

**FRUITLAND PARK CITY COMMISSION
REGULAR MEETING AGENDA**

October 26, 2023

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 Allen Tillman, New Salem Missionary Baptist Church

Pledge of Allegiance – Police Chief Erik Luce

2. ROLL CALL

3. SPECIAL PRESENTATIONS (city clerk)

(a) Veterans' Day Proclamation - November 11, 2023,

The John Gella Memorial Unit 219 Inc., of the American Legion Auxiliary.

(b) Scams, Fraud and Consumer Rights – Florida Department of Agriculture and Consumer Services

State of Florida Department of Agriculture and Consumer Services

4. CONSENT AGENDA

Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the 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)

October 12, 2023 regular.

(b) Resolution 2023-068 – Independent Auditor's Report FY Ending September 30, 2022 (city attorney)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ACCEPTING THE INDEPENDENT AUDITORS' REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022 WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING FOR AN EFFECTIVE DATE.

(c) **Resolution 2023-069 City Manager Employment Agreement Second Amendment** (city attorney/city manager)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE SECOND AMENDMENT TO CITY OF FRUITLAND PARK CITY MANAGER'S EMPLOYMENT AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK, FLORIDA AND GARY LA VENIA; AUTHORIZING EXECUTION OF THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

(d) **Resolution 2023-070 Legal Services Agreement Amendment** (city attorney)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE AMENDED LEGAL SERVICES AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK, FLORIDA AND LAW OFFICE OF ANITA GERACI-CARVER P.A.; AUTHORIZING EXECUTION OF THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

(e) **Lake County Educational Concurrency Review Committee Appointment** (city clerk)

Motion to consider the reappointment of Commissioner John L. Gunter Jr. to the Lake County Education Concurrency Review Committee.

5. REGULAR AGENDA

(a) **Resolution 2023-055 Planning and Zoning Board – Chair and Vice Chair Selection** (city attorney/city manager/city clerk)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE PLANNING AND ZONING BOARD CHAIR AND VICE-CHAIR SELECTION FOR FISCAL YEAR 2023/2024; PROVIDING FOR AN EFFECTIVE DATE.
(Postponed from the September 28, 2023 meeting.)

(b) **Resolution 2023-065 Records and Archives Management Plan Onsite Consulting Services – SML Inc.** (city attorney/city clerk)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING A ONE-YEAR RENEWAL OF THE PROFESSIONAL SERVICES AGREEMENT BETWEEN SML, INC. & CITY OF FRUITLAND PARK CONTRACT FOR RECORDS & ARCHIVE MANAGEMENT SERVICES; PROVIDING FOR AN EFFECTIVE DATE.

PUBLIC HEARING

QUASI-JUDICIAL PUBLIC HEARING

- (c) **Quasi-Judicial Public Hearing - Resolution 2023-045 Lakeside Storage Variance – Landscape Area and Water Main Size – 2600 US Highway 441/27 – Petitioner: DNA Realty Trust, LLC** (city attorney/city manager/community development)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING A VARIANCE TO THE LAND DEVELOPMENT REGULATION (LDR) REQUIREMENTS PERTAINING TO LANDSCAPE AREA AT THE END OF PARKING ROW, AND PERTAINING TO WATER MAIN SIZE OF 10" TO 8" ON THE SUBJECT PROPERTY LOCATED AT 2600 US HWY. 441/27 AND OWNED BY DNA REALTY TRUST, LLC, PROVIDING FOR AN EXPIRATION DATE; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

END OF QUASI-JUDICIAL PUBLIC HEARING

- (d) **Public Hearing - Resolution 2023-052 Major Site Plan Approval Storage Facility Construction – Petitioner: DNA Realty Trust, LLC** (city attorney/city manager/community development)

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING MAJOR SITE PLAN APPROVAL WITH CONDITIONS TO ALLOW FOR CONSTRUCTION OF A STORAGE FACILITY INCLUDING AN OFFICE FOR A TOTAL OF 93,986 SQUARE FEET CONSISTING OF APPROXIMATELY MULTIPLE BUILDINGS AND RV/BOAT STORAGE SPACES; PROVIDING FOR CONDITIONS; AUTHORIZING THE CITY MANAGER TO ISSUE A NOTICE OF SITE PLAN APPROVAL UPON COMPLETION OF ALL CONDITIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

- (e) **Second Reading and Public Hearing – Ordinance 2023-018 Employee Manual Personnel Policies and Procedures** (city attorney/city manager/human resources director)

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, COUNTY OF LAKE, STATE OF FLORIDA, AMENDING SECTION 32.01, CHAPTER 32 OF THE CITY OF FRUITLAND PARK CODE OF ORDINANCES;

ESTABLISHING PERSONNEL PROCEDURES AND RULES AS SET FORTH IN SECTION 4.08 OF THE CITY CHARTER; APPROVING THE CITY OF FRUITLAND PARK EMPLOYEE MANUAL OF PERSONNEL POLICIES AND PROCEDURES; PROVIDING FOR CONFLICTS, CODIFICATION AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE. (The first reading was held on October 12, 2023.)

END OF PUBLIC HEARING

- 6. (a) City Manager**
 - i. Economic Development Status Update**
 - ii. Commercial Developments Permits Issued Status Update**
 - iii. Law Enforcement Dispatch Services – Lake County Sheriff’s Office Status Update Report**
- (b) City Attorney**
 - i. U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845**
 - ii. Wayne Goodridge and Tammy Goodridge v. City of Fruitland Park, Lake County Case No. 2022-CA-1628**
 - iii. Code of Ordinances – Codification**

7. UNFINISHED BUSINESS

8. PUBLIC COMMENTS

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

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

9. COMMISSIONERS' COMMENTS

(a) Commissioner Mobilian

(b) Commissioner DeGrave

(c) Commissioner Bell

(d) Vice Mayor Gunter, Jr.

10. MAYOR'S COMMENTS

11. ADJOURNMENT

City commission workshop to follow at the conclusion of this evening's meeting.

DATES TO REMEMBER

- October 27, 2023, Fruitland Park Recreation Halloween Party at 205 W Berckman Street, Fruitland Park, Florida 34731 at 7:00 p.m.;
 - October 28, 2023, Pumpkin Chunkin at Windy Acres, 1350 Miller Boulevard, Fruitland Park, Florida 34731 at 11:00 a.m.;
 - October 31, 2023, The Great Pumpkin Party at the Fruitland Park Library. 604 West Berckman Street, Fruitland Park, Florida 34731 at 4:30 p.m.

 - November 4, 2023, Brews, Blues and BBQ at 604 W Berckman Street, Fruitland Park, Florida 34731 at 5:00 p.m.;
 - November 9, 2023, regular city commission meeting at 6:00-p.m.;
 - November 10, 2023, city hall closed in observance of Veterans Day;
 - November 11, 2023, *Veterans Day*, Outside City Hall 506 W Berkman Street, Fruitland Park, Florida 34731 at 11:00 p.m.;
 - November 23, 2023, city hall closed in observance of Thanksgiving Day, and
 - November 24, 2023, city hall closed, the day after Thanksgiving Day
- [Calendar | City of Fruitland Park Florida](#);

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

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

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

PLEASE TURN OFF ELECTRONIC DEVICES OR PLACE IN VIBRATE MODE.

**CITY OF FRUITLAND PARK
AGENDA ITEM SUMMARY SHEET
Item Number: 3a-b**

ITEM TITLE: Special Presentations

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: Monday, October 9, 2023

SUBMITTED BY: City Manager/City Clerk

BRIEF NARRATIVE: Special Presentations:

(a) **Veterans' Day Proclamation - November 11, 2023,**
The John Gella Memorial Unit 219 Inc., of the American Legion Auxiliary.

(b) **Scams, Fraud and Consumer Rights – Florida Department of Agriculture and
Consumer Services**
State of Florida Department of Agriculture and Consumer Services

FUNDS BUDGETED: None

ATTACHMENTS: Proclamation and Help for Consumers,
Telemarketing Fraud and Giving to Charities Flyers

RECOMMENDATION:

ACTION:



Proclamation

WHEREAS, on the 11th hour of the 11th day of the 11th month of 1918, armist between Germany and the allied nations were formed and on March 15, 1919, The American Legion was founded in Paris, France, by U.S. World War I American Legion caucus held by the American Expeditionary Force stationed there who were dedicated to four pillars of service and advocacy: veterans, military personnel, youth and patriotic values; and

WHEREAS, in 1919, the American Legion was chartered and incorporated by the United States Congress as a patriotic veterans' organization devoted to mutual helpfulness; on June 4, 1928, congress passed a resolution calling for the observance of November 11th with appropriate ceremonies, and on June 1, 1954, to expand its significance, the name of the holiday was changed to *Veterans Day*, and

WHEREAS, in September 1955, the Town Council of Fruitland Park approved dedicating a new recreation area, presented by the Lions Club, naming *Memorial Park* now known as *Veterans Park* and in the following year, installed a marker inscribed with the names of the Fruitland Park boys who gave their lives in the service of our country; and

WHEREAS, in 1979, the State Legislature passed a bill dedicating November 11th of each year to the cause of world peace and dedicated that date as *Veterans Day* henceforth and forevermore; and

WHEREAS, John Gella Memorial Unit 219 Inc., of the American Legion Auxiliary started in March 1980 and on April 8, 1993, the City of Fruitland Park Commission accepted the Post's request and erected a six-foot monument at the front of city hall, on the corner of College Avenue and Berckman Street, as a cornerstone of the community where gatherings have since been held as a memorial to veterans of all wars and all branches of the military; and

WHEREAS, the city commission expresses heartfelt gratitude to the members of The John Gella Memorial Unit 219 Inc. of the American Legion Auxiliary for their continued devotion over the years in working with our veterans within the community and commit to support its tremendous efforts in paying homage to the current and fallen military service personnel of all its wars with a plaque displayed at city hall as they have contributed so much to the preservation of this nation,

NOW, THEREFORE, BE IT PROCLAIMED THAT I, Chris Cheshire, Mayor of the City of Fruitland Park, Florida", on behalf of the city commissioners, do hereby proclaim November 11, 2023 as ***Veterans Day*** and jointly with The John Gella Memorial Unit 219 Inc., of the American Legion Auxiliary invite all of our citizens to solemnly remember the sacrifices of all those who fought so valiantly, on the seas, in the air, and on foreign shores, to preserve our heritage of freedom on Saturday, November 11, 2023 at 11:00 a.m. outside city hall so that their efforts shall not have been in vain.

Chris Cheshire, Mayor

Attest:

Esther Coulson, City Clerk

Dated this 26th day of October 2023



TIPS for CONSUMERS GIVING to CHARITIES

All charities soliciting within or from the state of Florida, excluding those soliciting for named individuals or only from its membership and veterans' organizations chartered under Title 36, U.S.C., are required to register and file financial information with the Florida Department of Agriculture and Consumer Services. Registration requirements do not apply to bona fide religious and educational institutions or governmental entities.

To check whether a charitable organization is properly registered and to find out how that organization has spent donations in the past, contact the Consumer Assistance Center at **1-800-HELP-FLA (435-7352)** or visit the online Check-A-Charity tool at **FloridaConsumerHelp.com**.

Many consumers contribute to charities. Donating hard earned money to a worthy cause can be very fulfilling, but it's important to research how your donations will be spent. Be sure to keep these helpful hints in mind when donating to a charity:



Don't judge a charity solely on an impressive sounding name. Many organizations have names similar to well-known charities and organizations. Know who is asking you for money.



Ask the charity or organization why it is asking for donations. What purpose will be served? Ask questions and do not donate until you get satisfactory answers.



Some solicitors use pressure tactics and may even offer to send a "runner" to pick up your money. Reputable charities and organizations are just as happy to receive your gift tomorrow as today.



NEVER GIVE CASH! Contribute by check and make the check payable to the organization. Florida law gives the prospective donor the right to request and receive a copy of a charity's financial report before donating. **ASK FOR IT!**



FloridaConsumerHelp.com
1-800-HELP-FLA • 1-800-FL-AYUDA
(435-7352) (352-9832)

**Florida Department of
Agriculture and Consumer Services**



TIPS for CONSUMERS GIVING to CHARITIES



Be cautious of charities that spring up overnight, especially those that involve current events like natural disasters or those that claim to be for police officers, veterans or firefighters. They may not have the resources to get your donations to the affected area or people.



Not all organizations soliciting in the name of benevolence are true charities eligible to receive tax-deductible contributions. If this is important to you, ask about the organization's federal and state eligibility for receiving tax deductible donations. Typically, such donations fall under Internal Revenue Code section 501(c)(3).



Be wary of groups who solicit on street corners. While they ask for charitable contributions, little is known about their charity or charitable purpose.



The elderly are often taken advantage of because of their vulnerability. Elderly consumers are encouraged to discuss charitable giving with a trusted family member or friend.



Be aware that many telephone appeals for funds are made by paid solicitors, not volunteers. The solicitors often work for a for-profit firm hired by the organization. Telemarketing is expensive and may entail substantial fundraising costs. If the call is from a paid solicitor, ask what the percentage of the contribution will be retained by them.



Charities must spend money to raise money, and they must pay a fair salary to their employees. Most cannot function on volunteer help alone. Every organization will have some administrative and fundraising costs.

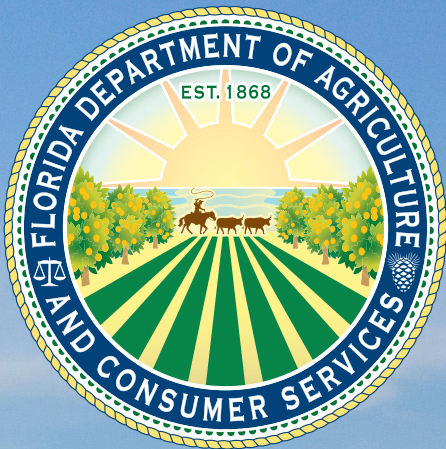
Ultimately, it is your money and your contribution.



MAKE IT COUNT!

FDACS-P-00008

**Florida Department of
Agriculture and Consumer Services**



HELP FOR FLORIDA CONSUMERS

The Florida Department of Agriculture and Consumer Services is the state's clearinghouse for consumer complaints, protection, and information.

We provide a variety of resources at FloridaConsumerHelp.com to protect Florida consumers and ensure they have the information they need to make informed decisions.



FDACS-P-02127
REV. 01/20

**Florida Department of
Agriculture and Consumer Services**

Visit FloridaConsumerHelp.com for more information.



The A to Z Resource Guide is an online directory to help Floridians find the most appropriate government agency to contact for various issues.



The Business/Complaint Lookup is an online resource that allows consumers to view businesses' registration and complaint information.



Check-A-Charity is an online searchable database that provides consumers with registration and financial information for charities that solicit contributions.



File a Complaint online or request to have a complaint form mailed to you by calling the Consumer Assistance Center.



The Florida Consumer E-Newsletter offers tips on important consumer-related issues and resources to find additional information.



Join the Florida Do Not Call List or report unwanted sales calls.



Request a Speaker, at no cost, for your community or club meeting.

**Call the Consumer Assistance Center from
8am to 5pm, EST, Monday through Friday, at
1-800-HELP-FLA (435-7352) or 1-800-FL-AYUDA
(352-9832) en Español for more information.**



RECOGNIZE
and AVOID

Telemarketing **FRAUD**

The Florida Department of Agriculture and Consumer Services (FDACS) is the state's leading consumer protection agency. The agency works to protect consumers by actively investigating telemarketing fraud and through targeted public education and outreach.

The Florida Telemarketing Act governs the actions of these businesses. All non-exempt telemarketing companies must be licensed with FDACS and post a security bond of no less than \$50,000 prior to soliciting. Each individual telemarketing salesperson of a non-exempt business is also required to be licensed. Applicants are required to disclose information about their criminal and litigation history. Individuals with a criminal history may be denied licensure.

Consumers should be aware of the following



Telemarketing calls can only be made between 8 a.m. and 9 p.m., and the salesperson must state his or her true name, the company that he or she is representing, and the products or services being sold within the first 30 seconds of the phone call.



Once a sale is completed, the consumer must be told his or her cancellation rights, the license number of both the business and the salesperson, as well as the street address of the business.



The business or salesperson cannot require payment by credit card.



**Florida Department of
Agriculture and Consumer Services**



Avoid Becoming a Victim - When dealing with telemarketers, keep these tips in mind:



Before any purchase is made, research whether the telemarketer or telemarketing salesperson is registered with FDACS, and if there have been any complaints filed against them. This can be done by utilizing the “Business Search” at **FloridaConsumerHelp.com** or by calling **1-800-HELP-FLA** (435-7352) and asking a member of the assistance center staff.



Don't provide personal or financial information over the phone unless it is to a known and trusted source.



Do not pay with cash, using a credit card will allow you to dispute the charges if you don't get what you were promised.



Don't answer the phone if you don't recognize the number on your caller ID.



Be wary of any unsolicited calls and telemarketers that demand immediate action.



Register for the **Florida Do Not Call Program** by calling **1-800-HELP-FLA** (435-7352) or subscribe online at **FloridaConsumerHelp.com**.

Report Telemarketing Scams

Fraudulent telemarketers should be reported to FDACS. Filing a complaint can be done online at **FloridaConsumerHelp.com**. You can also request a copy of the form be mailed to you by calling our assistance center at **1-800-HELP-FLA** (435-7352) or **1-800-FL-AYUDA** (352-9832) en Español.



FDACS-P-00023
REV. 01-2018

**Florida Department of
Agriculture and Consumer Services**

CITY OF FRUITLAND PARK AGENDA ITEM SUMMARY SHEET

Item Number: 4a-e

ITEM TITLE: Draft Meeting Minutes, Resolutions 2023-068, 2023-069, and 2023-070, and Lake County Educational Concurrency Review Committee Appointment

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: Tuesday, October 17, 2023

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)
October 12, 2023 regular.

(b) Resolution 2023-068 – Independent Auditor’s Report FY Ending September 30, 2022 (city attorney)
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ACCEPTING THE INDEPENDENT AUDITORS’ REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022 WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING FOR AN EFFECTIVE DATE.

(c) Resolution 2023-069 City Manager Employment Agreement Second Amendment (city attorney/city manager)
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE SECOND AMENDMENT TO EMPLOYMENT AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK, FLORIDA AND GARY LA VENIA; AUTHORIZING EXECUTION OF THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

(d) Resolution 2023-070 Legal Services Agreement Amendment (city attorney)
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE AMENDED LEGAL SERVICES AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK, FLORIDA AND LAW OFFICE OF ANITA GERACI-CARVER P.A.; AUTHORIZING EXECUTION OF THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

- (e) **Lake County Educational Concurrency Review Committee Appointment** (city clerk)
Motion to consider the reappointment of Commissioner John L. Gunter Jr. to the Lake County Education Concurrency Review Committee.

FUNDS BUDGETED: None

ATTACHMENTS: Draft minutes and proposed resolutions 2023-068, 2023-069, and 2023-070.

RECOMMENDATION: Approve the minutes, if there are no corrections, as submitted; adopt Resolutions 2023-068, 2023-069, and 2023-070, and approve the appointment to the Lake County Educational Concurrency Review Committee.

ACTION: **Approval**

**FRUITLAND PARK CITY COMMISSION REGULAR
MEETING MINUTES
October 12, 2023**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Beckman Street, Fruitland Park, Florida 34731 on Thursday, October 12, 2023, at 6:00 p.m.

Members Present: Mayor Chris Cheshire, Vice Mayor Patrick DeGrave, Commissioners John L. Gunter Jr., Chris Bell (available by telephone conference) and John Mobilian.

Also Present: Gary La Venia City Manager; City Attorney Anita Geraci-Carver; Police Chief Erik Luce and Officer Anthony Buehler, Police Department; Public Works Director Robb Dicus; Human Resources Director Betty McHale; Michael “Mike” Rankin, Interim Community Development Director, LPG Urban & Regional Planners Inc. (consultant retained by the city); Administrative Manager Sharon Williams, Permit and Zoning Technician Kelli Fielder, Community Development Department, Lieutenant/Paramedic Bradley Shelley and Firefighter/Emergency Medical Technician Bryce Benton, Lake County Fire Rescue, and City Clerk Esther B. Coulson.

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

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

ACTION: 6:05:52 p.m. No action was taken.

2. ROLL CALL

Mayor Cheshire requested that Ms. Coulson call the roll where a quorum was declared present and announced the proposed change on consent agenda item 4.(b) on this evening’s agenda to be postponed.

ACTION: 6:07:54 p.m. No action was taken.

3. SPECIAL PRESENTATION -ACFR SEPTEMBER 30, 2022

Ms. Tamara “Tammy” Campbell, McDirmit Davis, Certified Public Accountants, gave a power-point presentation highlighting the city’s 2022 annual audit for fiscal year ending September 30,2022, a copy of which was filed with the supplemental papers to the minutes of this meeting.

ACTION: 6:08:25 p.m. No action was taken; however, the city’s financial statements will be considered at the October 26, 2023 regular meeting.

4. CONSENT AGENDA

The city commission considered its action to approve the following consent agenda items:

(a) Approval of Minutes

September 28, 2023 regular meeting minutes.

(b) Resolution 2023-065 and Archives Management Plan Onsite Consulting Services – SML Inc.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING A ONE-YEAR RENEWAL OF THE PROFESSIONAL SERVICES AGREEMENT BETWEEN SML, INC. & CITY OF FRUITLAND PARK CONTRACT FOR RECORDS & ARCHIVE MANAGEMENT SERVICES; PROVIDING FOR AN EFFECTIVE DATE.

(c) Wreaths Across America Program

Motion to grant John Gella Memorial Unit 219 of the American Legion Auxiliary's request permitting them to hold the 11th annual Wreaths Across America Ceremony at Shiloh Cemetery on Saturday, December 16, 2023.

ACTION: 6:16:15 p.m. **On motion of Commissioner Mobilian, seconded by Commissioner Bell and unanimously carried, the city commission pulled Consent Agenda 4.(b) and approved Consent Agenda Items 4.(a) and 4.(c) as previously cited.**

On motion of Vice Mayor DeGrave, seconded by Commissioner Gunter and unanimously carried, the city commission postponed Item 4.(b) to the October 26, 2023 meeting for more information.

By unanimous consent, the city commission approved the previously cited consent agenda as amended.

5. REGULAR AGENDA

(a) Resolution 2023-066 P&Z Appointment

Ms. Geraci-Carver read into the record Resolution 2023-066, the substance of which is as follows:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPOINTING _____ AS A MEMBER TO THE CITY OF FRUITLAND PARK PLANNING AND ZONING BOARD; PROVIDING THE TERM EXPIRATION DATE; AND PROVIDING FOR AN EFFECTIVE DATE.

ACTION: 6:17:12 p.m. After Mayor Cheshire recognized the presence of Ms. Shayna Grunewald at this evening's meeting, **a motion was made by Commissioner Mobilian and seconded by Commissioner Gunter that the city**

commission adopt Resolution 2023-066 as previously cited with the appointment of Ms. Shayna Grunewald to the Planning and Zoning Board.

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

(b) Resolution 2023-058 - Patricia Avenue Water Main and Services Installation – EJCDC Standard Form of Agreement - D B Civil Construction LLC

Ms. Geraci-Carver read into the record Resolution 2023-058, the substance of which is as follows:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING BID FROM DB CIVIL CONSTRUCTION LLC AND EJCDC STANDARD FORM OF AGREEMENT BETWEEN OWNER AND CONTRACTOR ON THE BASIS OF A STIPULATED PRICE IN THE AMOUNT OF \$244,900.00 FOR PATRICIA AVENUE WATER MAIN PROJECT; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

ACTION: 6:18:39 p.m. and 6:21:10 p.m. After discussion, a motion was made by Vice Mayor DeGrave and seconded by Commissioner Mobilian that the city commission adopt Resolution 2023-058 as previously cited.

