaped repairs. Any jagged or misshaped repairs will be rejected and replaced by the vendor at no additional cost to the County.

Upon performing saw cutting of existing pavement. The vendor must remove existing asphalt, road base material, and any sub-base/sub-grade material necessary to accommodate the installation of a minimum depth of eight (8) inches of compacted limerock base and one (1) inch of asphalt, unless otherwise directed on the Notice to Proceed, or to a depth determined by the County Project Manager. Finished elevation of the repair must be at base pre-repair condition and shall allow for the specified depth of asphalt, unless otherwise directed by the County in writing on the Notice to Proceed.

The unit cost for road base repair must be all inclusive to include all of the following items: traffic control, saw cutting, excavation, limerock installation and compaction, trucking, disposal, and any other incidental charges associated with the repair. Asphalt must be specified and invoiced under a different line item.

MILLING

At the discretion of the County, milling may be required to repair an area without doing base repairs.

If milling is required and traffic is to be maintained prior to the placement of the new asphaltic concrete, the vendor must ensure that suitable transitions between areas of varying thickness are created to allow for a smooth longitudinal riding surface. The vendor must sweep all milled areas in a manner that will minimize dust prior to opening to traffic or before starting the overlay process. All millings created by this process will become the property of the vendor and it will be the vendor's responsibility to remove them from the project site. The County Project Manager will determine the thickness of the area to be milled. Milling will occur in increments of one (1) inch. The vendor will be compensated at the unit price for the milling as specified in the vendor's bid.

ASPHALT

The vendor must install and compact Recycled SP9.5 hot mix asphalt at a depth of one (1) inch unless otherwise noted on the Notice to Proceed. The vendor must install the new asphalt to ensure that the transition joints are not excessive and a good quality ride is provided when finished. The final result of the installation of the asphalt must provide an even transition with the existing area. No more than one-quarter ($\frac{1}{4}$) inch difference in height will be allowed for the transition of the two (2) areas.

Payment will be calculated by the square yard as stated on the Notice to Proceed and will be all inclusive, but not limited to the following items: traffic control, asphalt installation and compaction, trucking, any disposal, and any other incidental charges associated with the repair. A tack coat must be used to ensure a good bond to the existing base and asphalt. Asphalt must be installed at a minimum rate of one (1) inch thick compacted, unless otherwise specified by the County Project Manager.

Asphalt restoration associated with road base repairs must be completed no later than forty-eight (48) hours after removal. Under no circumstances will the vendor leave open areas unattended for more than the specified time frame, unless authorized in writing by the County Project Manager.

STRIPING

Unless otherwise directed by the County Project Manager, all pavement markings must be installed to meet the existing layout and must be included as a separate unit cost item on the Notice to Proceed. It is the responsibility of the vendor to ensure the current (before resurfacing) striping layout is recorded so that the same layout is placed on the newly resurfaced road, unless the County supplies a new pattern to be used. Any striping installed in a different layout than that previously existing must be removed and replaced by the vendor at no additional cost to the County unless previously directed in writing.

Any roadway markings that are disturbed as part of the base repair must be replaced with thermoplastic markings, as directed by the County Project Manager. All pavement marking work will be performed in accordance with the requirements of the latest edition of the following manuals and publications, including, but not limited to: the Florida Department of Transportation "Standard Plans for Road and Bridge Construction" and the Federal Highway Administration "Manual of Uniform Traffic Control Devices".

PUBLIC NOTIFICATION OF WORK

At the discretion of the County Project Manager, the vendor may be required to utilize Portable Changeable Message Signs (PCMS, FDOT Index 102-600) for public notification of work.

When the vendor is required to install a Portable Changeable Message Sign (PCMS, FDOT Index 102-600), it must be located at each end of the proposed work zone, unless directed otherwise by the County Project Manager, two (2) days prior to construction and all during construction in order to inform residents and roadway users of the impending construction. The PCMS must display lane closure information including but not limited to anticipated lanes to be closed, extent of lane closure (i.e. "Next 2 Miles"), daily hours of closure, and temporary speed restrictions. Any and all costs associated with the PCMS will be all inclusive in the lump sum bid price.

The vendor will be compensated on a per unit per day rate as stated on the Notice to Proceed form. Any and all costs associated with the Portable Changeable Message Signs must be all inclusive and shall be invoiced at the unit rate as stated on the bid sheet.

UNDERGROUND UTILITIES

Any required ground digging or subsurface work shall be done in accordance with Chapter 556, Florida Statutes. It shall be the responsibility of the vendor to have all underground utilities located before any work shall begin. This can be done by contacting Sunshine State One Call at 1-800-432-4770. The repairs of any damaged underground utilities as a result of the work being performed by the vendor shall be the responsibility of the vendor. The proper utility company shall be contacted immediately if damage has occurred to expedite the repairs. The vendor shall notify the County Project Manager.

MAINTENANCE OF TRAFFIC (MOT)

Unless otherwise specified, the standard specifications to be used for the work shall be the most applicable and the most stringent of the following:

- A. Maintenance of traffic shall be the responsibility of the vendor, is part of the vendor's proposal price, and shall confirm to FDOT's most current editions of "STANDARD PLANS FOR ROAD AND BRIDGE CONSTRUCTION" or FDOT's "ROADWAY AND TRAFFIC DESIGN STANDARDS", or Federal Highway Administration (FHWA) "MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MUTCD)," and all supplemental specifications thereto. These documents can be ordered from FDOT, Maps and Publications Department, 605 Suwannee Street, Tallahassee, Florida 32399-0450, or by going to the FDOT website at: www.dot.state.fl.us/mapsandpublications.
- B. All costs associated with MOT must be included in the vendor's proposal price. No separate line items for MOT will be included in the cost estimate. If the vendor does not comply with the FDOT and the FHWA (i.e. signs, qualified flaggers, or barricades), the County reserves the right to direct the vendor to cease operation until deficiencies are corrected. In addition, no road closures shall be allowed except in the case of emergencies.
1. All lane closures shall have the prior approval of the County's Project Manager.
 2. The foregoing above requirements are to be considered as minimum and the vendor's compliance shall in no way relieve the vendor of final responsibility for providing adequate traffic control devices for the protection of the public and vendor's employees throughout the work area.
 3. The use of public roads and streets by the vendor shall provide a minimal inconvenience to the public and traffic. Furthermore, if the vendor is utilizing the road by driving the slow moving equipment, the operator shall allow no more than three (3) vehicles to be backed up behind them at any time before pulling to the side to let traffic pass.

DAMAGE

All items damaged as a result of the vendor or subcontractor operations, such as but not limited to, sidewalks, seating, curbs, pipes, drains, water mains, pavement, mailboxes, turf, etc., shall be either repaired or replaced by the vendor, at its expense, in a manner prescribed by and at the sole satisfaction of the Project Manager. Any invoices submitted to the County which are determined to be the result of damage done by the vendor, shall be the responsibility of the vendor. County reserves the right to pay any such invoices and deduct such costs from the vendor's invoice. Repairs, or receipt of repairs, shall be completed and submitted to the County prior to submission of the vendor's invoice for work accomplished.

If the vendor damages a County sign or other property owned by the County, it shall be the responsibility of the vendor to repair the item back to the original condition. If the repair is not in accordance with County standards, the County shall repair the item and deduct the associated cost from the amount due the vendor.

Complaints shall be addressed by the vendor within forty-eight (48) hours and a written report shall be submitted to the Project Manager outlining actions taken to correct the complaint. The vendor shall notify the Project Manager immediately of any complaints given directly to the vendor.

EQUIPMENT

The vendor shall furnish equipment of a type and quantity to perform the work satisfactorily within the time specified herein this solicitation. If, in the opinion of the County Project Manager, the vendor has insufficient equipment on the job to satisfactorily complete the work within the required time, the vendor shall provide additional equipment as directed by the County Project Manager.

County reserves the right to inspect and approve all equipment before it is placed in service. If at any time the County Project Manager determines that any equipment is deficient in any way, the vendor shall remove the equipment from service immediately, and the equipment shall remain out of service until the deficiency is corrected to the satisfaction of the County Project Manager. Inspection and approval of the vendor's equipment by the County Project Manager shall not relieve the vendor of responsibility or liability for injury to persons or damage to property caused by the operation of the vendor's equipment, nor shall it relieve the vendor of the responsibility to meet the established time for the completion.

QUALITY CONTROL/CORING

At the discretion of the County, an independent testing firm may be obtained by the County to take coring samples from the repaired areas. The County will have the option of completing one (1) core per repaired area and one (1) core per every ten (10) square yards of repair if the size of the repair is greater than ten (10) square yards. If it is determined that the repairs meet the specifications as outlined within, the County will bear the cost of the coring. If it is determined that the work does not meet the specifications as outlined within, the vendor will be responsible for the cost associated with the coring and shall be responsible to make the necessary corrections to the work to meet the specifications. The cost incurred by the County for the coring will be deducted from the submitted invoice.

SUBCONTRACTOR/MATERIAL SUPPLIERS

If subcontractors or materials suppliers are to be used by the vendor, the vendor must provide a listing of such subcontractors and materials suppliers with the vendor's acceptance of the Notice to Proceed. The listing must include the name of each subcontractor/material supplier proposed, the work or the material the subcontractor/material supplier will provide, and the percentage of the overall proposed project. Prior to final payment to the vendor, vendor must provide Certification of Payment to Subcontractors/Materials Suppliers before the invoice is processed and paid.

EMERGENCIES

The vendor shall have a responsible person available at or reasonably near the County on a twenty-four (24) hour basis, seven (7) days a week, who may be contacted in emergencies and in cases where immediate action must be taken to maintain traffic or to handle any other problem that might arise. The vendor's responsible person for supervision of emergencies shall speak and understand, both verbally and in writing, the English language. The vendor shall submit to the County Project Manager, the phone numbers and names of personnel designated to be contacted in cases of emergencies. Included in this list shall be twenty-four (24) hour contact phone numbers for all subcontractors, if any, performing work under this agreement. This list shall contain the name of their supervisors responsible for work pertaining to this contract.

SAFETY

All standard equipment, work operations, safety equipment, personal protective equipment, and lighting required or mandated by State, Federal, OSHA, or ADA regulations must be provided. Any safety devices installed by the manufacturer must be in place and in proper working order at all times. If the County Project Manager determines that equipment is deficient in safety devices, the vendor will be notified immediately. The vendor must immediately repair or remove the equipment from service until the deficiency is corrected to the satisfaction of the County Project Manager.

The County Project Manager will periodically monitor work site for safety. Should there be safety or health violations, the County Project Manager has the authority, but not the duty, to require the vendor to correct the violation in an expeditious manner. If there is any situation deemed unsafe by the County Project Manager, the project must be shut down immediately upon notice and must not resume work until the unsafe condition has been remedied.

Should the work site be in a hazardous area, the County will take reasonable actions to furnish the vendor with information concerning hazards such as types or identification of known toxic material, machine hazards, Material Safety Data Sheets (MSDS), or any other information that would assist the vendor in the planning of a safe work site. The vendor retains the ultimate responsibility to ensure all work is performed in a manner consistent with all applicable safety standards and directives.

The vendor must be aware that while working for the County, representatives from agencies such as the United States Department of Labor, Occupational Safety and Health Administration (OSHA) are invitees and need not have warrants or permission to enter the work site.

The vendor must designate a competent person who can communicate with all personnel of its organization whose duty shall be the prevention of accidents at the site. This person will be the vendor's Project Foreman unless otherwise designated in writing by the vendor to the County. All communications to the Project Foreman will be as binding as if given to the vendor.

HAZARDOUS MATERIALS

The vendor is responsible for notifying the County Project Manager of any hazardous materials used by the vendor on the work site and providing the County Project Manager with a copy of the Material Safety Data Sheets (MSDS) as required by federal law, as applicable. A copy of the Material Safety Data Sheets (MSDS) must be kept on the project work site at all times.

Any spillage of hazardous materials must be reported immediately to the County Project Manager and cleaned up in accordance with all Local, State and Federal Regulations. The clean-up cost of any spillage of hazardous materials caused by the vendor will be the sole responsibility of the vendor. A copy of a complete report showing compliance with local, state, and federal agencies must be given to the County Project Manager.

If any hazardous materials or conditions are discovered during normal operations, it is the responsibility of the vendor to immediately contact the County Project Manager with a description and the location of the condition.

LIQUIDATED DAMAGES

The County and the vendor recognize that, since time is of the essence for services as part of the contract, the County could suffer financial loss if the work is not completed within the time specified.

The County will be entitled to assess charges, as liquidated damages, but not as a penalty, for each calendar day after the scheduled completion date. The project will be deemed to be completed on the date it is accepted by the County Project Manager. The vendor hereby expressly waives and relinquishes any right which it may have to seek to characterize the above-noted liquidated damages as a penalty. The parties agree that the liquidated damages sum represents a fair and reasonable estimate of the County's actual damages at the time of contracting if the vendor fails to complete the work in a timely manner. The liquidated damages will be as follows:

Specific Project Amount	Daily Charge Per Calendar Day
\$5,000 and under	\$25
Over \$5,000 but less than \$10,000	\$75
\$10,000 or more but less than \$20,000	\$150
\$20,000 or more but less than \$30,000	\$250
\$30,000 or more but less than \$40,000	\$350
\$40,000 or more but less than \$50,000	\$450
Over \$50,000 but less than \$250,000	\$544

Any vendor that is in default for not completing the work within the time specified will be removed from the bidder's list, at the option of the County, and not permitted to bid work for Lake County until the project is complete and the liquidated damages sum is satisfied.

The County will retain from the compensation to be paid to the vendor the above described sum. If the vendor continues to fail to complete any or all remaining scheduled work, the County will charge the vendor any additional costs that would be incurred over and above the original contract cost. This amount will be considered a minimum to complete all remedial work, correct deficient work, clean up the project and other miscellaneous tasks as required to complete all work specified. This amount is in addition to the liquidated damages prescribed above and will not be construed as a penalty.

WORK ACCEPTANCE

Upon written notice from the vendor that the work is complete, the County Project Manager will make a final inspection with the vendor and will notify the vendor in writing of any deficiencies in the project. The vendor must correct all deficiencies before final acceptance and payment is made. If the deficiency is not properly corrected and there is a third inspection, the County will assess an eighty-dollar (\$80.00) fee to the vendor. The eighty-dollar (\$80.00) fee will be assessed for every re-inspection. The fee is assessed to offset the additional County labor costs and vehicle usage required for unnecessary inspections and the fee will be deducted from the final invoice.

WARRANTY

All work performed under the contract must be warranted to provide, at a minimum, the specified performance criteria for a period of at least eighteen (18) months after completion of the project and acceptance by the County. Acceptability of this work will be determined based on both end-result and performance-based criteria. Performance criteria are as follows: Fatigue (Alligator) Cracking: Replace any segment that has a fatigue cracking condition rating exceeding the low severity level for more than ten percent (10%) of the pavement surface area in any segment during the warranty period. Rutting: Replace the segment where any rutting resulting from failure of the base is more than one-half (½) inch depth as measured with a 10-foot long straightedge. Potholes: The vendor will be responsible for the repair of any potholes that emerge in the surface area. If the

surface area of all potholes totals five percent (5%) or more of the segment's surface area, the vendor must replace the segment.

It is the County's responsibility to monitor warranted work to determine the performance. This includes performance of tests, recording observations, providing the vendor with access to this information, and notifying the vendor in writing of any required warranty work.

It is the vendor's responsibility to supply all material, labor, equipment and expertise to perform warranty work at no additional cost to the County. The vendor must provide the County with certification that all materials, mixtures, and workmanship meet or exceed the requirements specified in this solicitation. The vendor must complete all warranty repairs and permanent replacement as directed by the County, maintaining traffic control as specified in this solicitation. The vendor must repair the areas within thirty (30) calendar days from notification by the County. In the event of any failure of the repaired area, in accordance with the performance criteria in this solicitation, the County and the vendor will determine if the failure is due to the materials or workmanship being at fault. If the failure is due to the materials or workmanship being at fault, the vendor must repair the failed areas at no cost to the County. In cases where the failure resulted from drainage problems or an unexpected increase in traffic/truck equivalent single axle loadings (ESALs), then the County will be responsible for any needed repairs at no cost to the vendor. In cases where the overlay was inadequate or poorly constructed by the vendor, then the vendor must replace the defective area utilizing overlay as specified in this solicitation, at no cost to the County.

ATTACHMENT B – ADDENDUMS



OFFICE OF PROCUREMENT SERVICES
315 WEST MAIN STREET, SUITE 441
PO BOX 7800
TAVARES FL 32778-7800

PHONE: (352) 343-9839
FAX: (352) 343-9473

ADDENDUM NO. 2

Date: March 28, 2019

Invitation to Bid (ITB) 19-0921

On-Call Pavement and Base Repair Contractor

It is the vendor's responsibility to ensure their receipt of all addenda, and to clearly acknowledge all addenda within their initial bid or proposal response. Acknowledgement may be confirmed either by inclusion of a signed copy of this addendum with their response by completion and/or return of the addendum acknowledgement section of the solicitation. Failure to acknowledge each addendum may prevent the bid or proposal from being considered for award.

This addendum DOES NOT change the date for receipt of bids.

Questions/Answers:

Q1. Striping of thermoplastic, most striping firms, will not place thermo until the asphalt has cured at least 14 days. The bid has no provision for temporary paint until thermo can be placed. Please confirm that the intent is to place thermoplastic and not paint. And please confirm where to price the temporary paint if thermoplastic is the basis of the bid?

A1. The provision for temporary or permanent paint will be identified per project as stated in Section 2 – Statement of Work – Striping

“Unless otherwise directed by the County Project Manager, all pavement markings must be installed to meet existing layout and must be included as a separate unit cost item on the Notice to Proceed.”

The vendor shall supply a cost to install temporary paint and thermoplastic markings. This cost shall be listed on the “Total Price” column and include all costs associated in the temporary paint and thermoplastic markings on the newly attached pricing sheet titled “Pavement Markings”.

Addendum to Modify the below section with the highlighted inserts and changes.

Section 2 – Statement of Work – Notice to Proceed

NOTICE TO PROCEED

All work must be ordered by the County Project Manager with a Notice to Proceed.

AGR BETWEEN LAKE COUNTY AND ADVANCED PLANNING CONSULTANTS FOR ON-CALL EMERGENCY
MANG CONSULTING, 19-0913

The vendor will have sixty (60) calendar days to COMPLETE the project from the date of receipt of the work request regardless of the amount of work described unless otherwise stated on the Notice to Proceed. A fourteen (14) day asphalt cure time shall be allowed in addition to the sixty (60) calendar days to complete the project for the placement of thermoplastic striping. No additional days will be provided for normal weather delays. Average number of days of rainfall will be determined by the Southeast Regional Climate Center which can be found at the following link:

Section 2 – Statement of Work – Striping


STRIPING

Unless otherwise directed by the County Project Manager, all pavement markings must be installed to meet the existing layout and must be included as a separate unit cost item on the Notice to Proceed. It is the responsibility of the vendor to ensure the current (before resurfacing) striping layout is recorded so that the same layout is placed on the newly resurfaced road, unless the County supplies a new pattern to be used. Any striping installed in a different layout than the previously existing must be removed and replaced by the vendor at no additional cost to the County unless previously directed in writing.

Any pavement markings that are disturbed as part of the base repair must be replaced as directed by the County Project Manager. A fourteen (14) day asphalt cure time will be allowed in addition to the sixty (60) calendar days to complete the project for the placement of thermoplastic striping. All pavement marking work will be performed in accordance with the requirements of the latest edition of the following manuals and publications, including, but not limited to: the Florida Department of Transportation "Standard Plans for Road and Bridge Construction" and the Federal Highway Administration "Manual of Uniform Traffic Control Devices".

The Revised Bid Form above Line 21 refers to "Permanent Thermoplastic Striping", however, it should refer to "PAVEMENT MARKINGS". I am attaching a new Bid Form titled Final Bid Form to be used for your response to this solicitation.

Acknowledgement of Addendum:

Firm Name: PAQCO, INC Date: 3-28-19
Signature:  Title: Vice President
Typed/Printed Name: FAY PAQUETTE

ATTACHMENT C – PRICING SCHEDULE

CONTRACTOR agrees to provide services to the COUNTY, pursuant to the terms and conditions of this Agreement, under the following pricing schedule:

FINAL BID FORM

Item No.	Description	UCM	Price Per Unit	Estimated Usage	Total Price
1	Mobilization/Demobilization Charge	EACH	\$1,750.00	20	\$35,000.00
2	Portable Changeable (Variable) Message Signs	EACH DAY	\$800.00	10	\$8,000.00
3	Base Repair (10-20 SY)	SQUARE YARD	\$60.00	200	\$12,000.00
4	Base Repair (>20-50 SY)	SQUARE YARD	\$50.00	500	\$25,000.00
5	Base Repair (>50-100 SY)	SQUARE YARD	\$40.00	400	\$16,000.00
6	Base Repair (>100-200 SY)	SQUARE YARD	\$33.50	1500	\$50,250.00
7	Base Repair (>200 SY)	SQUARE YARD	\$27.50	1000	\$27,500.00
8	Additional one inch per SY for limestone to be installed	SQUARE YARD	\$2.00	50	\$100.00
9	Milling (10-20 SY)	SQUARE YARD	\$35.00	25	\$875.00
10	Milling (>20-50 SY)	SQUARE YARD	\$28.00	50	\$1,400.00
11	Milling (>50-100 SY)	SQUARE YARD	\$25.00	100	\$2,500.00
12	Milling (>100-200 SY)	SQUARE YARD	\$22.50	500	\$11,250.00
13	Milling (>200 SY)	SQUARE YARD	\$20.00	1500	\$30,000.00
14	Asphalt Repair (10-20 SY)	SQUARE YARD	\$17.50	225	\$3,937.50
15	Asphalt Repair (>20-50 SY)	SQUARE YARD	\$15.00	550	\$8,250.00
16	Asphalt Repair (>50-100 SY)	SQUARE YARD	\$14.00	500	\$7,000.00
17	Asphalt Repair (>100-200 SY)	SQUARE YARD	\$12.50	2000	\$25,000.00
18	Asphalt Repair (>200 SY)	SQUARE YARD	\$12.50	2500	\$25,000.00 ^{REVISED} \$31,250.00
19	Additional one inch per SY for asphalt to be installed	SQUARE YARD	\$8.75	500	\$4,375.00

AGR BETWEEN LAKE COUNTY AND ADVANCED PLANNING CONSULTANTS FOR ON-CALL EMERGENCY
MANG CONSULTING, 19-0913

20	Asphalt Per Ton	TON	\$130.00	5,000	\$ 650,000.00
PAVEMENT MARKINGS					
21	4-Inch White Line	LINEAR FOOT	\$ 1.50	125	\$ 187.50
22	4-Inch Yellow Line	LINEAR FOOT	\$ 1.50	125	\$ 187.50
23	6-Inch White Line	LINEAR FOOT	\$ 1.75	2,500	\$ 4,375.00
24	6-Inch Yellow Line	LINEAR FOOT	\$ 1.75	2,500	\$ 4,375.00
25	18-Inch White Line For Gore Areas	LINEAR FOOT	\$ 3.50	500	\$ 1,750.00
26	18-Inch Yellow Line for Gore Areas	LINEAR FOOT	\$ 3.50	500	\$ 1,750.00
27	Symbol - Single Arrow*	EACH	\$ 80.00	5	\$ 400.00
28	Symbol - Combination Arrow*	EACH	\$ 115.00	5	\$ 575.00
29	Message - School*	EACH	\$ 215.00	5	\$ 1,075.00
30	Message - Railroad Crossing*	EACH	\$ 215.00	5	\$ 1,075.00
31	Message - Only*	EACH	\$ 115.00	5	\$ 575.00
32	Message - Merge*	EACH	\$ 150.00	5	\$ 750.00
33	Message - Stop*	EACH	\$ 150.00	5	\$ 750.00
34	Message Miscellaneous, 1-5 Letters	EACH	\$ 150.00	5	\$ 750.00
35	24-Inch White Stop Bar	EACH	\$ 100.00	20	\$ 2,000.00
36	Raised Pavement Markings	EACH	\$ 6.50	500	\$ 3,250.00
Additional Items					
37	Night Work Charge (Including Lights)	EACH HOUR	\$ 300.00	40	\$ 12,000.00

AGR BETWEEN LAKE COUNTY AND ADVANCED PLANNING CONSULTANTS FOR ON-CALL EMERGENCY
MANG CONSULTING, 19-0913

3B	Cost Per Day for Law Enforcement Officer To Assiat With MOT - 8 Hour Shift Only Used If Project Manager Requests Service	DAY	\$400 ⁰⁰	5	\$2,000.00	
Grand Total					\$2,000.00	2,000.00 2,000.00

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

ITEM TITLE: Resolution 2022-031 Proposed Millage FY 2022-23

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Thursday, July 21, 2022

SUBMITTED BY: City Treasurer

BRIEF NARRATIVE: Resolution 2022-031 Proposed Millage FY 2022-023

The City of Fruitland Park Commission is required by law to establish the proposed operating millage in accordance with the Truth-In-Millage (TRIM) requirements set forth in Chapter 200 of the Florida Statutes. Once the proposed rate is established, the commission cannot exceed that rate unless, each taxpayer is mailed a revised TRIM notice at the expense of the city. By utilizing the same millage as last four years at 3.9134, the city will generate an additional \$336,884 over the roll-back rate of 3.6452 which is a 7.36% increase over the roll-back rate. Below is a recap of voting requirements related to millage rate and the revenue it would generate:

Rate Proposed	Millage Rate	95% Revenue	Required Votes	Increase Last Year	Increase over
Proposed rate	3.9134	3,525,656	3	268,854	0
Roll-back rate	3.6452	3,284,030	3	27,227	-241,626
Majority Maximum	4.0429	3,642,325	3	385,523	116,669
2/3 Maximum	4.4472	4,006,567	4	749,764	480,911

FUNDS REQUIRED:

ATTACHMENTS: Proposed resolution 2022-031 and DR-420, MM-P

RECOMMENDATION: Approval

ACTION: Adopt Resolution 2022-031

RESOLUTION 2022-031

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, ADOPTING A NOT TO EXCEED MILLAGE RATE OF 3.9134 LEVYING OF AD VALOREM TAXES FOR FISCAL YEAR 2022-2023 AND SETTING THE DATE, TIME AND PLACE OF PUBLIC HEARING ON THE BUDGET FOR FISCAL YEAR 2022-2023 PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice, a public hearing will be held at the City of Fruitland Park, Lake County, Florida, on September 8, 2022 at 6:00 p.m., at which time the general public will be given an opportunity to comment and ask questions pertaining to the tentative budget and millage rate; and

WHEREAS, pursuant to section 200.065, Florida Statutes, after proper notice a second public hearing will be held at the City of Fruitland Park on September 22, 2022 at 6:00 p.m. at which time the general public will be given an opportunity to comment and ask questions pertaining to the proposed final budget and millage rate; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Lake County has been certified by the county property appraiser to the City of Fruitland Park as \$948,335,743.

WHEREAS, the City of Fruitland Park is prepared to set a proposed millage rate of 3.9134 mills; and

WHEREAS, the FY2023 operating proposed millage rate of 3.9134 mills is a 7.36% increase to the current year rolled-back rate of 3.6452.

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

1. The City Commission of the City of Fruitland Park, Florida does hereby ratify and set the proposed not to exceed ad valorem millage rate for the City of Fruitland Park, Lake County, Florida, for the fiscal year 2022-2023 at 3.9134 mills, which is greater than the rolled back of 3.6452 mills by 7.36%.
2. The tentative millage and budget hearings will be held on September 8, 2021 at 6:00 p.m. in the Commission Chambers at City Hall located at 506 W. Berckman Street, Fruitland Park, Florida.
3. The final millage and budget hearings will be held on September 22, 2021 at 6:00 p.m. in the Commission Chambers at City Hall located at 506 W. Berckman Street, Fruitland Park, Florida.
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 28th day of July, 2022, at 6:00 p.m., or as soon thereafter, by the City Commission of the City of Fruitland Park, Florida.

Chris Cheshire, Mayor
City of Fruitland Park

Attest:

Esther B. Coulson, MMC, City Clerk

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:

Anita Geraci-Carver, City Attorney



CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

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

Year: 2022	County: LAKE
Principal Authority: CITY OF FRUITLAND PARK	Taxing Authority: CITY OF FRUITLAND PARK

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	939,302,675	(1)
2.	Current year taxable value of personal property for operating purposes	\$	9,033,068	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	0	(3)
4.	Current year <u>gross taxable value</u> for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	948,335,743	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	13,425,527	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	934,910,216	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	857,729,335	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	Number 2 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number 0 (9)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:	Date :		
	Electronically Certified by Property Appraiser	7/1/2022 9:16 AM		

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	3.9134	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	3,356,638	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	291,394	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	3,065,244	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	94,008,817	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	840,901,399	(15)
16.	Current year <u>rolled-back rate</u> <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	3.6452	per \$1000	(16)
17.	Current year proposed operating millage rate	3.9134	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	3,711,217	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$ 3,065,244	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	3.6452 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 3,456,873	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$ 3,711,217	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	3.9134 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>	7.36 %	(27)

First public budget hearing	Date : 9/8/2022	Time : 6:00 PM EST	Place : The City of Fruitland Park Commission Chamber 506 West Berckman St Fruitland Park FL 34731
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : GARY LAVENIA CITY MGR		Contact Name and Contact Title : Jeannine Racine, CITY FINANCE DIRECTOR		
	Mailing Address : 506 W BERCKMAN ST		Physical Address : 506 W BERCKMAN ST		
	City, State, Zip : FRUITLAND PARK, FL 34731		Phone Number : 352-360-6545		Fax Number : 352-360-6686



Reset Form


Print Form

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE

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

For municipal governments, counties, and special districts

Year: 2022	County: LAKE
Principal Authority : CITY OF FRUITLAND PARK	Taxing Authority: CITY OF FRUITLAND PARK
1. Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.	
2. Current year rolled-back rate from Current Year Form DR-420, Line 16	3.6452 per \$1,000 (2)
3. Prior year maximum millage rate with a majority vote from 2021 Form DR-420MM, Line 13	4.0744 per \$1,000 (3)
4. Prior year operating millage rate from Current Year Form DR-420, Line 10	3.9134 per \$1,000 (4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.	
Adjust rolled-back rate based on prior year majority-vote maximum millage rate	
5. Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 857,729,335 (5)
6. Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ 3,494,732 (6)
7. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 291,394 (7)
8. Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$ 3,203,338 (8)
9. Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 840,901,399 (9)
10. Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	3.8094 per \$1,000 (10)
Calculate maximum millage levy	
11. Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	3.8094 per \$1,000 (11)
12. Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0613 (12)
13. Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	<u>4.0429</u> per \$1,000 (13)
14. Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	<u>4.4472</u> per \$1,000 (14)
15. Current year proposed millage rate	<u>3.9134</u> per \$1,000 (15)
16. Minimum vote required to levy proposed millage: (Check one)	(16)
<input checked="" type="checkbox"/> a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. Enter Line 13 on Line 17.	
<input type="checkbox"/> b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to proposed rate. Enter Line 15 on Line 17.	
<input type="checkbox"/> c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.	
<input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the proposed rate. Enter Line 15 on Line 17.	
17. The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	4.0429 per \$1,000 (17)
18. Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 948,335,743 (18)

Taxing Authority : CITY OF FRUITLAND PARK		DR-420MM-P R. 5/12 Page 2	
19.	Current year proposed taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$	3,711,217 (19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$	3,834,027 (20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM-P)</i>	\$	0 (21)
22.	Total current year proposed taxes <i>(Line 19 plus Line 21)</i>	\$	3,711,217 (22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 20 from each district's Form DR-420MM-P)</i>	\$	0 (23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$	3,834,027 (24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year proposed taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :
	Title : GARY LAVENIA CITY MGR	Contact Name and Contact Title : Jeannine Racine, CITY FINANCE DIRECTOR	
	Mailing Address : 506 W BERCKMAN ST	Physical Address : 506 W BERCKMAN ST	
	City, State, Zip : FRUITLAND PARK, FL 34731	Phone Number : 352-360-6545	Fax Number : 352-360-6686

Complete and submit this form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with the form DR-420, Certification of Taxable Value.

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

ITEM TITLE: Public Hearing - Ordinance 2022-015 LSCPA - 68.55± Acres - Timbertop Lane - Petitioners: Stephanie Bailey Bouis and Patricia Bouis Thompson

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Monday, July 18, 2022

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

BRIEF NARRATIVE: **Ordinance 2022-015** Large Scale Comprehensive Plan Amendment of approximately 68.55 +/- acres generally located at Timbertop Lane to amend the future land use from Community Mixed Use (six units per acre; maximum four/ac without sewer) to General Mixed Use (12 units per acre; maximum four/ac without sewer). Applicant proposes to develop 288 garden apartments and 198 townhomes with commercial frontage. The Planning and Zoning Board at its July 21, 2022 meeting recommended approval.

FUNDS REQUIRED: None

ATTACHMENTS: Proposed Ordinance 2022-015 with legal description, proposed future land use zoning map, staff report and advertising affidavit.

RECOMMENDATION: Approval.

ACTION: Approve Ordinance 2022-015

ORDINANCE 2022-015

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK COMMUNITY MIXED USE TO GENERAL MIXED USE OF 68.55 +/- ACRES OF PROPERTY GENERALLY LOCATED ON TIMBERTOP LANE; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been received from Tara Tedrow, Esq. as applicant, on behalf of Stephanie Bailey Bouis and Patricia Bouis Thompson as Owner, requesting that real property within the city limits of the City of Fruitland Park be assigned a land use designation of "General Mixed Use" under the Comprehensive Plan for the City of Fruitland Park; and

WHEREAS, the required notice of the proposed large scale comprehensive plan amendment has been properly published as required by Chapter 163, Florida Statutes; and

WHEREAS, the Planning and Zoning Board of the City of Fruitland Park and the Local Planning Agency for the City of Fruitland Park have reviewed the proposed amendment to the Comprehensive Plan and have made recommendations to the City Commission of the City of Fruitland Park.

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

Section 1: The following described property consisting of approximately 68.55 ± acres generally located on Timbertop Lane as described and depicted as set forth on **Exhibit "A"** shall be assigned a land use designation of General Mixed Use under the City of Fruitland Park Comprehensive Plan as depicted on the map attached hereto as **Exhibit "B"** and incorporated herein by reference.

Section 2: A copy of said Land Use Plan Amendment is filed in the office of the City Manager of the City of Fruitland Park as a matter of permanent record of the City, matters and contents therein are made a part of this ordinance by reference as fully and completely as if set forth herein, and such copy shall remain on file in said office available for public inspection.

Section 3: Transmittal. After the first public hearing, a copy hereof shall be transmitted to the Department of Economic Opportunity and the East Central Florida Regional Planning Council, the water management district, the Department of Environmental Protection, the Department of

State, the Department of Transportation, Lake County, and any other unit of local government or governmental agency in the State of Florida that has filed a written request with the Clerk of the City of Fruitland Park, Florida.

Section 4: Directions. The City Manager or his designee, upon the effective date of this Ordinance, is hereby directed to indicate the changes adopted in this Ordinance and to reflect the same on the Comprehensive Land Use Plan Map of the City of Fruitland Park.

Section 5: Severability. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 6: Conflicts. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 7: Scrivener’s Errors. Scrivener’s errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 8: Effective Date. This Ordinance shall become effective 31 days after its adoption by the City Commission. If this Ordinance is challenged within 30 days after its adoption, it may not become effective until the state land planning agency or Administrative Commission, respectively, issues a final order determining that this Ordinance is in compliance. No development permits or land uses dependent on this amendment may be issued or commence before it has become effective.

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2022.

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Esther Coulson, MMC, City Clerk

Anita Geraci-Carver, City Attorney

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)

Passed First Reading _____
Passed Second Reading _____
(SEAL)

**EXHIBIT A
LEGAL DESCRIPTION**

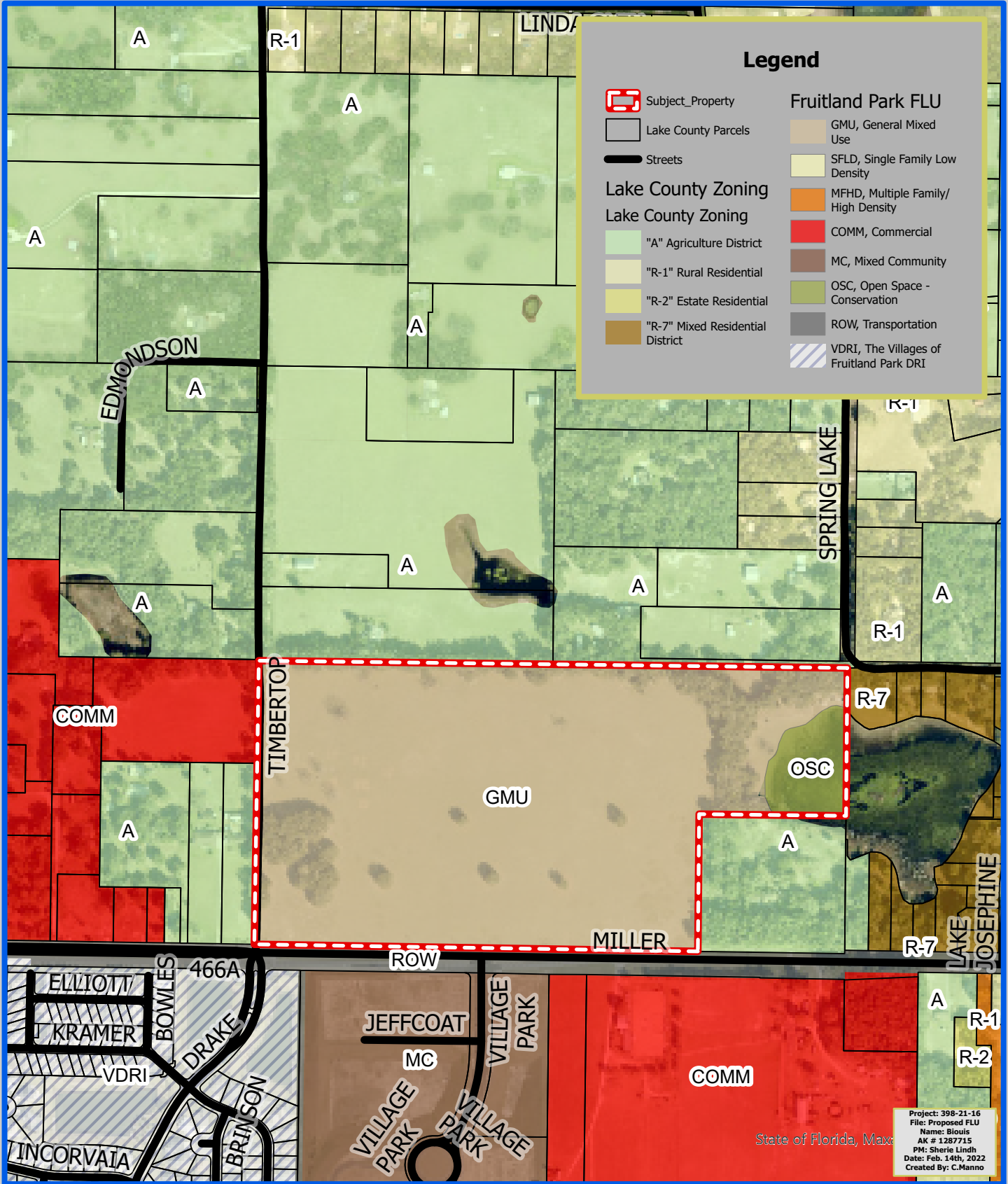
The Northwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$; and the West $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$; and the Northeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 5, Township 19 South, Range 24 East, in Lake County, Florida, LESS the right of way of State Road No. S-466A.

EXHIBIT B
MAP

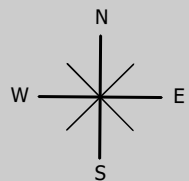
**EXHIBIT A
LEGAL DESCRIPTION**

The Northwest $\frac{1}{4}$ of the Southwest $\frac{1}{4}$; and the West $\frac{1}{2}$ of the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$; and the Northeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 5, Township 19 South, Range 24 East, in Lake County, Florida, LESS the right of way of State Road No. S-466A.

EXHIBIT B
MAP



Project: 398-21-16
 File: Proposed FLU
 Name: Bouis
 AK # 1287715
 PM: Sherie Lindh
 Date: Feb. 14th, 2022
 Created By: C.Manno



Bouis Property

Proposed FLU Map Lake County, FL

Urban & Regional Planners, Inc.
 1162 CAMP AVENUE - MT. DORA, FL 32757
 (352)385-1940 / FAX (352)383-4824

**CITY OF FRUITLAND PARK
STAFF REPORT BY LPG URBAN & REGIONAL PLANNERS, INC.**

LARGE SCALE COMP PLAN AMENDMENT AND REZONING

Owner: Stephanie Bailey Bouis & Patricia Bouis Thompson

Applicant: Tara Tedrow

General Location: North side of CR 466A & East of Timbertop Lane

Number of Acres: 68.55 ± acres

Existing Zoning: Planned Unit Development (PUD)

Existing Land Use: Community Mixed Use (6 units/acre)

Proposed Land Use: General Mixed Use (12 units/acre)

Proposed Zoning: Mixed Use Planned Unit Development (MUPUD)

Date: May 25, 2022

Description of Project

The proposed development consists of 18.88 ± acres (27.5%) of commercial uses (168,000 SF), 6.88 ± acres (10.1%) of institutional uses (209,785 SF), and 42.79 acres ± (62.4%) of multi-family consisting of 486 total units (288 apartment units and 198 townhomes) (42.79 ± acres). Total commercial/office/intuitional square footage is 377,785 square feet. The proposed maximum height is 4 stories (45 feet). The existing PUD known as Live Oak Center allowed for 120 units (townhomes/apartments – 10 acres), 300,000 (30 acres) SF of commercial, and 200,000 (20 acres) SF of office with a maximum building height of 45 feet.

	Surrounding Zoning	Surrounding Land Use
North	Lake County Agriculture (Ag)	Lake County Urban Medium (7 units/acre)
South	PUD and C-2	Mixed Community and Commercial
East	County R-7	Lake County Urban Medium (7 units/acre)
West	C-2 and County Agriculture (Ag)	Commercial and County Rural (1 unit/5 acres)

Assessment

Conceptual Plan

The Concept Plan meets the minimum requirements per Chapter 154.

The proposed development consists of 18.88 acres (27.5%) of commercial/office uses of 168,000 square feet; 6.88 acres (10.1%) of institutional uses of 209,784 square feet; and 42.79 acres (62.4%) of residential uses consisting of 25 townhomes (2-story) with 198 units and 7 apartments (3 story and 4 story) consisting of 288 units. The proposed townhome minimum net living area is 1,480 SF and the proposed apartment minimum net living area is 1,200 SF. The gross density is 11.43 units per acre.

The applicant is proposing a 15', Type "B" landscape buffer with a 6' tall opaque fence along the northern, eastern and western property boundary adjacent to agricultural zoning and a 25' type "C" buffer along CR 466A. The type "B" buffer planting is 4 canopy trees, 2 understory trees and 15 shrubs per 100 linear feet. The 25' type "C" buffer is 5 canopy trees, 4 understory trees, and 30 shrubs per linear feet.

The proposed recreation open space is 25% (16.33 acres). The project at build out is anticipated to have a population of 1,176 residents (2.42 pph x 486 units). Chapter 154 requires a minimum of 20% of common open space of which portions should be suitably improved to meet the recreational needs of the community. The plan shows two (2) clubhouses, two (2) pools, playground, walking trail, benches and four (4) fountains. The plan indicates that the applicant is offering 25% open space and includes the proposed stormwater pond. It is the applicant's position that the proposed open space meets Chapter 154.

The concept plan identifies potential additional right of way for Timbertop Lane and a 15' pedestrian and bicycle trail within the proposed right of way to connect to CR 466A. Timbertop Lane is a planned major collector roadway with a minimum 100' right of way. The applicant is aware that CR 466A is under the jurisdiction of Lake County and proposed access are subject to their approval.

Comprehensive Plan Amendment

Staff concurs with the justification submitted. The Public Works department indicates that there is sufficient water and sewer capacity to serve the proposed project. The traffic impact analysis indicates that the proposed development will not degrade the level of service of roadways.

Schools

Lake County Schools indicates that there are adequate public facilities to serve the project.

Environmental Assessment

The assessment indicates the presence of wetlands, potential presence of gopher tortoises and the site is within the sand skink consultation area. Prior to development, a relocation permit will need to be secured and a sand skink survey or exemption will need to be secured. Should sand skinks occupy the site and habitat set aside is not an option, mitigation will be required.

Recommendation

The proposed development meets FLU Policies 1-1.2, Table 1-1; 1-1.10 – General Mixed Use; 1-2.1 – Promote Orderly Growth and 1-2.2 – New Development. Staff recommends approval of the large-scale comp plan amendment.