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

Later in the meeting and after discussion, **the city commission, by unanimous consent, accepted the correction under funds budgeted in the Agenda Summary Report to read: *one hundred and forty-six thousand dollars (\$146,000) community development block grant and one hundred and forty thousand dollars (\$140,000) water impact fees.***

(c) Resolution 2023-067 - Spring Lake Road Water Main and Services Installation - EJCDC Standard Form of Agreement - Art Walker Construction Contract Award

Ms. Geraci-Carver read into the record Resolution 2023-058, the substance of which is as follows:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING BID FROM ART WALKER CONSTRUCTION, INC. AND EJCDC STANDARD FORM OF AGREEMENT BETWEEN OWNER AND CONTRACTOR ON THE BASIS OF A STIPULATED PRICE IN THE AMOUNT OF \$299,293.00 FOR SPRING LAKE ROAD WATER MAIN PROJECT; AUTHORIZING THE

**MAYOR TO EXECUTE THE AGREEMENT; PROVIDING FOR
AN EFFECTIVE DATE.**

Earlier in the meeting, Mr. La Venia referred to the October 11, 2023 email from Ms. Tarrah Walker, Art Walker Construction Inc., regarding their inability to attend this evening's meeting due to a commitment; a copy of same is filed with the supplemental papers to the minutes of this meeting.

ACTION: 6:18:39 p.m. and 6:21:10 p.m. After discussion, and on motion of Vice Mayor DeGrave, seconded by Commissioner Mobilian and unanimously carried, the city commission adopted Resolution 2023-058 as previously cited and accepted the correction **under funds budgeted in the Agenda Summary Report to read: *one hundred and sixty-eight thousand dollars (\$168,000) community development block grant and one hundred and forty thousand dollars (\$140,000) water impact fees.***

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

PUBLIC HEARING

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

(d) Ordinance 2023-018 Employee Manual Personnel Policies and Procedures

After Ms. Geraci-Carver read into the record Ordinance 2023-018, the substance of which is as follows, Mayor Cheshire called for interested parties to be heard:

**AN ORDINANCE OF THE CITY OF FRUITLAND PARK,
COUNTY OF LAKE, STATE OF FLORIDA, AMENDING
SECTION 32.01, CHAPTER 32 OF THE CITY OF FRUITLAND
PARK CODE OF ORDINANCES; ESTABLISHING
PERSONNEL PROCEDURES AND RULES AS SET FORTH IN
SECTION 4.08 OF THE CITY CHARTER; APPROVING THE
CITY OF FRUITLAND PARK EMPLOYEE MANUAL OF
PERSONNEL POLICIES AND PROCEDURES; PROVIDING
FOR CONFLICTS, CODIFICATION AND SEVERABILITY;
PROVIDING FOR AN EFFECTIVE DATE.**

After discussion, Ms. Geraci-Carver confirmed in response to Vice Mayor DeGrave's inquiries that the effective date is when the ordinance is enacted and that the codification of Section 32.01 (adopted by reference) would be codified and not the employee manual.

ACTION: 6:27:45 p.m. **A motion was made by Commissioner Bell and seconded by Commissioner Gunter that the city commission approve Ordinance 2023-018 as previously cited.**

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

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

(e) Second Reading and Public Hearing – Ordinance 2023-013 Water Rate Increase

It now being the time advertised to hold a public hearing to consider the enactment of Ordinance 2023-013, Ms. Geraci-Carver read into the record the following title and Mayor Cheshire called for interested parties to be heard:

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA AMENDING SECTION 50.30 IN CHAPTER 50 OF THE FRUITLAND PARK CODE OF ORDINANCES TO ADJUST THE WATER UTILITY RATES BASED ON JANUARY 2023 CONSUMER PRICE INDEX; PROVIDING FOR CODIFICATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE. (The first reading was held on September 28, 2023.)

ACTION: 6:30:22 p.m. After much discussion, **a motion was made by Vice Mayor DeGrave and seconded by Commissioner Mobilian that the city commission enact Ordinance 2023-013 as previously cited to become effective immediately. (The water rate adjustments shall be implemented October 16, 2023.)**

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

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

Commissioner Bell	No
Commissioner Gunter	No
Commissioner Mobilian	Yes
Vice Mayor DeGrave	Yes
Mayor Cheshire	Yes

The motion was carried on a three to two (3-2) vote.

(i) Second Reading and Public Hearing – Ordinance 2023-014 Water and Wastewater Rate Increase

It now being the time advertised to hold a public hearing to consider the enactment of Ordinance 2023-014, Ms. Geraci-Carver read into the record the following title and Mayor Cheshire called for interested parties to be heard:

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING SECTION 99.60 IN CHAPTER 50 OF THE FRUITLAND PARK CODE OF ORDINANCES TO ADJUST THE WASTEWATER UTILITY RATES BASED ON JANUARY 2023 CONSUMER PRICE INDEX; PROVIDING FOR CODIFICATION; PROVIDING FOR REPEAL OF ALL CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY, PROVIDING FOR AN EFFECTIVE DATE. (The first reading was held on September 28, 2023.)

ACTION: 6:36:43 p.m. A motion was made by Commissioner Mobilian and seconded by Vice Mayor DeGrave that the city commission enact Ordinance 2023-014 as previously cited to become effective immediately. (The water rate adjustments shall be implemented October 16, 2023.)

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

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

Commissioner Bell	No
Commissioner Gunter	Yes
Commissioner Mobilian	Yes
Vice Mayor DeGrave	Yes
Mayor Cheshire	Yes

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

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

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

END OF PUBLIC HEARING

6. (a) City Manager

i. Economic Development Status Update

Mr. La Venia referred to the Community Redevelopment Agency's (CRA's) previous deliberations on its redevelopment plan design standards for the downtown district and the city commission's recent discussions on Micro Racetrack Road; recognized the existing funds earmarked for LPG Urban & Regional Planners Inc. on said standards and the position taken to not pursue but utilize same for quasi-commercial.

In response to Vice Mayor DeGrave's remarks on the focus towards the end use of the current public works site (Fountain Street and Lemon Street) with residential in the center, Mr. La Venia explained the possibility of reviewing same as well as the Fruitland Park Elementary School site.

With respect to Micro Racetrack Road, Vice Mayor DeGrave believes that more emphasis ought to be placed on a harmonious build as opposed to market-driven development and later indicated that discussions to be held on the city's desire on what ought to be envisioned.

After discussion, Mr. La Venia addressed the following to be reviewed at a future workshop meeting:

- from four story to three dwelling units; greenspace versus set aside for stormwater drainage (retention), and the granting of conditional use permit time limit as changes provided by Ms. Geraci-Carver in the land development regulations;
- the proposed comprehensive plan changes and how to limit the scope of the study;
- redistricting maps, and
- Micro Racetrack Road zoning and land uses.

ACTION: 6:38:54 p.m. No action was taken.

ii. Commercial Developments Permits Issued Status Update

Mr. La Venia did not address the commercial development permits issued at this time.

ACTION: 6:38:54 p.m. No action was taken.

iii. Law Enforcement Dispatch Services - Lake County Sheriff's Office

Ms. Geraci-Carver referred to the city attorneys' meeting on the afternoon of October 10, 2023 where it appeared that most municipalities do not have their own dispatch services and are situated similarly as the City of Fruitland Park. She addressed the intent for the respective local elected bodies to adopt resolutions and mayors to execute and circulate letters directed to Lake County Board of County Commissioners and the Lake County Sheriff's Office where she would forward same to the city commission once they are available in final form.

ACTION: 6:49:54 p.m. No action was taken.

(b) City Attorney

i. U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845

Ms. Geraci-Carver indicated that she is waiting for a hearing on the foreclosure pertaining to the U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845. She explained that the code enforcement lien hearing has not been scheduled.

ACTION: 6:51:13 p.m. No action was taken.

ii. Wayne Goodridge and Tammy Goodridge v. City of Fruitland Park, Lake County Case No. 2022-CA-1628

Ms. Geraci-Craver explained that the Wayne Goodridge and Tammy Goodridge v. City of Fruitland Park, Lake County Case No. 2022-A-1628 is ongoing and anticipated that there will be a disposition on the plaintiffs mid-November 2023.

ACTION: 6:51:25 p.m. No action was taken.

iii. Code of Ordinances – Codification

Ms. Geraci-Carver reported that she is still waiting on the draft proofs on the code of ordinances as codification.

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

iv. LDR Codification

Ms. Geraci-Carver did not address the land development regulations codification.

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

7. UNFINISHED BUSINESS

In response to Vice Mayor DeGrave's inquiry, Mr. La Venia confirmed that there has been no feedback regarding the Dolly Parton Imagination Library of Lake.

ACTION: 6:51:00 p.m. and 6:51:14 p.m. No action was taken.

8. PUBLIC COMMENTS

Mr. Joseph Sharp, City of Fruitland Park resident, thanked the city commission for their service; expressed his desire, availability and interest to serve, volunteer and help the community without charge and requested the city commission's guidance.

In response, Mr. La Venia's referred to Mr. Sharp's email and addressed the concept of assisting neighbors who need help. Mr. La Venia welcomed him to attend Operation Bless Fruitland Park's monthly meetings held every fourth Thursday at 11:00 a.m. the Recreation Center hosted by Heritage Church Pastor Sid Brock.

ACTION: 6:51:46 p.m. No action was taken.

9. COMMISSIONERS' COMMENTS

(a) Commissioner Mobilian

Commissioner Mobilian addressed his required attendance at the Lake-Sumter Metropolitan Planning Organization.

ACTION: 6:54:37 p.m. No action was taken.

(b) Commissioner Bell

Commissioner Bell had nothing to report at this evening's meeting.

ACTION: 6:55:22 p.m. No action was taken.

(c) Commissioner Gunter

Commissioner Gunter had nothing to report at this evening's meeting.

ACTION: 6:55:37 p.m. No action was taken.

(d) Vice Mayor DeGrave

Vice Mayor DeGrave had nothing to report at this evening's meeting.

ACTION: 6:55:40 p.m. No action was taken.

10. MAYOR'S COMMENTS

Dates to Remember

Mayor Cheshire announced the following dates:

- October 25, 2023 Lake-Sumter Metropolitan Planning Organization Governing Board Meeting, 1300 Citizens Boulevard, Suite 175, Leesburg, Florida 34748 at 2:00 p.m.;
- October 26, 2023 City Commission Regular meeting at 6:00 p.m.;
- October 27, 2023 Halloween Party at 205 W Berckman Street, Fruitland Park, Florida 34731 at 7:00 p.m., and
- October 28, 2023 Pumpkin Chunkin at Windy Acres, 1350 Miller Boulevard, Fruitland Park, Florida 34731 at 11:00 a.m.

ACTION: 6:55:42 p.m. No action was taken.

11. ADJOURNMENT

The meeting adjourned at 6:57 p.m.

The minutes were approved at the October 28, 2023, regular meeting.

Signed
Esther B. Coulson, City Clerk, MMC

Signed
Chris Cheshire, Mayor

RESOLUTION 2023-068

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ACCEPTING THE INDEPENDENT AUDITORS' REPORT FOR FISCAL YEAR ENDING SEPTEMBER 30, 2022 WITH ACCOMPANYING FINANCIAL STATEMENTS; PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, McDirmit Davis & Company audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fruitland Park, Florida, as of and for the year ended September 30, 2022, and the related notes to the financial statements; and

WHEREAS, the City Commission of the City of Fruitland Park desires to accept said audit for fiscal year ending September 30, 2022.

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

Section 1. The Independent Auditors' Report for Fiscal Year Ending September 30, 2022 prepared by McDirmit Davis & Company, a copy of which is attached hereto, is accepted.

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

PASSED AND RESOLVED this 26th day of October 2023, by the City Commission of the City of Fruitland Park, Florida.

CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

CHRIS CHESHIRE, MAYOR

SEAL

ATTEST:

ESTHER COULSON, CITY CLERK, MMC

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

Approved as to form:

Anita Geraci-Carver, City Attorney

Annual Comprehensive Financial Report

September 30, 2022



City of Fruitland Park, Florida

City of Fruitland Park, Florida
Annual Comprehensive Financial Report
For The Year Ended September 30, 2022

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September 25, 2023

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, 2022 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, 2022 and to provide our citizens, city commission, city staff, creditors and other interested parties with detailed information concerning the financial condition and activities of the City.

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

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

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

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

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



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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, 2022, are fairly presented in conformity with generally accepted accounting principles (GAAP). The independent auditor’s report is located at the front of the financial section of this report.

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

Profile of the City

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

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

The City of Fruitland Park, incorporated in 1927, is located in central Florida. It is empowered by Florida Statute to extend its corporate limits by annexation, which it does from time to time. Fruitland Park has a population of 8,615 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 2022, same as the last 5 years.

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

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



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

Local economy

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

Evidence of growth has begun to show all over the City of Fruitland Park. One of the most visible signs of this event is taking place on the north western boundaries of the City. In 2008, approximately 989 acres of property was annexed into the City of Fruitland Park. This development is referred to as the "Pine Ridge Dairy". In May 2014, 780 of those acres were purchased by The Villages and approved for development as the "Villages of Fruitland Park". The approved plan includes 2,055 residential homes, 3 recreation centers, and an 18-hole golf course. The residential home values range from \$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 755 certificates of occupancy issued in Fruitland Park in FY2022.

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 339 business licenses issued in Fruitland Park as of September 30, 2022. 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 2022 unemployment rate was 3.1%. This is up 0.1% for the same time period last year. This rate is slightly lower than the state average of 3.42% and lower than the national average of 3.5% for the same period.

The taxable values for real and personal property has decreased 28.7% from 2008 to 2013, when property values were at its peak. Amendment 1 was approved in 2008 which limited growth in taxable values. Taxable values \$948,335,743 rose 16.9% from FY2021 (\$811,323,834) 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 Catawba, 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. Bathrooms were constructed and completed in FY2022. 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 Cities 6 PD vehicle leases expired and were purchased for \$1 each. A new service crane mount and Sewer Inspection camera for the Water Department were installed. The loan borrowed for construction of the Lady Lake sewer connection was paid off. The Lady Lake sewer connection became operational in October 2018. The architectural design of the new Public Works building was engineered last year and construction is scheduled to begin early 2023. CRA funds for FY2022 on improvements to the Community Center totaled \$40,676 and \$54,474 to the Parks. Road Improvements total cost was \$186,740 for Josephine Ave, Hall St, Seminole Ave, W Catawba St, Victoria Ave, Paso Alley, S Pennsylvania Ave, Mulberry St, and W Fruitland St. Non-CRA roads totaled \$100,108 for Wood Duck Lane, Forest Glen Dr, Ridgewood Ct, Glen Creek Ct, Clearbrook Ct, Deer Glen Ct, and a shoulder fix on Poinsettia Ave.

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



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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, 2022 the unassigned fund balance in the General Fund was \$4,497,098, 7.1 months of current General Fund expenditures. This figure is over the "no less than two months of regular general fund operating expenditures" provided for in the Government Finance Officers Association's Appropriate Level of Unreserved Fund Balance recommendation. Also, it is over than the minimum range of the 6 months of operating expenditures informally established by the City for budgetary and planning purposes.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Fruitland Park for its 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

Gary Bachmann

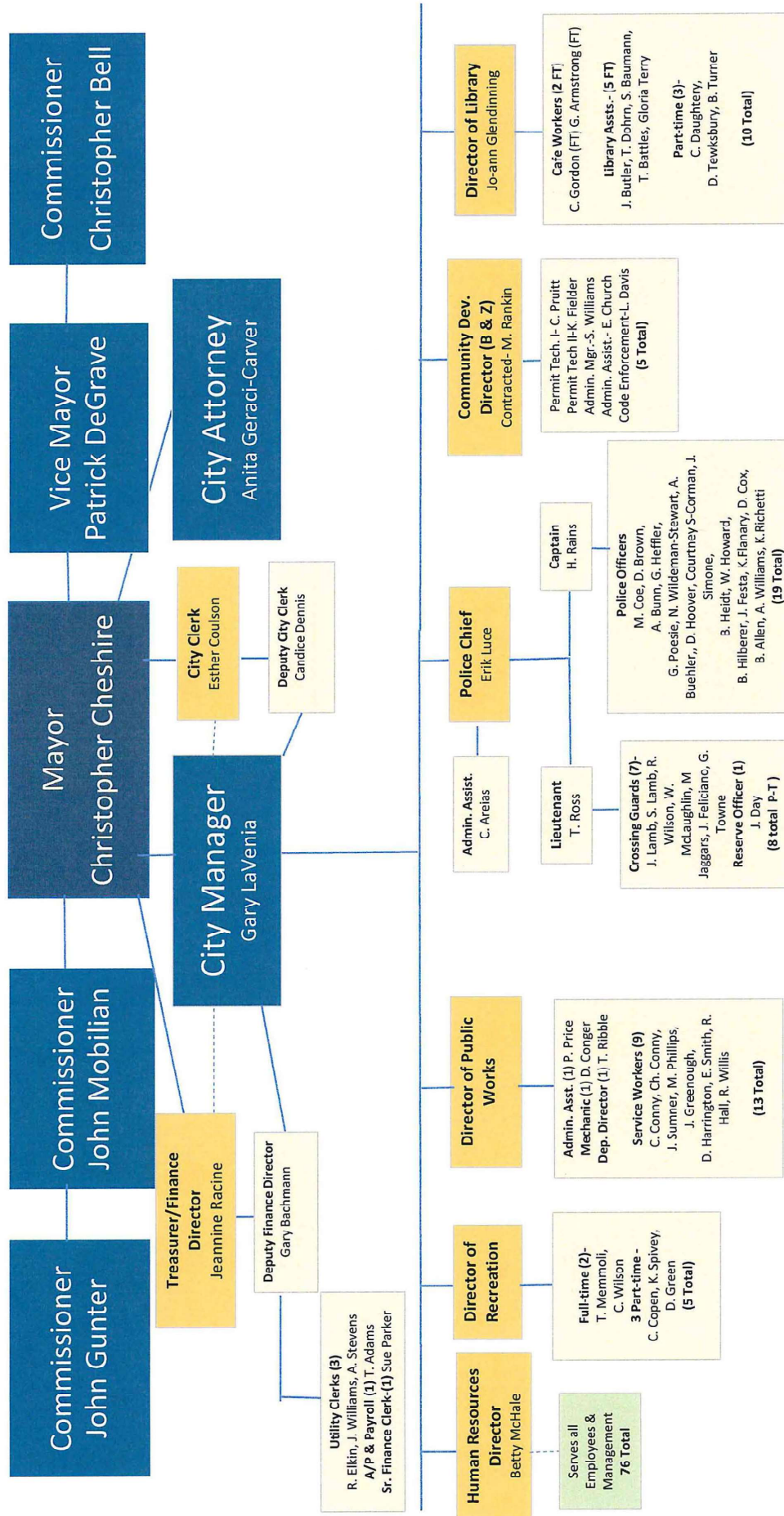
Gary Bachmann, City Finance Director

CITY COMMISSION AND OFFICIALS

September 30, 2022

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

CITY OF FRUITLAND PARK ORGANIZATIONAL CHART February 22, 2023



Financial Section

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission
City of Fruitland Park, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

The City's 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the pension disclosures on pages 3 through 10, and 51 through 52 be presented to supplement the basic financial statements. Such information, is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise *City of Fruitland Park's* basic financial statements. The Individual Fund Financial Schedules and the Schedule of Expenditures of State Financial Assistance (the "Schedule"), as required by the audit requirements of *Chapter 10.550, Rules of the Auditor General*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 25, 2023, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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
September 25, 2023

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, 2022. 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 \$27,246,777 (net position). Of this amount, \$6,669,263 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 \$3,180,839.
- At the close of the current fiscal year, the *City of Fruitland Park's* governmental funds reported combined ending fund balances of \$15,233,293, an increase of \$2,961,029 in comparison with the prior year. Approximately (30%) of this total amount, \$4,497,098 is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$4,497,098, or (59%) 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 - 50 of this report.

Required Supplementary Information (RSI)

RSI can be found on pages 51 - 52 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 \$27,246,777 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	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and other assets	\$ 21,352,223	\$ 15,364,596	\$ 2,329,528	\$ 1,938,881	\$ 23,681,751	\$ 17,303,477
Capital assets	7,360,407	7,406,941	8,749,358	7,741,427	16,109,765	15,148,368
Total assets	28,712,630	22,771,537	11,078,886	9,680,308	39,791,516	32,451,845
Deferred Outflows	1,537,916	1,401,286	124,957	91,204	1,662,873	1,492,490
Liabilities:						
Long term liabilities	4,050,876	1,604,525	2,251,989	2,484,220	6,302,865	4,088,745
Other liabilities	6,121,523	3,044,580	1,468,166	265,779	7,589,689	3,310,359
Total liabilities	10,172,399	4,649,105	3,720,155	2,749,999	13,892,554	7,399,104
Deferred Inflows:	291,383	2,327,788	23,675	151,505	315,058	2,479,293
Net Position:						
Net investment in capital assets	7,252,471	7,279,043	5,627,521	5,358,655	12,879,992	12,637,698
Restricted	6,753,712	5,865,693	943,810	956,810	7,697,522	6,822,503
Unrestricted	5,780,581	4,051,194	888,682	554,543	6,669,263	4,605,737
Total net position	\$ 19,786,764	\$ 17,195,930	\$ 7,460,013	\$ 6,870,008	\$ 27,246,777	\$ 24,065,938

\$12,879,992 (47%) 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 \$7,697,522 (28%). The remaining balance of *unrestricted net position*, \$6,669,263 or 25%, 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 \$3,180,839 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	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for services	\$ 1,730,405	\$ 2,219,608	\$2,048,541	\$1,785,629	\$ 3,778,946	\$ 4,005,237
Operating grants and contributions	333,401	483,097	-	-	333,401	483,097
Capital grants and contributions	22,430	150,770	23,652	149,837	46,082	300,607
General Revenues:						
Property taxes	3,951,139	3,635,526	-	-	3,951,139	3,635,526
Franchise and public service taxes	2,285,679	1,926,717	-	-	2,285,679	1,926,717
Intergovernmental	2,406,864	2,090,721	-	-	2,406,864	2,090,721
Investment income and miscellaneous	495,656	178,610	9,692	1,570	505,348	180,180
Total revenues	11,225,574	10,685,049	2,081,885	1,937,036	13,307,459	12,622,085
Expenses:						
General government	1,790,668	1,670,139	-	-	1,790,668	1,670,139
Public safety	3,540,665	3,988,187	-	-	3,540,665	3,988,187
Transportation	609,602	441,409	-	-	609,602	441,409
Sanitation	873,473	565,949	-	-	873,473	565,949
Culture and recreation	1,487,390	1,334,130	-	-	1,487,390	1,334,130
Interest on long-term debt	2,872	3,884	-	-	2,872	3,884
Utility	-	-	1,763,061	2,044,868	1,763,061	2,044,868
Recreation programs	-	-	58,889	39,021	58,889	39,021
Total expenses	8,304,670	8,003,698	1,821,950	2,083,889	10,126,620	10,087,587
Increase (decrease) in net position before transfers	2,920,904	2,681,351	259,935	(146,853)	3,180,839	2,534,498
Transfers	(330,070)	(604,202)	330,070	604,202	-	-
Increase (decrease) in net position	2,590,834	2,077,149	590,005	457,349	3,180,839	2,534,498
Net position, October 1	17,195,930	15,118,781	6,870,008	6,412,659	24,065,938	21,531,440
Net position, September 30	\$ 19,786,764	\$ 17,195,930	\$ 7,460,013	\$ 6,870,008	\$ 27,246,777	\$ 24,065,938

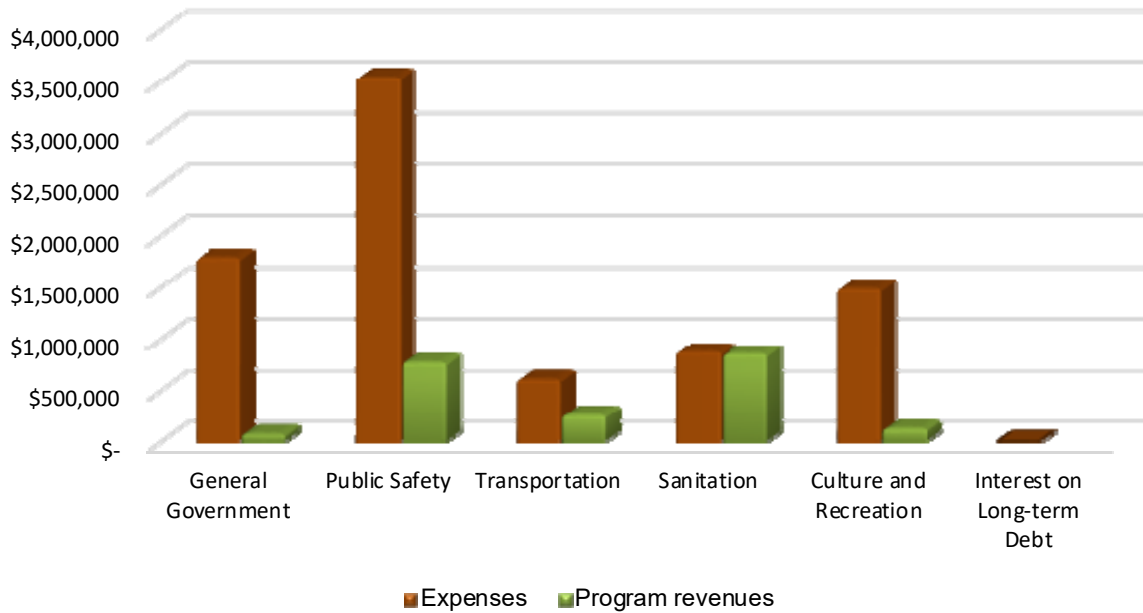
Governmental Activities

Governmental activities increased the *City of Fruitland Park's* net position by \$2,590,834. This was due to increases in property values, and intergovernmental revenues.