The concept plan meets the minimum technical requirements of Chapter 154. Staff recommends approval of the PUD amendment and concept plan subject to the City Commission's concurrence with the applicant that the proposed open space meets the common open requirements of Chapter 154.

The Villages[®]
DAILY SUN

Published Daily
 Lady Lake, Florida
 State of Florida
 County Of Lake

Before the undersigned authority personally appeared **Joseph Szabo**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #1073408 in the matter of

ORDINANCE 2022 – 014
ORDINANCE 2022 - 015

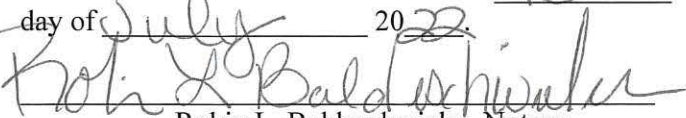
was published in said newspaper in the issues of

JULY 12, 2022
JULY 15, 2022

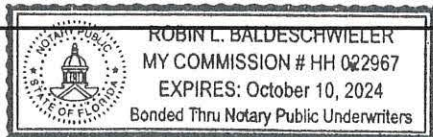
Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.


 (Signature Of Affiant)

Sworn to and subscribed before me this 15 day of July 2022.


 Robin L. Baldeschwieler, Notary

Personally Known X or
 Production Identification _____
 Type of Identification Produced _____



ORDINANCE 2022 - 014

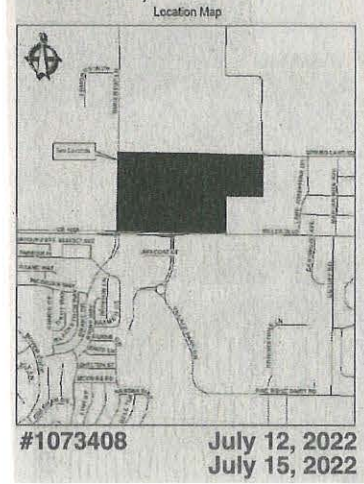
AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 68.55 + ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PUD TO CITY OF FRUITLAND PARK MIXED USE PLANNED UNIT DEVELOPMENT (MUPUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; DIRECTING THE CITY MANAGER TO AMEND THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

ORDINANCE 2022-015

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A LARGE SCALE COMPREHENSIVE PLAN AMENDMENT BY AMENDING THE FUTURE LAND USE PLAN DESIGNATION FROM CITY OF FRUITLAND PARK COMMUNITY MIXED USE TO GENERAL MIXED USE OF 68.55 +/- ACRES OF PROPERTY GENERALLY LOCATED ON TIMBERTOP LANE; DIRECTING THE CITY MANAGER OR DESIGNEE TO TRANSMIT THE AMENDMENT TO THE APPROPRIATE GOVERNMENTAL AGENCIES PURSUANT TO CHAPTER 163, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO AMEND SAID COMPREHENSIVE PLAN; PROVIDING FOR SEVERABILITY, CONFLICTS AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

All meetings will be held at the Commission Chambers, 506 W. Berckman Street, Fruitland Park, Florida. The proposed Ordinances and metes and bounds legal description of the property may be inspected by the public between the hours of 8:00 a.m. to 5:00 p.m. Monday to Friday at the City Clerk's office at City Hall. For further information call (352) 360-6727.

Interested parties may appear at the meetings and be heard with respect to the proposed Ordinances. A person who decides to appeal any decision made by any board, agency or commission with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence which the appeal is based (Florida Statutes 286.0105).



The proposed Resolution and Ordinances will be considered at the following public meetings:

- Fruitland Park Planning & Zoning Meeting on July 21, 2022 at 6:00 p.m.
- Fruitland Park City Commission Meeting on July 28, 2022 at 6:00 p.m.
- Land Planning Agency Meeting on July 28, 2022 at 6:15 p.m.
- Fruitland Park City Commission Meeting on September 8, 2022 at 6:00 p.m.

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

ITEM TITLE: Public Hearing - Ordinance 2022-014 Rezoning and Amendment to MDA - PUD to MUPUD 68.55± Acres - Timbertop Lane - Petitioners: Stephanie Bailey Bouis and Patricia Bouis Thompson

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Monday, July 18, 2022

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

BRIEF NARRATIVE: Ordinance 2022-014 to rezone 68.55± Acres generally located at Timbertop Lane from planned unit development to mixed-use planned unit development (PUD); adopt an amended planned development/master development agreement (existing PUD known as *Live Oak Center*), and amend the conceptual plan to allow for mixed use multi-family dwellings (288 garden apartments) and town home units (198 town homes). The current future land use designation is community mixed use (six units per acre, maximum four/ac without sewer).

The applicant is proposing future land use designation of general mixed use (12 units per acre; maximum four /ac without sewer). The maximum building height is 45 feet. Additionally, the applicant is seeking to further amend the phasing of the proposed development as open-ended.

The Planning and Zoning Board at its July 21, 2022 meeting recommended approval.

FUNDS REQUIRED: None

ATTACHMENTS: Proposed Ordinance 2022-014, PD/MDA amendment, conceptual plan, existing and proposed future land use maps and justification statement. (Staff report and advertisement affidavit is incorporated in agenda item 6b.)

RECOMMENDATION: Approval.

ACTION: Approve Ordinance 2022-014

ORDINANCE 2022-014

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 68.55 ± ACRES OF PROPERTY FROM CITY OF FRUITLAND PARK PUD TO CITY OF FRUITLAND PARK MIXED USE PLANNED UNIT DEVELOPMENT (MUPUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK; APPROVING AN AMENDED MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER TO AMEND THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been submitted by Tara Tedrow, Esq., as Applicant, on behalf of Stephanie Bailey Bouis and Patricia Bouis Thompson, Owner, requesting that approximately 68.55 acres of real property generally located on Timbertop Lane (the "Property") be rezoned from City of Fruitland Park PUD to the City of Fruitland Park Mixed Use Planned Unit Development (MUPUD) within the city limits of Fruitland Park; and

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

WHEREAS, said property is the subject of the Live Oak Center Master Development Agreement dated January 27, 2010 recorded March 11, 2010 in Official Records Book 3881 Pages 761-772, of the Public Records of Lake County, Florida (the "Master Development Agreement"); and

WHEREAS, the required notice of the proposed rezoning has been properly published; and

WHEREAS, the City Commission reviewed said petition, the recommendations of the Planning and Zoning Board, staff report and any comments, favorable or unfavorable, from the public and surrounding property owners at a public hearing duly advertised;

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

Section 1. The following described property consisting of approximately 68.55 ± acres of land generally located on Timbertop Lane shall hereafter be designated as MUPUD, Mixed Use Planned Unit Development, as defined in the Fruitland Park Land Development Regulations. The property is more particularly described and depicted as set forth on **Exhibit "A"**. The Property shall hereafter be developed according to the Amended Development Agreement attached hereto as **Exhibit "B"**, which includes, but is not limited to, the concept plans attached to the Amended Development Agreement.

Section 2. That the City Manager, or designee, is hereby directed to have amended, altered, and implemented the official zoning maps of the City of Fruitland Park, Florida to include said designation consistent with this Ordinance.

Section 3. Severability. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 4. Scrivener’s Errors. Scrivener’s errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 5. Conflict. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

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

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2022.

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Esther Coulson, MMC, City Clerk

Anita Geraci-Carver, City Attorney

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)

Passed First Reading _____
Passed Second Reading _____
(SEAL)

EXHIBIT "A"
LEGAL DESCRIPTION AND MAP

EXHIBIT "B"
AMENDED DEVELOPMENT AGREEMENT

AMENDED MASTER DEVELOPMENT AGREEMENT

THIS AMENDED MASTER DEVELOPMENT AGREEMENT ("Amended Agreement") is entered into and made as of the ____ day of _____, 202__ between the CITY OF FRUITLAND PARK, FLORIDA, a Florida municipal corporation, (hereinafter referred to as the "City"), and _____ (hereinafter referred to as the "Owner").

RECITALS

1. The City and FRANK STEPHAN BOUIS, TRUSTEE OF THE FRANK STEPHAN BOUIS FAMILY TRUST DATED OCTOBER 16, 2008, entered into the Like Oak Center Master Development Agreement on January 27, 2010 (the "Original Agreement") regarding the annexation, rezoning and future land use designation for the property described and depicted as set forth on Exhibit "A" attached to and incorporated in this Amended Agreement (hereafter referred to as the "Property").

2. Owner has filed applications for an amendment to the Original Agreement to update the development program for the Property to maximize opportunities for development in line with the City's desired planning principles and current market demands.

3. Owner represents that he is the sole legal owner of the Property and that it has the full power and authority to make, deliver, enter into, and perform pursuant to the terms and conditions of this Amended Agreement and has taken all necessary action to authorize the execution, delivery, and performance of the terms and conditions of this Amended Agreement.

4. The City of Fruitland Park has determined that the development of the Property presents, among other things, an opportunity for the City to secure quality planning and growth, protection of the environment, and a strengthened and revitalized tax base.

5. The City of Fruitland Park has determined that the proposed development is consistent with the City's comprehensive plan and land development regulations.

ACCORDINGLY, in consideration of the mutual benefits and the public interest and other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. **Recitals.** The above recitals are true and correct, are hereby incorporated herein by reference, and form a material part of this Amended Agreement. All exhibits to this Amended Agreement are hereby deemed a part thereof.

Section 2. **Land Use/Development.** Development of the Property shall be substantially consistent with the "Miller Park Conceptual Site Plan" attached as Exhibit "B" (the "Plan").

Section 3. **Phasing.** Owner may develop the Property in multiple phases. Up to a total of four (4) phases is allowed. Residential development must occur simultaneously and in the same percentage of development with nonresidential development, except that non-residential may be developed in advance of residential. Owner is not permitted to build residential in advance of non-residential.

Section 4. Development Standards. City and Owner agree that the land uses for the development of the Property shall be substantially as follows:

- | | | | |
|----|--|--|--|
| A. | Commercial/Retail/
Office | 168,000 sq-ft. <u>SF commercial
(proposed)*</u>

Approx. 18.88 Acres | <u>*The project Plan proposes 168,000 SF of commercial uses, but 575,688 SF of commercial/retail/office uses total are permitted under a .70 FAR. However, Owner shall not exceed 300,000 SF max of commercial and 50,000 SF max of office uses.</u> |
| B. | Institutional/
Medical | <u>209,784 SF (proposed and max allowed)</u>

Approx. 6.88 Acres 209,785, sq ft | |
| C. | Maximum ISR: .80

Maximum FAR: .70 | | |
| D. | Garden Apartments | Approx. 23.75 Acres | 288 Units Total |
| E. | Townhomes | Approx. 20.28 Acres | 198 Units Total |

Section 5. Permitted Uses and Development Standards.

A. **Non-Residential Uses:** The following uses shall be permitted:

- (1) Big box retail (i.e. commercial retail stores with over 40,000 square feet of floor area)
- (2) Offices for professional services
- (3) Personal services
- (4) Convenience stores without fuel operations
- (5) Laundry and dry-cleaning retail stores
- (6) Day care centers
- (7) Adult Congregate Living Facilities
- (8) Licensed Community Residential Homes, Group Homes, Foster Care Facilities with more than six (6) residents
- (9) Clubs, Lodges and Fraternal Organizations
- (10) Financial Services

- (11) Office Supply
- (12) Retail Sales & Services
- (13) Business Services
- (14) Bed & Breakfast Inn
- (15) Medical Office/Clinic
- (16) Convenience stores with fuel operations
- (17) Restaurants and coffee shops (drive in/up or sit down)
- (18) Banks
- (19) Athletic/Sports Facility
- (20) Game/Recreation Facility
- (21) Health/Exercise Club
- (22) Veterinary Office
- (23) Package liquor store
- (24) Pharmacy
- (25) Car wash (primary and incidental, including automated and self-service)
- (26) Retail sales of autoparts and incidental vehicle servicing
- (27) Hotel
- (28) Self-storage facilities

(29) ~~(28)~~ Any use not listed may be allowed as a conditional use pursuant to Chapter 155 of the City Land Development Code (“LDC”).

B. Residential Uses. The following uses shall be permitted:

(1) Single-family attached residential dwelling units (townhomes for rent or fee simple ownership)

~~(2) Single-family detached residential dwelling units (for rent or fee simple ownership)~~

~~(3) Two-family (duplex) residential dwelling units (for rent or fee simple ownership)~~

(2) ~~(4)~~ Multi-family residential dwelling units

(3) ~~(5)~~ Condominium dwelling units (for rent or fee simple ownership)

(4) ~~(6)~~ Customary accessory structures incidental to the principal use not to exceed 30% of living area of the principal dwelling unit, or 450 square feet, whichever is greater.

- C. **Building Height.** Provided that prior to any building permits being issued, all applicable agencies and governmental entities with jurisdiction confirm, in writing, that adequate fire protection is available to the Property, the maximum building height within the Property shall be 45 feet.
- D. **Use Variation.** Land use quantities and acreages of the different uses on the Property may vary provided the cumulative development remains within the densities and intensities set forth herein.
- E. **Setbacks.** Perimeter building setbacks shall be 25' with the exception of CR 466A which will be 50'.

Townhomes:

- i. Minimum Building Setbacks
 - a. Front: 20 feet
 - b. Front-Garage: 25 feet
 - c. Side: 10 feet (between building pads)
 - d. Side: 12.5 feet (building to street)
 - e. Side: 0 feet (between units)
 - f. Rear: 15 feet, except 5' for patio, pool and screen structures
- ii. Minimum Living Area: 1,480 SF
- iii. Minimum Lot Width: 20 feet
- iv. Minimum Lot Area: 2,000 SF
- v. Maximum Impervious Surface Ratio (Lots): 75%
- vi. Maximum Number of Attached Units: 6

Apartments:

- i. Minimum Living Area: 600 SF
- ii. ~~i.~~ Minimum Building Setback
 - a. Front: 20 feet from edge of pavement
 - b. Side: 20 feet between buildings
 - c. Rear: 35' from Ordinary High Water Line of Lake

F. Residential Design Standards and Architectural features. All buildings shall utilize at least three of the following design features to provide visual relief along all elevations of the residential units. Garage vehicle doors shall incorporate the following elements: raised decorative panels, decorative glass panels or panes, decorative hinges, etc. Front doors shall incorporate the following decorative elements: raised decorative panels, decorative glass panels or panes, decorative handles, etc. Designs may vary throughout the development.

- 1) Dormers
- 2) Gables
- 3) Recessed or raised entries
- 4) Covered porch entries
- 5) Cupolas
- 6) Pillars or decorative posts
- 7) Bay window (minimum 12 inch projections)
- 8) Eaves (minimum 6-inch projections)
- 9) Front windows with arched glass tops and minimum 4-inch trim

b. **Building Materials.** Exterior building materials contribute significantly to the visual impact of a building on the community. These materials shall be well designed and integrated into a comprehensive design style for the project. The total exterior wall area of each building elevation shall be composed of one of the following:

- 1) At least thirty-five percent (35%) full-width brick or stone (not including window and door areas and related trim areas), with the balance being any type of lap siding and/or stucco.
- 2) At least thirty percent (30%) full-width brick or stone, with the balance being stucco and/or a “cementitious” lap siding. (A “cementitious” lap siding product is defined as a manufactured strip siding composed of cement-based materials rather than wood fiber-based or plastic-based materials. For example, Masonite or vinyl lap siding would not be allowed under this option.)
- 3) All textured stucco, provided there are unique design features such as recessed garages, tile or metal roofs, arched windows etc. in the elevations of the buildings or the buildings are all brick stucco. Unique design features shall be reviewed by the Community Development Director for compliance.

G. Commercial Design Standards. The Applicant shall be required to meet the nonresidential design standard requirements of the Fruitland Park Land Development Regulations.

Section 6. Property Owners Association. In the event there are multiple owners for separate portions of the Property, then the Owner shall establish a property owners association for each parcel with multiple owners of common areas, which shall be responsible for maintenance of common areas and infrastructure within the Property, including, but not limited to, parks and recreation areas, stormwater retention, open space areas, and common areas. Owner shall record

declarations satisfactory to City setting forth these requirements and detailing assessments in conjunction with the platting of the Property.

Section 7. Pedestrian and Bicycle Trails. Owner agrees to construct sidewalks to City standards on at least one side of a portion of the right of way within the Property. Additionally, Owner agrees to dedicate a 15-foot pedestrian and bicycle trail as set forth on the Plan and to maintain, or require the property owners' association to maintain, this area until and unless another entity suitable to City accepts maintenance responsibility. In this regard, if requested by City, Owner agrees to deed said property to City or some other governmental entity in conjunction with the use of that area as a pedestrian/bicycle trail after which the City or other deeded entity shall be reasonable to maintain such improvements. City agrees that this area shall be counted in determining setbacks for the Property, provided that no vertical improvements are constructed within the area that would conflict with the intended use as a pedestrian or bicycle trail. The pathways shall be separated from any and all roadway in a manner sufficient to ensure the maximum level of safety for those using such pathways. Further, the pathways shall be located within the area so as not to interfere or obstruct the installation and maintenance of utilities.

Section 8. Road Improvements. Owner shall be responsible for conducting a traffic study, and subsequently designing and constructing all transportation improvements based on such study. The City shall, under no circumstances, be financially responsible for the study and/or improvements. Specifically, Owner acknowledges that City anticipates a second access to the Property from Timbertop Lane will be necessary. Owner shall accordingly be responsible for providing such additional access and for improving Timbertop Lane within the Property boundaries if required by City in conjunction with City's review of the site plan for the Property. All roads shall be constructed in accordance with applicable City standards. Additionally, Owner shall provide stormwater retention associated with the roads either within the right-of-way or on the Property. [Depending on whether the townhome units on the Plan are sold for fee simple ownership or are for rent will impact the roadway widths required; depending on the townhome ownership structure, the plan will meet the requirements of the Code.](#)

Section 9. Lighting. Owner shall submit a site lighting plan in conjunction with the final site plan submittal for the Property for City approval. All exterior lighting shall be arranged to reflect light away from the residential portions of the Property to prevent illumination onto adjacent residential property from exceeding 0.5 foot candles while providing lighting adequate to ensure safety on road right of way. The poles and street lights within the Property shall be installed by Owner and thereafter maintained by the property owners association.

Water, Wastewater, and Reuse Water. Owner and his successors and assigns agree to obtain water, reuse water, irrigation water, and wastewater service (hereafter, "Utilities") exclusively through purchase from City when available. Owner covenants and warrants to City that it will not engage in the business of providing such Utilities to the Property or within City's F.S. Chapter 180 utility district. No private wells will be allowed within the Property. Owner shall construct, at Owner's expense, all on-site utility facilities (e.g. lift stations and lines). Except as otherwise provided herein, all such improvements must be constructed to City requirements and transferred to City as a contribution in aid of construction. Owner shall own and maintain all onsite water and wastewater improvements including any lift station(s) up to the point of connection at the property

line for the wastewater improvements and up to the point of connection to the City water meter for the water utility improvements.

Section 10.

Section 11. Impact Fees. Owner shall be required to pay impact fees as established by City from time to time. Owner agrees to pay all other impact fees, including parks and recreation, police and fire rescue and any impact fees adopted after the execution of this Amended Agreement for all units as building permits are issued for such units at the then existing rate. If impact fees increase from the time they are paid until the building permit is issued, Owner shall pay the incremental increased amount at the time building permits are issued. Prepayment of utility impact fees and acceptance by City of such fees shall reserve capacity for the prepaid units. No capacity is reserved until or unless such fees have been paid pursuant to an agreement with City. Owner agrees and understands that no capacity has been reserved and that Owner assumes the risk that capacity will be available. Accordingly, if capacity is available at the time of platting and City is willing to allocate such capacity to Owner, Owner shall enter into a reservation agreement and any other utility agreements or easements related to the Property as requested by City from time to time.

Section 12. Easements. Owner shall provide the City such easements or right of way in form acceptable to the City Attorney, as the City reasonably deems necessary for the installation and maintenance of roads, sidewalks, bikeways, street lighting or utility services, including but not limited to sewer, water, drainage and reclaimed water services, provided that the City's request for such easements or right of way is made during the platting process or site development process for those parcels which are not platted.

Landscaping/Buffers. Owner has reviewed City's Land Development Regulations relating to landscaping and agrees to comply with such regulations. Owner shall install landscaping as depicted on a landscaping site plan submitted to the City for review and approval prior to such installation. Landscaping shall also be provided around commercial building areas, a minimum of five (5) foot landscape buffer around the building perimeter on all sides visible to the general public. Owner shall maintain such areas.

Section 13.

Owner shall, at its sole expense, install underground irrigation systems on all common areas of the Property, as well as exercise any other measures reasonably necessary to ensure the long-term maintenance of the landscaping.

Owner shall design and construct, at its sole expense, the interior landscaped areas and islands within the common and parking areas of the Property in accordance with all applicable City of Fruitland Park Land Development Regulations. Owner or assignee shall maintain such areas until such maintenance responsibility has been assumed by the appropriate property owners' association.

Owner acknowledges City's goal of achieving a greater level of tree preservation within the City. In aid of such goal, Owner agrees to comply with all applicable City of Fruitland Park Land Development Regulations pertaining to tree removal and replacement.

Section 14. Stormwater Management. Owner agrees to provide at Owner's expense a comprehensive stormwater management system consistent with all regulatory requirements of the City and the St. John's River Water Management District. Impacts to flood plains are allowed in accordance with the Water Management District procedures for compensating storage and will be based on the 100-year floodplain established by Lake County or the Federal Emergency Management Agency. The stormwater management system proposed in Phase 1 will be of sufficient capacity for the entire development project.

Section 15. Other Municipal Facilities/Services. The City hereby agrees to provide, either directly or through its franchisees or third party providers, police and fire protection, emergency medical services, and solid waste collection, disposal, and recycling services to the Property under the same terms and conditions and in the same manner as are afforded to all other property owners within the City.

Section 16. Concurrency. A complete concurrency study conforming to the City of Fruitland Park Land Development Regulations will be required prior to any preliminary plat, construction plan, or site plan approvals. Owner shall ensure that all traffic concurrency studies conducted reflect all approved development in the area. Further, Owner acknowledges that City has adopted an ordinance relating to Proportionate Share Mitigation. Accordingly, Owner agrees that it shall be subject to such ordinance.

Section 17. Final Approvals. Prior to issuance of any permits for construction, including clearing and landfill, a preliminary plat, construction plans, or final plat for the residential portions of the Property or a Final Site Plan for the commercial/office portions of the Property shall be prepared and submitted for review and approval in the manner required by the City's ~~Land Development Code~~[LDC](#), as amended.

Section 18. Environmental Considerations. Owner shall comply with all federal, state, county, and city laws, rules and regulations regarding any environmental issues affecting the Property.

Section 19. Solid Waste Disposal Facilities. Owner shall provide solid waste disposal facilities for the townhomes, condominiums and commercial office and commercial retail units that are adequately constructed, maintained, and screened to provide safe and non-disruptive refuse collection and disposal operations.

Section 20. Signage. Owner shall submit a master sign plan as a component of the final plat for the residential portions of the Property and a final site plan (i.e., construction plan) for the commercial/office portions of application for the Property. Such plan shall be in compliance with all applicable regulations contained within the City of Fruitland Park Land Development Regulations, unless City grants a waiver or variance pursuant to the City's Land Development Regulations.

Section 21. Title Opinion. Owner shall provide to City, in advance of the City's execution of this Amended Agreement, a title opinion of an attorney licensed in the State of Florida, or a certification by an abstractor or title company authorized to do business in the State of Florida,

showing marketable title to the Property to be in the name of the Owner and showing all liens, mortgages, and other encumbrances not satisfied or released of record.

Section 22. **Compliance with City Laws and Regulations.** Except as expressly modified herein, all development of the Property shall be subject to compliance with the City's ~~Land Development Regulations and City Code~~LDC provisions, as amended, as well as regulations of county, state, local, and federal agencies. All improvements and infrastructure shall be constructed to City standards.

Section 23. **Due Diligence.** City and Owner further agree that they shall commence all reasonable actions necessary to fulfill their obligations hereunder and shall diligently pursue the same throughout the existence of this Amended Agreement. City shall further provide all other municipal services to the Property as are needed by Owner from time to time in accordance with the City's applicable policies for the provision of said services.

Section 24. **Enforcement/Effectiveness.** A default by either party under this Amended Agreement shall entitle the other party to all remedies available at law or as set forth in Section 163.3243, Florida Statutes.

Section 25. **Governing Law.** This Amended Agreement shall be construed in accordance with the laws of the State of Florida and venue for any action hereunder shall be in the Circuit Court of Lake County, Florida.

Section 26. **Binding Effect; Assignability.** This Amended Agreement, once effective, shall be binding upon and enforceable by and against the parties hereto and their assigns. This Amended Agreement shall be assignable by the Owner to successive owners. Owner shall, however, provide written notice to the City of any and all such assignees. The rights and obligations set forth in this Amended Agreement shall run with the land and be binding on all successors and/or assignees. The parties hereby covenant that they will enforce this Amended Agreement and that it is a legal, valid, and binding agreement.

Section 27. **Waiver; Remedies.** No failure or delay on the part of either party in exercising any right, power, or privilege hereunder will operate as a waiver thereof, nor will any waiver on the part of either party or any right, power, or privilege hereunder operate as a waiver of any other power, privilege hereunder, not will any single or partial exercise of any right, power, or privilege hereunder preclude any other further exercise thereof or the exercise of any other right, power, or privilege hereunder.

Section 28. **Exhibits.** All exhibits attached hereto are hereby incorporated in and made a part of this Amended Agreement as if set forth in full herein.

Section 29. **Notice.** Any notice to be given shall be in writing and shall be sent by certified mail, return receipt requested, to the party being noticed at the following addresses or such other address as the parties shall provide from time to time:

As to City:

City Manager
City of Fruitland Park
506 W. Berckman Street

Fruitland Park, Florida 34731
352-360-6727 Telephone

Copy to:

Mayor
City of Fruitland Park
506 W. Berckman Street
Fruitland Park, Florida 34731
352-360-6727 Telephone

Anita Geraci-Carver, Esq.
City Attorney
1560 Bloxam Ave.
Clermont, FL 34711
anita@agclaw.net

As to Owner:

5555 S. Kirkman Road, Ste. 201
Orlando, FL 32819
Attn: Randy Hodge

Copy to:

Lowndes Law
215 N. Eola Dr.
Orlando, FL 32801
Attn: Tara L. Tedrow, Esq.
Tara.tedrow@lowndes-law.com

Section 30. Entire Agreement. This Amended Agreement sets forth all of the promises, covenants, agreements, conditions, and understandings between the parties hereto, and supersedes all prior and contemporaneous agreements, understandings, inducements or conditions, express or implied, oral or written, except as herein contained. However, the failure of this Amended Agreement to address a particular permit, condition, term, or restriction shall not relieve Owner from complying with the law governing said permitting requirements, conditions, terms or restrictions.

Section 31. Term of Agreement. The term of this Amended Agreement shall commence on the date this Amended Agreement is executed by both the City and Owner, and shall terminate thirty (30) years thereafter; provided, however, that the term of this Amended Agreement may be extended by mutual consent of the City and the Owner, subject to a public hearing in accordance with the requirements of Section 163.3225, Florida Statutes.

Section 32. Amendment. Amendments to the provisions of this Amended Agreement shall be made by the parties only in writing by formal amendment.

Section 33. **Severability.** If any part of this Developer's Agreement is found invalid or unenforceable in any court, such invalidity or unenforceability shall not affect the other parts of this Developer's Agreement, if the rights and obligations of the parties contained herein are not materially prejudiced and if the intentions of the parties can be effected. To that end, this Developer's Agreement is declared severable.

[SIGNATURES APPEAR ON FOLLOWING PAGES]

IN WITNESS WHEREOF, the Owner and the City have executed this Amended Agreement as of the day and year first above written.

**SIGNED, SEALED AND DELIVERED IN [OWNER]
THE PRESENCE OF:**

Witness Signature

By:

**SIGNED, SEALED AND DELIVERED IN CITY OF FRUITLAND PARK
THE PRESENCE OF:**

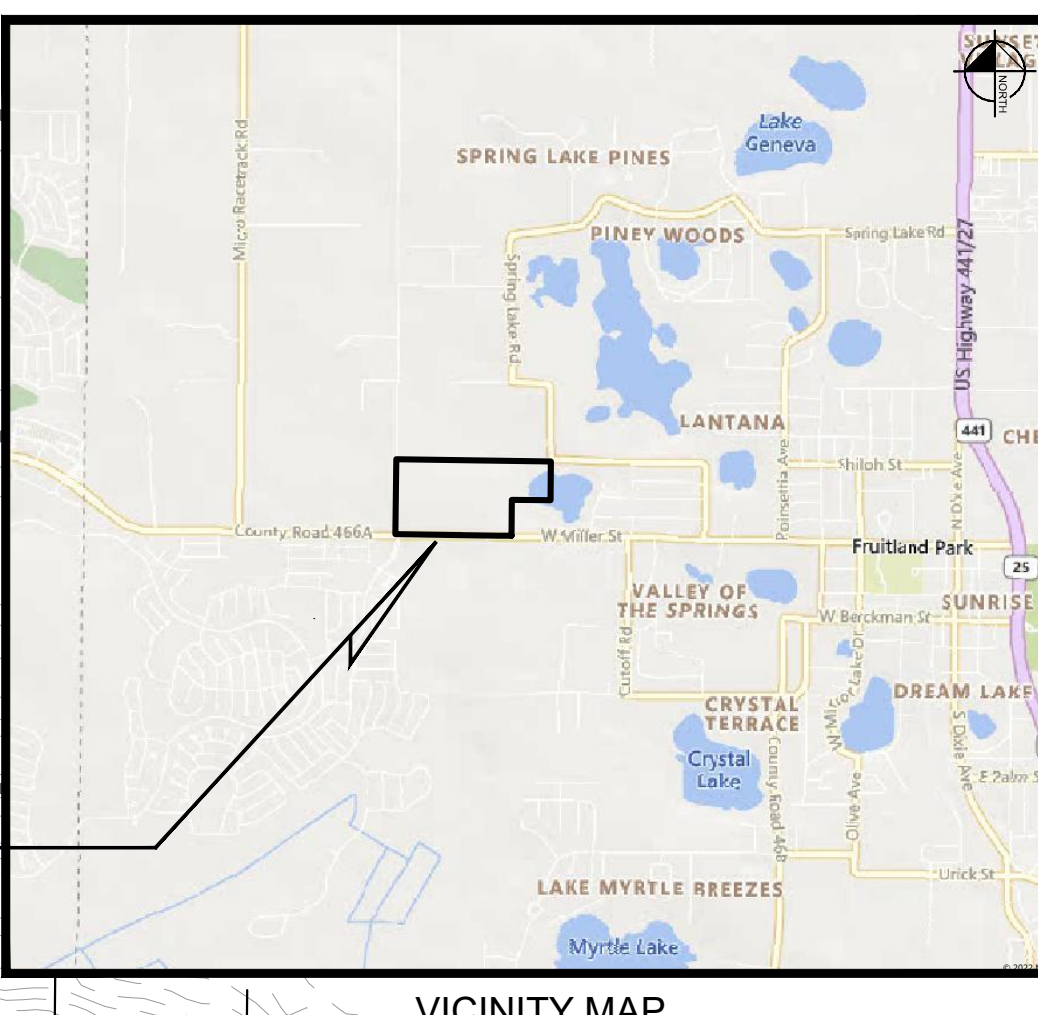
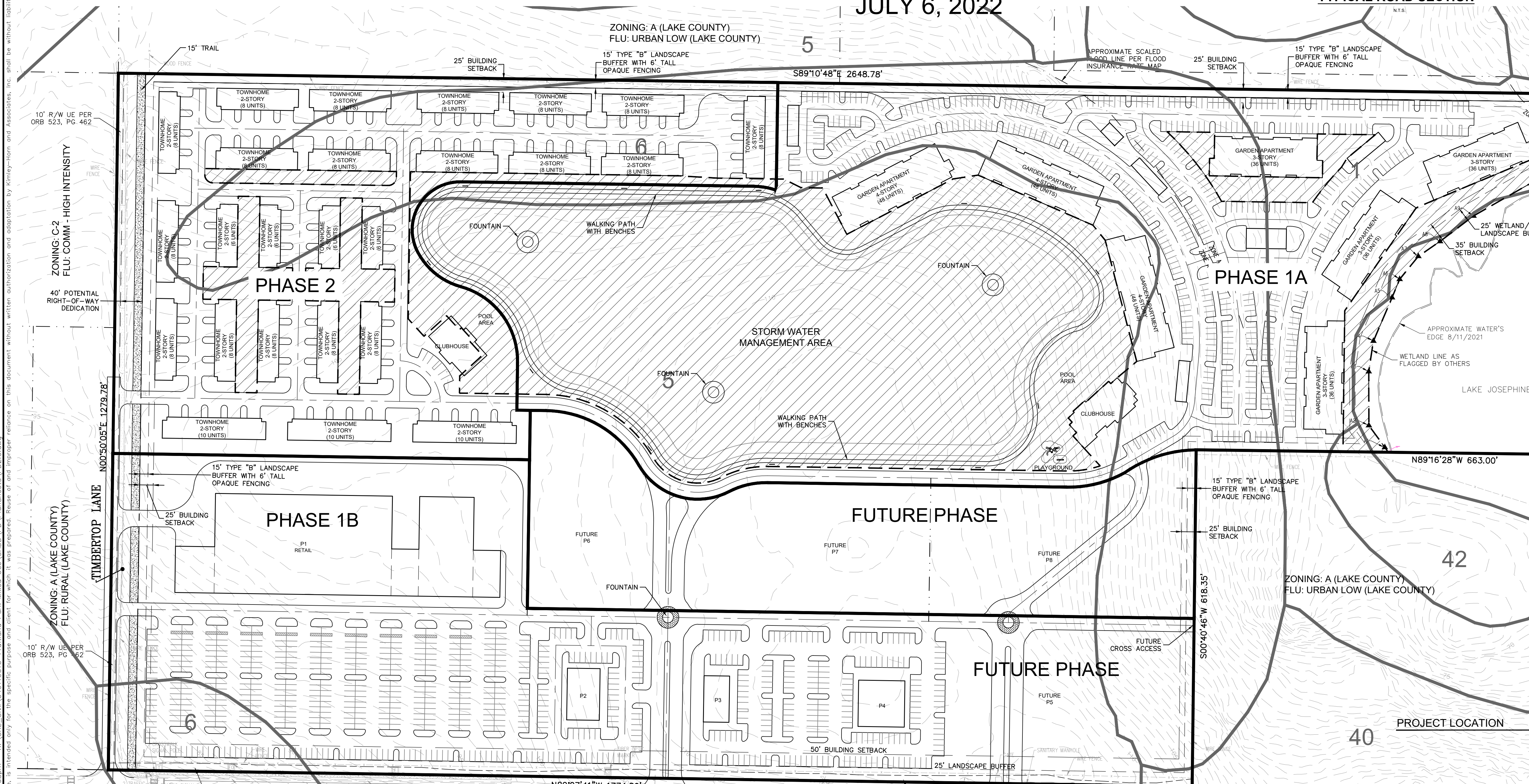
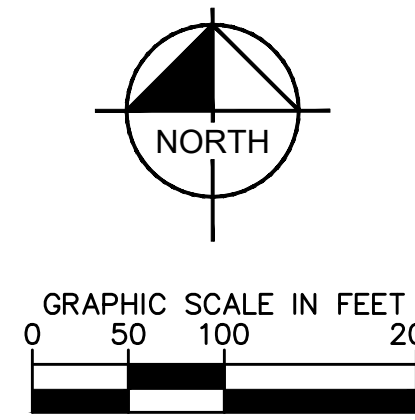
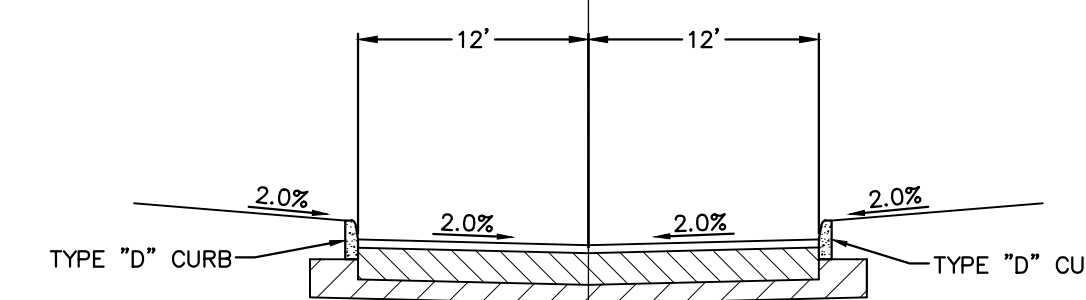
Witness Signature

By:

Summary report:	
Litera® Change-Pro for Word 10.14.0.46 Document comparison done on 5/18/2022 6:25:18 PM	
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Intelligent Table Comparison: Active	
Original DMS: iw://LOWNDES-DMS.IMANAGE.WORK/Active/12026747/1	
Modified DMS: iw://LOWNDES-DMS.IMANAGE.WORK/Active/12026747/2	
Changes:	
<u>Add</u>	26
Delete	17
Move From	0
<u>Move To</u>	0
<u>Table Insert</u>	0
Table Delete	0
<u>Table moves to</u>	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	43

MILLER PARK PD

Fruitland Park, Florida
 Parcel ID: 051924000300002000
 JULY 6, 2022



Plotted By: [Name], Date: [Date], Sheet: [Number]. This document, together with the concepts and designs presented herein, is intended only for the specific purpose and client for which it was prepared. Reuse of and improper reliance on this document without written authorization and adaptation by Kimley-Horn and Associates, Inc. shall be without liability to Kimley-Horn and Associates, Inc.

SITE DATA:
 TOTAL SITE AREA: 68.55 ACRES
 WETLAND/LAKE AREA: 3.22 ACRES
 TOTAL DEVELOPABLE AREA: 65.33 ACRES
 ZONING: MUPUD
 EXISTING FUTURE LAND USE: MIXED COMMUNITY
 PROPOSED FUTURE LAND USE: GENERAL MIXED USE
 MAXIMUM ISR: 0.80
 MAXIMUM FAR: 0.70
 MINIMUM OPEN SPACE/PARKS AND RECREATION: 20%
 PROVIDED OPEN SPACE: 25%

SERVICES:
 WATER/SEWER: CITY OF FRUITLAND PARK
 FIRE: CITY OF FRUITLAND PARK
 NATURAL GAS: SECO

SETBACKS:

	BUILDING	LANDSCAPE*
NORTH:	25 FT	15 FT
SOUTH (CR 466A):	50 FT	25 FT
EAST:	25 FT	15 FT
WEST:	25 FT	15 FT
LAKE JOSEPHINE:	35 FT**	25 FT**

*INTERNAL (BETWEEN USES) LANDSCAPE BUFFERS WILL BE 10 FEET.
 **FROM ORDINARY HIGH WATER LINE PURSUANT CHAPTER 165.

PARKING:
 ALL PARKING INCLUDING BICYCLE PARKING WILL BE IN ACCORDANCE WITH THE LAND DEVELOPMENT CODE UNLESS A VARIANCE IS GRANTED.

COMMERCIAL (P1 - P5)
 TOTAL AREA: 18.88 ACRES (27.5%)
 MAXIMUM FAR: 0.70
 MAXIMUM BUILDING AREA: 575,688 SF
 MAXIMUM BUILDING HEIGHT: 35 FEET
 PROPOSED BUILDING AREA: 168,000 SF
 PROPOSED FAR: 0.20

INSTITUTIONAL (P6 - P8)
 TOTAL AREA: 6.88 ACRES (10.1%)
 MAXIMUM FAR: 0.70
 MAXIMUM BUILDING AREA: 209,784 SF
 MAXIMUM BUILDING HEIGHT: 35 FEET
 BUILDING AREA: 209,784 SF
 FAR: 0.70

PROJECTED PHASING
 THIS DEVELOPMENT IS TO BE DEVELOPED IN MULTIPLE PHASES:
 PHASE 1A: GARDEN APARTMENTS AND STORM WATER MANAGEMENT AREA
 PHASE 1B: COMMERCIAL (P1-P4)
 PHASE 2: TOWNHOMES
 P5 - P8 WILL BE DEVELOPED IN THE FUTURE.

GENERAL NOTES:
 THIS PLAN IS CONCEPTUAL IN NATURE AND IS SUBJECT TO CHANGE DUE TO ENGINEERING AND OTHER INFLUENCES.

MULTI-FAMILY RESIDENTIAL
 TOTAL AREA: 42.79 ACRES (62.4%)
 MINIMUM LIVING AREA: 600 SF
 MAXIMUM BUILDING HEIGHT: 45 FEET
 MAXIMUM PERMITTED DENSITY: 12 UNITS/ACRE

(25) 2-STORY TOWNHOMES: 198 UNITS
 (3) 4-STORY BUILDINGS (48 UNITS): 144 UNITS
 (4) 3-STORY BUILDINGS (36 UNITS): 144 UNITS
 TOTAL UNITS: 486

GROSS DENSITY (486 UNITS / 42.79 AC): 11.43 UNITS/ACRE

TOWNHOME UNIT SIZE: 39'x38'
 TOWNHOME NET LIVING AREA: 1,480 SF

GARDEN APARTMENT SIZE: 35'x34'
 GARDEN APARTMENT NET LIVING AREA: 1,200 SF

PROJECT TEAM

OWNER/DEVELOPER:
 INTRAM INVESTMENTS, INC.
 5555 S. KIRKMAN RD., SUITE 201
 ORLANDO, FL 32819
 CONTACT: KELLY FROELICH
 PHONE: (407) 701-5205
 EMAIL: kfroelich@intram.com

CIVIL ENGINEER:
 KIMLEY-HORN AND ASSOCIATES, INC.
 189 S. ORANGE AVE., SUITE 1000
 ORLANDO, FL 32801
 CONTACT: BRENT LENZEN, P.E.
 PHONE: (407) 898-1511
 EMAIL: brent.lenzen@kimley-horn.com

SURVEYOR:
 CLYMER FARNER BARLEY
 4450 NE 83RD ROAD
 WILDWOOD, FL 34785
 CONTACT: KAYE JAMESON, PSM
 PHONE: (352) 748-3126

LEGAL COUNSEL:
 LOWNDES LAW
 215 N. EOLA DRIVE
 ORLANDO, FLORIDA 32801
 CONTACT: TARA TEDROW
 PHONE: (407) 418-6361

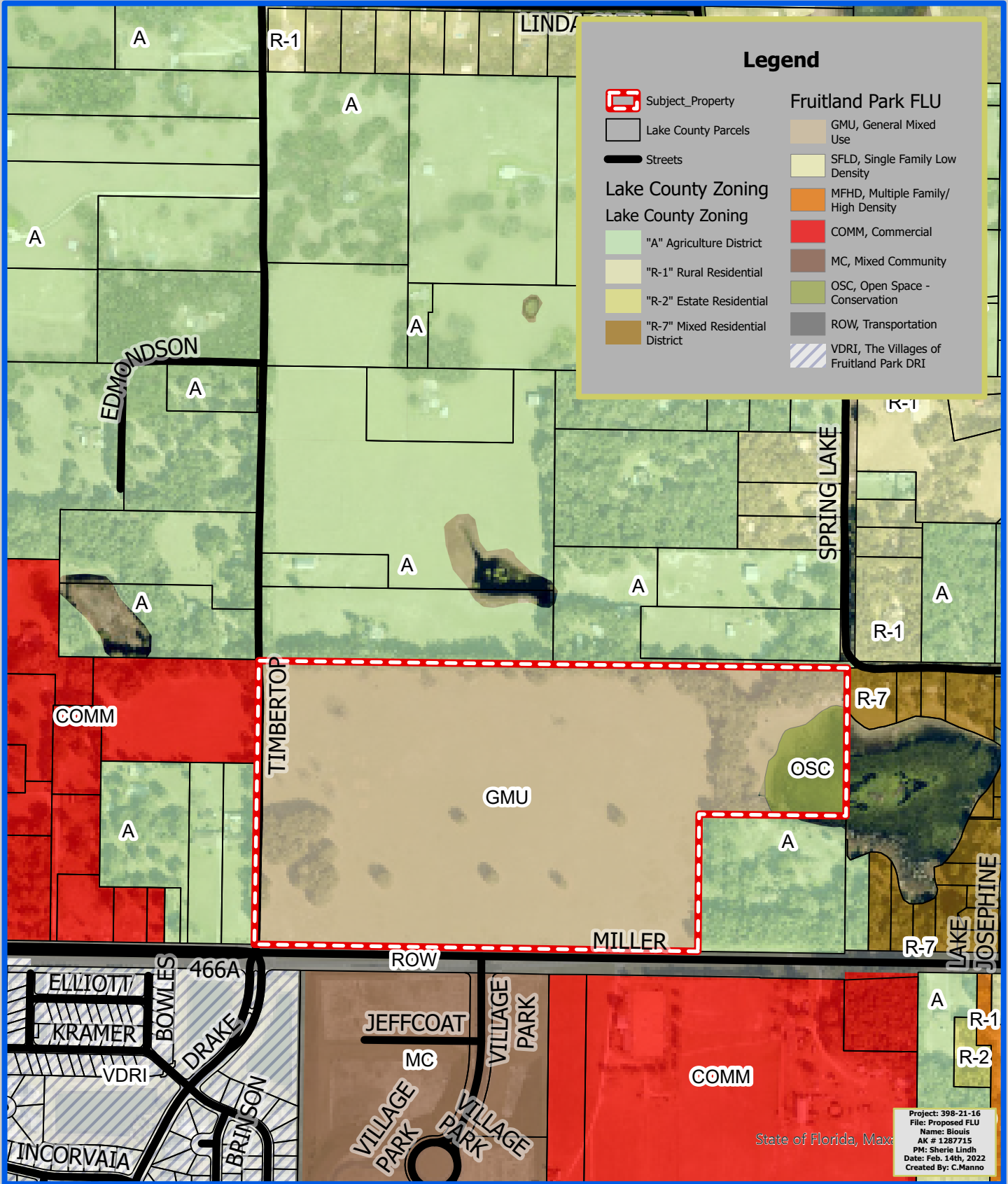
LEGAL DESCRIPTION:
 THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 AND THE WEST 1/2 OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 AND THE NORTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE SOUTH WEST 1/4 OF SECTION 5, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA, LESS THE RIGHT OF WAY OF STATE ROAD NO. S-466-A.
 FOR A TOTAL AREA OF 68.55 ACRES MORE OR LESS.