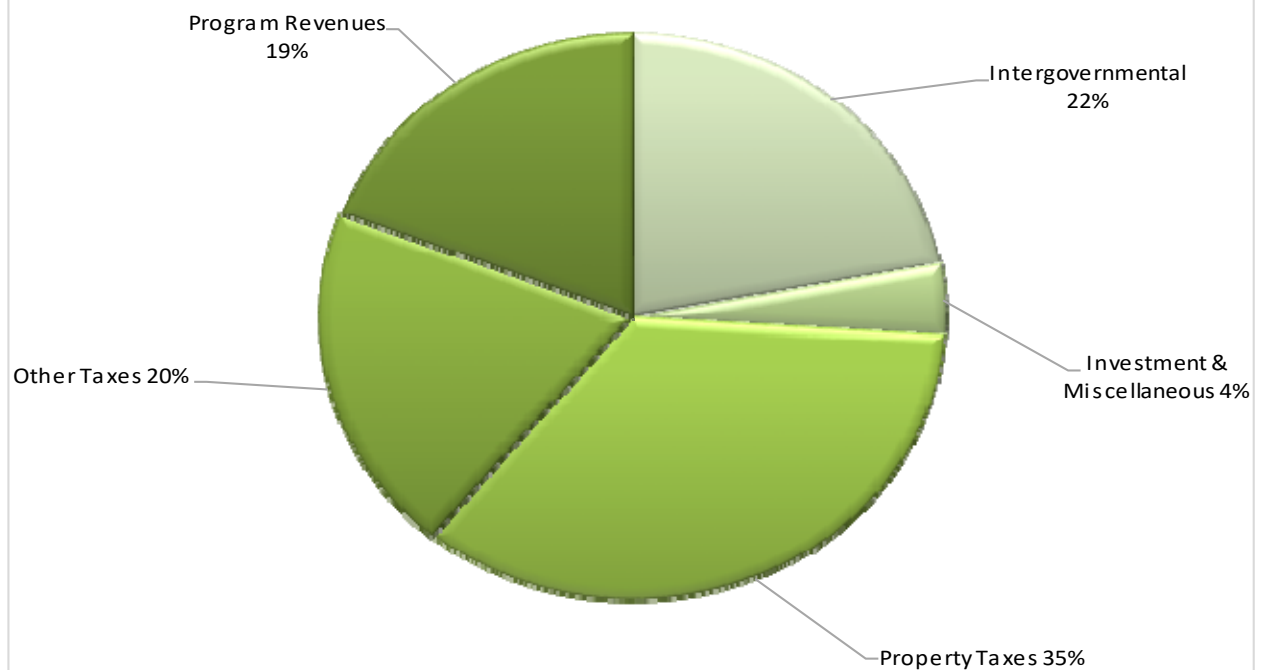
Business-Type Activities

Business-type activities increased the *City of Fruitland Park's* net position by \$590,005 primarily due to increases in charges for services.

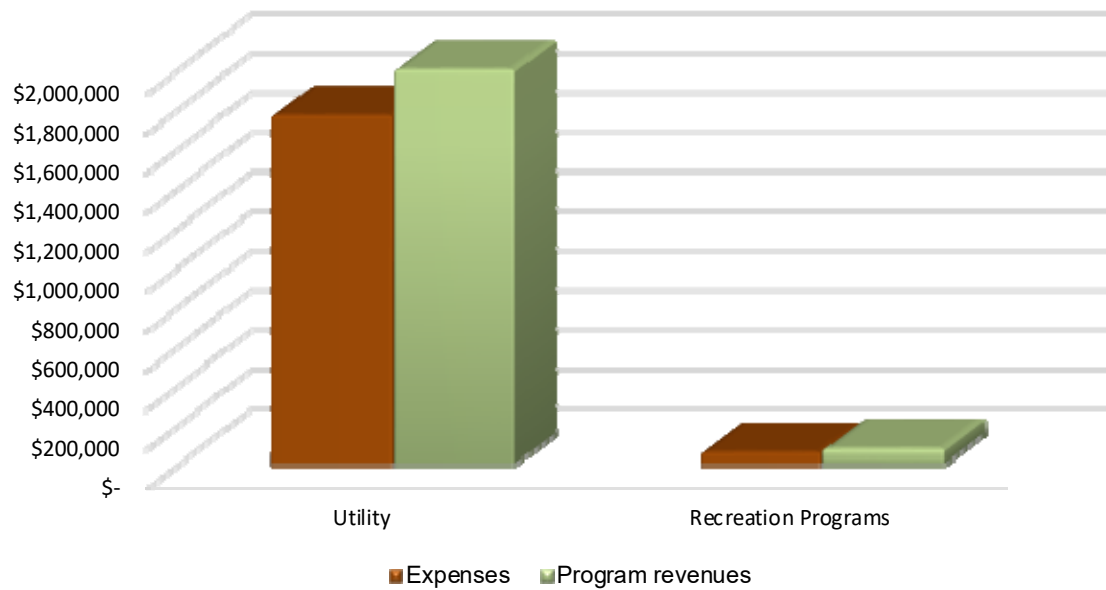
Expenses and Program Revenues - Governmental Activities



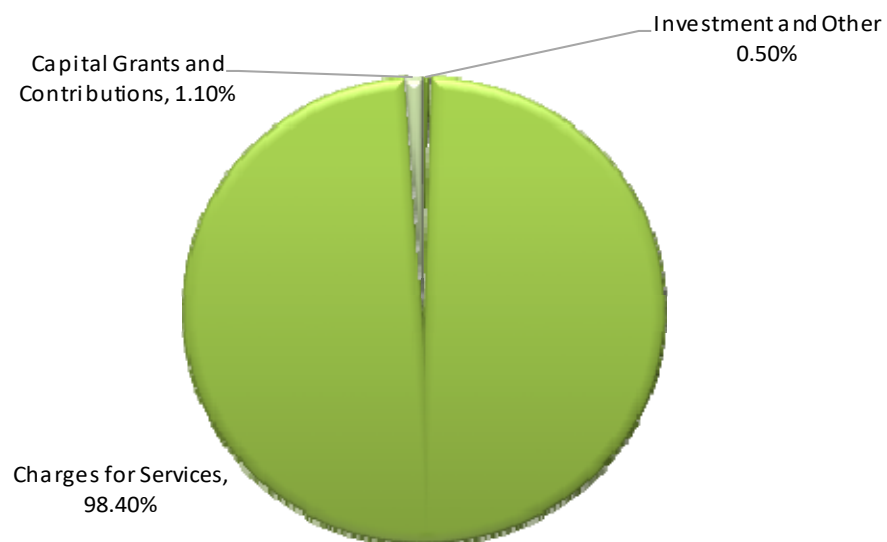
Revenue by Source - Governmental Activities



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 \$15,233,293, an increase of \$2,961,029 in comparison with the prior year. However, the majority of the fund balances are restricted or committed, so there is only \$4,525,554 available for spending at the City's discretion.

The general fund is the chief operating fund of the *City of Fruitland Park*. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$4,497,098, while total fund balance was \$12,214,463. 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 59% while total fund balance is 160% of total General Fund expenditures.

The fund balance of the general fund increased by \$1,763,230 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 \$389,127 primarily due to increased property tax revenues.

The capital projects fund balance increased by \$808,672. 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 \$888,682. The total increase in net position for these funds was \$590,005. 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 \$552,686 more than budgeted revenues and actual expenditures were \$1,755,585 less than budgeted expenditures. Expenses were lower than budgeted primarily due to lower than projected personnel costs due to employee turnover and vacant positions, as well as anticipated capital projects that were delayed due to lack of personnel and supply chain issues.

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, 2022, amounts to \$16,109,765 (net of accumulated depreciation), for a increase of \$961,397 from the prior year. This investment in capital assets includes land, buildings, improvements, machinery and equipment and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was 6.4% (a 0.6% decrease for governmental activities, and a 13.0% increase 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	
	2022	2021	2022	2021	2022	2021
Land	\$ 1,313,703	\$ 1,313,703	\$ 354,952	\$ 354,952	\$ 1,668,655	\$ 1,668,655
Construction in progress	576,154	385,327	1,640,103	438,029	2,216,257	823,356
Buildings	3,537,041	3,687,798	42,261	48,757	3,579,302	3,736,555
Improvements	746,804	702,484	-	-	746,804	702,484
Machinery and equipment	818,774	926,557	168,072	88,259	986,846	1,014,816
Infrastructure	367,931	391,072	6,543,970	6,811,430	6,911,901	7,202,502
Intangibles	-	-	-	-	-	-
Total	\$ 7,360,407	\$ 7,406,941	\$ 8,749,358	\$ 7,741,427	\$ 16,109,765	\$ 15,148,368

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 \$2,039,719. This debt includes financed purchases payable and notes payable. Additional information on long-term debt can be found in Note 7 of this report.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Financed purchases	\$ 107,936	\$ 127,898	\$ -	\$ -	\$ 107,936	\$ 127,898
Notes payable	-	-	1,931,783	2,382,774	1,931,783	2,382,774
	\$ 107,936	\$ 127,898	\$ 1,931,783	\$ 2,382,774	\$ 2,039,719	\$ 2,510,672

The *City of Fruitland Park's* total debt decreased by \$470,953 (19%) 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, 2022, the unassigned fund balance in the General Fund is \$4,497,098. 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

Statement of Net Position

September 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 17,776,526	\$ 732,661	\$ 18,509,187
Investments	2,772,269	-	2,772,269
Receivables, net	169,849	295,392	465,241
Internal balances	1,143	(1,143)	-
Due from other governments	555,806	-	555,806
Inventories	7,033	152,046	159,079
Prepays	69,597	1,296	70,893
Restricted cash and cash equivalents	-	1,149,276	1,149,276
Capital Assets:			
Capital assets not being depreciated	1,889,857	1,995,055	3,884,912
Capital assets being depreciated, net of accumulated depreciation	5,470,550	6,754,303	12,224,853
Total assets	28,712,630	11,078,886	39,791,516
Deferred Outflow of Resources:			
Deferred outflow of pension earnings	1,537,916	124,957	1,662,873
Liabilities:			
Accounts payable and accrued expenses	626,936	1,178,459	1,805,395
Retainage payable	23,565	84,495	108,060
Due to other governmental agencies	37,340	-	37,340
Accrued interest	2,593	13,097	15,690
Deposits payable	3,574	192,115	195,689
Unearned revenue	5,427,515	-	5,427,515
Noncurrent Liabilities:			
Due within one year	56,880	464,450	521,330
Due in more than one year	3,993,996	1,787,539	5,781,535
Total liabilities	10,172,399	3,720,155	13,892,554
Deferred Inflow of Resources:			
Deferred inflow of pension earnings	291,383	23,675	315,058
Net Position:			
Net investment in capital assets	7,252,471	5,627,521	12,879,992
Restricted for:			
Capital improvements	4,517,326	888,073	5,405,399
Debt service	-	55,737	55,737
Community redevelopment	1,054,528	-	1,054,528
Police	21,995	-	21,995
Building inspections	1,159,863	-	1,159,863
Unrestricted	5,780,581	888,682	6,669,263
Total net position	\$ 19,786,764	\$ 7,460,013	\$ 27,246,777

City of Fruitland Park, Florida
Statement of Activities
For the Year Ended September 30, 2022

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General government	\$ 1,790,668	\$ 73,882	\$ -	\$ -	\$ (1,716,786)	\$ -	\$ (1,716,786)
Public safety	3,540,665	747,636	-	22,430	(2,770,599)	-	(2,770,599)
Transportation	609,602	1,793	258,461	-	(349,348)	-	(349,348)
Sanitation	873,473	854,601	-	-	(18,872)	-	(18,872)
Culture and recreation	1,487,390	52,493	74,940	-	(1,359,957)	-	(1,359,957)
Interest on long-term debt	2,872	-	-	-	(2,872)	-	(2,872)
Total governmental activities	8,304,670	1,730,405	333,401	22,430	(6,218,434)	-	(6,218,434)
Business-type Activities:							
Water	1,763,061	1,971,031	-	23,652	-	231,622	231,622
Recreation programs	58,889	77,510	-	-	-	18,621	18,621
Total business-type activities	1,821,950	2,048,541	-	23,652	-	250,243	250,243
Total primary government	\$ 10,126,620	\$ 3,778,946	\$ 333,401	\$ 46,082	(6,218,434)	250,243	(5,968,191)
General Revenues:							
Property taxes					3,951,139	-	3,951,139
Franchise taxes					887,228	-	887,228
Intergovernmental					2,406,864	-	2,406,864
Public service taxes					1,398,451	-	1,398,451
Unrestricted investment earnings					62,516	9,692	72,208
Miscellaneous					175,044	-	175,044
Refund of excess fire pension contributions					258,096	-	258,096
Transfers					(330,070)	330,070	-
Total general revenues and transfers					8,809,268	339,762	9,149,030
Change in net position					2,590,834	590,005	3,180,839
Net position, beginning					17,195,930	6,870,008	24,065,938
Net position, ending					\$ 19,786,764	\$ 7,460,013	\$ 27,246,777

City of Fruitland Park, Florida
Balance Sheet
Governmental Funds
September 30, 2022

	General Fund	Community Redevelopment Fund	Capital Projects Fund	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 16,454,114	\$ 1,178,657	\$ 1,743,755	\$ 19,376,526
Investments	972,269	100,000	100,000	1,172,269
Accounts receivable, net	169,849	-	-	169,849
Due from other governments	435,259	-	120,547	555,806
Due from other funds	1,143	-	-	1,143
Inventories	7,033	-	-	7,033
Prepaid costs	69,597	-	-	69,597
Total assets	\$ 18,109,264	\$ 1,278,657	\$ 1,964,302	\$ 21,352,223
Liabilities:				
Accounts payable	\$ 336,939	\$ 223,375	\$ -	\$ 560,314
Accrued liabilities	66,622	-	-	66,622
Retainage payable	23,565	-	-	23,565
Due to other governments	37,340	-	-	37,340
Deposits payable	900	754	-	1,654
Unearned revenue	5,429,435	-	-	5,429,435
Total liabilities	5,894,801	224,129	-	6,118,930
Fund Balances:				
Nonspendable	76,630	-	-	76,630
Restricted	3,734,882	1,054,528	1,964,302	6,753,712
Committed	3,905,853	-	-	3,905,853
Unassigned	4,497,098	-	-	4,497,098
Total fund balances	12,214,463	1,054,528	1,964,302	15,233,293
Total liabilities, deferred inflows and fund balances	\$ 18,109,264	\$ 1,278,657	\$ 1,964,302	\$ 21,352,223

City of Fruitland Park, Florida
**Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position**
September 30, 2022

Total Fund Balance, Governmental Funds	\$ 15,233,293
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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.	7,360,407
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Deferred inflows and outflows of resources related to pension earning are not recognized in the governmental funds, however, they are recorded in net position under full accrual accounting.	1,246,533
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Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds:

Financed purchases	\$ (107,936)	
Accrued interest payable	(2,593)	
Compensated absenses	(181,973)	
Net pension liability	(3,760,967)	(4,053,469)
	<u> </u>	<u> </u>

Net Position of Governmental Activities in the Statement of Net Position	\$ 19,786,764
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City of Fruitland Park, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2022

	General Fund	Community Redevelopment Fund	Capital Projects Fund	Total Governmental Funds
Revenues:				
Taxes:				
Property	\$ 3,234,462	\$ 716,677	\$ -	\$ 3,951,139
Franchise and utility	2,285,679	-	-	2,285,679
Fees and fines	23,543	-	-	23,543
Licenses and permits	309,722	-	-	309,722
Intergovernmental	1,574,471	-	1,223,336	2,797,807
Impact fees	22,430	-	-	22,430
Charges for services	1,390,423	-	-	1,390,423
Investment earnings	40,550	9,810	12,156	62,516
Miscellaneous	175,044	-	-	175,044
Total revenues	9,056,324	726,487	1,235,492	11,018,303
Expenditures:				
Current:				
General government	1,471,131	8,175	-	1,479,306
Public safety	3,291,655	-	-	3,291,655
Transportation	574,799	-	-	574,799
Sanitation/ other utility	955,331	-	-	955,331
Culture and recreation	1,306,759	-	-	1,306,759
Debt Service:				
Principal	19,962	-	-	19,962
Interest	3,352	-	-	3,352
Capital Outlay	-	285,843	68,293	354,136
Total expenditures	7,622,989	294,018	68,293	7,985,300
Excess (deficiency) of revenues over expenditures	1,433,335	432,469	1,167,199	3,033,003
Other Financing Sources (Uses):				
Contributions from fiduciary fund	258,096	-	-	258,096
Transfers in	71,799	-	-	71,799
Transfers out	-	(43,342)	(358,527)	(401,869)
Total other financing sources (uses)	329,895	(43,342)	(358,527)	(71,974)
Net change in fund balances	1,763,230	389,127	808,672	2,961,029
Fund balances, beginning	10,451,233	665,401	1,155,630	12,272,264
Fund balances, ending	\$ 12,214,463	\$ 1,054,528	\$ 1,964,302	\$ 15,233,293

**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, 2022

Net Change in Fund Balances, Total Governmental Funds:	\$ 2,961,029
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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	\$ 450,722	
Less: current year depreciation	<u>(497,256)</u>	(46,534)

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

Principal payments	19,962
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Revenue reported in the funds in the current year must be eliminated from the statement of activities since revenue was recognized in the prior 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.

(232,318)

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	\$ (60,960)	
Change in accrued interest payable	<u>480</u>	<u>(60,480)</u>

Change in Net Position of Governmental Activities	\$ 2,590,834
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Statement of Revenues, Expenditures and Changes in Fund Balance**Budget and Actual - General Fund**

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 3,192,958	\$ 3,192,958	\$ 3,234,462	\$ 41,504
Franchise and utility	1,774,585	1,774,585	2,285,679	511,094
Fees and fines	27,255	27,255	23,543	(3,712)
Licenses and permits	220,737	220,737	309,722	88,985
Intergovernmental	1,618,563	1,618,563	1,574,471	(44,092)
Impact fees	37,853	37,853	22,430	(15,423)
Charges for services	1,168,466	1,442,170	1,390,423	(51,747)
Investment earnings	69,585	69,585	40,550	(29,035)
Miscellaneous	68,132	119,932	175,044	55,112
Total revenues	8,178,134	8,503,638	9,056,324	552,686
Expenditures:				
Current:				
General government	1,806,079	1,857,879	1,471,131	386,748
Public safety	3,890,243	3,905,443	3,291,655	613,788
Transportation	721,739	721,739	574,799	146,940
Sanitation/ other utility	1,051,970	1,302,624	955,331	347,293
Culture and recreation	1,581,039	1,588,889	1,306,759	282,130
Debt Service:				
Principal	-	-	19,962	(19,962)
Interest	-	-	3,352	(3,352)
Total expenditures	9,051,070	9,376,574	7,622,989	1,753,585
Excess (deficiency) of revenues over expenditures	(872,936)	(872,936)	1,433,335	2,306,271
Other Financing Sources (Uses):				
Contributions from fiduciary fund	-	-	258,096	258,096
Transfers in	952,936	952,936	71,799	(881,137)
Transfers out	(80,000)	(80,000)	-	80,000
Total other financing sources (uses)	872,936	872,936	329,895	(543,041)
Net change in fund balances	-	-	1,763,230	1,763,230
Fund balance, beginning	10,451,233	10,451,233	10,451,233	-
Fund balance, ending	\$ 10,451,233	\$ 10,451,233	\$ 12,214,463	\$ 1,763,230

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

For the Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes:				
Property taxes	\$ 724,051	\$ 724,051	\$ 716,677	\$ (7,374)
Investment earnings	1,200	1,200	9,810	8,610
Total revenues	<u>725,251</u>	<u>725,251</u>	<u>726,487</u>	<u>1,236</u>
Expenditures:				
Current:				
General government	73,237	73,237	8,175	65,062
Capital outlay	608,672	608,672	285,843	322,829
Total expenditures	<u>681,909</u>	<u>681,909</u>	<u>294,018</u>	<u>387,891</u>
Excess (deficiency) of revenues over expenditures	<u>43,342</u>	<u>43,342</u>	<u>432,469</u>	<u>389,127</u>
Other Financing Sources (Uses):				
Transfers out	(43,342)	(43,342)	(43,342)	-
Total other financing sources (uses)	<u>(43,342)</u>	<u>(43,342)</u>	<u>(43,342)</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>389,127</u>	<u>389,127</u>
Fund balance, beginning	665,401	665,401	665,401	-
Fund balance, ending	<u>\$ 665,401</u>	<u>\$ 665,401</u>	<u>\$ 1,054,528</u>	<u>\$ 389,127</u>

City of Fruitland Park, Florida
Statement of Net Position
Proprietary Funds
September 30, 2022

	Enterprise Funds		
	Utility Fund	Recreation Programs Fund	Total
Assets:			
Current Assets:			
Cash and cash equivalents	\$ 726,925	\$ 5,736	\$ 732,661
Accounts receivable, net	295,392	-	295,392
Prepaid items	1,296	-	1,296
Inventories	152,046	-	152,046
Total current assets	1,175,659	5,736	1,181,395
Noncurrent Assets:			
Restricted cash and cash equivalents	1,149,276	-	1,149,276
Capital Assets:			
Land	354,952	-	354,952
Construction in progress	1,640,103	-	1,640,103
Buildings	243,408	-	243,408
Infrastructure	10,091,446	-	10,091,446
Intangible assets	346,296	-	346,296
Machinery and equipment	669,614	-	669,614
Less: accumulated depreciation	(4,596,461)	-	(4,596,461)
Net capital assets	8,749,358	-	8,749,358
Total noncurrent assets	9,898,634	-	9,898,634
Total assets	11,074,293	5,736	11,080,029
Deferred Outflow of Resources:			
Deferred outflow of pension earnings	124,957	-	124,957

City of Fruitland Park, Florida
Statement of Net Position
Proprietary Funds
September 30, 2022

	Enterprise Funds		
	Utility Fund	Recreation Programs Fund	Total
Liabilities:			
Current Liabilities:			
Accounts payable	1,159,687	5,736	1,165,423
Salaries payable	13,036	-	13,036
Retainage payable	84,495	-	84,495
Accrued interest payable	13,097	-	13,097
Due to other funds	1,143	-	1,143
Customer deposits payable	192,115	-	192,115
Compensated absences	2,925	-	2,925
Notes and loans payable, current	461,525	-	461,525
Total current liabilities	1,928,023	5,736	1,933,759
Noncurrent Liabilities:			
Compensated absences	11,698	-	11,698
Net pension liability	305,583	-	305,583
Notes and loans payable	1,470,258	-	1,470,258
Total noncurrent liabilities	1,787,539	-	1,787,539
Total liabilities	3,715,562	5,736	3,721,298
Deferred Inflows of Resources:			
Deferred inflow of pension earnings	23,675	-	23,675
Net Position:			
Net investment in capital assets	5,627,521	-	5,627,521
Restricted for capital improvements	888,073	-	888,073
Restricted for debt service	55,737	-	55,737
Unrestricted	888,682	-	888,682
Total net position	\$ 7,460,013	\$ -	\$ 7,460,013

**Statement of Revenues, Expenses and Changes in Fund Net Position -
Proprietary Funds**

For the Year Ended September 30, 2022

	Enterprise Funds		
	Utility Fund	Recreation Programs Fund	Total
Revenues:			
Charges for services	\$ 1,898,623	\$ 71,987	\$ 1,970,610
Other operating revenues	72,408	5,523	77,931
Total operating revenues	1,971,031	77,510	2,048,541
Operating Expenses:			
Personal services	619,494	-	619,494
Other operating expenses	798,322	58,889	857,211
Depreciation	301,114	-	301,114
Total operating expenses	1,718,930	58,889	1,777,819
Operating income (loss)	252,101	18,621	270,722
Nonoperating Revenues (Expenses):			
Interest and investment income	9,464	228	9,692
Interest expense	(44,131)	-	(44,131)
Total nonoperating revenue (expenses)	(34,667)	228	(34,439)
Income (loss) before transfers	217,434	18,849	236,283
Impact fees	23,652	-	23,652
Transfers in	358,527	-	358,527
Transfers out	-	(28,457)	(28,457)
Change in net position	599,613	(9,608)	590,005
Total net position, beginning	6,860,400	9,608	6,870,008
Total net position, ending	\$ 7,460,013	\$ -	\$ 7,460,013

City of Fruitland Park, Florida
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2022

	Enterprise Funds		
	Utility Fund	Recreation Programs Fund	Total
Cash Flows from Operating Activities:			
Receipts from customers	\$ 1,942,708	\$ 77,510	\$ 2,020,218
Payments to suppliers	(800,218)	(60,429)	(860,647)
Payments to employees	(554,200)	-	(554,200)
Net cash provided by (used in) operating activities	588,290	17,081	605,371
Cash Flows from Noncapital Financing Activities:			
Increase (decrease) in due to other funds	(142,367)	-	(142,367)
Increase in due from other funds	24,076	-	-
Net transfers in (out)	358,527	(28,457)	330,070
Net cash provided by (used in) noncapital financing activities	240,236	(28,457)	187,703
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(118,991)	-	(118,991)
Impact fees	23,652	-	23,652
Principal paid on long-term debt	(450,989)	-	(450,989)
Interest paid on long-term debt	(46,567)	-	(46,567)
Net cash provided by (used in) capital and related financing activities	(592,895)	-	(592,895)
Cash Flows from Investing Activities:			
Investment income	9,464	228	9,692
Net cash provided by (used in) investing activities	9,464	228	9,692
Net increase (decrease) in cash and cash equivalents	245,095	(11,148)	233,947
Cash and cash equivalents, beginning	1,631,106	16,884	1,647,990
Cash and cash equivalents, ending	\$ 1,876,201	\$ 5,736	\$ 1,881,937
Classified As:			
Cash and cash equivalents	\$ 726,925	\$ 5,736	\$ 732,661
Restricted cash and cash equivalents	1,149,276	-	1,149,276
Total cash and cash equivalents	\$ 1,876,201	\$ 5,736	\$ 1,881,937

City of Fruitland Park, Florida
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2022

	Enterprise Funds		
	Utility Fund	Recreation Programs Fund	Total
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:			
Operating income (loss)	\$ 252,101	\$ 18,621	\$ 270,722
Adjustments Not Affecting Cash:			
Depreciation and amortization	301,114	-	301,114
Change in Assets and Liabilities:			
Decrease (increase) in accounts receivable	(30,818)	-	(30,818)
Decrease (increase) in inventory	(7,591)	-	(7,591)
Decrease (increase) in deferred outflows	(33,753)	-	(33,753)
Increase (decrease) in accounts payable	5,695	(1,540)	4,155
Increase (decrease) in accrued liabilities	8,119	-	8,119
Increase (decrease) in compensated absences	1,405	-	1,405
Increase (decrease) in net pension liability	217,353	-	217,353
Increase (decrease) in deferred inflows	(127,830)	-	(127,830)
Increase in customer deposits	2,495	-	2,495
Total adjustments	336,189	(1,540)	334,649
Net cash provided by (used in) operating activities	\$ 588,290	\$ 17,081	\$ 605,371

City of Fruitland Park, Florida
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2022

	Firemen's Retirement Trust Fund
Assets:	
Investments, at fair value:	
Mutual funds	\$ -
Total Investments	-
Total assets	\$ -
Liabilities:	
Accounts payable	\$ -
Total liabilities	-
Net Position:	
Net position restricted for pensions	\$ -

City of Fruitland Park, Florida
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2022

	Firemen's Retirement Trust Fund
Additions:	
Contributions:	
Employer	\$ -
Plan members	-
State of Florida	-
Total contributions	-
Investment earnings:	
Net increase (decrease) in fair value of investments	(86,289)
Interest/dividend income	16,500
Net investment earnings (loss)	(69,789)
Total additions	(69,789)
Deductions:	
Benefits	83,419
Refund of state contributions	454,758
Miscellaneous expenses	18,662
Transfers out to the city	258,096
Total deductions	814,935
Change in net position	(884,724)
Net position, beginning	884,724
Net position, ending	\$ -

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

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

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

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

Net Position Flow Assumptions

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

Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balances). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

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

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

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 GASB Statement Implemented

In fiscal year 2022, the City has implemented *GASB Statement No. 87, Leases*. The statement requires the City to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the contract's payment provisions. Furthermore, a lessee is required to recognize a lease liability and a right to use the leased asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, in doing so, enhancing the relevance and consistency of information about the City's leasing activities. As a result of implementation, the City reclassified capital leases payable to financed purchases payable. There was no change to beginning fund balances or net position balances.

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.

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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, 2022, 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, 2022 are detailed below:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Avg. Maturity</u>
Florida Prime	\$ 17,384,834	AAAm	21 days
Asset backed securities	13,471	N/A	12.4 years
Mutual funds	701,914	N/A	N/A
Money market	56,884	N/A	N/A
Certificates of deposit	400,000	N/A	N/A
	<u>\$ 18,557,103</u>		

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, 2022:

<u>Investments Valued by Fair Value Level</u>	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>
Asset backed securities	\$ 13,471	\$ -	\$ 13,471
Mutual Funds	701,914	-	701,914
	<u>\$ 715,385</u>	<u>\$ -</u>	<u>\$ 715,385</u>

NOTE 5 RECEIVABLES

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

	General Fund	Utility Fund	Total
Receivables:			
Accounts	\$ 169,849	\$ 303,147	\$ 472,996
Less allowance for uncollectible accounts	-	(7,755)	(7,755)
	<u>\$ 169,849</u>	<u>\$ 295,392</u>	<u>\$ 465,241</u>

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NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,313,703	\$ -	\$ -	\$ 1,313,703
Construction in progress	385,327	190,827	-	576,154
Total capital assets, not being depreciated	<u>1,699,030</u>	<u>190,827</u>	<u>-</u>	<u>1,889,857</u>
Capital assets, being depreciated:				
Buildings	5,078,073	-	-	5,078,073
Improvements	1,496,370	115,780	-	1,612,150
Machinery and equipment	2,938,248	144,115	(53,763)	3,028,600
Infrastructure	687,726	-	-	687,726
Total capital assets, being depreciated	<u>10,200,417</u>	<u>259,895</u>	<u>(53,763)</u>	<u>10,406,549</u>
Less accumulated depreciation for:				
Buildings	(1,390,275)	(150,757)	-	(1,541,032)
Improvements	(793,886)	(71,460)	-	(865,346)
Machinery and equipment	(2,011,691)	(251,898)	53,763	(2,209,826)
Infrastructure	(296,654)	(23,141)	-	(319,795)
Total accumulated depreciation	<u>(4,492,506)</u>	<u>(497,256)</u>	<u>53,763</u>	<u>(4,935,999)</u>
Total capital assets, being depreciated, net	<u>5,707,911</u>	<u>(237,361)</u>	<u>-</u>	<u>5,470,550</u>
Government activities capital assets, net	<u>\$ 7,406,941</u>	<u>\$ (46,534)</u>	<u>\$ -</u>	<u>\$ 7,360,407</u>

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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	438,029	1,202,074	-	1,640,103
Total capital assets, not being depreciated	792,981	1,202,074	-	1,995,055
Capital assets, being depreciated:				
Buildings	243,408	-	-	243,408
Infrastructure	10,091,446	-	-	10,091,446
Machinery and equipment	562,643	106,971	-	669,614
Intangible assets	346,296	-	-	346,296
Total capital assets, being depreciated	11,243,793	106,971	-	11,350,764
Less accumulated depreciation for:				
Buildings	(194,651)	(6,496)	-	(201,147)
Improvements/Infrastructure	(3,280,016)	(267,460)	-	(3,547,476)
Machinery and equipment	(474,384)	(27,158)	-	(501,542)
Intangible assets	(346,296)	-	-	(346,296)
Total accumulated depreciation	(4,295,347)	(301,114)	-	(4,596,461)
Total capital assets, being depreciated, net	6,948,446	(194,143)	-	6,754,303
Business-type activities capital assets, net	\$ 7,741,427	\$ 1,007,931	\$ -	\$ 8,749,358

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:	
General government	\$ 71,472
Public safety	123,339
Transportation	72,460
Culture and recreation	229,985
Total depreciation expense, governmental activities	\$ 497,256
Business-type Activities:	
Utility	\$ 301,114
Total depreciation expense, business type activities	\$ 301,114

NOTE 7 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 \$57,155. For the year ended September 30, 2022, 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 \$586,331 in 2022.

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 \$424,684. For the year ended September 30, 2022, 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 \$586,331 in 2022.

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, 2022, only \$27,200 has been disbursed and borrowed.

Semi-annual loan payments will be \$680 until the final disbursements of the loan proceeds have been made, then the semiannual loan payment will be adjusted based on actual costs. Semi-annual loan payments will be made each August 15 and February 15, until all amounts have been paid. Total principal and interest remaining to be paid on this series is \$25,160. For the year ended September 30, 2022, principal and interest paid on this series was \$1,360. The net revenue of water and sewer utility is pledged as a security for repayment and totaled \$586,331 in 2022.

In September 2022, the City entered into a loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a force main in an unsewered area of the City. Maximum borrowing under this agreement is \$2,767,953. At September 30, 2022, no amounts have been disbursed from the loan.

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.

NOTE 7 LONG-TERM DEBT (CONTINUED)

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 \$297,912. For the fiscal year, principal paid on this series was \$14,186 and total pledged revenue was \$2,004,147.

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 \$1,205,193. For the fiscal year, principal and interest paid on this series was \$344,342 and total pledged revenue was \$1,223,336.

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

Year Ending September 30,	Business-Type Activities	
	Principal	Interest
2023	\$ 461,525	\$ 36,031
2024	472,316	25,241
2025	483,369	14,187
2026	253,685	2,862
2027	15,546	-
2028-2032	77,730	-
2033-2037	77,730	-
2038-2042	75,690	-
2043	14,192	-
Total	\$ 1,931,783	\$ 78,321

NOTE 7 LONG-TERM DEBT (CONTINUED)

Financed Purchases

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

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

Year Ending September 30	Governmental Activities	
	Principal	Interest
2023	\$ 20,485	\$ 2,829
2024	21,022	2,292
2025	21,573	1,741
2026	22,138	1,176
2027	22,718	595
Total minimum lease payments	\$ 107,936	\$ 8,633

Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Financed purchases	\$ 127,898	\$ -	\$ (19,962)	\$ 107,936	\$ 20,485
Compensated absences	121,013	195,617	(134,657)	181,973	36,395
Net pension liability	1,355,614	2,405,353	-	3,760,967	-
Governmental activity long-term liabilities	\$ 1,604,525	\$ 2,600,970	\$ (154,619)	\$ 4,050,876	\$ 56,880
Business-Type Activities:					
Notes payable - direct borrowing:					
SRF Loan, preconstruction	\$ 68,001	\$ -	\$ (14,293)	\$ 53,708	\$ 14,749
SRF Loan, construction	513,155	-	(109,090)	404,065	111,856
SRF Loan, construction -2021	26,520	-	(1,360)	25,160	1,360
FDOT Note	312,098	-	(14,186)	297,912	14,186
Capital Improvement Note	1,463,000	-	(312,062)	1,150,938	319,374
Total notes payable	2,382,774	-	(450,991)	1,931,783	461,525
Compensated absences	13,218	10,650	(9,245)	14,623	2,925
Net pension liability	88,230	217,353	-	305,583	-
Business-type activity long-term liabilities	\$ 2,484,222	\$ 228,003	\$ (460,236)	\$ 2,251,989	\$ 464,450

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

NOTE 8 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund transfers for the year ended September 30, 2022 are summarized below:

Transfers Out:	Transfers In		
	General Fund	Utility Fund	Total
Community redevelopment	\$ 43,342	\$ -	\$ 43,342
Capital projects	-	358,527	358,527
Recreation program	28,457	-	28,457
	<u>\$ 71,799</u>	<u>\$ 358,527</u>	<u>\$ 430,326</u>

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

Additionally, as disclosed in Note 9, the Firefighter's pension fund was terminated, and the excess contributions of \$258,086 were returned to the general fund.

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

NOTE 9 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, 2022 are as follows:

NOTE 9 DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Regular Class - Members not qualifying for other classes (14.91% [includes 3% employee contribution] from July 1, 2022 through September 30, 2022 and 13.82% [includes 3% employee contribution] from October 1, 2021 through June 30, 2021.)

Special Risk Class - Members employed as law enforcement officers, firefighters, or correctional officers and meet the criteria set to qualify for this class (30.83% [includes 3% employee contribution] from July 1, 2022 through September 30, 2022 and 28.89% [includes 3% employee contribution] from October 1, 2021 through June 30, 2021.)

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, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022, respectively.

The City's contributions, including employee contributions, to the Pension Plan totaled \$406,638 for the fiscal year ended September 30, 2022.

NOTE 9 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, 2022, the City reported a liability of \$3,307,671 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on the City's 2022 fiscal year contributions relative to the 2021 fiscal year contributions of all participating members. At June 30, 2022, the City's proportionate share was .008889 percent, which was an increase of .000561 percent from its proportionate share measured as of June 30, 2021.

For the fiscal year ended September 30, 2022, the City recognized pension expense of \$612,235. 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	\$ 157,095	\$ -
Change of assumptions	407,353	-
Net difference between projected and actual earnings on pension plan investments	218,405	-
Changes in proportion and differences between pension plan contributions and proportionate share of contributions	388,648	93,353
Pension plan contributions subsequent to the measurement date	110,511	-
	<u>\$ 1,282,012</u>	<u>\$ 93,353</u>

The deferred outflows of resources related to the Pension Plan, totaling \$110,511 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, 2023. 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,	
2023	\$ 303,107
2024	166,359
2025	(24,320)
2026	589,256
2027	43,746
Thereafter	-

NOTE 9 DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions

The total pension liability in the June 30, 2022 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	6.70%, 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, 2022, 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:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	2.60%	2.60%	1.10%
Fixed income	19.80%	4.40%	4.40%	3.20%
Global equities	54.00%	8.80%	7.30%	17.80%
Real estate	10.30%	7.40%	6.30%	15.70%
Private equity	11.10%	12.00%	8.90%	26.30%
Strategic investments	3.80%	6.20%	5.90%	7.80%
Total	100.00%			
Assumed Inflation, mean			2.40%	1.30%

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

Discount Rate

The discount rate used to measure the total pension liability was 6.70%. 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 9 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 6.70%, 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 (5.70%) or one percentage point higher (7.70%) than the current rate:

	Discount Rate Minus 1% 5.70%	Current Discount Rate 6.70%	Discount Rate Plus 1% 7.70%
City's proportionate share of net pension liability (FRS)	\$ 5,720,389	\$ 3,307,671	\$ 1,290,351

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 Annual Comprehensive Financial Report.

Payables to the Pension Plan

At September 30, 2022, the City does not have any payables for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2022.

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, 2022, 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, 2022, the HIS contribution for the period October 1, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022 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 \$46,111 for the fiscal year ended September 30, 2022.

NOTE 9 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, 2022, the City reported a liability of \$758,879 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on the City's 2022 fiscal year contributions relative to the 2021 fiscal year contributions of all participating members. At June 30, 2022, the City's proportionate share was .007165 percent, which was an increase of .00052 percent from its proportionate share measured as of June 30, 2021.

For the fiscal year ended September 30, 2022, the City recognized pension expense of \$128,602. 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	\$ 23,034	\$ 3,339
Differences between expected and actual experience	43,499	117,398
Net difference between projected and actual earnings on pension plan investments	1,099	-
Changes in proportion and differences between pension plan contributions and proportionate share of contributions	300,993	100,968
Pension plan contributions subsequent to the measurement date	12,236	-
	<u>\$ 380,861</u>	<u>\$ 221,705</u>

The deferred outflows of resources related to the HIS Plan, totaling \$12,236 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, 2023. 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,	
2023	\$ 55,937
2024	53,841
2025	46,775
2026	651
2027	(6,665)
Thereafter	(3,619)

NOTE 9 DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions

The total pension liability in the July 1, 2022, 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	3.54 % 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, 2022, 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 3.54%. 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 3.54%, 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 (2.54%) or one percentage point higher (4.54%) than the current rate:

	Discount Rate Minus 1% 2.54%	Current Discount Rate 3.54%	Discount Rate Plus 1% 4.54%
City's proportionate share of net pension liability (HIS)	\$ 868,220	\$ 758,879	\$ 668,402

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 Annual Comprehensive Financial Report.

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NOTE 9 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 Annual Comprehensive 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 2022 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, 2022, 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 31 employees who participated in the Investment Plan during 2022 and the City's contributions totaled \$94,980.

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NOTE 9 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.

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.

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. The City adopted ordinance 2021-017, repealing funding to the Plan. For the year ended September 30, 2022, all retirement balances have been paid out, and the plan refunded the general fund \$258,096 of excess contributions.

Aggregate Amounts of All Pension Plans

The aggregate amounts for all of the City's defined benefit pension plans at September 30, 2022 are as follows:

	Net Pension Asset (Liability)	Deferred Inflows	Deferred Outflows	Pension Expense
FRS Pension Plan	\$ (3,307,671)	\$ (93,353)	\$ 1,282,012	\$ 612,235
HIS Pension Plan	(758,879)	(221,705)	380,861	128,602
	<u>\$ (4,066,550)</u>	<u>\$ (315,058)</u>	<u>\$ 1,662,873</u>	<u>\$ 740,837</u>

NOTE 10 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, 2022 there were 4 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, 2022, the city used approximately \$2,500 of forfeited amounts for payment of contributions for current plan participants. The City contributed \$18,952 to the plan for the year ended September 30, 2022.

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, 2022, the plan had 6 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, 2022) 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 11 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 12 COMMITMENTS AND CONTINGENCIES

Litigation

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2022. 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 13 FUND BALANCE

At September 30, 2022 the City's governmental fund balances were as follows:

	General Fund	Community Redevelopment Fund	Capital Projects Fund	Total
Fund Balances				
Nonspendable				
Inventory	\$ 7,033	\$ -	\$ -	\$ 7,033
Prepaid	69,597	-	-	69,597
Spendable				
Restricted for:				
Police education	1,010	-	-	1,010
Police drug forfeiture	3,373	-	-	3,373
Police donations	17,612	-	-	17,612
Library donations	2,238	-	-	2,238
Recreation donations	10,000	-	-	10,000
Public safety capital improvements	2,540,786	-	-	2,540,786
Building Inspections	1,159,863	-	-	1,159,863
Community redevelopment	-	1,054,528	-	1,054,528
Infrastructure	-	-	1,964,302	1,964,302
Committed to:				
Cemetery care	74,462	-	-	74,462
Paving	1,350,000	-	-	1,350,000
Abandoned property	36,975	-	-	36,975
Centennial fund	10,000	-	-	10,000
Rec programs	28,456	-	-	28,456
Disaster fund	500,000	-	-	500,000
Public works building	1,600,000	-	-	1,600,000
Stormwater utility	305,960	-	-	305,960
Unassigned	4,497,098	-	-	4,497,098
	<u>\$ 12,214,463</u>	<u>\$ 1,054,528</u>	<u>\$ 1,964,302</u>	<u>\$ 15,233,293</u>

Required Supplementary Information

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

	<u>2022</u>	<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	0.00888967%	0.00832841%	0.00819901%	0.00894420%	0.00628522%	0.00554083%	0.00487763%	0.00211393%
City's proportionate share of the net pension liability	\$ 3,307,671	\$ 629,116	\$ 3,553,570	\$ 3,080,262	\$ 1,893,142	\$ 1,638,941	\$ 1,231,606	\$ 273,043
City's covered payroll	\$ 2,777,771	\$ 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	119.08%	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	82.89%	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>2022</u>	<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	0.00716492%	0.00664190%	0.00592949%	0.00755040%	0.00409443%	0.00321444%	0.00289156%	0.00119572%
City's proportionate share of the net pension liability	\$ 758,879	\$ 814,728	\$ 723,981	\$ 844,814	\$ 433,359	\$ 343,703	\$ 337,000	\$ 121,944
City's covered payroll	\$ 2,777,771	\$ 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	27.32%	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	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

*Information for prior years not available.