SOIL LEGEND

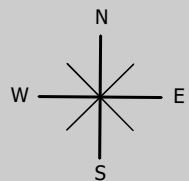
1	SPARR SAND
5	APOPKA SAND, 0 TO 5 PERCENT SLOPE
6	APOPKA SAND, 5 TO 12 PERCENT SLOPE
40	FLACID AND MYAKKA SANDS, DEPRESSIONAL
42	POMPAHO SAND
99	WATER

Kimley Horn

© 2022 KIMLEY-HORN AND ASSOCIATES, INC.
 189 S. ORANGE AVE., SUITE 1000, ORLANDO, FL 32801
 PHONE: 407-898-1511
 WWW.KIMLEY-HORN.COM REGISTRY NO. 35106



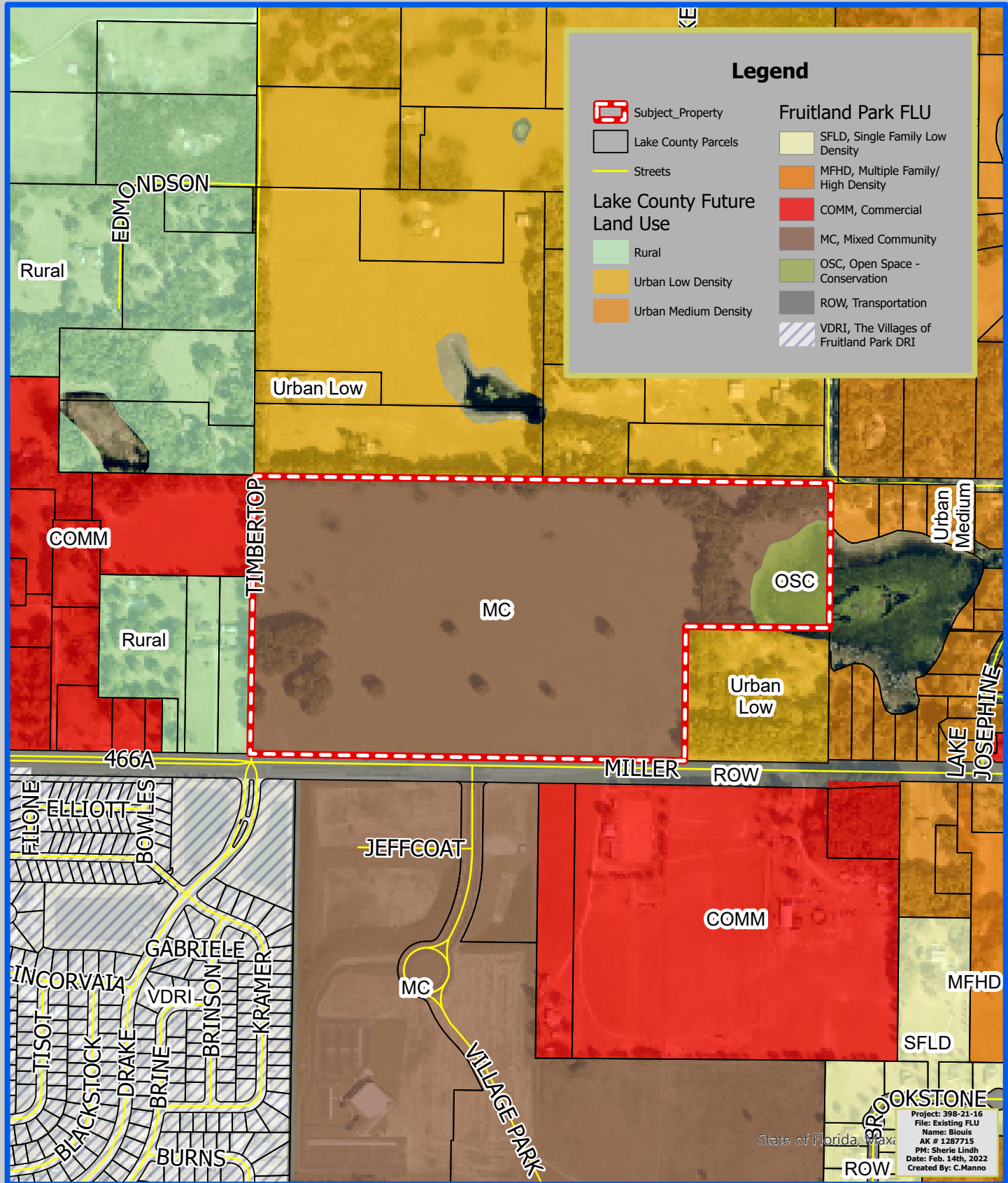
Project: 398-21-16
 File: Proposed FLU
 Name: Bouis
 AK # 1287715
 PM: Sherie Lindh
 Date: Feb. 14th, 2022
 Created By: C.Manno



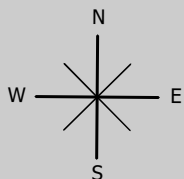
Bouis Property

Proposed FLU Map Lake County, FL

Urban & Regional Planners, Inc.
 1162 CAMP AVENUE - MT. DORA, FL 32757
 (352)385-1940 / FAX (352)383-4824



Project: 398-21-16
 File: Existing FLU
 Name: Bouis
 AK # 1287715
 PM: Sherie Lindh
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 Created By: C.Manno



Bouis Property

Existing FLU Map Lake County, FL

Urban & Regional Planners, Inc.
 1162 CAMP AVENUE - MT. DORA, FL 32757
 (352)385-1940 / FAX (352)383-4824

FRUITLAND PARK COMPREHENSIVE PLAN AND ZONING JUSTIFICATION STATEMENT

The Applicant has submitted for a large-scale Comprehensive Plan Future Land Use amendment from Community Mixed Use (6 units/acre) to General Mixed Use (12 units/acre) and a companion rezoning from Planned Unit Development (PUD) to Mixed Use Planned Unit Development (MUPUD). Per Table 154.030.01, MUPUD is a compatible zoning designation with the requested Future Land Use designation of General Mixed Use.

Table 154.030.01

FUTURE LAND USE DESIGNATION	Maximum Density	Maximum Intensity	ZONING CATEGORIES
SF Low Density	2 units/acre	N/A	R-2, PUD, PFD
SF Medium Density	4 units/acre	Commercial uses within PUD, max. size 15,000 sq. ft. & max. FAR 0.20	R-2, R-4, PUD, PFD
MF Low Density	8 units/acre	Commercial uses within PUD, max. size 15,000 sq. ft. & max. FAR 0.20	R-2, R-4, R-8, PUD, PFD
MF Medium Density	10 units/acre	Commercial uses within PUD, max. size 15,000 sq. ft. & max. FAR 0.20	R-2, R-4, R-8, R-10, PUD, PFD
MF High Density	15 units/acre	Commercial uses within PUD, max. size 20,000 sq. ft. & max. FAR 0.20	R-2, R-4, R-8, R-10, R-15, PUD, PFD
Central Business District Mixed Use	10 units/acre (Residential at 2 nd or 3 rd floor only)	ISR .80 FAR 1.0	CBD, PUD
Transitional	4 units/acre	FAR .20	RP, R-2, R-4, PUD, PFD
Mixed Community	6 units/acre	ISR .80 FAR .70	Mixed Use PUD
General Mixed Use	12 units/acre	ISR .80 FAR .70	Mixed Use PUD
Neighborhood Commercial	4 units/acre if developed as PUD	ISR .70 FAR .50	C-1, RP, PUD, PFD
Commercial – High Intensity	N/A	ISR .70 FAR .50	C-1, C-2, RP, PUD, PFD
Industrial	N/A	ISR .75 FAR .50	I, PUD
Institutional	N/A	ISR .70 FAR .30	PFD, PUD
Recreation	N/A	ISR .30 FAR .30	PFD, GB
Open Space	1 unit/acre	ISR .35	PFD, GB

The City and FRANK STEPHAN BOUIS, TRUSTEE OF THE FRANK STEPHAN BOUIS FAMILY TRUST DATED OCTOBER 16, 2008 had previously entered into the Like Oak Center Master Development Agreement on January 27, 2010 (the “Original Agreement”) regarding the annexation, rezoning and future land use designation for Parcel ID 05-19-24-0003-000-02000 (the “Subject Property”), which Original Agreement needs to be updated to reflect the satisfaction of certain obligations therein and changing market conditions and demands in the area.

COMPREHENSVE PLAN ANALYSIS

The Subject Property is comprised of approximately 68.55 acres and currently has a future land use designation of Community Mixed Use and therefore a Comprehensive Plan Future Land Use map amendment with a compatible rezoning is required for any development of the Subject Property. The requested General Mixed Use Future Land Use designation permits up to 12 dwelling units/acre and is a compatible and consistent with the surrounding development pattern. Under the City's Comprehensive Plan 2035 ("Comp Plan"), the City has "anticipated that additional housing needs will be accommodated primarily within mixed use developments." In June 2020, the City ranked highest in the Central Florida area for population growth rates since 2010, up 159.9%, from 4,129 to 10,730 residents. As shown in the Comp Plan, the City's projected population for 2025 has already been surpassed and this growth rate is expected to have a continued upward trajectory and therefore additional housing, retail and job opportunities are critical to the City's long-term economic growth and sustainability.

Table 3-2: Population Projections

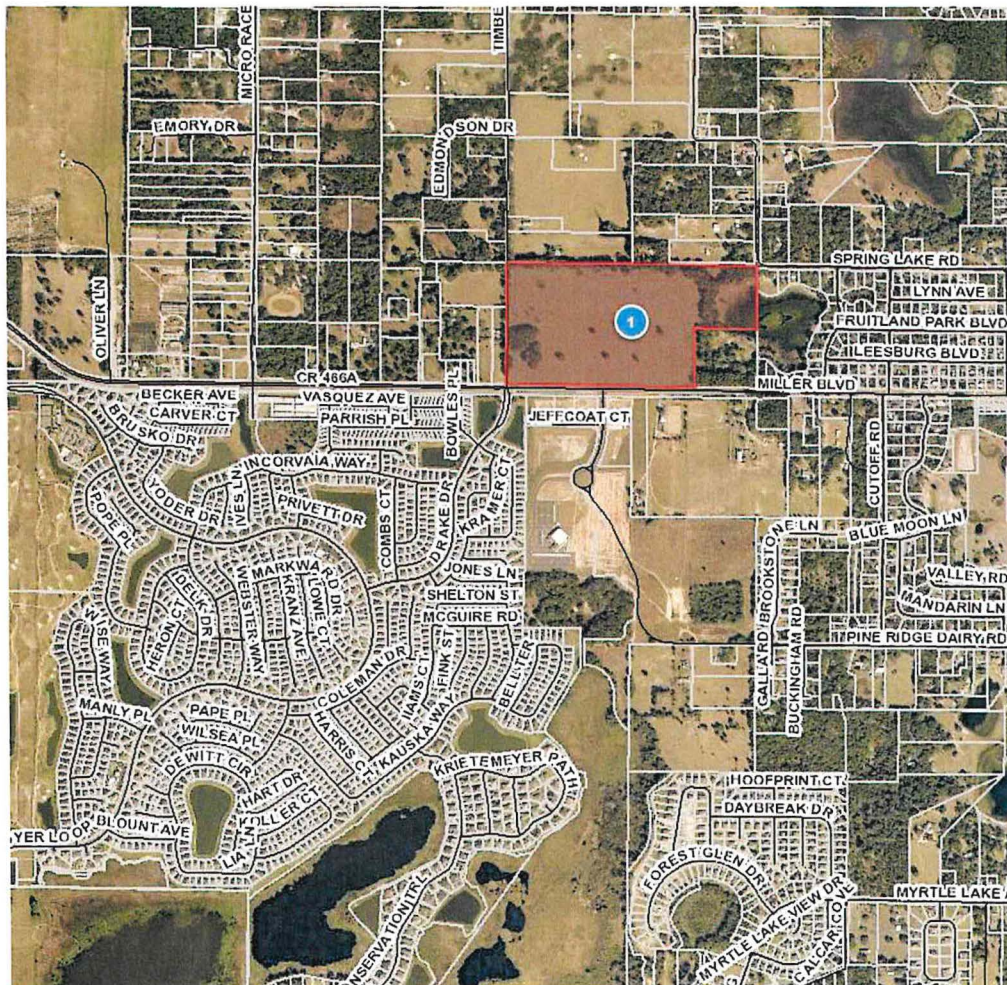
Year	Population	Growth Rate
1980	2,259	
1990	2,754	18%
2000	3,186	16%
2010	4,078*	28%
2015	4,214	.03%
2020	9,075**	115%
2025	10,237	13%
2030	11,399	12%
2035	13,133	15%

The Future Land Use Element of the Comp Plan provides that the City has the following goals which are satisfied by this request:

- To encourage a mix and location of land uses designed to increase accessibility of Fruitland Park's residents to services, recreation, jobs and housing.
- To encourage the co-location of jobs with housing and expand residents' ability to work in close proximity to their homes.
- To encourage a mix of housing types and styles that provides people with affordable housing choices that can accommodate changes in lifestyle.

This Subject Property offers the perfect opportunity for "mixed use communities that will provide employment, recreation, and public facilities not only for residents who reside in those communities, but also for existing and future residents who live in nearby residential neighborhoods." As "it is the City's goal to be a full service medium sized city," the Comp Plan recognizes that "it is necessary to provide a full range of uses to serve and support the residential population, including employment centers [and] retail" uses. The City further acknowledges in their Comp Plan that "it is anticipated that s significant portion of the additional commercial acreage needs will be incorporated in mixed use land use categories." The requested General Mixed Use designation therefore fits into the City's vision and goals for growth, and additional policies which are met through this request are also included on Exhibit A.

As shown below, the area surrounding the Subject Property is developed with significant single family homes, which if that development trend continues, will contribute to urban sprawl. The City's Comp Plan underscores the importance of urban design and compact, mixed-use development, since urban sprawl "consumes more land, is costlier in terms of the provision of infrastructure and services, increases traffic congestion, and results in greater social isolation than more compact and integrated forms of development." Thus, the requested MUPUD zoning and its proposed concept plan will help to minimize urban sprawl and segregated multiple-use development by providing a mix of uses on a well-traveled roadway corridor in a growing area of the City.



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

ITEM TITLE: Public Hearing - Ordinance 2022-016 Rezoning and Amendment to MDA of approximately 35.99± Acres – South of Spring Lake Road and West of US Hwy 27.441 - Petitioner: The Reserve at Spring Lake Cove LLC

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Monday, July 18, 2022

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

BRIEF NARRATIVE: Ordinance 2022-016 to rezone 35.99± acres of properties zoned R-1, R-3 and Industrial to planned unit development (PUD) and include aforementioned properties in the proposed amended PUD development. The applicant is requesting an amendment to the existing PUD and master development agreement to allow greater flexibility to choose either multi-family option of 128 apartment units or 95 single family residential (SFR) subdivision (with typical 65' lots). Although development application for 128 apartments has been submitted, the applicant would like to have the option to withdraw the aforementioned and move forward with proposed 95 SFRs subdivision if market condition would be more suitable.

The Planning and Zoning Board at its July 21, 2022 meeting recommended approval.

FUNDS REQUIRED: None

ATTACHMENTS: Proposed Ordinance 2022-016 with legal description, map, PD/MDA amendment, proposed future land use map, staff report and advertisement affidavit.

RECOMMENDATION: Approval.

ACTION: Approve Ordinance 2022-016

ORDINANCE 2022-016

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 35.99 ± ACRES OF PROPERTY FROM SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-1), MULTI-FAMILY HIGH DENSITY RESIDENTIAL (R-3), INDUSTRIAL AND PLANNED UNIT DEVELOPMENT (PUD) TO CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK FOR RESIDENTIAL USE; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a petition has been submitted by The Reserve at Spring Lake Cove, LLC, Owner, requesting that approximately 35.99 acres of real property generally located south of Spring Lake Road and west of US Highway 27/441 (the "Property") be rezoned from Single Family Low Density Residential (R-1), Multi-Family High Density Residential (R-3), Industrial and Planned Unit Development (PUD) to Planned Unit Development (PUD) within the city limits of Fruitland Park; and

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

WHEREAS, the required notice of the proposed rezoning has been properly published; and

WHEREAS, the City Commission reviewed said petition, the recommendations of the Planning and Zoning Board, staff report and any comments, favorable or unfavorable, from the public and surrounding property owners at a public hearing duly advertised;

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

Section 1. The following described property consisting of approximately 35.99 ± acres of land generally located south of Spring Lake Road and west of US Highway 27/441 shall hereafter be designated as PUD, Planned Unit Development, as defined in the Fruitland Park Land Development Regulations. The property is more particularly described as set forth on **Exhibit "A"** and depicted on the map attached hereto as **Exhibit "B"**. The Property shall hereafter be developed according to Master Development Agreement attached hereto as **Exhibit "C"**, which includes, but is not limited to, the concept plans attached to the Master Development Agreement.

Section 2. That the City Manager, or designee, is hereby directed to have amended, altered, and implemented the official zoning maps of the City of Fruitland Park, Florida to include said designation consistent with this Ordinance.

Section 3. Severability. If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

Section 4. Scrivener's Errors. Scrivener's errors in the legal description may be corrected without a public hearing or at public meeting, by re-recording the original ordinance or a certified copy of the ordinance and attaching the correct legal description.

Section 5. Conflict. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

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

PASSED AND ORDAINED in regular session of the City Commission of the City of Fruitland Park, Lake County, Florida, this _____ day of _____, 2022.

Chris Cheshire, Mayor
City of Fruitland Park, Florida

ATTEST:

Approved as to Form:

Esther Coulson, MMC, City Clerk

Anita Geraci-Carver, City Attorney

Vice-Mayor Gunter	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner DeGrave	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Mobilian	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Commissioner Bell	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)
Mayor Cheshire	_____ (Yes),	_____ (No),	_____ (Abstained),	_____ (Absent)

Passed First Reading _____
Passed Second Reading _____

(SEAL)

EXHIBIT "A"
LEGAL DESCRIPTION

PARCEL 1:

FROM THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SECTION 4, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; RUN SOUTH 89°57' EAST 275 FEET TO THE POINT OF BEGINNING; RUN THENCE SOUTH 89°57' EAST 191.2 FEET; THENCE SOUTH 0°39'40" EAST 295.5 FEET; THENCE SOUTH 89°20'20" WEST 270.05 FEET; THENCE NORTH 0°6'50" EAST 98.80 FEET; THENCE NORTH 89°57' WEST 75 FEET; THENCE NORTHEASTERLY 250.10 FEET TO THE POINT OF BEGINNING.

ALSO:AN EASEMENT FOR ROAD PURPOSES OVER THE FOLLOWING DESCRIBED LAND: BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SECTION 4, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; RUN THENCE SOUTH 89°57'00" EAST 466.20 FEET; THENCE SOUTH 0°39'40" EAST 265.50 FEET FOR THE POINT OF BEGINNING; THENCE EAST 150 FEET; THENCE SOUTH 0°39'40" EAST 505 FEET; THENCE WEST 30 FEET; THENCE NORTH 475 FEET; THENCE WEST 120 FEET; THENCE NORTH 30 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

FROM THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SECTION 4, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; RUN SOUTH 89°57' EAST ALONG THE NORTH LINE OF THE SAID NORTHEAST 1/4 A DISTANCE OF 466.2 FEET FOR A POINT OF BEGINNING; FROM SAID POINT OF BEGINNING, RUN THENCE SOUTH 89°57' EAST ALONG THE NORTH LINE OF THE SAID NORTHEAST 1/4 DISTANCE OF 563.1 FEET TO A POINT ON THE WESTERLY LINE OF THE RIGHT OF WAY OF THE SEABOARD COAST LINE RAILROAD; THENCE RUN SOUTHERLY ALONG THE WESTERLY LINE OF THE SAID RIGHT OF WAY 763.5 FEET; THENCE RUN WEST 443 FEET; THENCE RUN NORTH 475 FEET; THENCE RUN WEST 120.1 FEET, MORE OR LESS, TO A POINT THAT IS SOUTH 0°39'40" EAST OF THE POINT OF BEGINNING: THENCE RUN NORTH 0°39'40" WEST 288.5 FEET, MORE OR LESS, TO THE POINT OF BEGINNING.

INCLUDING A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING EAST THEREOF.

PARCEL 3:

LOT 5, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 4:

LOT 4, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 5:

LOT(S) 3, 8, 13 AND 14, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

AND

THAT PART OF LOT 12, NORTH OF LINE RUNNING FROM SOUTHEAST CORNER OF LOT 8 EXTENDING 42.5 FEET NORTH TO SOUTHWEST CORNER OF LOT 13 AND RUNNING EAST 150 FEET ALONG SOUTHERN BOUNDARY OF LOT 13 TO BREEZE LANE AND RUNNING SOUTH ON BREEZE LANE 42.5 FEET; THENCE WEST 150 FEET BACK TO SOUTHEAST CORNER OF LOT 8, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 6:

LOT(S) 9, 10, 11 AND THE SOUTH 1/2 OF LOT 12 AND THE SOUTH 12 FEET OF LOT 17 AND LOTS 18, 19 AND 20, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

INCLUDING A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING EAST THEREOF.