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

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 406,638	\$ 333,326	\$ 277,879	\$ 249,879	\$ 230,211	\$ 147,403	\$ 125,279	\$ 80,126
Contributions in relation to the contractually required contribution	(406,638)	(333,326)	(277,879)	(249,879)	(230,211)	(147,403)	(125,279)	(80,126)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 2,777,771	\$ 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	14.64%	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*

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 46,111	\$ 40,265	\$ 34,887	\$ 31,999	\$ 35,406	\$ 17,292	\$ 15,422	\$ 15,422
Contributions in relation to the contractually required contribution	(46,111)	(40,265)	(34,887)	(31,999)	(35,406)	(17,292)	(15,422)	(15,422)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	\$ 2,777,771	\$ 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	1.66%	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, 2022

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 936,318	\$ 936,318	\$ 1,223,336	\$ 287,018
Investment earnings	3,337	3,337	12,156	8,819
Total revenues	<u>939,655</u>	<u>939,655</u>	<u>1,235,492</u>	<u>295,837</u>
Expenditures:				
Capital outlay	<u>633,033</u>	<u>633,033</u>	<u>68,293</u>	<u>564,740</u>
Total expenditures	<u>633,033</u>	<u>633,033</u>	<u>68,293</u>	<u>564,740</u>
Excess (deficiency) of revenues over expenditures	<u>306,622</u>	<u>306,622</u>	<u>1,167,199</u>	<u>860,577</u>
Other Financing Sources (Uses):				
Transfers out	<u>(358,528)</u>	<u>(358,528)</u>	<u>(358,527)</u>	<u>1</u>
Total other financing sources (uses)	<u>(358,528)</u>	<u>(358,528)</u>	<u>(358,527)</u>	<u>1</u>
Net change in fund balances	<u>(51,906)</u>	<u>(51,906)</u>	<u>808,672</u>	<u>860,578</u>
Fund balance, beginning	<u>1,155,630</u>	<u>1,155,630</u>	<u>1,155,630</u>	<u>-</u>
Fund balance, ending	<u><u>\$ 1,103,724</u></u>	<u><u>\$ 1,103,724</u></u>	<u><u>\$ 1,964,302</u></u>	<u><u>\$ 860,578</u></u>

Statistical Section

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the City financial performance and well-being changed over time.	54-64
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant revenue source, the property tax.	65-68
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 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Governmental Activities				
Net Investment in Capital Assets	\$ 3,770,300	\$ 3,780,058	\$ 4,183,155	\$ 4,177,487
Restricted for:				
Capital Improvement	784,445	930,676	1,235,269	2,384,629
Redevelopment Projects	374,440	366,424	447,109	215,355
Cemetery Care	134,322	142,522	80,002	68,766
Police	37,188	32,366	19,758	8,788
Building Inspections	-	-	142,323	1,049,582
Stormwater	147,323	176,947	213,803	251,781
Police/Fire Fee Refunds	-	130,379	112,757	94,069
Paving	-	-	-	-
Unrestricted	420,112	207,620	331,320	(31,531)
Total Governmental Activities				
Net Position	<u>\$ 5,668,130</u>	<u>\$ 5,766,992</u>	<u>\$ 6,765,496</u>	<u>\$ 8,218,926</u>
 Business-Type Activities				
Net Investment in Capital Assets	\$ 3,160,882	\$ 3,014,579	\$ 3,055,102	\$ 3,329,022
Restricted for:				
Capital Improvements	442,989	187,846	268,407	549,313
Debt Service	64,057	64,384	37,367	64,721
Unrestricted	396,549	648,436	388,804	242,991
Total Business-type Activities				
Net Position	<u>\$ 4,064,477</u>	<u>\$ 3,915,245</u>	<u>\$ 3,749,680</u>	<u>\$ 4,186,047</u>
 Net Investment in Capital Assets	\$ 6,931,182	\$ 6,794,637	\$ 7,238,257	\$ 7,506,509
Restricted for:				
Capital Improvements	1,227,434	1,118,522	1,503,676	2,933,942
Redevelopment Projects	374,440	366,424	447,109	215,355
Cemetery Care	134,322	142,522	80,002	68,766
Debt Service	64,057	64,384	37,367	64,721
Police	37,188	32,366	19,758	8,788
Building Inspections	-	-	142,323	1,049,582
Stormwater	147,323	176,947	213,803	251,781
Police/Fire Fee Refunds	-	130,379	112,757	94,069
Paving	-	-	-	-
Unrestricted	816,661	856,056	720,124	211,460
Total City of Fruitland Park				
Net Position	<u>\$ 9,732,607</u>	<u>\$ 9,682,237</u>	<u>\$ 10,515,176</u>	<u>\$ 12,404,973</u>

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
\$ 4,211,022	\$ 6,257,821	\$ 7,312,155	\$ 7,360,284	\$ 7,279,043	\$ 7,252,471
3,148,361	2,796,780	2,644,088	3,094,229	3,706,457	4,517,326
126,496	24,929	150,554	308,981	665,401	1,054,528
83,280	87,341	-	-	-	-
4,399	5,102	8,324	8,545	17,514	21,995
1,996,988	1,913,413	1,908,982	1,807,727	1,476,321	1,159,863
290,259	330,803	-	-	-	-
70,510	70,510	36,423	32,563	-	-
-	50,000	-	-	-	-
(116,536)	(40,707)	1,271,599	2,506,452	4,051,194	5,780,581
\$ 9,814,779	\$ 11,495,992	\$ 13,332,125	\$ 15,118,781	\$ 17,195,930	\$ 19,786,764
\$ 3,930,652	\$ 5,263,430	\$ 5,339,711	\$ 5,499,296	\$ 5,358,655	\$ 5,627,521
546,670	601,912	823,200	950,842	903,509	888,073
45,304	46,415	48,676	50,921	53,301	55,737
321,573	(481,825)	(395,592)	(88,400)	554,543	888,682
\$ 4,844,199	\$ 5,429,932	\$ 5,815,995	\$ 6,412,659	\$ 6,870,008	\$ 7,460,013
\$ 8,141,674	\$ 11,521,251	\$ 12,651,866	\$ 12,859,580	\$ 12,637,698	\$ 12,879,992
3,695,031	3,398,692	3,467,288	4,045,071	4,609,966	5,405,399
126,496	24,929	150,554	308,981	665,401	1,054,528
83,280	87,341	-	-	-	-
45,304	46,415	48,676	50,921	53,301	55,737
4,399	5,102	8,324	8,545	17,514	21,995
1,996,988	1,913,413	1,908,982	1,807,727	1,476,321	1,159,863
290,259	330,803	-	-	-	-
70,510	70,510	36,423	32,563	-	-
-	50,000	-	-	-	-
205,037	(522,532)	876,007	2,418,052	4,605,737	6,669,263
\$ 14,658,978	\$ 16,925,924	\$ 19,148,120	\$ 21,531,440	\$ 24,065,938	\$ 27,246,777

Changes in Net Position**Last Ten Fiscal Years**

(Accrual basis of accounting)

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Expenses				
Governmental Activities:				
General Government	\$ 1,265,453	\$ 737,827	\$ 898,643	\$ 1,043,212
Public Safety	1,347,613	1,672,643	2,110,533	3,097,472
Transportation	342,471	363,034	324,333	291,644
Sanitation/Other Utility	450,306	471,391	475,618	462,909
Culture and Recreation	484,525	515,382	577,976	726,059
Interest on Long-term Debt	1,870	170	4,118	3,658
Total Governmental Activities Expenses	3,892,238	3,760,447	4,391,221	5,624,954
Business-Type Activities:				
Water Utility	744,457	673,008	710,615	682,501
Sewer Utility	332,126	204,558	219,554	320,984
Recreation Programs	29,163	37,344	37,712	32,561
Total Business-Type Activities Expenses	1,105,746	914,910	967,881	1,036,046
Total Expenses	\$ 4,997,984	\$ 4,675,357	\$ 5,359,102	\$ 6,661,000
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$ 70,305	\$ 361,584	\$ 398,065	\$ 133,506
Public Safety	276,568	134,130	981,400	2,337,768
Transportation	-	1,431	4,128	6,884
Sanitation/Other Utility	538,537	553,905	512,650	569,969
Culture and Recreation	30,282	31,387	27,173	44,629
Operating Grants and Contributions	76,471	77,493	68,394	225,174
Capital Grants and Contributions	26,576	19,653	466,669	996,949
Total Governmental Activities Program Revenues	1,018,739	1,179,583	2,458,479	4,314,879
Business-Type Activities:				
Charges for Services:				
Water Utility	598,184	590,322	593,028	650,406
Sewer Utility	343,482	118,385	127,132	125,122
Recreation Programs	40,420	47,125	49,844	36,342
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions	24,390	22,097	140,976	433,074
Total Business-Type Activities Program Revenues	1,006,476	777,929	910,980	1,244,944
Total Program Revenues	\$ 2,025,215	\$ 1,957,512	\$ 3,369,459	\$ 5,559,823
Net Revenue (Expense)				
Governmental Activities	\$ (2,873,499)	\$ (2,580,864)	\$ (1,932,742)	\$ (1,310,075)
Business-Type Activities	(99,270)	(136,981)	(56,901)	208,898
Total Net Expense	\$ (2,972,769)	\$ (2,717,845)	\$ (1,989,643)	\$ (1,101,177)

Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
\$ 1,223,914	\$ 1,476,413	\$ 1,347,411	\$ 1,538,615	\$ 1,670,139	\$ 1,790,668
3,550,072	3,442,497	4,208,592	4,030,722	3,988,187	3,540,665
359,857	727,956	408,720	403,292	441,409	609,602
500,773	504,421	525,294	510,717	565,949	873,473
822,451	905,359	942,796	1,205,867	1,334,130	1,487,390
15,728	14,958	16,732	10,750	3,884	2,872
6,472,795	7,071,604	7,449,545	7,699,963	8,003,698	8,304,670
820,795	1,116,962	1,671,164	1,686,623	2,044,868	1,763,061
326,422	-	-	-	-	-
26,388	31,919	32,067	24,702	39,021	58,889
1,173,605	1,148,881	1,703,231	1,711,325	2,083,889	1,821,950
\$ 7,646,400	\$ 8,220,485	\$ 9,152,776	\$ 9,411,288	\$ 10,087,587	\$ 10,126,620
\$ 74,708	\$ 87,151	\$ 81,289	\$ 71,477	\$ 65,099	\$ 73,882
2,321,225	1,301,808	1,639,824	1,523,742	1,418,655	747,636
7,206	7,524	1,251	1,420	1,601	1,793
600,056	613,348	628,083	644,382	684,540	854,601
42,743	34,327	33,987	23,018	49,713	52,493
209,836	385,354	479,557	889,126	483,097	333,401
974,208	1,529,237	784,284	176,192	150,770	22,430
4,229,982	3,958,749	3,648,275	3,329,357	2,853,475	2,086,236
785,816	943,199	1,090,233	1,373,017	1,723,694	1,971,031
124,408	-	-	-	-	-
36,267	40,816	44,543	32,404	61,935	77,510
904,997	-	-	-	-	-
587,074	587,074	358,948	265,310	149,837	23,652
1,851,488	1,571,089	1,493,724	1,670,731	1,935,466	2,072,193
\$ 6,081,470	\$ 5,529,838	\$ 5,141,999	\$ 5,000,088	\$ 4,788,941	\$ 4,158,429
\$ (2,242,813)	\$ (3,112,855)	\$ (3,801,270)	\$ (4,370,606)	\$ (5,150,223)	\$ (6,218,434)
677,883	422,208	(209,507)	(40,594)	(148,423)	250,243
\$ (1,564,930)	\$ (2,690,647)	\$ (4,010,777)	\$ (4,411,200)	\$ (5,298,646)	\$ (5,968,191)

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Changes in Net Position**Last Ten Fiscal Years**

(Accrual basis of accounting)

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
General Revenues and Transfers				
Governmental Activities:				
Property Taxes	\$ 818,830	\$ 824,299	\$ 896,623	\$ 786,546
CRA Property Tax	-	-	-	227,253
Sales Taxes / Public Service Tax	531,599	574,586	613,859	-
Franchise and Utility Taxes	961,164	969,683	993,463	1,124,153
Excise Taxes	269,926	285,106	302,909	-
Intergovernmental	-	-	-	773,185
Misc	-	-	-	165,510
Unrestricted Investment Earnings	3,819	3,506	3,422	15,210
Refund of excess fire pension contributions	-	-	-	-
Gain on Sale of Capital Assets	-	11,805	1,850	-
Transfers	6,996	10,741	119,120	(302,389)
Total Governmental Activities	2,592,334	2,679,726	2,931,246	2,789,468
Business-Type Activities:				
Unrestricted Investment Earnings	12,121	(1,510)	10,456	13,289
Gain on Sale of Asset	-	-	-	1,622
Transfers	(6,996)	(10,741)	(119,120)	302,389
Total Business-Type Activities	5,125	(12,251)	(108,664)	317,300
Total General Revenues and Transfers	\$ 2,597,459	\$ 2,667,475	\$ 2,822,582	\$ 3,106,768
Change in Net Position				
Governmental Activities	\$ (281,165)	\$ 98,862	\$ 998,504	\$ 1,479,373
Business-Type Activities	(94,145)	(149,232)	(165,565)	526,198
Total Change in Net Position	\$ (375,310)	\$ (50,370)	\$ 832,939	\$ 2,005,571

	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
\$	1,156,520	\$ 1,884,821	\$ 2,567,649	\$ 2,820,708	\$ 3,042,981	\$ 3,234,462
	219,109	237,351	333,847	451,535	592,545	716,677
	-	1,050,827	1,038,000	1,038,145	1,248,218	1,398,451
	1,475,550	653,135	679,339	632,322	678,499	887,228
	-	-	-	-	-	-
	806,551	883,370	1,386,780	1,661,175	2,090,721	2,406,864
	85,452	121,767	83,049	74,457	123,705	175,044
	43,948	99,424	139,801	110,653	14,560	62,516
						258,096
			-		40,345	-
	51,536	(136,627)	(591,062)	(631,733)	(604,202)	(330,070)
	3,838,666	4,794,068	5,637,403	6,157,262	7,227,372	8,809,268
	31,625	19,023	4,508	5,525	1,570	9,692
	-	7,875	-	-	-	-
	(51,536)	136,627	591,062	631,733	604,202	330,070
	(19,911)	163,525	595,570	637,258	605,772	339,762
\$	3,818,755	\$ 4,957,593	\$ 6,232,973	\$ 6,794,520	\$ 7,833,144	\$ 9,149,030
\$	1,595,853	\$ 1,681,213	\$ 1,836,133	\$ 1,786,656	\$ 2,077,149	\$ 2,590,834
	658,152	585,733	386,063	596,664	457,349	590,005
\$	2,254,005	\$ 2,266,946	\$ 2,222,196	\$ 2,383,320	\$ 2,534,498	\$ 3,180,839

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nonspendable	\$ 4,143	\$ 2,831	\$ 22,012	\$ 259,413
Restricted	244,068	389,278	968,040	2,842,591
Committed	281,645	319,469	293,805	320,547
Unassigned	979,316	168,941	287,710	13,880
Total General Fund	<u>\$ 1,509,172</u>	<u>\$ 880,519</u>	<u>\$ 1,571,567</u>	<u>\$ 3,436,431</u>
All Other Governmental Funds				
Restricted	\$ 952,005	\$ 1,070,567	\$ 989,176	\$ 909,832
Total all other governmental funds	<u>\$ 952,005</u>	<u>\$ 1,070,567</u>	<u>\$ 989,176</u>	<u>\$ 909,832</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 5,805	\$ 3,600	\$ 5,399	\$ 3,777	\$ 38,685	\$ 76,630
4,624,870	4,581,870	4,475,105	4,408,691	4,044,662	3,734,882
373,539	468,144	439,753	529,104	1,573,873	3,905,853
471,116	814,491	2,558,442	4,445,942	5,214,013	4,497,098
<u>\$ 5,475,330</u>	<u>\$ 5,868,105</u>	<u>\$ 7,478,699</u>	<u>\$ 9,387,514</u>	<u>\$ 10,871,233</u>	<u>\$ 12,214,463</u>
\$ 721,884	\$ 228,864	\$ 273,266	\$ 843,354	\$ 1,821,031	\$ 3,018,830
<u>\$ 721,884</u>	<u>\$ 228,864</u>	<u>\$ 273,266</u>	<u>\$ 843,354</u>	<u>\$ 1,821,031</u>	<u>\$ 3,018,830</u>

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

	2013	2014	2015	2016
Revenues				
Taxes	\$ 2,118,727	\$ 2,162,243	\$ 2,267,017	\$ 2,538,237
Licenses and Permits	41,446	47,558	942,358	2,352,455
Intergovernmental Revenues	634,722	656,207	708,718	624,814
Charges for Services	773,687	683,389	673,500	1,691,320
Fines and Forfeitures	58,885	38,522	27,840	14,927
Investment Earnings	3,819	3,821	3,422	15,210
Miscellaneous	70,699	332,306	742,934	183,860
Total Revenues	3,701,985	3,924,046	5,365,789	7,420,823
Expenditures				
General Government	790,364	1,315,865	1,043,171	964,945
Public Safety	1,394,174	1,651,946	2,161,552	2,917,663
Transportation	265,763	332,345	286,238	239,397
Sanitation/Other Utility	450,306	471,391	475,618	462,909
Culture and Recreation	431,473	456,471	519,682	643,306
Capital Outlay	19,624	228,495	502,481	582,453
Debt Service:				
Principal	117,300	-	28,603	27,033
Interest	4,422	170	2,696	4,266
Total Expenditures	3,473,426	4,456,683	5,020,041	5,841,972
Excess (Deficiency) of Revenues over (under) Expenditures	228,559	(532,637)	345,748	1,578,851
Other Financing Sources (Uses)				
Capital Lease Financing	-	-	142,939	116,536
Contributions from Fiduciary Fund				
Transfers in	66,936	60,633	201,808	167,974
Transfers out	(59,940)	(49,892)	(82,688)	(77,841)
Sale of Capital Assets	2,419	11,805	1,850	
Total Other Financing Sources (Uses)	9,415	22,546	263,909	206,669
Net Change in Fund Balances	\$ 237,974	\$ (510,091)	\$ 609,657	\$ 1,785,520
Debt service as a percentage of noncapital expenditures	3.7%	0.0%	0.7%	0.6%

	2017	2018	2019	2020	2021	2022
\$	3,255,809	\$ 3,826,134	\$ 4,618,835	\$ 4,942,710	\$ 5,562,243	\$ 6,236,818
	2,304,030	662,241	690,290	576,781	407,240	309,722
	732,694	2,684,313	2,526,332	2,606,553	2,727,412	2,797,807
	1,559,772	1,471,076	1,786,260	1,781,734	1,826,057	1,412,853
	18,417	19,744	32,173	25,464	34,312	23,543
	43,948	99,424	139,801	74,457	14,560	62,516
	102,442	126,512	83,049	110,653	123,705	175,044
	8,017,112	8,889,444	9,876,740	10,118,352	10,695,529	11,018,303
	875,715	1,082,715	1,061,745	1,149,417	1,678,301	1,479,306
	3,104,480	3,203,834	3,626,504	3,362,724	3,917,328	3,291,655
	281,696	635,359	338,337	320,538	398,191	574,799
	500,773	504,421	525,294	510,717	565,949	955,331
	757,750	2,752,169	1,792,796	1,308,959	1,186,267	1,306,759
	725,072	576,185	459,842	291,612	265,353	354,136
	72,083	84,232	123,345	89,267	36,126	19,962
	15,989	14,147	9,876	11,690	8,091	3,352
	6,333,558	8,853,062	7,937,739	7,044,924	8,055,606	7,985,300
	1,683,554	36,382	1,939,001	3,073,428	2,639,923	3,033,003
	115,861	-	293,460	-	-	258,096
	169,031	375,206	89,856	44,001	41,670	71,799
	(117,495)	(511,833)	(667,321)	(638,526)	(640,197)	(401,869)
		-	-	-		-
	167,397	(136,627)	(284,005)	(594,525)	(598,527)	(71,974)
\$	1,850,951	\$ (100,245)	\$ 1,654,996	\$ 2,478,903	\$ 2,041,396	\$ 2,961,029
	1.6%	1.5%	2.1%	1.9%	0.6%	0.3%

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
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
2022	3,234,269	1,223,336	234,122	887,228	1,084,758	313,693	6,977,406

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		
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	3.986	77.82%
2018	870,128,033	672,784,033	11,697,831	7,367,442	881,825,864	680,151,475	3.913	77.13%
2019	970,883,303	739,383,582	12,648,770	8,378,820	983,532,073	747,762,402	3.913	76.03%
2020	1,083,792,337	803,148,609	13,020,301	8,742,202	1,096,812,638	811,890,811	3.913	74.02%
2021	1,163,902,862	849,643,882	12,179,623	8,085,453	1,176,082,485	857,729,335	3.913	72.93%
2022	1,388,597,682	936,547,550	13,266,743	9,060,808	1,401,864,425	945,608,358	3.913	67.45%

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						Total Taxes
		County School District	Lake County BCC	Lake County Water Authority	St John's Water Management District	Ambulance District	Hospital District	
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	0.000	16.5391
2022	3.9134	6.248	5.029	0.323	0.197	0.463	0.750	16.9236

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, 2022
Current Year Compared to Nine Years Ago

<u>Taxpayer</u>	<u>Fiscal Year 2022</u>		<u>Fiscal Year 20</u>
	<u>Taxable Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Taxable Assessed Valuation</u>
SOUTHERN SPRING LAKE COVE LLC	10,697,040	1.18%	3,347,090
L & R PROPERTIES-FRUITLAND PARK LLC	10,377,672	1.15%	3,813,295
B & D SELF STORAGE LLC	8,693,640	0.96%	-
PARK SQUARE ENTERPRISES LLC	8,136,326	0.90%	-
RHODES ROBERT D &	6,794,014	0.75%	-
BELLE RIVE VENTURES LLC	6,407,920	0.71%	-
FWB INVESTMENTS LTD	6,176,220	0.68%	1,945,317
ETHEREDGE LP	5,968,192	0.66%	1,608,445
PRESBYTERIAN RETIREMENT COMMUNITIES INC	5,276,480	0.58%	-
CAMP GENEVA PROPERTY	4,603,430	0.51%	-
WAL-MART STORES EAST LP	-		1,786,218
ARMENTANO ENTERPRISES INC	-		1,571,003
CRC PROPERTIES INC	-		1,688,931
FRUITLAND PARK PROPERTY LLC	-		3,813,295
FRUITLAND PARK PLAZA	-		1,373,396
	<u>\$ 62,433,894</u>	<u>6.89%</u>	<u>\$ 17,599,900</u>
 TOTAL TAXABLE ASSESSED VALUATION	 <u>\$ 906,303,420</u>		 <u>\$ 158,178,786</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
2013	734,614	714,578	97.3%	2,279	716,857	97.6%
2014	737,192	716,402	97.2%	3,134	719,536	97.6%
2015	788,774	765,346	97.0%	2,716	768,062	97.4%
2016	814,863	786,277	96.5%	269	786,546	96.5%
2017	1,209,303	1,153,923	95.4%	2,597	1,156,520	95.6%
2018	1,962,182	1,884,203	96.0%	618	1,884,821	96.1%
2019	2,669,637	2,563,964	96.0%	3,685	2,567,649	96.2%
2020	2,926,293	2,820,708	96.4%	-	2,820,708	96.4%
2021	3,022,226	3,042,877	100.7%	104	3,042,982	100.7%
2022	3,192,752	3,234,269	101.3%	193	3,234,462	101.3%

See **Note 1** 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, 2019

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 ACTIVITIES	Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Note	Capital Leases	Loans Payable			
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
2022	-	107,936	1,931,783	2,039,719	N/A	N/A

Details regarding the City's outstanding debt can be found in **Note 7** 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	
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	39,427	344,341	3.09
2022	1,223,336	312,060	32,281	344,341	3.55

*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	
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
2022	2,004,169	1,417,816	586,353	123,383	14,285	137,668	4.26

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Population	4,182	4,153	4,214	4,274	7,291	8,963	10,094	10,206	10,730	8,615
Total Personal Income of all Fruitland Park Residents(in thousands)	\$ 84,363	N/A	\$ 100,554	N/A	N/A	N/A	275,652	N/A	72,384	N/A
Per Capita Personal Income	\$ 20,173	N/A	\$ 23,862	\$ 20,769	\$ 21,476	\$ 26,688	\$ 34,497	N/A	\$ 39,989	\$ 39,058
Median Age	42.0	45.1	45.0	47.0	N/A	N/A	51.9	N/A	52	56.6
School Enrollment Fruitland Park Elementary	656	656	646	762	742	751	745	736	745	736
Total Housing Units	1,662	N/A	1,793	1,928	2025	2920	3,562	N/A	4,177	N/A
Owner occupied	1,477	N/A	1,032	1,030	N/A	N/A	2,512	N/A	2,860	N/A
Renter occupied	469	N/A	566	680	N/A	N/A	1,050	N/A	667	N/A
Vacant	185	N/A	198	218	N/A	N/A	N/A	N/A	N/A	N/A
Lake County Unemployment Rate	6.9%	5.4%	5.4%	4.5%	3.50%	2.90%	2.70%	7.40%	3.00%	2.80%

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-Data.com

School enrollment from FP Elementary

N/A - Information not available.

City of Fruitland Park
Demographic Statistics
 Last Ten Fiscal Years

POPULATION

Year	City of Fruitland Park		Lake County	
	Population	% Change	Population	% Change
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%
2022	8,615	-19.71%	403,857	11.82%

LAKE COUNTY POPULATION DISTRIBUTION

Median age in Years		Age Distribution (Percentage)			
		0-17	18-44	45-64	65+
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	19.7%	39.5%	14.8%	26.0%
2022	56.6				

Source - Bureau of Economic Business research, University of Florida

City of Fruitland Park, Florida

Principal Employers

September 30, 2019

<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	<u>877</u>		<u>35.0%</u>
Total City Employment	<u>2,509</u>		

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative	11	11	10	10	10	10	10	10	10	10
Executive	3	3	3.5	3.5	3.5	5	4	4	4	4
Finance	4	4	4.5	4.5	4.5	5	3	3	4	6
Other General Government	1	1	1	1	1	1	0	1	1	1
Public Safety										
Police Department	21	21	20	20	23	25.5	29	29	29	31
Fire	21	24	26	26	25	27	14	14	14	0
Building	2	2	3	3	3	3.5	4	4	5	4
Transportation										
Roads and Streets	2	2	2	2	2	5	5	5	5	7
Culture/Recreation										
Library	6	6	6	6	7	9	10	11	11	11
Municipal Pool	7	7	8	8	8	10	11	11	11	8
Recreation										
Maintenance	1	1	2	2	2	2	2	3	4	2
Recreation Programs	2	2	2	3	3	4	4	4	4	5
Utilities										
Water	5	5	5	6	6	9	8	8	8	4
Sewer	0	0	1	1	1	2	2	2	1	1
Total Employees	86	89	94	96	99	118	106	109	111	94

Source: City Finance Department

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Police Protection:										
Number of Sworn										
Police Officers	13	13	13	16	18	19	21	21	21	21
Number of Reserve Officers	4	4	2	2	2	1	1	1	1	2
Fire Protection:										
Number of Volunteer Firefighters	21	23	21	21	25	21	14	14	14	0
Building Inspections:										
Construction Permits:										
Commercials	1	1	9	3	1	3	1	1	0	106
Residential	6	9	529	861	792	110	105	100	88	755
Roads and Streets:										
Street Resurfacing (miles)	.0	1.31	3	0	1.6	1.2	1.1	1.33	1.12	3.05
Recreation:										
Number of City-wide events	3	3	3	3	4	4	4	1	1	2
Municipal Water System:										
Number of Consumers	1,785	1,799	1,784	1,826	1,922	1,981	2,039	2,150	2,256	2,279
New Connections	6	14	12	10	63	111	102	100	106	23

Source: Various City departments

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
City Land Area (square miles)	6.83	6.83	6.84	7.274	7.287	7.295	7.31	7.31	7.31	7.31
Police Protection:										
Number of Stations	1	1	1	1	1	1	1	1	1	1
Number of Patrol Units	18	18	18	20	22	22	22	24	24	22
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	0	0	0	1	1	1	1	1
Number of Skate parks	1	1	1	1	1	1	1	1	1	1
Number of Community Centers	1	1	1	1	1	1	1	1	1	1
Municipal Water System:										
Wells	5	5	5	5	5	5	5	5	5	5
Water Towers	1	1	1	1	1	1	1	1	1	1
Ground Storage Tank				1	1	1	1	1	1	1
				Well 6 is out of service						

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

Note: The Fire Station is County operated starting fiscal year 2022.

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**

Honorable Mayor and City Commission
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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 25, 2023.

Report on 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 over financial reporting 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 have not been identified. However, as described in the accompanying schedule, Appendix A, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 the accompanying schedule, Appendix A, as items to be significant deficiencies.

Report on 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 results of our tests disclosed an instance of noncompliance which is described in Appendix B.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our engagement and described in the accompanying schedule, Appendix A. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

McDiarmid Davis

Orlando, Florida
September 25, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Mayor and City Commission
City of Fruitland Park, Florida

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited the *City of Fruitland Park's* (the City) compliance with the types of compliance requirements described in the Department of Financial Services *State Projects Compliance Supplement*, and Chapter 10.550, Rules of the Auditor General, that could have a direct and material effect on each of the City's major State projects for the fiscal year ended September 30, 2022. The City's major State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each major State project for the year ended September 30, 2022.

Basis for Opinion on Each Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state project. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's State projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

McDiarmid Davis

Orlando, Florida
September 25, 2023

City of Fruitland Park, Florida
Schedule of Expenditures of State Financial Assistance
 Year Ended September 30, 2022

Award type				
Grantor			Agency or	
Pass-through grantor		CSFA	Pass-through	
Grantor program title		Number	Entity Grant Number	Expenditures
State Awards				
State of Florida, Department of Environmental Protection				
Urick Sewer Line *		37.077	WW350821	\$ 1,105,559
Total state awards				\$ 1,105,559

* Denotes a major program or project

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the State grant activity of the City of Fruitland Park (the City) under programs and projects of the state government for the year ended September 30, 2022. The information in this Schedule is presented in accordance with the requirements of Section 215.97, Florida Statutes. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Therefore, amounts reported on the Schedule are based on expenditures incurred as of September 30, 2022, even if grant or loan was received subsequent to that date. Pass-through entity identifying numbers are presented where available.

NOTE 3 LOANS AND LOAN GUARANTEES

In 2022, the City executed State Revolving Fund Loan agreement WW350821 for the City's Urick sewer line construction. Loan balance as of September 30, 2022 is zero for WW350821. Loan expenditures reported in the current year SEFA are \$1,105,559.

Section I - Summary of Independent Auditor's Results:

Financial Statements

Type of auditors' report issued:	Unmodified Opinion	
Internal control over financial reporting:		
• Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiency identified	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None reported
Noncompliance material to financial Statements noted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

State Projects

Type of auditors' report issued on compliance for major programs and projects:	Unmodified Opinion	
Internal control over major State projects:		
• Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiency identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of Major State Projects

CSFA 37.077 Urlick Sewer Line

Dollar threshold used to distinguish between type A and type B projects

\$331,668

Section II - Financial Statement Findings:

None

Section III - State Project Findings and Questioned Costs:

None

Section IV - State Project Summary Schedule of Prior Year Findings:

Not Applicable

MANAGEMENT LETTER

Honorable Mayor and City Commission
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, 2022, and have issued our report thereon dated September 25, 2023.

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 Auditor's Report on Compliance for Each Major State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on 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 and schedule, which are dated September 25, 2023, 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 #	FY20-21 Finding #	FY19-20 Finding #
ML 20-02	ML 20-02	ML 20-02

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. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

A handwritten signature in black ink that reads "McDiarmid Davis". The signature is written in a cursive, slightly slanted style.

Orlando, Florida
September 25, 2023

22-01 – Internal Controls Over Recording Transactions in Accordance with GAAP

During our audit, we noted significant adjustments were required to correctly report the financials in accordance with GAAP. Significant balances of accounts payable were not accrued, capital asset additions, and disposals were not sufficiently tracked and recorded, and year end inventory was not adjusted based on counts performed. AU-C Section 265 *Communicating Internal Control Related Matters Identified in an Audit*, requires auditors to evaluate whether or not the City's employees have the necessary skill and knowledge to apply generally accepted accounting principles (GAAP) in recording the City's financial transactions and preparing its financial statements. Due to the small size of the City, the staff does not have the necessary qualifications and training to record transactions and prepare financial statements in accordance with GAAP. As a result, material misstatements in financial reporting could go undetected. We recommend that the City staff receive additional training on governmental accounting standards, as well as make all required adjustments to the year-end financial statements.

20-02 - Investment Policy

During our audit we noted that the annual eight hours of continuing professional education required by Florida Statute 218.415 was not taken by the required individuals as part of the City's investment policy. The established investment policy requires annual continuing education courses be taken, as required by the Florida Statutes, however, these courses were not taken and properly documented. As a result, the City is not in compliance with Florida Statutes. We recommend that the required individuals take the continuing education courses as soon as a suitable course can be identified, and all documentation be properly retained.



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**

Honorable Mayor and City Commission
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, 2022. 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, the City of Fruitland Park complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

McDermitt Davis

Orlando, Florida
September 25, 2023



506 W. Berckman Street
Fruitland Park, FL 34731

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

September 20, 2023

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

RE: City of Fruitland Park FYE September 30, 2022, 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.

22-01 – Internal Controls Over Recording Transactions in Accordance with GAAP

During our audit, we noted significant adjustments were required to correctly report the financials in accordance with GAAP. Significant balances of accounts payable were not accrued, capital asset additions, and disposals were not sufficiently tracked and recorded, and year end inventory was not adjusted based on counts performed.

Response

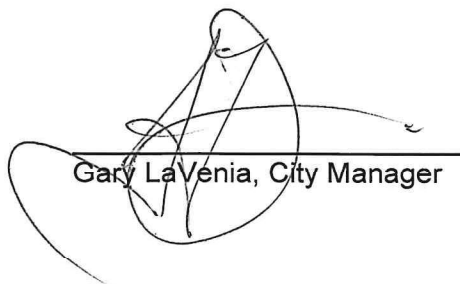
Retirement of key personnel in the finance department as well as turnover and limited time to train new personnel caused a back log of month and year end processing. Also, an upgrade of our accounting system was mandated by the vendor creating unforeseen problems which took months and countless hours to resolve. New personnel for the finance department have been scheduled to receive training in governmental accounting to obtain the necessary qualifications and training to record transactions and prepare financial statements. A new advanced municipal accounting system has been approved by the commission and will be implemented in 2024. Steps have already been taken to accurately record year end adjustments to the FY2023 financial statements.

20-02 – Investment Policy

During our audit we noted that the annual eight hours of continuing professional education required by Florida Statute 218.415 was not taken by the required individuals.

Response

The required courses have been scheduled for the new Finance Director and the Deputy Finance Director in November 2023.



Gary LaVenia, City Manager



Gary Bachmann, Finance Director

RESOLUTION 2023-069

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE SECOND AMENDMENT TO CITY OF FRUITLAND PARK CITY MANAGER'S EMPLOYMENT AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK, FLORIDA AND GARY LA VENIA; AUTHORIZING EXECUTION OF THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fruitland Park and Gary La Venia entered into that certain Employment Agreement dated October 21, 2013, and amended in the First Amendment dated November 18, 2021; and

WHEREAS, Gary La Venia, City Manager, notified the City Commission of his intended retirement date of December 31, 2024; and

WHEREAS, the City Commission and the City Manager desire to plan for an orderly transition and wish to memorialize a transition schedule for the benefit of both parties; and

WHEREAS, the City Commission desires to authorize the Mayor to execute the amended agreement; and

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

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

Section 1. The Second Amendment to City of Fruitland Park City Manager's Employment Agreement between the City of Fruitland Park and Gary La Venia, **a copy of which is attached hereto**, is approved.

Section 2. The City Commission authorizes the mayor to execute the Amendment to Employment Agreement.

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

PASSED AND RESOLVED this 26th day of October 2023, by the City Commission of the City of Fruitland Park, Florida.

CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

CHRIS CHESHIRE, MAYOR

SEAL

ATTEST:

ESTHER COULSON, CITY CLERK, MMC

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

Approved as to form:

Anita Geraci-Carver, City Attorney

SECOND AMENDMENT TO CITY OF FRUITLAND PARK CITY MANAGER'S EMPLOYMENT AGREEMENT

THIS SECOND AMENDMENT TO EMPLOYMENT AGREEMENT, is entered into by and between the City of Fruitland Park, State of Florida, a municipal corporation (hereinafter referred to as the "City") and Gary La Venia (hereinafter referred to as "City Manager"), both of whom agree as follows:

RECITALS

1. City Manager has been employed by the City as its city manager since January 6, 2014, under the terms of an Employment Agreement dated October 21, 2013, as amended in the First Amendment dated November 18, 2021 (collectively, the "Employment Agreement").

2. The City Manager notified the City Commission of his intended retirement date of December 31, 2024.

3. The City Manager and the City Commission desire to plan for an orderly transition.

4. The City Manager and the City Commission desire to amend the Employment Agreement as provided herein.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties agree as follows:

Section 1. Recitals.

The Recitals set forth above are incorporated fully herein are true and correct and form a material part of this Second Amendment to Employment Agreement.

Section 2. Effective Date of Agreement.

The effective date of this Second Amendment to Employment Agreement is October 1, 2023.

Section 3. Retirement and Transition.

The City Manager and the City Commission agree to the following terms:

- A. The City Manager's last day working in City Hall will be Friday, September 27, 2024, after which he will be permitted to work remotely as described more particularly below.
- B. Between October 1, 2024 and October 31, 2024, the City Manager will be available via telephone, virtual meeting platforms, e-mail and other means of electronic communication for the purpose of providing support to the successor city manager, the City Commission and the City Attorney, including but not limited to providing applicable information and knowledge, answering questions, and providing details

on historical perspective relative to matters that have been or are currently under discussion by the City to provide for a seamless transition from the City Manager to his successor. If additional transition time is requested by the City Commission, the City Manager will accommodate such reasonable request without additional compensation.

- C. The City Manager is permitted to utilize accrued time off during the months of November 2024 and December 2024. The City Manager's retirement date is December 31, 2024.
- D. The parties agree the City will begin the search process for a successor city manager in mid-March of 2024 to allow sufficient time for interviewing, selecting and on-boarding a successor city manager.

IN WITNESS THEREOF, the CITY OF FRUITLAND PARK, FLORIDA has caused this Second Amendment to be signed, and executed on its behalf by its Mayor, and duly attested to by its City Clerk, and Gary La Venia has signed and executed this Second Amendment, both in duplicate, on this ____ day of October, 2023, as to City of Fruitland Park, and on this ____ day of October, 2023, as to La Venia.

**CITY OF FRUITLAND PARK
FLORIDA**, a Florida municipal corporation,

Gary La Venia

Date: _____

Chris Cheshire, Mayor

Date: _____

ATTEST:

Esther Coulson, City Clerk



RESOLUTION 2023-070

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE AMENDED LEGAL SERVICES AGREEMENT BETWEEN THE CITY OF FRUITLAND PARK, FLORIDA AND LAW OFFICE OF ANITA GERACI-CARVER P.A.; AUTHORIZING EXECUTION OF THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fruitland Park and the Law Office of Anita Geraci-Carver, P.A. entered into that certain Legal Services Agreement effective May 14, 2015; and

WHEREAS, the monthly fee for legal services has remained the same since May 14, 2015, and the parties have agreed to an increase in the monthly fee; and

WHEREAS, the City Commission desires to authorize the Mayor to execute the amended agreement; and

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

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

Section 1. The Amended Legal Services Agreement between the City of Fruitland Park and Law Office of Anita Geraci-Carver, P.A., **a copy of which is attached hereto**, is approved.

Section 2. The City Commission authorizes the mayor to execute the Amended Legal Services Agreement.

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

PASSED AND RESOLVED this 26th day of October 2023, by the City Commission of the City of Fruitland Park, Florida.

CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA

CHRIS CHESHIRE, MAYOR

SEAL

ATTEST:

ESTHER COULSON, CITY CLERK, MMC

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

Approved as to form:

Anita Geraci-Carver, City Attorney

**AMENDED LEGAL SERVICES AGREEMENT BETWEEN THE CITY OF
FRUITLAND PARK AND LAW OFFICE OF ANITA GERACI-CARVER, P.A.**

This AMENDED LEGAL SERVICES AGREEMENT (the “Agreement”) is made and entered into this _____ of _____, 2023, by and between the **CITY OF FRUITLAND PARK, FLORIDA** (“City”), and the **LAW OFFICE OF ANITA GERACI-CARVER P.A. F/K/A LAW OFFICE OF ANITA R. GERACI P.A.** (“AGC”).

RECITALS

WHEREAS, the City and AGC entered into that certain Legal Services Agreement effective May 14, 2015 (“Agreement”); and

WHEREAS, the Agreement may be modified by the parties pursuant to a written amendment signed by all parties; and

WHEREAS, the parties have agreed to amend the Agreement, including amending the monthly fee as provided for within the Agreement; and

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by the parties, the City and AGC agrees as follows:

1. **Recitals.** The foregoing recitals are true and correct in all respects and are expressly incorporated herein by this reference.

2. **General Legal Representation.** Paragraph C. of the Agreement is deleted and amended to read as follows:

C. **General Legal Representation.** For the monthly fee of \$6,000 or any prorated portion thereof, ATTORNEY will perform those services described as General Legal Representation.

3. **E-verify.** Prior to the employment of any person performing services to the City, AGC shall utilize the U.S. Department of Homeland Security’s E-verify system to verify the employment eligibility of all employees within the State of Florida that are hired by AGC after the execution of this Agreement who are providing labor to the City.

4. **Public Records.** Documents prepared pursuant to this Agreement are subject to Florida's Public Records Law with certain statutory exemptions from the Public Records Law.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT ESTHER COULSON, CITY CLERK, 506 WEST BERCKMAN STREET, FRUITLAND PARK, FLORIDA 34731, (352) 360-6790, ECOULSON@FRUITLANDPARK.ORG

In accordance with §119.0701, AGC shall comply with Florida's public records laws, specifically to:

- (a) Keep and maintain public records that ordinarily and necessarily would be required by the City in order to perform the service.
- (b) Upon request from the City, provide the City 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 in Chapter 119, Florida Statutes, or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law. AGC shall do so by providing the public records to City prior to allowing inspection or copies to be made for City to review and redact confidential and exempt information.
- (d) Meet all requirements for retaining public records and transfer, at no cost, to the City, all public records in possession of AGC upon termination of this agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the City in a format that is compatible with the information technology systems of the City.
- (e) Failure of AGC to comply with a public records request as required by Florida's public record law shall be a breach of this agreement and cause for the City to terminate this agreement.

5. Except to the extent modified herein, all other terms and conditions of the Agreement remain in full force and effect and unchanged.

6. **Effective Date.** This Amended Legal Services Agreement shall be effective as of October 1, 2023.

REMAINDER INTENTIONALLY BLANK

SIGNATURE PAGE TO FOLLOW

IN WITNESS WHEREOF, the parties hereto have caused this Amended Legal Services Agreement to be executed in form and manner sufficient to bind them.

LAW OFFICE OF ANITA GERACI-CARVER, P.A., a Florida corporation,

**CITY OF FRUITLAND PARK
FLORIDA**, a Florida municipal corporation,

Anita Geraci-Carver, Esq., President

Chris Cheshire, Mayor

Date: _____

Date: _____

ATTEST:

Esther Coulson, City Clerk



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

ITEM TITLE: Resolution 2023-055 Planning and Zoning Board Chair and Vice Chair Selection

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: Tuesday, September 19, 2023

SUBMITTED BY: City Attorney/City Manager

BRIEF NARRATIVE: Resolution 2023-055 P&Z Board Chair and Vice Chair Selection. (Postponed from the September 28, 2023 meeting.)

FUNDS BUDGETED: None

ATTACHMENTS: Proposed resolution

RECOMMENDATION: Approved at the October 19, 2023 P&Z Board meeting.

ACTION: Adopt Resolution 2023-055

RESOLUTION 2023-055

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE PLANNING AND ZONING BOARD CHAIR AND VICE-CHAIR SELECTION FOR FISCAL YEAR 2023/2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, annually the planning and zoning board is required to select from among its membership a chairman and vice-chair; and

WHEREAS, the planning and zoning board has selected Al Goldberg to serve as chairman and Daniel Dicus to serve as vice-chair; and

WHEREAS, in accordance with Sec. 31-27(c) of the City of Fruitland Park Code of Ordinances the selection to these positions is subject to the approval of the City Commission.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. The Commission approves Al Goldberg to serve as chairman and Daniel Dicus to serve as vice-chair of the planning and zoning board.

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

PASSED AND RESOLVED this 26th day of October 2023, by the City Commission of the City of Fruitland Park, Florida.

City of Fruitland Park

Chris Cheshire, Mayor

Attest:

Esther B. Coulson, City Clerk, MMC

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

Approved as to form and legality:

Anita Geraci-Carver, City Attorney

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

ITEM TITLE: Resolution 2023-065 Records and Archives Management Plan Onsite Consulting Services – SML Inc.

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: Wednesday, October 2, 2023

SUBMITTED BY: City Attorney/City Manager

BRIEF NARRATIVE: Resolution 2023-065 Records and Archives Management Plan Onsite Consulting Services – SML Inc. (Postponed from the October 12, 2023 meeting.)

The current contract adopted in 2022 provided for one year of services and two one-year renewals; the scope of services for 15 days of consulting services for FY 2023-24 would begin in January 2024, and the rate remains the same for \$30,000.

At the September 28, 2023 regular meeting, the consultant reported on the focusing on electronic content management of records and the clean-up of network drives.

FUNDS BUDGETED: \$45,000 (01512-30340)

ATTACHMENTS: Proposed resolution and scope of services.

RECOMMENDATION: Approval

ACTION: Adopt Resolution 2023-065

RESOLUTION 2023-065

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING A ONE-YEAR RENEWAL OF THE PROFESSIONAL SERVICES AGREEMENT BETWEEN SML, INC. & CITY OF FRUITLAND PARK CONTRACT FOR RECORDS & ARCHIVE MANAGEMENT SERVICES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission is empowered pursuant to §166.021, *Florida Statutes*, to **conduct** municipal government, perform municipal functions, and render municipal services, and exercise any power for municipal purposes, except when expressly prohibited by law; and

WHEREAS, the City of Fruitland Park sought qualified persons or firms to provide services in connection with records and archive management services; and

WHEREAS, the City of Fruitland Park entered into the Professional Services Agreement between SML, Inc. and the City of Fruitland Park dated January 13, 2022 to perform services in connection with records and archive management, and the Agreement provides the option to renew for two additional one-year terms and

WHEREAS, the City Commission of the City of Fruitland desires to renew the Agreement for an additional year, through January 13, 2024, for records management services which services are an authorized municipal purpose.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. The Professional Services Agreement between SML, Inc. and the City of Fruitland Park is renewed for one additional, one-year term ending January 13, 2024 unless otherwise extended.

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

PASSED AND RESOLVED this ____ day of October 2023, 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 DeGrave	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Gunter	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Bell	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)
Commissioner Mobilian	_____	(Yes),	_____	(No),	_____	(Abstained),	_____	(Absent)

Approved as to form:

Anita Geraci-Carver, City Attorney

Records Management Consulting Services

City of Fruitland Park, Florida

Proposal and Statement of Qualifications

October 18, 2023

**Matt Daugherty, CRM
Executive Vice President**

Post Office Box 484, Vero Beach, Florida 32961
813.528.2705

mattdaugherty@msn.com

www.smlinfo.net



October 18, 2023

Esther Coulson, City Clerk, MMC
City of Fruitland Park
506 West Berckman Street
Fruitland Park, FL 34731
ecoulson@fruitlandpark.org

Ms. Coulson,

It has been a real pleasure to work with you over the past year. I appreciate your continued dedication to improving your records management program and I'm thankful for your interest in our services. This document serves to clarify the scope of services and the fee for **Records Management Consulting Services** to continue assisting the City of Fruitland Park (CITY) in implementing improvements to and maintaining your Records Management Program.

Section 257.36, Florida Statute mandates every public agency to establish and maintain a records management program to ensure the economical and efficient management of agency information. To meet this mandate, a records program must be formalized and administered with key components established in writing. All decision-making affecting the management of information, either directly or indirectly (e.g. policy/procedure development, technology implementation, etc.) should consider the agency's Records Management Program standards and goals.

RECORDS MANAGEMENT CONSULTING SERVICES

Consulting services includes technical assistance with records management projects related to the City's Records Management Program and the City's Records Management Plan delivered in 2022 including, but not limited to:

- Records management project planning and oversight
- Records collection and storage area review
- Identification and documentation of records eligible for destruction
- Indexing and organization services
- Electronic records review
- Filing system design and implementation
- Professional staff training
- Assistance with the integration of technology and changing standards in the Florida Administrative Codes - specifically, Rule Chapter 1B-26,
- Policy and Procedure development

The fee for Records Management Consulting Services is \$2,000.00 per business day (not to exceed eight hours) billed per visit. This sum includes any and all related travel costs. As discussed, the city would like to procure 15 days for the fiscal year 2024. Total billing for 15 days of service at the above rate is \$30,000.00. Additional days may be procured at the above rate necessary (providing for consultant scheduling availability) to achieve records management program project goals.

FY 2024 RECORDS PROJECTS & SERVICES

I. Electronic Records Review:

SML, Inc., will assist the City Clerk in processing electronic records in the custody of the City Clerk's Office, pursuant to Florida's Public Records Laws. Specifically, records maintained on the network drive of the City Clerk. Records will be processed as follows.

1. Identification of records eligible for disposal based on Florida Department of State Records Retention Schedules. Creation of disposal documentation as required by Rule 1B-24, Florida Administrative Code.
2. Establishment of an electronic filing system in the Laserfiche system, including the creation of applicable record templates. Transfer of applicable network drive electronic records into the Laserfiche file structure for required retention period.