PARCEL 7:

LOT(S) 15, 16 AND THE NORTH 73 FEET OF LOT 17, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

INCLUDING A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING EAST THEREOF.

Alternate Key 2669306 (Multi-Family High Density)

BEG AT INTERSECTION OF E R/W OF RR & N LINE OF SW 1/4 OF SE 1/4, RUN S ALONG SAID R/W 228.72 FT, S 89DEG 58MIN 20SEC W 258.72 FT, N 0DEG 34MIN 30SEC W 228.72 FT, N 89DEG 58MIN 20SEC E TO POB--LESS CO RD R/W-- ORB 5407 PG 606

Alternate Key 3038550 (Multi-Family High Density)

FROM SW COR OF SE 1/4 RUN S 89-53-0 E 600 FT, N 15-0-0 W 771.86 FT, N 0-01-0 E 179.60 FT, N 65-23-48 E 220 FT FOR POB, RUN N 0-01-0 E 315 FT TO N LINE OF S 1/2 OF SE 1/4, N 89-58-20 E 220.39 FT, S 0-34-30 E 660 FT, S 89-58-20 W TO A POINT THAT IS S 0-01-0 W OF POB, N 0-01-0 E TO POB--LESS SPRING LAKE RD R/W-- ORB 5407 PG 574

Alternate Key 3801592 (Industrial)

FROM SW COR OF SE 1/4 RUN S 89-53-0 E 834.17 FT FOR POB, RUN N 0-34-30 W 1103.68 FT, N 89-58-20 E 258.72 FT TO A POINT ON E'LY LINE OF SAID ABANDONED RR R/W, S ALONG SAID E'LY LINE TO S LINE OF SE 1/4, N 89-53-0 W TO POB ORB 5407 PG 606

Alternate Key 3823816 (Single Family Low Density)

FROM SW COR OF SE 1/4 RUN S 89-53-0 E ALONG S LINE 656.95 FT FOR POB, RUN N 0-34-30 W 671.96 FT, N 89-58-20 E 177.21 FT, S 0-34-30 E 672.40 FT TO S LINE OF SE 1/4, N 89-53-0 W 177.22 FT TO POB ORB 5404 PG 2133

Alternate Key 3823815 (Single Family Low Density)

FROM SW COR OF SE 1/4 RUN S 89-53-0 E ALONG S LINE 600 FT FOR POB, RUN N 15-0-0 W
695.40 FT, N 89-58-20 E 230.19 FT, S 0-34-30 E 671.96 FT TO S LINE OF SE 1/4, N 89-53-0 W 56.95
FT TO POB ORB 5404 PG 2133

Record and Return to:
City of Fruitland Park
Attn: City Clerk
506 W. Berckman Street
Fruitland Park, Florida 34731

MASTER DEVELOPMENT AGREEMENT

THIS AGREEMENT is entered into and made as of the ____th day of _____, 2022, between the **CITY OF FRUITLAND PARK, FLORIDA, a Florida municipal corporation**, (hereinafter referred to as the “City”), and The Reserve at Spring Lake Cove, LLC., a Florida limited liability company (hereinafter referred to as the “Owner”).

RECITALS

1. The Owner desires to rezone approximately 35.99 + acres of property within the City of Fruitland Park, described and depicted as set forth on **Exhibit “A”** attached to and incorporated in this Agreement (hereafter referred to as the “Property”).

2. The Property is currently located within the City of Fruitland Park and is currently zoned “Planned Unit Development” (PUD), Single Family Low Density Residential (R-1) and Multi-Family High Density (R-3) with a future land use designation on the City of Fruitland Park Future Land Use Map of “Single-Family Low Density” and “Multi-Family High Density.”

3. Owner has filed applications for rezoning for the Property as a Residential Planned Unit Development.

4. Owner represents that it is the sole legal owner of the Property and that it has the full power and authority to make, deliver, enter into, and perform pursuant to the terms and conditions of this Agreement and has taken all necessary action to authorize the execution, delivery, and performance of the terms and conditions of this Agreement.

5. The City of Fruitland Park has determined that the rezoning of the Property and the proposal for its development presents, among other things, an opportunity for the City to secure quality planning and growth, protection of the environment, and a strengthened and revitalized tax base.

6. Owner will fund certain public improvements and infrastructure to facilitate the development of the Property.

7. The Property is within the City’s Chapter 180, Florida Statutes, utility district, and Owner has requested and City desires to provide water and sewer as well as other municipal services to the Property.

ACCORDINGLY, in consideration of the mutual benefits and the public interest and other good and valuable considerations, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 1. Recitals. The above recitals are true and correct, are hereby incorporated herein by reference, and form a material part of this Agreement. All exhibits to this Agreement are hereby deemed a part thereof.

Section 2. Conditions Precedent. Owner has filed an application for rezoning for the Property. It is understood and agreed to by the City and the Owner that this Agreement shall not be binding or enforceable as to any party unless and until: a) the City duly adopts the Agreement and adopts an ordinance rezoning the Property. The parties hereto understand and acknowledge that the City is in no way bound to rezone the Property. The City shall have the full and complete right to approve or deny the application for rezoning.

Section 3. Land Use/Development. Development of the Property shall be substantially consistent with the "PUD Preliminary Plan" prepared by Madden, Moorehead & Stokes, LLC., dated _____, 2022, and attached as **Composite Exhibit "B"** (which may be referred to as the "Plan" or the "PUD Master Plan" or "Development Plan"). The project shall be developed in accordance with the Permitted Uses set forth below. All development shall be consistent with City's "PUD" (Planned Unit Development) zoning district and, subject to City approval. As set forth further below, all land use issues addressed herein must be adopted by City through its regular procedures before being effective.

Section 4. Permitted Uses. Permitted Uses shall include:

- a. Multi-family residential dwelling units meeting the R-3 standards.
- b. Single-family residential dwelling units.
- c. Attached single-family residential dwelling units (Townhomes).
- d. Garage Apartments (for rent) as an Accessory Use to Single-family residential.
- e. Residential Density for multi-family development shall not exceed 15 units per acre.
- e-f. Residential Density for single-family residential dwelling units and townhomes shall not exceed [AG1] number of units.
- f-g. Passive and Active Recreation Facilities.
- g-h. Accessory uses per City of Fruitland Park Land Development Regulations.
- i. Accessory structures shall not be constructed within required buffer areas.

~~h.~~ The project may be developed consistent with either concept plan attached Composite Exhibit B, but not both.

Section 5. Development Standards. Development Standards shall be as follows:

- a. Impervious Surface Ratio (ISR) 85%[AG2] on a per-lot basis
- b. Minimum Open Space 25%, which may include all buffers, manmade stormwater ponds, recreation and other pervious area not located within platted road right of way.
- c. Maximum Building Height 35', measured to the mean height of hip or gabled roofs
- d. Minimum distance between multi-family buildings shall be twenty feet (20') measured from building wall to building wall.
- e. Interior buildings shall have a setback of thirty feet (30') from the edge of pavement (travel lane).

- f. Minimum Setback requirements, as measured from the PUD perimeter property lines shall be:
 - i. North: Local Roadways – Twenty-five feet (25')
 - ii. South: Twenty-five feet (25')
 - iii. East: Twenty-five feet (25')
 - iv. West: Twenty-five feet (25')
- a. Open space shall not be less than twenty-five (25) percent of the total property area. Stormwater ponds may not be included as open space unless designed as an amenity.
- b. Parking: The Owner will be required to meet the parking requirements of the Fruitland Park Land Development Regulations.
- c. Landscape buffers of twenty-five feet (25') shall be provided along all PUD perimeter property boundaries with the exception of that portion of the property located adjacent to Spring Lake Cove Apartments located along the western property boundary.

Section 6. Single-Family Design Standards. Single-family residential (with or without Garage Apartments) may be constructed in accordance with development standards set forth below as individually platted lots or on a single lot under unified ownership in accordance with an approved Development Plan.

- a. Minimum lot width 50' [AG3]
- ~~a.~~
- b. Minimum lot area 5,500 SF
- ~~i.~~
- ~~ii.c.~~ Principal Building Setbacks
 - ~~b.i.~~ Front 25'
 - ~~c.ii.~~ Rear 20'
 - ~~d.iii.~~ Side 5'
 - ~~e.iv.~~ Street Side 15'
- ~~f.d.~~ Accessory Structure and Pool Deck Setbacks
 - ~~g.i.~~ Front Behind front of Principal Structure
 - ~~h.ii.~~ Rear 5'
 - ~~i.iii.~~ Side 5'
- ~~iii.g.~~ Minimum Living Area:
 - ~~iv.i.~~ Primary Home 1,200 sq. ft.
 - ~~v.ii.~~ Garage Apartment 450 sq. ft.

Section 7. Multi-Family Design Standards. Design Standards shall be as follows:

- a. Multi-family development shall meet the R-15 MF HDR zoning development standards.
- b. Architectural features - All buildings shall utilize at least three of the following design features to provide visual relief along all elevations of the multi-family units. Front doors shall incorporate the following decorative elements: raised

decorative panels, decorative glass panels or panes, decorative handles, etc. Designs may vary throughout the development.

- 1) Dormers
- 2) Gables
- 3) Recessed or raised entries
- 4) Covered porch entries
- 5) Cupolas
- 6) Pillars or decorative posts
- 7) Bay window (minimum 12 inch projections)
- 8) Eaves (minimum 6-inch projections)
- 9) Front windows with arched glass tops and minimum 4-inch trim
- 10) Metal roofs
- 11) Decorative Corbels and Brackets

- c. Building Materials - Exterior building materials contribute significantly to the visual impact of a building on the community. These materials shall be well designed and integrated into a comprehensive design style for the project. The total exterior wall area of each building elevation shall be composed of one of the following:
 - i. The exterior wall area may be any type of lap siding and/or stucco, including a "cementitious" lap siding. (A "cementitious" lap siding product is defined as a manufactured strip siding composed of cement-based materials rather than wood fiber-based or plastic-based materials. For example, Masonite or vinyl lap siding would not be allowed under this option.) The exterior may include full width or cast brick or stone.
 - ii. All textured stucco, provided there are unique design features such as recessed garages, tile or metal roofs, arched windows etc. in the elevations of the buildings or the buildings are all brick stucco. Unique design features shall be reviewed by the Community Development Director for compliance.
- c. Details, such as, brackets, corbels, decorative panels, may be made from alternative materials, such foam with a hard shell finish.
- d. Buildings shall have landscape areas planted with trees, shrubs or groundcovers, other than sod, around the building as follows:
 - i. Building Perimeter landscaping. A minimum three (3) foot wide landscape area, with an average of five (5) feet or more, around a minimum of forty (40) percent of the total building perimeter and within twenty-five (25) feet of the building walls.
 - ii. *Minimum planting requirement.* One (1) canopy tree or three (3) understory trees, and twenty-eight (28) shrubs shall be required for every three hundred and fifty (350) feet of planting area in c. 1) above. Trees installed for any other requirement of this subsection c. may be credited towards this requirement if in the required location.

Section 8. Development Phasing. The proposed project may be constructed in phases in accordance with the Planned Unit Development Master Plan (attached as part of these conditions). Changes to the Planned Unit Development Master Plan, other than those conditions described in this

agreement, shall be revised in accordance with the Planned Unit Development review process. If such changes are consistent with this Master Development Agreement, the amendment to the Planned Unit Development Master Plan will be processed as a Minor Development under LDC section 160.040.

Section 9. Site Access and Transportation Improvements. Vehicular access to the project site shall be provided by a minimum of two access points, one primary access on Spring Lake Road and one access on Cooke Road. The primary access shall be through a divided landscaped boulevard type road. Other potential vehicular and pedestrian accesses will be reviewed during the development review process. The Owner may include cross-access to the existing entry to the Spring Lake Cove Apartment Community adjacent to the west.

- a. The Owner shall provide all necessary improvements within and adjacent to the development as required by Lake County and City of Fruitland Park.
- b. All roads within the development shall be designed and constructed by the developer to meet the City of Fruitland Park requirements. Drive aisles within parking areas shall not be required to be constructed to City street standards.
- c. Sidewalks shall be provided on both sides of the local internal roads and shall provide cross connections to all recreation and residential areas. Internal road rights-of-ways shall be of sufficient width to contain the sidewalks. All sidewalks shall be constructed in accordance with City of Fruitland Park Codes.
- d. The City of Fruitland Park will not be responsible for the maintenance or repair of any of the roads or transportation improvements. The Owner shall establish an appropriate legal entity that will be responsible to pay the cost and perform the services to maintain the roads and transportation improvements.
- e. A traffic/transportation study shall be submitted prior to preliminary plan approval for review and determination of any necessary access improvements if required by Lake County. Said improvements will be the responsibility of the Owner.
- e.f. At such time that traffic signals are warranted at the proposed project entrance, the Owner shall pay their pro rata share of the cost of the signal(s) as determined by Lake County or the City.

Section 10. Lighting. All exterior lighting shall be arranged to reflect light away from adjacent properties to the greatest extent possible while providing lighting adequate to ensure safety on road right of way and parking areas.

Section 11. Water, Wastewater, and Reuse Water. Subject to the terms herein, Owner and their successors and assigns agree to obtain water, reuse water, irrigation water, and wastewater service (hereafter, "Utilities") exclusively through purchase from City. Owner covenants and warrants to City that it will not engage in the business of providing such Utilities to the Property or within City's F.S. Chapter 180 utility district. Notwithstanding the foregoing, private wells for irrigation purposes will be allowed within the Property so long as such wells are approved and permitted by the St. Johns River Water Management District (the "District") and comply with the rules and regulations of the District. Owner shall construct, at Owner's expense, all on-site utility facilities (e.g. lift stations and lines) as well as pay for the extension of facilities from City's current point of connection. Owner shall also construct, at Owner's expense, "dry" utility lines for reclaimed water purposes. Except as otherwise provided herein, All such improvements must be constructed to City requirements and transferred to City as a contribution in aid of construction. Owner shall own and maintain all onsite water and wastewater

improvements including any lift station(s) up to the point of connection at the property line for the wastewater improvements and up to the point of connection to the City water meter for the water utility improvements.

Section 12. Impact Fees. Owner shall be required to pay impact fees as established by City from time to time, including water and wastewater impact fees. The amount to be paid shall be the adopted impact fee rate at the time the building permit is issued. If the Owner builds the water line improvements, the Owner shall be given Water Impact Fee Credits for the design, permitting and construction costs of the water line shown on **Exhibit C.** [AG4]

Owner agrees to pay all other impact fees and any impact fees adopted after the execution of this Agreement as building permits are issued. If impact fees increase from the time they are paid until the building permit is issued, Owner shall pay the incremental increased amount at the time building permits are issued. Prepayment of utility impact fees and acceptance by City of such fees shall reserve capacity. No capacity is reserved until or unless such fees have been paid pursuant to an agreement with City. Owner agrees and understands that no capacity has been reserved and that Owner assumes the risk that capacity will be available. Accordingly, if capacity is available at the time of site plan and City is willing to allocate such capacity to Owner, Owner shall enter into a reservation agreement and any other utility agreements or easements related to the Property as requested by City from time to time.

Section 13. Easements.[A5] Owner shall provide the City such easements or right of way in form acceptable to the City Attorney, as the City deems necessary for the installation and maintenance of roads, sidewalks, bikeways, street lighting or utility services, including but not limited to sewer, water, drainage and reclaimed water services. The Owner is aware that the City needs a twenty foot (20') easement for a water line. The Owner agrees to work with the City at final design to locate the easement either along the eastern edge of the property as shown on Exhibit C or within public Right of Way if developed as single family platted lots. In the event the City requires the twenty foot (20') easement for the water line in advance of final design of the project, Owner will grant City such easement.

Section 14. Landscaping/Buffers. Developer has reviewed City's Land Development Regulations relating to landscaping and agrees to comply with such regulations. Owner shall install and maintain a twenty-five foot (25') landscape buffer along all perimeter property boundaries, with the exception of the property adjacent to Spring Lake Cove Apartments, as shown on the Preliminary Plan consisting of four (4) canopy trees, two (2) understory trees, and fifteen (15) shrubs per one hundred feet (100'); however, no buffer shall be required along the perimeter boundary adjacent to the wetlands. A twenty-five foot (25') native buffer shall be provided onsite adjacent to Zephyr Lake. All landscaping and tree protection shall comply with Chapter 164 of the City of Fruitland Park Land Development Regulations.

Owner shall, at its sole expense, install underground irrigation systems on all common areas of the Property, as well as exercise any other measures reasonably necessary to ensure the long-term maintenance of the landscaping.

Owner shall design and construct, at its sole expense, the interior landscaped areas and islands within the parking areas of the Property in accordance with all applicable City of Fruitland Park Land Development Regulations. Owner shall maintain such areas.

Owner acknowledges City's goal of achieving a greater level of tree preservation within the City. In aid of such goal, Owner agrees to comply with all applicable City of Fruitland Park Land Development Regulations pertaining to tree removal and replacement.

Section 15. Stormwater Management. Owner agrees to provide at Owner's expense a comprehensive stormwater management system consistent with all regulatory requirements of the City and the St. John's River Water Management District. Impacts to flood plains are allowed in accordance with the Water Management District procedures for compensating storage and will be based on the 100-year floodplain established by Lake County.

Section 16. Other Municipal Facilities/Services. The City hereby agrees to provide, either directly or through its franchisees or third party providers, police and fire protection, emergency medical services, and solid waste collection, disposal, and recycling services to the Property under the same terms and conditions and in the same manner as are afforded to all other commercial property owners within the City.

Section 17. Environmental Considerations. The Owner agrees to comply with all federal, state, county, and city laws, rules and regulations regarding any environmental issues affecting the Property.

Section 18. Signage. Owner shall submit a master sign plan as a component of the final site plan (i.e., construction plan) application for the Property. Such plan shall be in compliance with all applicable regulations contained within the City of Fruitland Park Land Development Regulations, unless City grants a waiver or variance pursuant to the City's Land Development Regulations. Alternatively, the Owner, in the Owner's discretion, may apply to amend the PUD to incorporate a Master Signage Plan at the time that the Owner desires to install signage at the development.

Section 19. Title Opinion[A6]. Owner shall provide to City, in advance of the City's execution of this Agreement, a title opinion of an attorney licensed in the State of Florida, or a certification by an abstractor or title company authorized to do business in the State of Florida, showing marketable title to the Property to be in the name of the Owner and showing all liens, mortgages, and other encumbrances not satisfied or released of record.

Section 20. Compliance with City Laws and Regulations. Except as expressly modified herein, all development of the Property shall be subject to compliance with the City Land Development Regulations and City Code provisions, as amended, as well as regulations of county, state, local, and federal agencies. All improvements and infrastructure shall be constructed to City standards.

Section 21. Due Diligence. The City and Owner further agree that they shall commence all reasonable actions necessary to fulfill their obligations hereunder and shall diligently pursue the same throughout the existence of this Agreement. The City shall further provide all other municipal services to the Property as are needed by Owner from time to time in accordance with the City's applicable policies for the provision of said services.

Section 22. Enforcement/Effectiveness. A default by either party under this Agreement shall entitle the other party to all remedies available at law. This is a non-statutory development agreement which is not subject to or enacted pursuant to the provisions of Sections 163.3220 – 163.3243, *Florida Statutes*.

Section 23. Governing Law. This Agreement shall be construed in accordance with the laws of the State of Florida and venue for any action hereunder shall be in the Circuit Court of Lake County, Florida.

Section 24. Binding Effect; Assignability. This Agreement, once effective, shall be binding upon and enforceable by and against the parties hereto and their successors in interest and/or assigns. This Agreement shall be assignable by the Owner to successive owners. Owner shall, however, provide written notice to the City of any and all such assignees. The rights and obligations set forth in this Agreement shall run with the land and be binding on all successors and/or assignees. Owner consents to the placement of a claim of lien on the Property upon default in payment of any obligation herein without precluding any other remedies of City. The parties hereby covenant that they will enforce this Agreement and that it is a legal, valid, and binding agreement.

Section 25. Waiver; Remedies. No failure or delay on the part of either party in exercising any right, power, or privilege hereunder will operate as a waiver thereof, nor will any waiver on the part of either party or any right, power, or privilege hereunder operate as a waiver of any other right, power, privilege hereunder, not will any single or partial exercise of any right, power, or privilege hereunder preclude any other further exercise thereof or the exercise of any other right, power, or privilege hereunder.

Section 26. Exhibits. All exhibits attached hereto are hereby incorporated in and made a part of this Agreement as if set forth in full herein.

Section 27. Notice. Any notice to be given shall be in writing and shall be sent by certified mail, return receipt requested, to the party being noticed at the following addresses or such other address as the parties shall provide from time to time:

As to City:	City Manager City of Fruitland Park 506 W. Berckman Street Fruitland Park, Florida 34731 352-360-6727 Telephone
Copy to:	Chris Cheshire, City Mayor City of Fruitland Park 506 W. Berckman Street Fruitland Park, Florida 34731 352-360-6727 Telephone Anita Geraci-Carver Law Office of Anita Geraci-Carver, P.A. 1560 Bloxam Avenue Clermont, Florida 34711 352-243-2801 Telephone 352-243-2768 Facsimile
As to Owner:	Paul M. Missigman, Manager The Reserve at Spring Lake Cove, LLC

	200 East Canton Ave., Suite 102 Winter Park, FL 32789
Copy to:	Tricia Doody, Manager The Reserve at Spring Lake Cove, LLC 200 East Canton Ave., Suite 102 Winter Park, FL 32789

Section 28. Entire Agreement. This Agreement sets forth all of the promises, covenants, agreements, conditions, and understandings between the parties hereto, and supersedes all prior and contemporaneous agreements, understandings, inducements or conditions, express or implied, oral or written, except as herein contained. However, the failure of this Agreement to address a particular permit, condition, term, or restriction shall not relieve Owner from complying with the law governing said permitting requirements, conditions, terms or restrictions.

Section 29. Term of Agreement. The term of this Agreement shall commence on the date this Agreement is executed by both the City and Owner, or the effective date of the annexation of the Property, whichever occurs later, and shall terminate twenty (20) years thereafter; provided, however, that the term of this Agreement may be extended by mutual consent of the City and the Owner, subject to a public hearing.

Section 30. Amendment. Amendments to the provisions of this Agreement shall be made by the parties only in writing by formal amendment.

Section 31. Severability. If any part of this Developer’s Agreement is found invalid or unenforceable in any court, such invalidity or unenforceability shall not effect the other parts of this Developer’s Agreement, if the rights and obligations of the parties contained herein are not materially prejudiced and if the intentions of the parties can be effected. To that end, this Developer’s Agreement is declared severable.