II. Records Storage Room Review & Maintenance:

SML, Inc., will continue to assist the City Clerk in maintaining the Records Storage room including:

1. Identification of records eligible for disposal based on Florida Department of State Records Retention Schedules. Creation of disposal documentation as required by Rule 1B-24, Florida Administrative Code.
2. Identification and inventorying of new records requiring storage.

III. Project Planning:

SML, Inc., will assist the City Clerk in planning for future records projects including:

1. Identification of paper records requiring digital imaging.
2. Identification of historical documents and preservation planning.
3. Other project assistance as identified by the city.

PROFESSIONAL EXPERIENCE

SML, Inc., continues to consult with agencies around the state. This includes the City of Clermont where we have **disposed of 12,932.86 cubic feet of paper records and 240.70 GB of digital data to date**. We maintain annual consulting services as proposed for a number of agencies including the Central Florida Expressway Authority, City of Coconut Creek, the City of Margate, and the City of Gulfport.

Numerous references are available upon request. I have **over twenty-one years of professional experience** managing Florida Public Records. I am a **Certified Records Manager (CRM)** through the Institute of Certified Records Managers (ICRM). Immediately prior to my position with SML, Inc, I served as **Records Analyst in the Records and Information Management Program of the Florida Department of State, State Library and Archives** providing records management technical assistance to all levels of Public Agencies; developing statewide policies and procedures; assisting in the operation of the State Records Center and conducting regional seminars on Public Records Law and Public Records Management. I hold a **Master of Arts** degree in Public History/Historical Administration from Florida State University with a concentration in Historic Records and Archives Management.

Consultants at SML, Inc., bring **over forty years of professional experience** working with nearly every type and size of agency. We provide innovative and comprehensive records and information management consulting services to government agencies and the private sector including Comprehensive Records and Information Management Planning; Records Retention Services; Disposition Services; Email Management; Training; Policy and Procedure Development; Facilities Management; Records Storage; a full range of Imaging Services and Compliance Monitoring. Additionally, we regularly conduct 12-hour seminars for CEU's at FSU, USF, and FAU on Public Records Law and Public Records Management. These seminars are certified for credit by the IIMC for the Certified Municipal Clerk and Master Municipal Clerk program and ongoing education. We also conduct public records courses as part of the Florida Department of Revenue College for Tax Collectors and Property Appraisers and the Florida Association of Code Enforcement certification program.

Again, thank you for all of your work and dedication to the City's Records Management Program. I appreciate the opportunity to work with you in the future. Please give me a call to discuss any of this you wish.

Sincerely,

A handwritten signature in black ink, appearing to read "Matt Daugherty", written in a cursive style.

Matt Daugherty

List of Recent Florida Clients:

Municipalities

City of Clermont
City of Coconut Creek
City of Coral Springs
City of DeBary
City of Doral
City of Eagle Lake
City of Fruitland Park
City of Groveland
City of Gulfport
City of Jacksonville Beach
Town of Lady Lake
City of Madeira Beach
City of Margate
City of North Lauderdale
City of Plant City
City of Seminole
City of South Daytona

Counties

Bay Co. Board of County Commission
Clay County Utility Authority
Collier Co. School Board

State Agencies/Universities

Florida Atlantic University
Florida State University
University of South Florida

Other

Central Florida Expressway Authority
Constangy, Brooks, Smith & Prophete
Florida Association of City Clerks
Florida Association of Code
Enforcement
Florida Government Finance Officers
Association
Florida Tax Collectors Association

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

ITEM TITLE: Quasi-Judicial Public Hearing - Resolution 2023-045 Lakeside Storage Variance – Landscape Area and Water Main Size – 2600 US Highway 441/27 – Petitioner: DNA Realty Trust, LLC

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: October 16, 2023

SUBMITTED BY: City Attorney/City Manager/Community Development

BRIEF NARRATIVE: **Resolution 2023-045** Variance of rear parking lot landscaping and water main size; property located at the intersection of Cook Drive and US Highway 441/27.

Owner is requesting a variance for parking lot landscaping requirements for the rear vehicle use area consisting of five parking spaces because the landscaping would be unseen from any direction and for the installation of an eight-inch waterline instead of 10" due to lack of availability. The Planning and Zoning Board at its October 19, 2023 meeting recommended approval.

FUNDS BUDGETED: None

ATTACHMENTS: Proposed resolution, notice of site plan, affidavit, and staff report. (See Agenda Item 5d for location map.)

RECOMMENDATION: Approval

ACTION: Adopt Resolution 2023-045

RESOLUTION 2023-052

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING MAJOR SITE PLAN APPROVAL WITH CONDITIONS TO ALLOW FOR CONSTRUCTION OF A STORAGE FACILITY INCLUDING AN OFFICE FOR A TOTAL OF 93,986 SQUARE FEET CONSISTING OF APPROXIMATELY MULTIPLE BUILDINGS AND RV/BOAT STORAGE SPACES; PROVIDING FOR CONDITIONS; AUTHORIZING THE CITY MANAGER TO ISSUE A NOTICE OF SITE PLAN APPROVAL UPON COMPLETION OF ALL CONDITIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, DNA Realty Trust, LLC filed an application for Major Site Plan Approval to allow for construction of a storage facility and RV/boat storage area on real property located at 2600 US Hwy 441/27, at the intersection of Cook Drive and US-441, Fruitland Park; and

WHEREAS, the Planning and Zoning Board of the City of Fruitland Park has considered the application in accordance with the Land Development Regulations for Major Site Plan Approval in Chapter 160 of the Land Development Regulations; and

WHEREAS, the City Commission of the City of Fruitland Park has considered the application in accordance with the Land Development Regulations for Major Site Plan Approval in Chapter 160 of the Land Development Regulations, subject to conditions;

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

Section 1. Granting of Major Site Plan Approval.

The application filed by DNA Realty Trust, LLC (hereafter referred to as “Applicant”), to allow for construction of a storage facility and RV/boat storage spaces on real property located at 2600 US Hwy 441/27, Fruitland Park is hereby GRANTED, with conditions, for the following described properties:

Alt. Key Numbers: 2919531, 2919523, 2919507 and 2919469

04-19-24-2175-00B-00400, 04-19-24-2175-00B-00301, 04-19-24-2175-00B-00300, and 04-19-24-2175-00B-00100

(The Properties)

LEGAL DESCRIPTION: See attached Exhibit A.

Section 2. Conditions of Approval.

- (1) Prior to the issuance of a building permit, the Applicant shall resolve, to the satisfaction of the City Manager or designee, the following matters:
 - (a) Obtain approval from City of Fruitland Park of unity of title for Alt. Key Numbers: **2919531, 2919523, 2919507, and 2919469.**
Parcel Id. Numbers: 04-19-24-2175-00B-00400, 04-19-24-2175-00B-00301, 04-19-24-2175-00B-00300; and 04-19-24-2175-00B-00100.
 - (b) Obtain approval of variances for landscaping island within the RV/boat storage parking area, and if not obtained, then install required landscaping. If variances granted, then provide a minimum of 3' and an average of 5' strip of perimeter landscaping along the front of the building containing a minimum of 3 understory trees, 28 shrubs, and groundcover for every 350 square feet of planting area in lieu of the landscaping island.
 - (c) Ensure rear access drive aisle is a minimum of 30' wide.
- (2) Site plan approval shall terminate and become null and void automatically without notice if construction has not commenced within twelve (12) months from the date of this conditioned approval.
- (3) The Site Plan is attached hereto and incorporated herein.
- (4) The City Manager is authorized to issue and record a Notice of Site Plan Approval in the public records of Lake County, Florida, once conditions have been met.

Section 3. Effective Date.

This resolution shall become effective immediately upon its passage.

PASSED and ADOPTED at a regular meeting of the City Commission of the City of Fruitland Park, Lake County, Florida this _____ day of _____, 2023.

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 DeGrave _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Gunter _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Mobilian _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Bell _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

Approved as to form:

Anita Geraci-Carver, City Attorney

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTIES

LOTS 1, 2, 3, 4, 5 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

TOGETHER WITH A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING WEST OF THE FOLLOWING DESCRIBED PROPERTY:

LOTS 1, 2, 4, 5, THE WEST 1/2 OF LOT 3 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

Record and Return to:
City of Fruitland Park
506 W. Berckman St
Fruitland Park, FL 34731

NOTICE OF SITE PLAN APPROVAL

TO: DNA Realty Trust LLC
P.O. Box 7878
Gainesville, GA 30504-7878

You are hereby notified that as set forth in Resolution 2023-052 site plan approval is GRANTED for construction of a 93,986 square foot storage facility including an office for a total of 93,986 square feet consisting of multiple buildings and RV/boat storage spaces with associated parking, stormwater and utility facilities on real property located at 2600 U.S. Hwy 441/27, Fruitland Park, on the property more particularly described herein which lies wholly within the city limits of the City of Fruitland Park.

LEGAL DESCRIPTION:

Alt. Key Number: 2919531, 2919523, 2919507, and 2919469 (The Property)

Parcel ID Nos. 04-19-24-2175-00B-00400, 04-19-24-2175-00B-00301, 04-19-24-2175-00B-00300, and 04-19-24-2175-00B-00100.

See attached **Exhibit A** attached hereto. (the "Property")

Under penalty of law, the above-referenced property may not be subdivided or split without the express written approval of the City Commission of the City of Fruitland Park.

Gary La Venia, City Manager
City of Fruitland Park

Attest:

Esther B. Coulson, City Clerk
City of Fruitland Park

Approved as to form:

Anita Geraci-Carver, City Attorney
City of Fruitland Park

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY

LOTS 1, 2, 3, 4, 5 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

TOGETHER WITH A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING WEST OF THE FOLLOWING DESCRIBED PROPERTY:

LOTS 1, 2, 4, 5, THE WEST 1/2 OF LOT 3 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

The Villages® DAILY SUN

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

Before the undersigned authority personally appeared **Amber Sevison**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal # **01152555** in the matter of

NOTICE OF PUBLIC HEARING

was published in said newspaper in the issues of

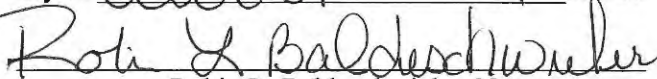
October 9, 2023
October 16, 2023

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.

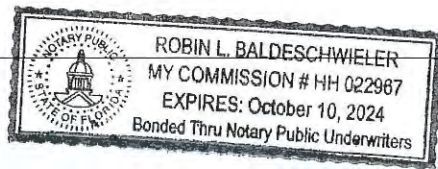


(Signature Of Affiant)

Sworn to and subscribed before me this 17
day of October 2023.


Robin L. Baldeschwieler, Notary

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



NOTICE OF PUBLIC HEARING RESOLUTION 2023-045

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING A VARIANCE TO THE LAND DEVELOPMENT REGULATION (LDR) REQUIREMENTS PERTAINING TO LANDSCAPE AREA AT THE END OF PARKING ROW, AND PERTAINING TO WATER MAIN SIZE OF 10" TO 8" ON THE SUBJECT PROPERTY LOCATED AT 2600 US HWY. 441/27 AND OWNED BY DNA REALTY TRUST, LLC, PROVIDING FOR AN EXPIRATION DATE; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

RESOLUTION 2023-052

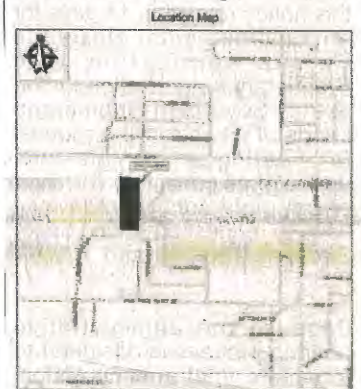
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING MAJOR SITE PLAN APPROVAL WITH CONDITIONS TO ALLOW FOR CONSTRUCTION OF A STORAGE FACILITY INCLUDING AN OFFICE FOR A TOTAL OF 93,986 SQUARE FEET CONSISTING OF APPROXIMATELY MULTIPLE BUILDINGS AND RV/BOAT STORAGE SPACES; PROVIDING FOR CONDITIONS; AUTHORIZING THE CITY MANAGER TO ISSUE A NOTICE OF SITE PLAN APPROVAL UPON COMPLETION OF ALL CONDITIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

The proposed Resolutions will be considered at the following public meetings:

Planning & Zoning Board
Thursday, October 19, 2023 @
6:00 p.m.
City Commission Reading
Thursday, October 26, 2023 @
6:00 p.m.

The public meetings will be held in the Commission Chambers located at City Hall, 506 West Berckman Street, Fruitland Park FL 34731. These meetings are open to the public and hearings may be continued as determined by the commission from time to time to a time/date certain. The proposed Resolutions and metes and bounds legal description of property may be inspected by the public during normal working hours at City Hall. For further information call 352-360-6727. Interested parties may appear at the meetings and will be heard with respect to the proposed resolution.

A person who decides to appeal any decision made by any board, agency or council with respect to any matter considered at such meeting or hearing, will need a record of the proceedings. For such purposes, any such person may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based (Florida Statutes, 286.0105). Persons with disabilities needing assistance to participate in any of these proceedings should contact Esther Coulson, City Clerk at (352) 360-6790 at least 48 hours before the date of the scheduled hearing.



#01152555 October 9, 2023
October 16, 2023

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

ITEM TITLE: Public Hearing - Resolution 2023-052 Major Site Plan Approval Storage Facility Construction – Petitioner: DNA Realty Trust, LLC

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: October 16, 2023

SUBMITTED BY: City Attorney/City Manager/Community Development

BRIEF NARRATIVE: Resolution 2023-052 approximately 7.07± acres located on 2600 US Hwy 441/27, at the intersection of Cook Drive and US-441.

Owner is requesting major site plan approval to construct a 93,205 square foot storage facility including an office for a total of 93,986 square feet on the northern portion of the site. The property is currently zoned industrial with an existing land use of industrial. The proposed storage facility is a permitted use pursuant of Chapter 154. The Planning and Zoning Board at its October 19, 2023 meeting recommended approval.

FUNDS BUDGETED: None

ATTACHMENTS: Proposed resolution, and location map. (See agenda item 5c for affidavit and staff report.)

RECOMMENDATION: Approval

ACTION: Adopt Resolution 2023-052

RESOLUTION 2023-052

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, GRANTING MAJOR SITE PLAN APPROVAL WITH CONDITIONS TO ALLOW FOR CONSTRUCTION OF A STORAGE FACILITY INCLUDING AN OFFICE FOR A TOTAL OF 93,986 SQUARE FEET CONSISTING OF APPROXIMATELY MULTIPLE BUILDINGS AND RV/BOAT STORAGE SPACES; PROVIDING FOR CONDITIONS; AUTHORIZING THE CITY MANAGER TO ISSUE A NOTICE OF SITE PLAN APPROVAL UPON COMPLETION OF ALL CONDITIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, DNA Realty Trust, LLC filed an application for Major Site Plan Approval to allow for construction of a storage facility and RV/boat storage area on real property located at 2600 US Hwy 441/27, at the intersection of Cook Drive and US-441, Fruitland Park; and

WHEREAS, the Planning and Zoning Board of the City of Fruitland Park has considered the application in accordance with the Land Development Regulations for Major Site Plan Approval in Chapter 160 of the Land Development Regulations; and

WHEREAS, the City Commission of the City of Fruitland Park has considered the application in accordance with the Land Development Regulations for Major Site Plan Approval in Chapter 160 of the Land Development Regulations, subject to conditions;

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

Section 1. Granting of Major Site Plan Approval.

The application filed by DNA Realty Trust, LLC (hereafter referred to as “Applicant”), to allow for construction of a storage facility and RV/boat storage spaces on real property located at 2600 US Hwy 441/27, Fruitland Park is hereby GRANTED, with conditions, for the following described properties:

Alt. Key Numbers: 2919531, 2919523, 2919507 and 2919469

04-19-24-2175-00B-00400, 04-19-24-2175-00B-00301, 04-19-24-2175-00B-00300, and 04-19-24-2175-00B-00100

(The Properties)

LEGAL DESCRIPTION: See attached Exhibit A.

Section 2. Conditions of Approval.

- (1) Prior to the issuance of a building permit, the Applicant shall resolve, to the satisfaction of the City Manager or designee, the following matters:
 - (a) Obtain approval from City of Fruitland Park of unity of title for Alt. Key Numbers: **2919531, 2919523, 2919507, and 2919469.**
Parcel Id. Numbers: 04-19-24-2175-00B-00400, 04-19-24-2175-00B-00301, 04-19-24-2175-00B-00300; and 04-19-24-2175-00B-00100.
 - (b) Obtain approval of variances for landscaping island within the RV/boat storage parking area, and if not obtained, then install required landscaping. If variances granted, then provide a minimum of 3' and an average of 5' strip of perimeter landscaping along the front of the building containing a minimum of 3 understory trees, 28 shrubs, and groundcover for every 350 square feet of planting area in lieu of the landscaping island.
 - (c) Ensure rear access drive aisle is a minimum of 30' wide.
- (2) Site plan approval shall terminate and become null and void automatically without notice if construction has not commenced within twelve (12) months from the date of this conditioned approval.
- (3) The Site Plan is attached hereto and incorporated herein.
- (4) The City Manager is authorized to issue and record a Notice of Site Plan Approval in the public records of Lake County, Florida, once conditions have been met.

Section 3. Effective Date.

This resolution shall become effective immediately upon its passage.

PASSED and ADOPTED at a regular meeting of the City Commission of the City of Fruitland Park, Lake County, Florida this _____ day of _____, 2023.

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 DeGrave _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Gunter _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Mobilian _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)
Commissioner Bell _____ (Yes), _____ (No), _____ (Abstained), _____ (Absent)

Approved as to form:

Anita Geraci-Carver, City Attorney

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTIES

LOTS 1, 2, 3, 4, 5 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

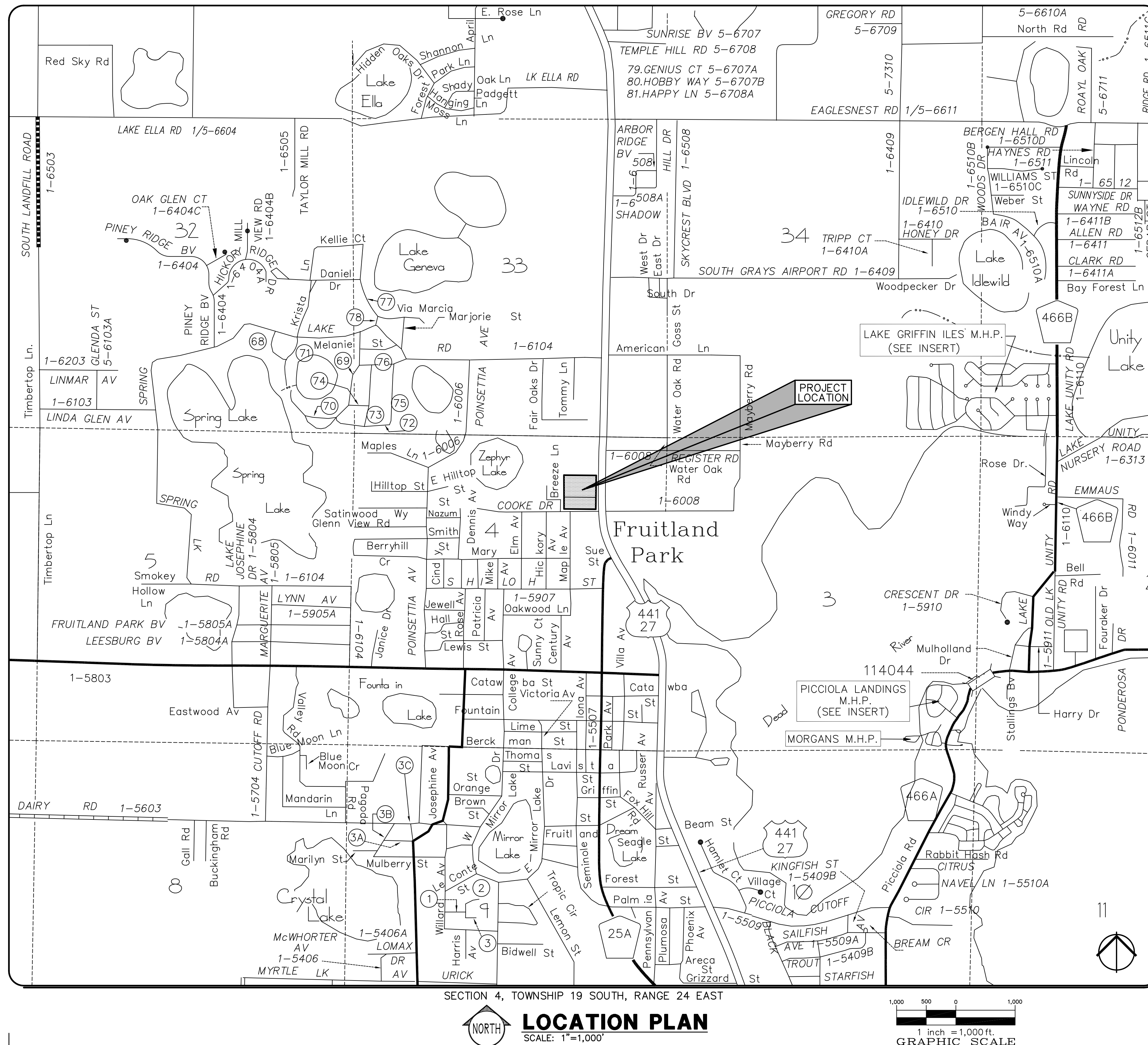
TOGETHER WITH A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING WEST OF THE FOLLOWING DESCRIBED PROPERTY:

LOTS 1, 2, 4, 5, THE WEST 1/2 OF LOT 3 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

LAKE SIDE STORAGE II

FRUITLAND PARK, FLORIDA

SHEET INDEX	
C1.1	COVER SHEET
C1.2	STORMWATER POLLUTION PREVENTION PLAN
C2.1	GEOMETRY PLAN
C3.1	GRADING & DRAINAGE PLAN
C4.1	UTILITY PLAN
C5.1	DETAILS
C5.2	SOIL BORING PROFILES
C6.1-C6.2	FRUITLAND PARK UTILITY DETAILS
C6.3	PUMP STATION DETAILS AND NOTES



GENERAL NOTES

1. BOUNDARY AND TOPOGRAPHICAL INFORMATION SHOWN ARE PER DRAWINGS PREPARED BY WADE SURVEYING, INC., DATED 8/30/22.
2. CONTRACTOR SHALL VERIFY ALL ELEVATIONS PRIOR TO CONSTRUCTION AND BRING ANY DISCREPANCIES TO THE ATTENTION OF THE ENGINEER OR ARCHITECT.
3. CONTRACTOR SHALL LOCATE AND MAINTAIN IN GOOD WORKING ORDER ALL ABOVE GROUND AND BELOW GROUND UTILITIES. CONTRACTOR SHALL COORDINATE THE RELOCATION OR ALTERATION OF EXISTING UTILITIES AS MAY BE REQUIRED. CONTRACTOR SHALL CALL 811 FOR UTILITY LOCATES PRIOR TO DIGGING.
4. ALL ON-SITE CONSTRUCTION SHALL BE IN ACCORDANCE WITH THE CITY OF FRUITLAND PARK, LAKE COUNTY PUBLIC SERVICES, FLORIDA BUILDING CODE AND ALL OTHER APPLICABLE CODES. ALL FDOT RIGHT-OF-WAY CONSTRUCTION SHALL BE IN ACCORDANCE WITH FDOT STANDARD SPECIFICATIONS.
5. ALL DISTURBED OPEN AREAS SHALL BE SODED OR SEEDED AND MULCHED IMMEDIATELY FOLLOWING COMPLETION OF THE BUILDING CONSTRUCTION AS SHOWN ELSEWHERE IN THESE PLANS.
6. CONTRACTOR SHALL SUPPLY THE ENGINEER WITH "AS-BUILT" CONDITIONS OF ACTUAL CONSTRUCTION.
7. CONSTRUCTION SURVEYING SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR UNLESS OTHERWISE SPECIFIED.
8. CONTRACTOR TO PAY COST OF WET TAPS INTO CITY OF FRUITLAND PARK WATER MAIN.
9. ALL WATER & SEWER LINE CONSTRUCTION SHALL BE DONE IN ACCORDANCE WITH CITY OF FRUITLAND PARK REQUIREMENTS. ALL ON-SITE WATER & SEWER SERVICES, INCLUDING THE NEW PUMP STATION, SHALL BE PRIVATE.
10. ANY SOIL MATERIAL (EITHER ON-SITE OR IMPORTED) UTILIZED FOR THE CONSTRUCTION OF RETENTION SWALES OR RETENTION PONDS SHALL BE CLEAN FINE SAND (SP) AS DEFINED BY THE UNIFIED SOIL CLASSIFICATION SYSTEM. FINES (MATERIAL PASSING THE NO. 200 SIEVE) SHALL BE LESS THAN 5%.
11. THE CONTRACTOR SHALL OBTAIN A NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) STORMWATER PERMIT AS REGULATED BY THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (FDEP). CONTRACTOR SHALL BECOME FAMILIAR WITH THE NPDES PERMITTING REQUIREMENTS, DOCUMENT AND IMPLEMENT A POLLUTANT PREVENTION PLAN (SWPPP). THE CONTRACTOR SHALL BE RESPONSIBLE FOR ENSURING THAT THE CONSTRUCTION SITE IS IN COMPLIANCE WITH NPDES REGULATIONS AND WILL BE RESPONSIBLE FOR ANY VIOLATIONS CITED BY DEP DURING CONSTRUCTION. INFORMATION PERTAINING TO THE NPDES PROGRAM IS AVAILABLE ON LINE AT WWW.DEF.STATE.FL.US/WATER/STORMWATER/NPDES OR BY CALLING FDEP NPDES STORMWATER SECTION AT 850-245-7522.