IN WITNESS WHEREOF, the Owner and the City have executed this Agreement as of the day and year first above written.

**SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:**

THE RESERVE AT SPRING LAKE COVE, LLC IN THE

Witness Signature

By: _____
Paul M. Missigman, Manager

Print Name

Witness Signature

By: _____
Tricia Doody, Manager

Print Name

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by [] physical presence or [] online notarization this ____ day of _____ by Paul M. Missigman, Manager and Tricia Doody, Manager, of The Reserve at Spring Lake Cove, LLC on behalf of the companies, who are personally known to me or who have produced _____ as identification.

Notary Public
Notary Public - State of Florida
Commission No _____
My Commission Expires _____

ACCEPTED BY THE CITY OF FRUITLAND PARK

Approved as to form and
Legality for use and reliance
by the City of Fruitland Park

By: _____
Chris Cheshire, Mayor

Date: _____

Anita Geraci-Carver
City Attorney

ATTEST: _____
Esther B. Coulson
City Clerk

STATE OF FLORIDA

COUNTY OF LAKE

The foregoing instrument was acknowledged before me by [X] physical present or [] online notarization this ____ day of _____ by Chris Cheshire, Mayor of the City of Fruitland Park, a Florida municipal corporation on behalf of the corporation and Esther B. Coulson, City Clerk of the City of Fruitland Park, Florida, on behalf of the corporation, who are [X] personally known to be me or produced _____ as identification.

Notary Public
Notary Public - State of Florida
Commission No _____

My Commission Expires _____

EXHIBIT "A"
LEGAL DESCRIPTION

LEGAL DESCRIPTION:

PARCEL 1:

FROM THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SECTION 4, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; RUN SOUTH 89°57' EAST 275 FEET TO THE POINT OF BEGINNING; RUN THENCE SOUTH 89°57' EAST 191.2 FEET; THENCE SOUTH 0°39'40" EAST 295.5 FEET; THENCE SOUTH 89°20'20" WEST 270.05 FEET; THENCE NORTH 0°6'50" EAST 98.80 FEET; THENCE NORTH 89°57' WEST 75 FEET; THENCE NORTHEASTERLY 250.10 FEET TO THE POINT OF BEGINNING.

ALSO: AN EASEMENT FOR ROAD PURPOSES OVER THE FOLLOWING DESCRIBED LAND: BEGIN AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SECTION 4, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; RUN THENCE SOUTH 89°57'00" EAST 466.20 FEET; THENCE SOUTH 0°39'40" EAST 265.50 FEET FOR THE POINT OF BEGINNING; THENCE EAST 150 FEET; THENCE SOUTH 0°39'40" EAST 505 FEET; THENCE WEST 30 FEET; THENCE NORTH 475 FEET; THENCE WEST 120 FEET; THENCE NORTH 30 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

FROM THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SECTION 4, TOWNSHIP 19 SOUTH, RANGE 24 EAST, LAKE COUNTY, FLORIDA; RUN SOUTH 89°57' EAST ALONG THE NORTH LINE OF THE SAID NORTHEAST 1/4 A DISTANCE OF 466.2 FEET FOR A POINT OF BEGINNING; FROM SAID POINT OF BEGINNING, RUN THENCE SOUTH 89°57' EAST ALONG THE NORTH LINE OF THE SAID NORTHEAST 1/4 DISTANCE OF 563.1 FEET TO A POINT ON THE WESTERLY LINE OF THE RIGHT OF WAY OF THE SEABOARD COAST LINE RAILROAD; THENCE RUN SOUTHERLY ALONG THE WESTERLY LINE OF THE SAID RIGHT OF WAY 763.5 FEET; THENCE RUN WEST 443 FEET; THENCE RUN NORTH 475 FEET; THENCE RUN WEST 120.1 FEET, MORE OR LESS, TO A POINT THAT IS SOUTH 0°39'40" EAST OF THE POINT OF BEGINNING; THENCE RUN NORTH 0°39'40" WEST 288.5 FEET, MORE OR LESS, TO THE POINT OF BEGINNING. INCLUDING A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING EAST THEREOF.

PARCEL 3:

LOT 5, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 4:

LOT 4, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 5:

LOT(S) 3, 8, 13 AND 14, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

AND

THAT PART OF LOT 12, NORTH OF LINE RUNNING FROM SOUTHEAST CORNER OF LOT 8 EXTENDING 42.5 FEET NORTH TO SOUTHWEST CORNER OF LOT 13 AND RUNNING EAST 150 FEET ALONG SOUTHERN BOUNDARY OF LOT 13 TO BREEZE LANE AND RUNNING SOUTH ON BREEZE LANE 42.5 FEET; THENCE WEST 150 FEET BACK TO SOUTHEAST CORNER OF LOT 8, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

PARCEL 6:

LOT(S) 9, 10, 11 AND THE SOUTH 1/2 OF LOT 12 AND THE SOUTH 12 FEET OF LOT 17 AND LOTS 18, 19 AND 20, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

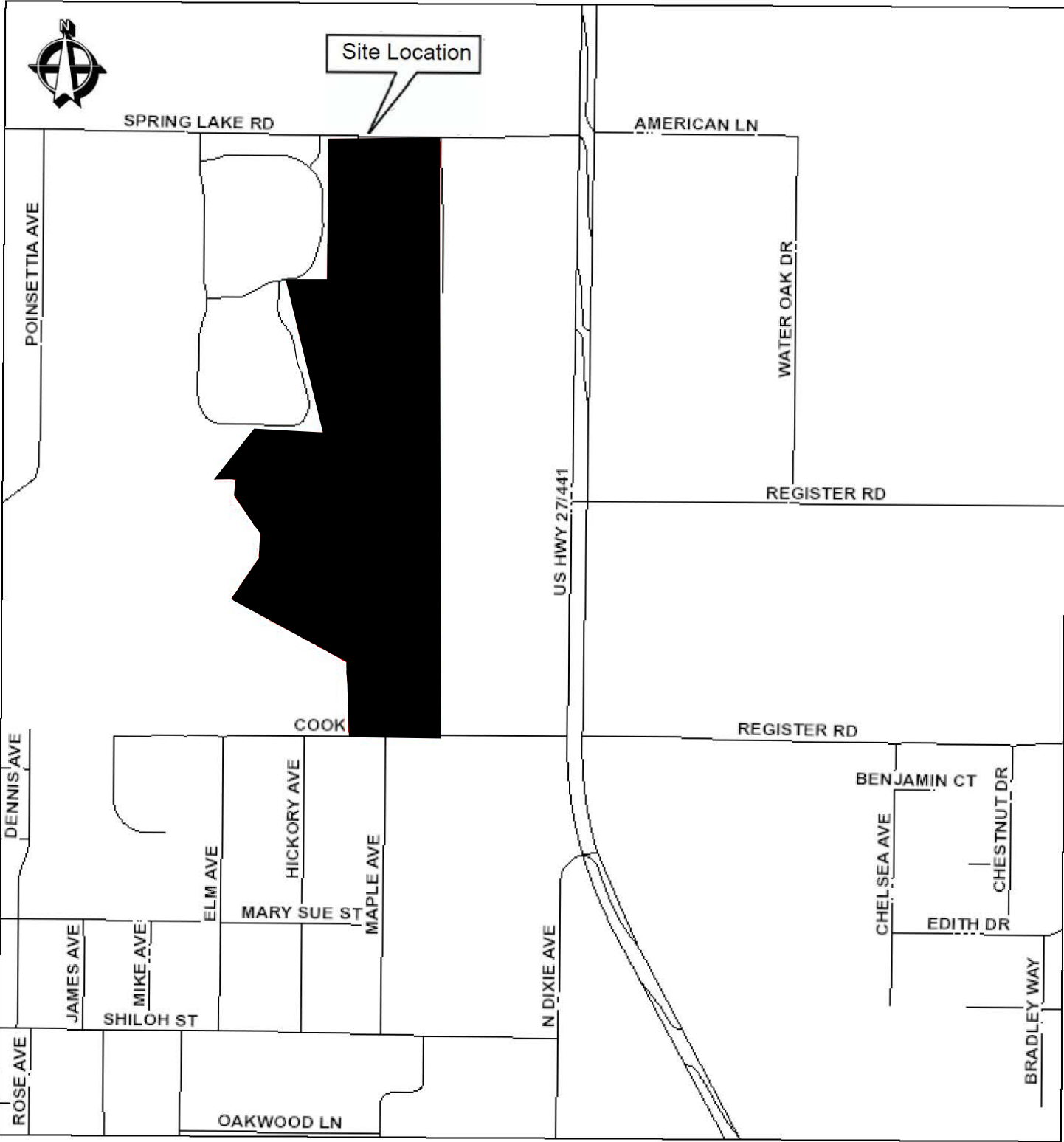
INCLUDING A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING EAST THEREOF.

PARCEL 7:

LOT(S) 15, 16 AND THE NORTH 73 FEET OF LOT 17, BLOCK "A", ZEPHYR LAKE, ACCORDING TO PLAT THEREOF, RECORDED IN PLAT BOOK 11, PAGE 78 OF THE PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

INCLUDING A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING EAST THEREOF.

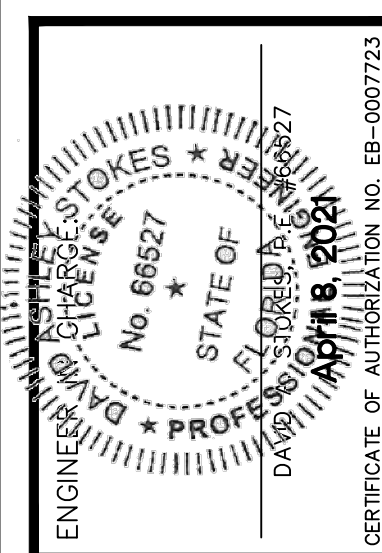
LOCATION MAP





OVERALL SITE PLAN
FOR
RESERVE AT SPRING LAKE COVE
FRUITLAND PARK, FLORIDA

LAKE SUMNER PARTNERS, LTD.
200 E. CANTONAL AVE. SUITE 102
WINTER PARK, FL 32789
(407) 741-8600

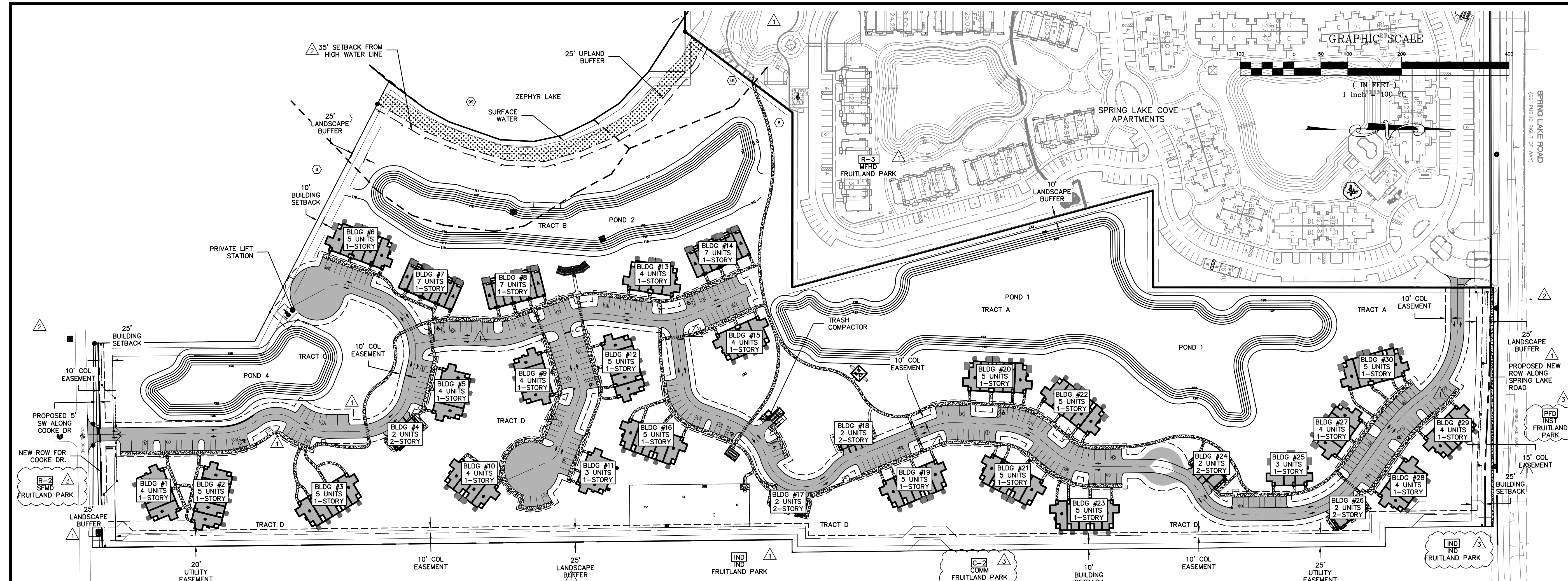


NO.	DATE	REVISIONS
1	01/29/21	REVISED PER CITY PLANS
2	03/10/21	REVISED PER CITY COMMENTS
3	04/08/21	REVISED PER CITY COMMENTS
4	04/10/21	REVISED PER CITY COMMENTS
5	04/10/21	REVISED PER CITY COMMENTS
6	04/10/21	REVISED PER CITY COMMENTS
7	04/10/21	REVISED PER CITY COMMENTS
8	04/10/21	REVISED PER CITY COMMENTS
9	04/10/21	REVISED PER CITY COMMENTS
10	04/10/21	REVISED PER CITY COMMENTS
11	04/10/21	REVISED PER CITY COMMENTS

JOB # 19079
DATE: 11/13/2020
SCALE: 1" = 100'
DESIGNED BY: KAL
DRAWN BY: DAS
APPROVED BY: DAS

C006

H:\Data\19079\Eng\Final\19079_C006-OVERALL SITE PLAN.dwg April 8, 2021 12:32 PM



SITE DATA:

- GROSS PROJECT AREA: ±35.99 ACRES / ±1,567,658 S.F.
- PARCEL ID: 04-19-24-0001-000-01100, 04-19-24-2175-00A-00400, 04-19-24-2175-00A-00500, 04-19-24-2175-00A-01500, 33-18-24-0004-000-09400, 33-18-24-0004-000-09500, 33-18-24-0004-000-09600, 04-18-24-2175-00A-00900, 04-19-24-0001-000-01000, 04-19-24-2175-00A-00300, 33-18-24-0004-000-08300, 33-18-24-0004-000-04702
- EXISTING ZONING: R-1, R-3, PUD
- EXISTING FUTURE LAND USE: MULTI-FAMILY HIGH DENSITY (MFHD)
- PROPOSED MULTI-FAMILY UNITS: 128 UNITS
- MAXIMUM RESIDENTIAL DENSITY: 15 DU/AC
PROPOSED RESIDENTIAL DENSITY: 3.2 DU/AC
- MAXIMUM BUILDING HEIGHT: 35'
- BUILDING SETBACKS:
NORTH: 25 FEET
WEST: 10 FEET
EAST: 25 FEET
SOUTH: 25 FEET
- PER FEMA FIRM PANEL NO. 12069C0170E, DATED DEC. 18, 2012, THE SUBJECT PROPERTY IS DESIGNATED ZONE "X". AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOOD PLAIN, AND AE, AREAS WITH THE BASE FLOOD ELEVATION DETERMINED (ELEV. 109.1)
- THE ON SITE STORMWATER MANAGEMENT SYSTEM SHALL BE DESIGNED TO MEET FRUITLAND PARK AND SURMWD REQUIREMENTS.
- FIRE PROTECTION WILL BE PROVIDED AND DESIGNED IN ACCORDANCE WITH ALL APPLICABLE FRUITLAND PARK CODES AND REGULATIONS.
- ALL CONSTRUCTION MATERIALS AND OTHER PROPOSED IMPROVEMENTS SHALL MEET THE APPLICABLE CODES OF FRUITLAND PARK. FRUITLAND PARK DETAILS WILL BE UTILIZED ON THE FINAL ENGINEERING PLANS.
- PROJECT SIGNAGE WILL COMPLY WITH THE FRUITLAND PARK LAND DEVELOPMENT CODE.
- LANDSCAPE BUFFERS SHALL MEET THE REQUIREMENTS OF FRUITLAND PARK LDC.
- ANY WETLAND BUFFER AND/OR WETLAND IMPACT MITIGATION REQUIRED WILL BE PROVIDED PER SURMWD AND FRUITLAND PARK REQUIREMENTS.
- DEVELOPMENT INFRASTRUCTURE TO BE COMPLETED IN ONE PHASE, BUILDING CO'S WILL BE SEQUENCED.

LIVING AREA PER UNIT TYPE:

VILLA A:	647 SF
VILLA B:	961 SF
VILLA C:	1,114 SF
CARRIAGE:	786 SF

PARKING CALCULATIONS:

21 - 1 BDRM. UNITS:	● 1.5 SPACES / UNIT =	32 SPACES
63 - 2 BDRM. UNITS:	● 2 SPACES / UNIT =	126 SPACES
44 - 3+ BDRM. UNITS:	● 2 SPACES / UNIT =	88 SPACES
128- VISITOR PARKING:	● 0.25 SPACES/UNIT =	32 SPACES
TOTAL PARKING REQUIRED:		278 SPACES
PROVIDED PARKING SPACES:		
REGULAR	10'x20' SPACES:	254 SPACES
GARAGE	10'x20' SPACES:	20 SPACES
HANDICAP	12'x20' SPACES:	8 SPACES
TOTAL PARKING PROVIDED:		282 SPACES

BIKE PARKING SPACES REQUIRED: 10% OF TOTAL PARKING SPACES
282 SPACES X 10% = 28 BIKE PARKING SPACES REQUIRED
4 BIKE RACKS WITH 7 BIKE CAPACITY EACH = 28 BIKE PARKING SPACES PROVIDED

COMMON OPEN SPACE

OPEN SPACE REQUIRED:	
25% OF NET BUILDABLE AREA	
35.99 AC x 25% = 8.99 ACRES REQUIRED	
OPEN SPACE PROVIDED:	
TRACT A (SURFACE WATER RETENTION AREA SUBTRACTED)	6.23 AC.
TRACT B (SURFACE WATER RETENTION AREA SUBTRACTED)	5.21 AC.
TRACT C (SURFACE WATER RETENTION AREA SUBTRACTED)	1.91 AC.
TRACT D	7.07 AC.
OPEN SPACE TOTAL	20.42 AC.

IMPERVIOUS AREA:

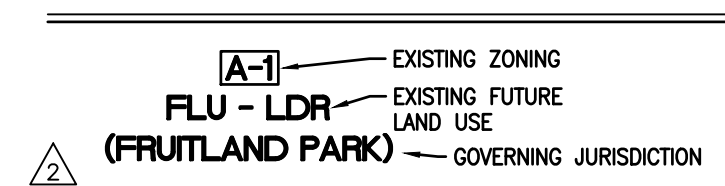
PROPOSED PAVEMENT & SIDEWALKS:	4.60 AC (12.78%)
PROPOSED BUILDINGS:	3.21 AC (8.92%)
TOTAL IMPERVIOUS AREA:	7.81 AC (21.70%)
TOTAL PERVIOUS AREA (INCLUDING POND):	28.19 AC (78.30%)
TOTAL AREA:	35.99 AC (100%)

GROSS BUILDING SQUARE FOOTAGE:

BUILDING #1:	5,079 SF	BUILDING #16:	6,265 SF
BUILDING #2:	6,265 SF	BUILDING #17:	3,174 SF
BUILDING #3:	6,265 SF	BUILDING #18:	3,174 SF
BUILDING #4:	3,174 SF	BUILDING #19:	6,265 SF
BUILDING #5:	5,079 SF	BUILDING #20:	6,265 SF
BUILDING #6:	6,265 SF	BUILDING #21:	6,265 SF
BUILDING #7:	6,345 SF	BUILDING #22:	6,265 SF
BUILDING #8:	6,345 SF	BUILDING #23:	6,265 SF
BUILDING #9:	5,079 SF	BUILDING #24:	3,174 SF
BUILDING #10:	5,079 SF	BUILDING #25:	3,867 SF
BUILDING #11:	3,867 SF	BUILDING #26:	3,174 SF
BUILDING #12:	6,265 SF	BUILDING #27:	5,079 SF
BUILDING #13:	5,079 SF	BUILDING #28:	5,079 SF
BUILDING #14:	6,345 SF	BUILDING #29:	5,079 SF
BUILDING #15:	5,079 SF	BUILDING #30:	6,265 SF

PER CHAPTER 164, SECTION 164.030(c), THE PROPOSED CUL-DE-SAC LOCATED ALONG THE SOUTHWESTERN BOUNDARY ENCRAGES INTO THE 25' BUFFER WHICH IS NOT ALLOWED. A VARIANCE BUFFER WIDTH OF 10' ADJACENT TO THE CUL-DE-SAC IS REQUESTED.
PER CHAPTER 164, SECTION 164.030(c), STORMWATER POND FACILITIES ARE NOT ALLOWED WITHIN THE BUFFER. A VARIANCE BUFFER WIDTH OF 10' ADJACENT TO THE POND IS REQUESTED.

LEGEND



SOILS LEGEND		
SOIL NUMBER	SOIL NAME	HYDROLOGIC GROUP
8	CANDLER SAND, 0 TO 5 PERCENT SLOPE	A
9	CANDLER SAND, 5 TO 12 PERCENT SLOPE	A
45	TAVARES SAND	A
99	WATER	A

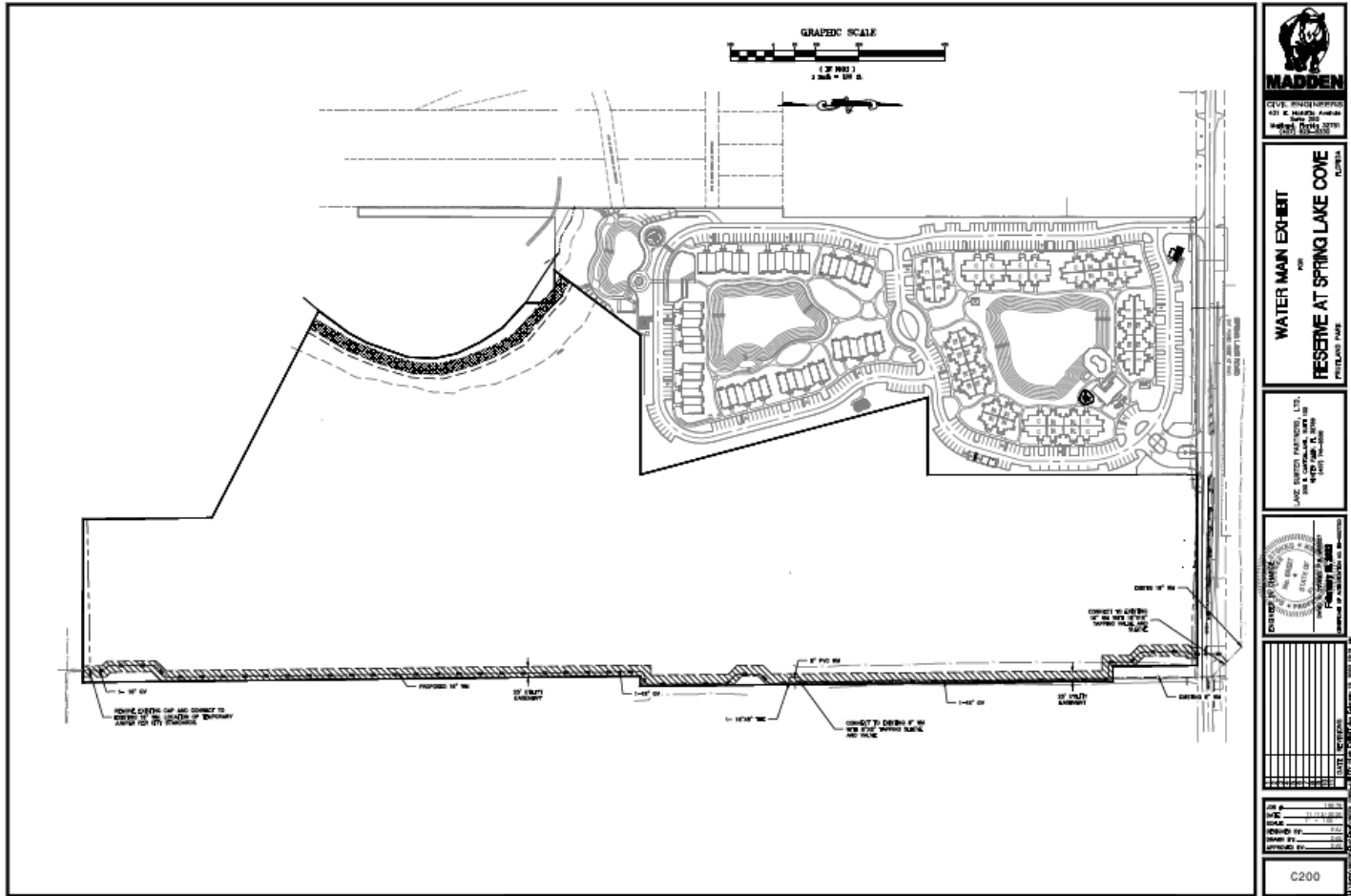
SOILS DATA FROM SOILS.USDA.GOV SURVEY FOR LAKE CO. DATED SEPTEMBER 17, 2019

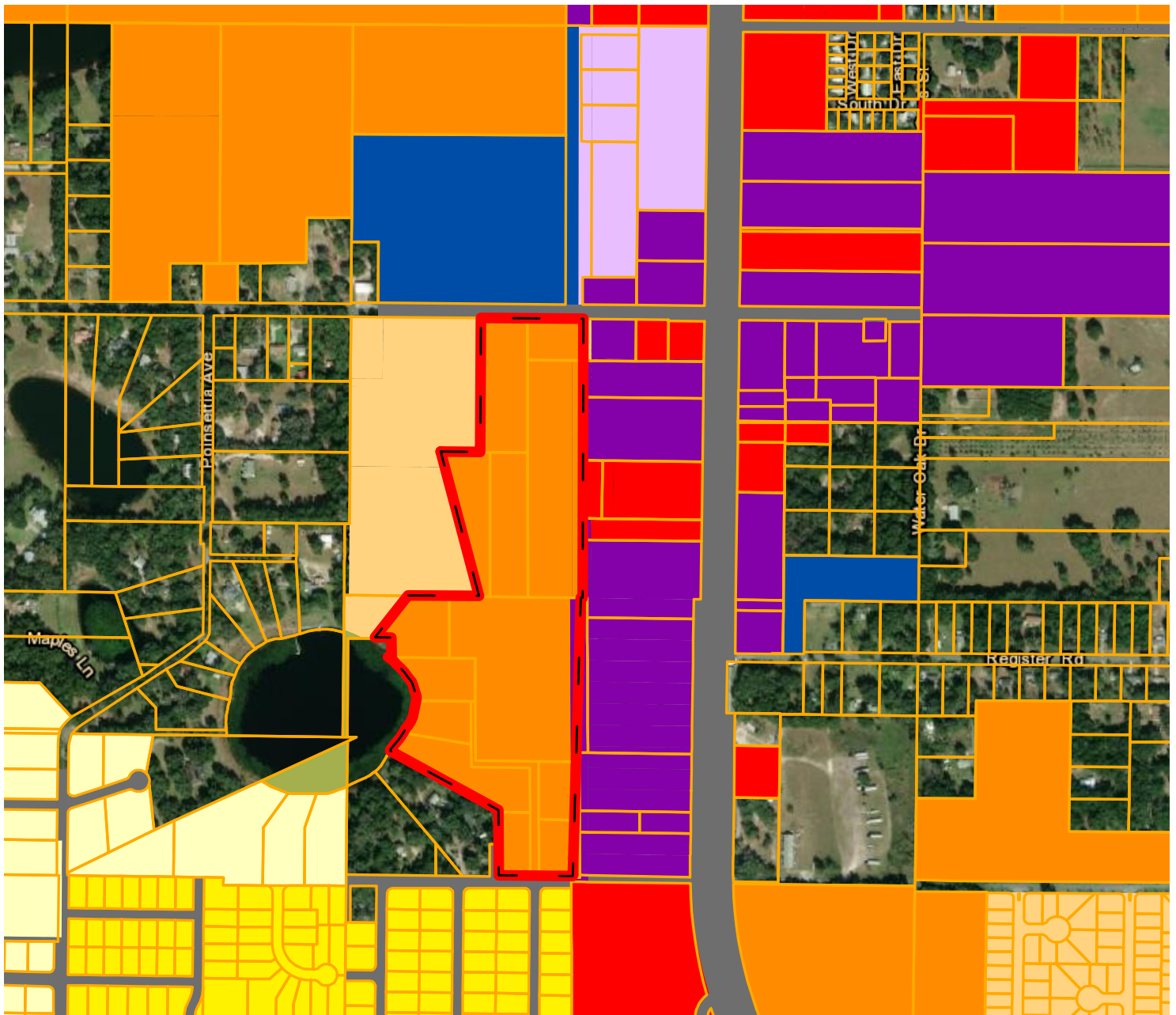
COMPOSITE EXHIBIT "B"

Reserve at Spring Lake Cove Conceptual Plan



Exhibit "C"
New City Water Line





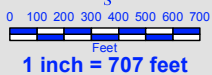
Legend

- Subject Property
- Parcels

FP Zoning

- R-2, Residential Single Family Home - Low Density
- R-4, Residential Single Family Home - Medium Density
- R-8, Medium Density Residential
- R-15, Multi-Family Residential - High Density
- R-10, High Density Residential/Neighborhood Commercial
- RP, Residential Professional

- C-1, Neighborhood Commercial
- C-2, General Commercial
- IND, Industrial
- PUD, Planned Unit Development
- CPUD, Commercial Planned Unit Development District
- IND-PUD, Industrial PUD
- MPUD, Mixed Use PUD
- PFD, Public Facilities District
- GB, Green Belt District
- ROW, Right-of-Way



**City of Fruitland Park
Reserve at Spring Lake Cove**
Lake County, Florida
Proposed Zoning

Project No.: 398-20-09
File Name: Prop Zoning.mxd
Project Name: Reserve at Spring Lake Cove
Project Manager: Sherie L.
Creation Date: December 14th, 2020
Created By: C.Manno



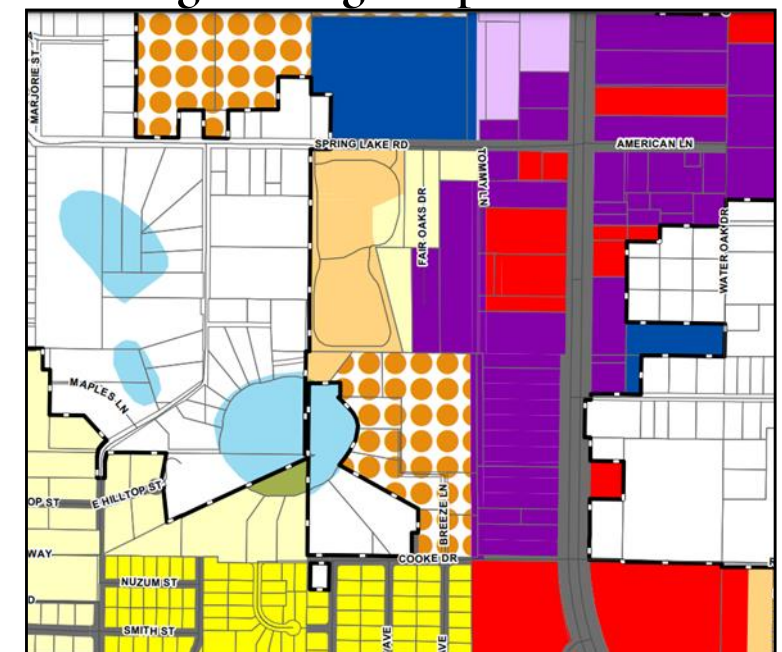
Reserve at Spring Lake Cove PUD



PUD Details:

- 1) Site has lakefront ownership along a portion of Zephyr Lake.
- 2) Spring Lake Road and Cooke Drive abut the project on the north and south side, respectively.
- 3) Proposed land use is single family residential
- 4) Gross densities are 2.7 DU/AC
- 5) Project proposes 95 units
- 6) No commercial is proposed.
- 7) Adjacent zoning is Industrial, PUD, R-1, R-2 and unincorporated properties.
- 8) Maximum building height shall be 35 feet.
- 9) No phasing is proposed.
- 10) Applicant proposes City water service, fire protection, sewage disposal and will provide privately maintained stormwater management
- .11) Percentage of Open Space shall be greater than 25%.
- 12) Typical ROW width shall be 50' or larger for two way streets.

Existing Zoning Snapshot:



Reserve at Spring Lake Cove Conceptual Plan

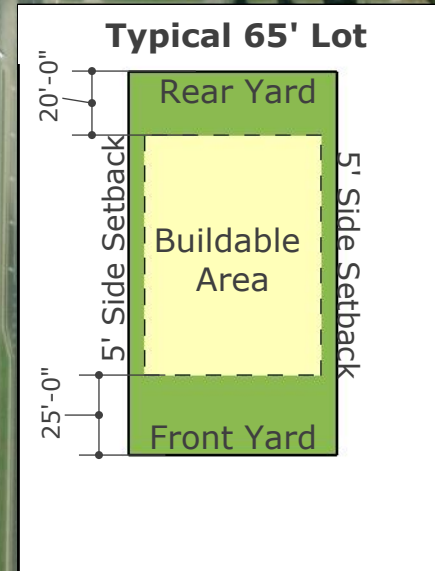
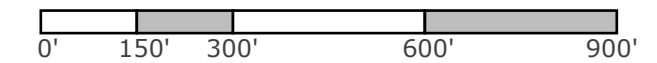


Legend

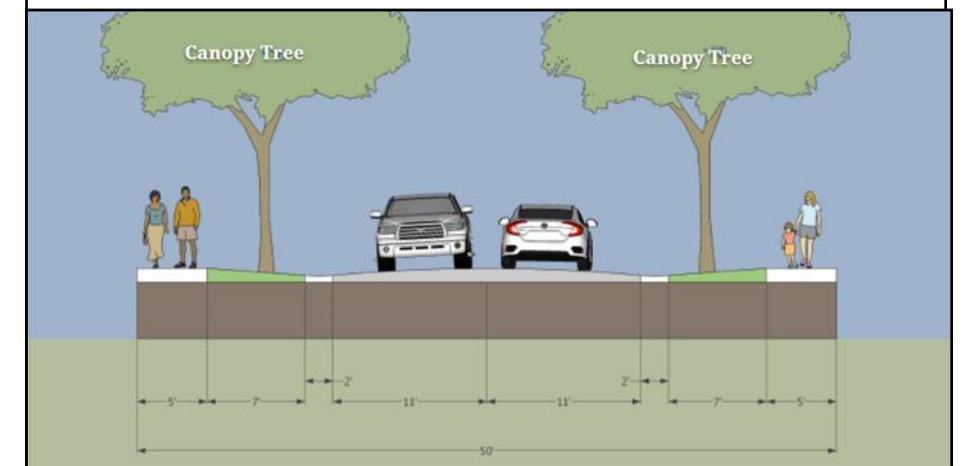
- 65' x 120' Single Family Homes - 95
- Wetlands - 0.2 Acres
- Wetland Buffer - 0.8 Acres
- Stormwater - 6.1 Acres
- Upland Open Space - 6.25 Acres
- Combined Open Space - 12.35 Acres
(35% - Includes Buffers & Stormwater)

ACREAGE & DENSITY

Gross Acreage: ± 35.9 Acres
 Net Acreage: ± 35.7 Acres
 Proposed Density: 2.66 Du/Ac
 Proposed Units: 95



Typical 50' ROW



The Villages
DAILY SUN

Published Daily
 Lady Lake, Florida
 State of Florida
 County Of Lake

Before the undersigned authority personally appeared **Joseph Szabo**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #1073658 in the matter of

NOTICE OF PUBLIC HEARINGS
 was published in said newspaper in the issues of

JULY 15, 2022

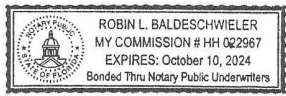
Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.

[Signature]
 (Signature Of Affiant)

Sworn to and subscribed before me this 15
 day of July 2022

[Signature]
 Robin L. Baldeschwieler, Notary

Personally Known X or
 Production Identification _____
 Type of Identification Produced _____



NOTICE OF PUBLIC HEARINGS

ORDINANCE 2022-016

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, REZONING 35.99 + ACRES OF PROPERTY FROM SINGLE FAMILY LOW DENSITY RESIDENTIAL (R-1), MULTI-FAMILY HIGH DENSITY RESIDENTIAL (R-3), INDUSTRIAL AND PLANNED UNIT DEVELOPMENT (PUD) TO CITY OF FRUITLAND PARK PLANNED UNIT DEVELOPMENT (PUD) WITHIN THE CITY LIMITS OF FRUITLAND PARK FOR RESIDENTIAL USE; APPROVING A MASTER DEVELOPMENT AGREEMENT FOR THE PROPERTY; DIRECTING THE CITY MANAGER TO HAVE AMENDED THE ZONING MAP OF THE CITY OF FRUITLAND PARK; PROVIDING FOR SEVERABILITY AND SCRIVENER'S ERRORS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.

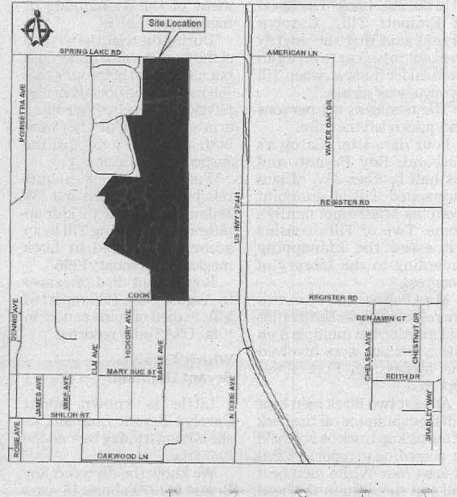
The proposed Resolution and Ordinances will be considered at the following public meetings:

- Fruitland Park Planning & Zoning Meeting on July 21, 2022 at 6:00 p.m.
- Fruitland Park City Commission Meeting, 1st Hearing on July 28, 2022 at 6:00 p.m.
- Fruitland Park City Commission Meeting, 2nd Hearing on August 25, 2022 at 6:00 p.m.

All meetings will be held at the Commission Chambers, 506 W. Berckman Street, Fruitland Park, Florida. The proposed Ordinances and metes and bounds legal description of the property may be inspected by the public between the hours of 8:00 a.m. to 5:00 p.m. Monday to Friday at the City Clerk's office at City Hall. For further information call (352) 360-6727.

Interested parties may appear at the meetings and be heard with respect to the proposed Ordinances. A person who decides to appeal any decision made by any board, agency or commission with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence which the appeal is based (Florida Statutes 286.0105).

LOCATION MAP





VIA EMAIL swilliams@fruitlandpark.org

July 11, 2022

Sharon Williams
Assistant to the Director
Community Development Department
City of Fruitland Park
506 W. Berckman Street
Fruitland Park, FL 34731

**RE: THE RESERVE AT SPRING LAKE COVE (HALFF AVO 043866.062)
MAJOR SITE PLAN**

Dear Ms. Williams:

Per your email request dated July 11, 2022, I have reviewed the St. Johns River Water Management District Permit for the subject project. Previous review of the subject parcel has one outstanding stormwater review comment. As the City land development regulations have changed to adopt the St. Johns River Water Management District criteria for stormwater, the furnishing of the SJRWMD permit satisfies the last remaining comment. Based upon my review, I do not have any further comments. Should you have any questions, please feel free to contact our office.

Sincerely,

HALFF

A handwritten signature in blue ink, appearing to read "BT", is positioned above the typed name of Brett J. Tobias.

Brett J. Tobias, P.E.
Team Leader
btobias@half.com

BJT:am

**CITY OF FRUITLAND PARK
STAFF REPORT BY LPG URBAN & REGIONAL PLANNERS, INC.**

REZONING AND SITE PLAN

Owner: Paul Missigman, Manager, Reserve at Spring Lake Cove, LLC,
Reserve at Spring Lake Cove II, LLC

General Location: West of US 27/441, north of Cooke Drive and south of Spring
Lake Road

Number of Acres: 35.99 ± acres

Existing Zoning: R-1, R-3 and PUD

Existing Land Use: Multiple-Family High Density (MFHD) (15 units/acre)

Proposed Zoning: Residential PUD

Date: April 30, 2021

Description of Project

The subject site consists of 35.99 +/- acres and a portion of the site borders Zephyr Lake. The subject site's existing future land use is Multi-Family High Density (maximum of 15 units/acre). The applicant is seeking a rezoning to Residential PUD for a 128 unit apartment complex. The proposed gross density is 3.2 units/acre. The apartment layout consists of 30 buildings some of which are 2-story with units ranging from 2 units to 7 units per building. It should be noted that the subject site is an extension of the existing Spring Lake Cove Apartments located to the east. The recreation amenities provided include a dog park, trails, 20' x 20' pavilion with 4 picnic tables and 2 grills, and lake overlook sitting area with 2 grills. It is the applicant's intent to also utilize the recreational amenities at Spring Lake Cove apartments which includes playground equipment. In addition, the applicant is seeking Preliminary Plan approval for the rezoning process. The applicant is also requesting a variable buffer width adjacent to the cul de sac located within the southwestern property boundary from 25' to 10' and to allow a 10' buffer adjacent to a small portion of the stormwater pond.

	Surrounding Zoning	Surrounding Land Use
North	PFD and CP (County fire station)	Institutional
South	R2	SF Medium Density
East	IND and C2	Industrial & Commercial
West	R3 and Ag	Lake County Urban Medium (7 du/acre)

Assessment

The applicant has addressed all outstanding planning issues.

Recommendation

Please provide Sheet C006 as a separate exhibit for the Preliminary plan exhibit for the proposed Developer's Agreement.

Planning recommends approval subject to engineering approval.

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

ITEM TITLE: CITY MANAGER’S REPORT

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Tuesday, July 19, 2022

SUBMITTED BY: City Manager

BRIEF NARRATIVE: City Manager’s Report

- i. Economic Development Status Update
- ii. Concrete Bollards – City Hall, Library, and Community Center Discussion

FUNDS REQUIRED: None

ATTACHMENTS: None

RECOMMENDATION: City commission discretion

ACTION: None

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

ITEM TITLE: CITY ATTORNEY REPORT

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Friday, July 22, 2022

SUBMITTED BY: City Attorney

BRIEF NARRATIVE: City Attorney Report

City of Fruitland Park v. State of Florida – Department of Management Services: On February 16, 2022, the City provided wages and FRS calculations to attorney Thomas. The insurance company was provided the full invoice amount. Attorney Thomas is scheduled to speak with the City's insurance company in an effort to understand the issues raised as to the amount and to ensure the City's insurance company is speaking directly with the Department of Management Services as to the calculation and amount.

Michael and Laurie Fewless v. City of Fruitland Park, Lake County Case No. 2020-CA-000104 (Judge Welke): On December 9, 2021 Plaintiff filed an Amended Complaint. Pre-trial conference is scheduled for April 3, 2023 and trial on April 17, 2023. Mediation is to occur no later than January 3, 2023. Mediation was held via Zoom on July 18, 2022. The City Manager and I participated along with attorney Glenn Thomas. The mediation is being held open until August 31, 2022.

U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845 (Judge Baxley): The property owner's lender is foreclosing on the property for non-payment of approximately \$33,204.15. The property is located at 412 Sunny Court, Fruitland Park. The City has a code enforcement lien on the property. As of June 17, 2022 the fines have accrued to \$23,350.00 and outstanding costs of \$117.04. Attorney Mark K. McCulloch, Roper & Roper, P.A. has been appointed by the City's insurance company to defend the City. The City's Answer to the Complaint was filed June 22, 2022. On June 23, 2022 Judge Baxley entered a Differentiated Civil Case Management Order as to Streamlined case types. The Order requires a non-jury trial to occur no later than 12 months from filing the original Complaint, if not sooner resolved. The trial must be held by May 10, 2023.

Code of Ordinances Codification: June 14, 2022 – Received 20-page list of resolutions and links to same for review. Completed review of resolutions and provided recommendations to the City. No updates as of the writing of this report.

**CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 10**

ITEM TITLE: Public Comments

MEETING DATE: Thursday, July 28, 2022

DATE SUBMITTED: Thursday, July 21, 2022

SUBMITTED BY: City Clerk

BRIEF NARRATIVE: 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.

FUNDS REQUIRED: None

ATTACHMENTS: Resolution 2013-023, Public Participation Policy and Chapter 286 Florida Statutes

RECOMMENDATION: None

ACTION: None

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

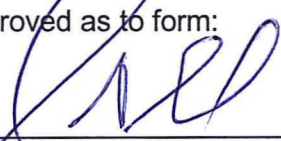
ATTEST:


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 2020 Florida Statutes

[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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