LEGAL DESCRIPTION

LOTS 1, 2, 3, 4, 5 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

TOGETHER WITH A 40 FOOT WIDE STRIP OF LAND BEING THE ABANDONED FORMER ATLANTIC COASTLINE RAILROAD, LYING WEST OF THE FOLLOWING DESCRIBED PROPERTY:

LOTS 1, 2, 4, 5, THE WEST 1/2 OF LOT 3 AND THE SOUTH 70 FEET OF LOT 6, BLOCK B, ZEPHYR LAKE SUBDIVISION, ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 11, PAGE 78, PUBLIC RECORDS OF LAKE COUNTY, FLORIDA.

SITE DATA

TOTAL AREA = 308,019 sq.ft. (7.07 ac.)
PROJECT AREA = 227,858 sq.ft. (5.23 ac.)

EXISTING IMPERVIOUS AREA = 48,350 sq.ft. (1.11 ac.)
EXISTING IMPERVIOUS AREA TO BE REMOVED = -6,235 sq.ft. (-0.14 ac)
PROPOSED IMPERVIOUS AREA = 156,358 sq.ft. (3.59 ac.)
TOTAL IMPERVIOUS AREA = 198,473 sq.ft. (4.56 ac.)
FUTURE IMPERVIOUS AREA = 32,541 sq.ft. (0.75 ac.)
TOTAL PERCENT IMPERVIOUS AREA = 75% (of total area)
ISR MAX = 75%
PERCENT OPEN SPACE = 25%

FLOOD ZONE = "X"
ZONING = "IND" INDUSTRIAL
FUTURE LAND USE = "IND" INDUSTRIAL

EXISTING USE OF SITE = VACANT / LANDSCAPE SUPPLIES (MULCH BUSINESS)
PROPOSED USE OF SITE = STORAGE / LANDSCAPE SUPPLIES (MULCH BUSINESS)

EXISTING BUILDING SQUARE FOOTAGE = 781 sq.ft. (OFFICE SPACE)
NEW AREA OF OFFICE = 1,600 sq.ft.
NEW AREA OF STORAGE = 91,605 sq.ft.
NEW TOTAL AREA = 93,205 sq.ft.
TOTAL BUILDING SQUARE FOOTAGE = 93,986 sq.ft. (NEW & EXISTING)
INSIDE STORAGE UNITS = 514 UNITS
OUTSIDE STORAGE (RV/BOAT) = 46

PROPOSED FLOOR AREA RATIO = 0.31
MAX F.A.R. = 0.5

MAX HEIGHT OF BUILDING = 35'
NUMBER OF STORIES = 1 STORY
PROJECTED NUMBER OF EMPLOYEES = 1 (NON-RESIDENT MANAGER)

PARKING REQUIRED = 10 spaces

REGULAR PARKING PROVIDED = 9 spaces
HANDICAP PARKING PROVIDED = 1 space
TOTAL PARKING PROVIDED = 10 spaces

ELEVATIONS BASED ON N.A.V.D. 1988 VERTICAL DATUM

OWNER

David M. Lennon, Jr., President
DNA Realty Trust, LLC
1440 Brickell Bay Drive #702
Miami, Florida 33131
Phone (407) 340-2894

ENGINEER

Keith E. Riddle, P.E.
Riddle - Newman Engineering, Inc.
115 North Canal Street
Leesburg, Florida 34748
Phone (352) 787-7482
Fax (352) 787-7412

SURVEYOR

Ronald W. Herr
Wade Surveying, Inc.
1608 Tracy Avenue
Lady Lake, Florida 32159
Phone (352) 753-6511
Fax (352) 753-0374

NPDES Requirements

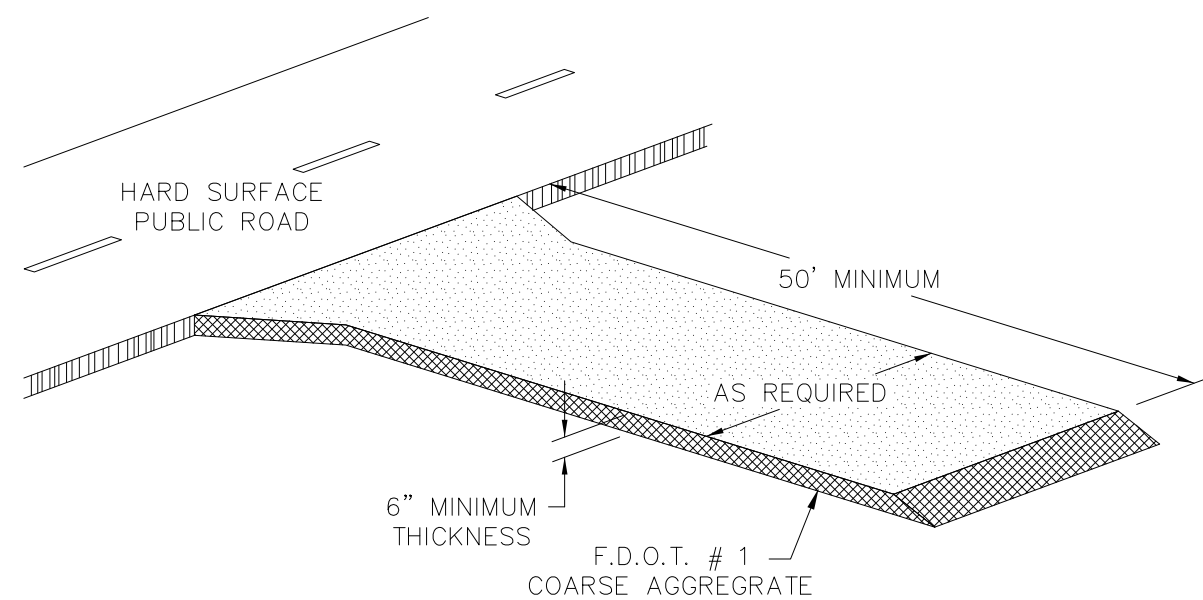
- Federal Law prohibits all point source discharge of pollutants, which includes the discharge of stormwater associated with large (greater than 5 acres) construction activities or small (less than 5 acres and greater than 1 acre) construction activities, to waters of the United States without a National Pollutant Discharge Elimination System (NPDES) permit. Under the State of Florida's authority to administer the NPDES stormwater program, operators that have stormwater discharge associated with large or small construction activities to surface waters of the State, including through a Municipal Separate Storm Sewer System (MS4, i.e. Town, City or County), shall obtain coverage either under a Generic permit or an Individual permit.
- The Contractor shall obtain the NDPES permit during the permitting process.
- The Contractor shall prepare the Storm Water Pollution Prevention Plan (SWPPP). Contractor may obtain information pertaining to the NPDES program online at www.dep.state.fl.us/water/stormwater/npdes. The Contractor shall be responsible for maintenance of the site in accordance with the SWPPP. The Contractor will be required to comply with all requirements of the SWPPP and have it posted on-site along with the Erosion Control Plan, the NPDES permit, and the completed Inspection Report Forms. The Contractor shall be responsible for all erosion control practices defined in the SWPPP and associated penalties for not complying with the NPDES requirements contained in the SWPPP and the NPDES permit. The cost of all compliance related activities shall be included in the bid submitted by the Contractor.
- The NPDES permit requires at least weekly inspections of the site and inspections within 24 hours following any rainfall event exceeding 0.5" inches. The Contractor is responsible for the weekly inspections and post-rainfall event inspections and these inspections are required to be made by a "Qualified" inspector. These inspections must document compliance with the permit and the SWFPP and the inspector shall complete the Stormwater Pollution Prevention Plan Inspection Report Form. The Contractor can obtain a sample copy of the Inspection Report Form from the Engineer. The Contractor can contact the FDEP at (850) 245-7522 for additional information on qualified inspectors or additional information on the NPDES requirements.

NPDES REQUIREMENTS

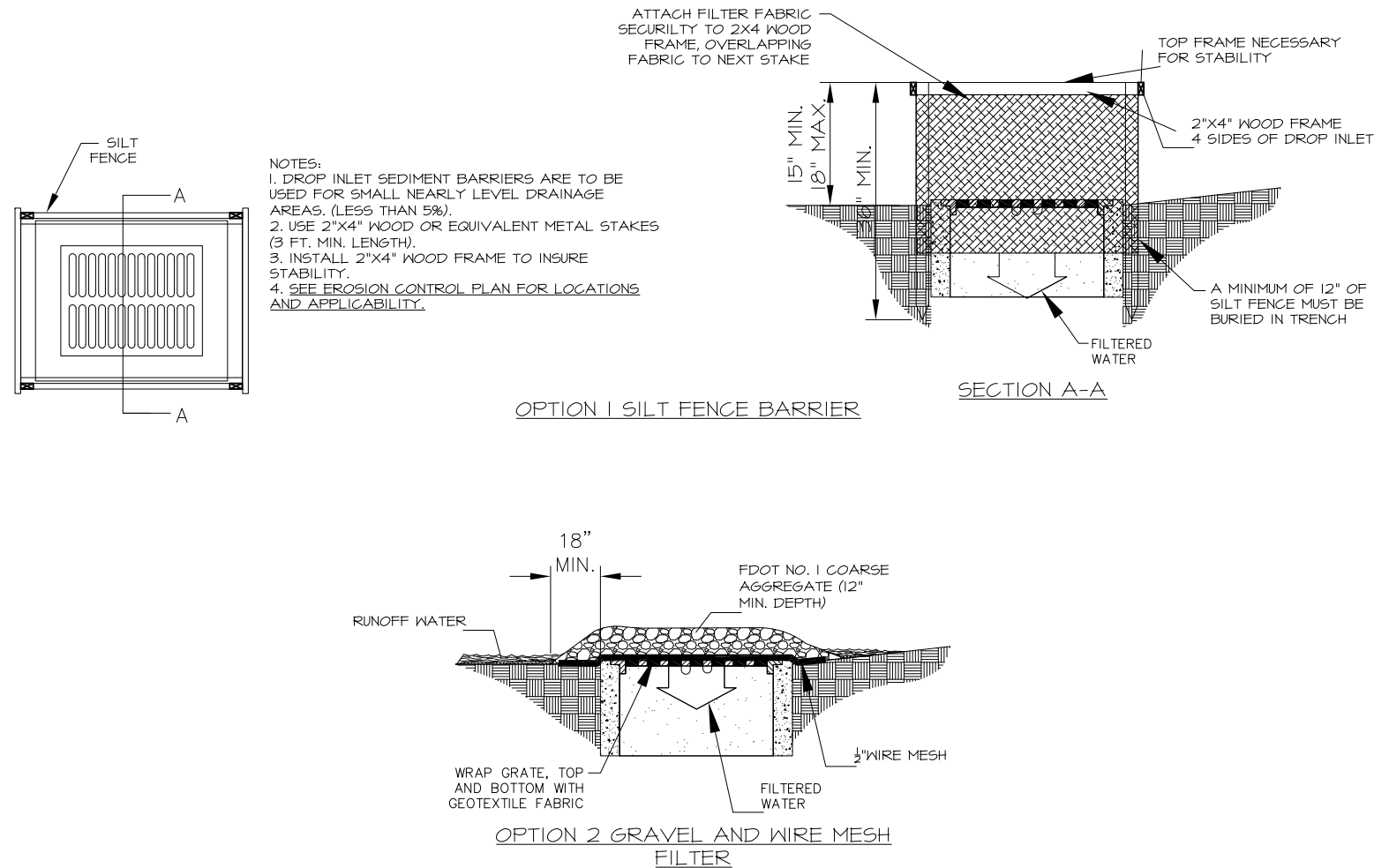
THIS PLAN HAS BEEN PREPARED IN ACCORDANCE WITH FDEP NPDES STORMWATER POLLUTION PREVENTION PLAN REQUIREMENTS.

CONTRACTOR TO INSTALL DROP INLET SEDIMENT FILTER ON ALL TYPE "F" INLETS.

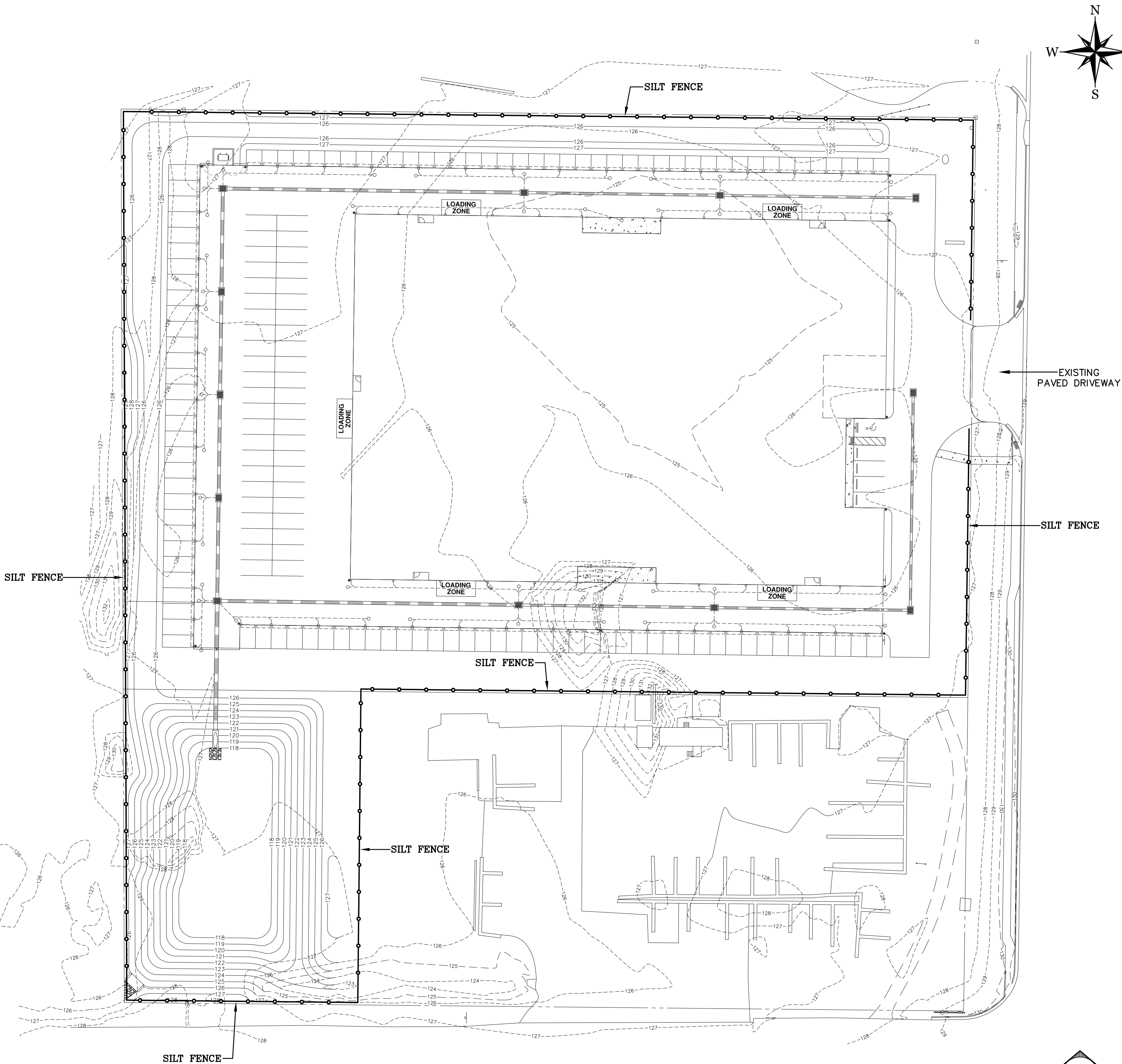
FILTER FABRIC MUST BE INSTALLED UNDER ALL INLET GRATES, AT ALL TIMES. WHEN INLETS ARE NOT PROTECTED BY SILT FENCE OR HAY BALES, UNTIL LIMEROCK BASE IS FINISHED AND PRIMED.



GRAVEL CONSTRUCTION ENTRANCE DETAIL

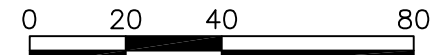


DROP INLET SEDIMENT FILTER DETAIL



STORMWATER POLLUTION PREVENTION PLAN

SCALE: 1" = 40'



EROSION CONTROL STRUCTURE
NOT TO SCALE

THE FOLLOWING LIST REPRESENTS A BASIC EROSION AND SEDIMENT CONTROL PROGRAM WHICH IS TO BE IMPLEMENTED TO HELP PREVENT OFF-SITE SEDIMENTATION DURING AND AFTER CONSTRUCTION OF THE PROJECT.

PERMANENT EROSION AND SEDIMENT CONTROL MEASURES SHALL BE INSTALLED AT THE EARLIEST PRACTICAL TIME CONSISTENT WITH GOOD CONSTRUCTION PRACTICES. ONE OF THE FIRST CONSTRUCTION ACTIVITIES SHOULD BE THE PLACEMENT OF PERMANENT AND TEMPORARY EROSION AND SEDIMENT CONTROL MEASURES AROUND THE PERIMETER OF THE PROJECT OR THE INITIAL WORK AREA TO PROTECT THE PROJECT ADJACENT PROPERTIES AND WATER RESOURCES.

TEMPORARY EROSION AND SEDIMENT CONTROL MEASURES SHALL BE COORDINATED WITH PERMANENT MEASURES TO ASSURE ECONOMICAL, EFFECTIVE, AND CONTINUOUS CONTROL THROUGHOUT THE CONSTRUCTION PHASE. TEMPORARY MEASURES SHALL NOT BE CONSTRUCTED FOR EXPEDIENTY IN LIEU OF PERMANENT MEASURES.

EROSION AND SEDIMENT CONTROL MEASURES SHALL BE ADEQUATELY MAINTAINED TO PERFORM THEIR INTENDED FUNCTION DURING CONSTRUCTION OF THE PROJECT.

NECESSARY REPAIRS TO BARRIERS OR REPLACEMENT OF BARRIERS SHALL BE ACCOMPLISHED PROMPTLY.

SEDIMENT DEPOSITS SHOULD BE REMOVED AFTER EACH RAINFALL. THEY MUST BE REMOVED WHEN THE LEVEL OF DEPOSITION REACHES APPROXIMATELY ONE-HALF THE HEIGHT OF THE BARRIER.

MATERIAL FROM SEDIMENT TRAPS SHALL NOT BE STOCKPILED OR DISPOSED OF IN A MANNER WHICH MAKES THEM READILY SUSCEPTIBLE TO BEING WASHED INTO ANY WATERCOURSE BY RUNOFF OR HIGH WATER.

ANY SEDIMENT DEPOSITS REMAINING IN PLACE AFTER THE BARRIERS ARE NO LONGER REQUIRED SHALL BE DRESSED TO CONFORM TO THE EXISTING GRADE, PREPARED AND SEEDED.

2-1 1/2" SQ. WOOD POST, 6' O.C. (MAX.)

FILTER FABRIC, SILT FENCE

BACKFILL

SWALE

SEDIMENT LADEN RUN-OFF

EXISTING GROUND

EROSION CONTROL STRUCTURE

NOT TO SCALE

THE FOLLOWING LIST REPRESENTS A BASIC EROSION AND SEDIMENT CONTROL PROGRAM WHICH IS TO BE IMPLEMENTED TO HELP PREVENT OFF-SITE SEDIMENTATION DURING AND AFTER CONSTRUCTION OF THE PROJECT.

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City of Fruitland Park
Standard Details

JANUARY 2020

Detail G-1

RIDDLE - NEWMAN ENGINEERING, INC.
115 NORTH CANAL STREET
LEESBURG, FLORIDA 34748
PHONE (352) 787-7482
FAX (352) 787-7412
keith@riddlenewman.com
CA# 00002883

RIDDLE
NEWMAN
ENGINEERING INC.
ESTABLISHED 1981

REV #5	STATE OF FLORIDA	7/12/23
REV #4	REVISED PER CITY PLANNER	6/30/23
REV #3	REVISED PER FRUITLAND PARK	4/11/23
REV #2	REVISED PER SRIMM, FRUITLAND PARK & FOOT	

KEITH E. RIDDLE, P.E.
STATE OF FLORIDA
PROFESSIONAL ENGINEER
LICENSE NO. 38800

THIS ITEM HAS BEEN ELECTRONICALLY SIGNED AND SEALED BY KEITH E. RIDDLE, P.E. ON THE DATE INDICATED HERE USING A SHA AUTHENTICATION CODE. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SHA AUTHENTICATION CODE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

DRAWN: R.S.H.	CHECKED: K.E.R.	SCALE: 1"=40'	DATE: 1/11/23	PROJECT NO: 22.13
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STORMWATER POLLUTION PREVENTION PLAN

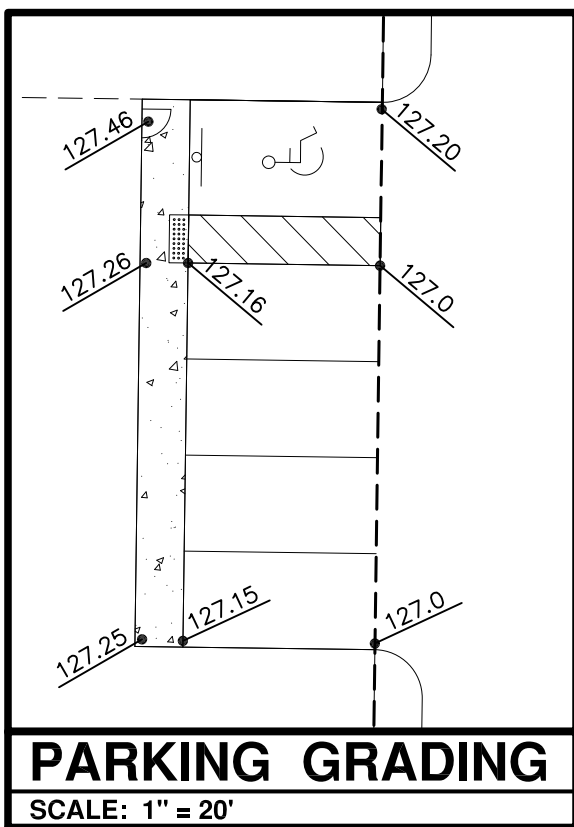
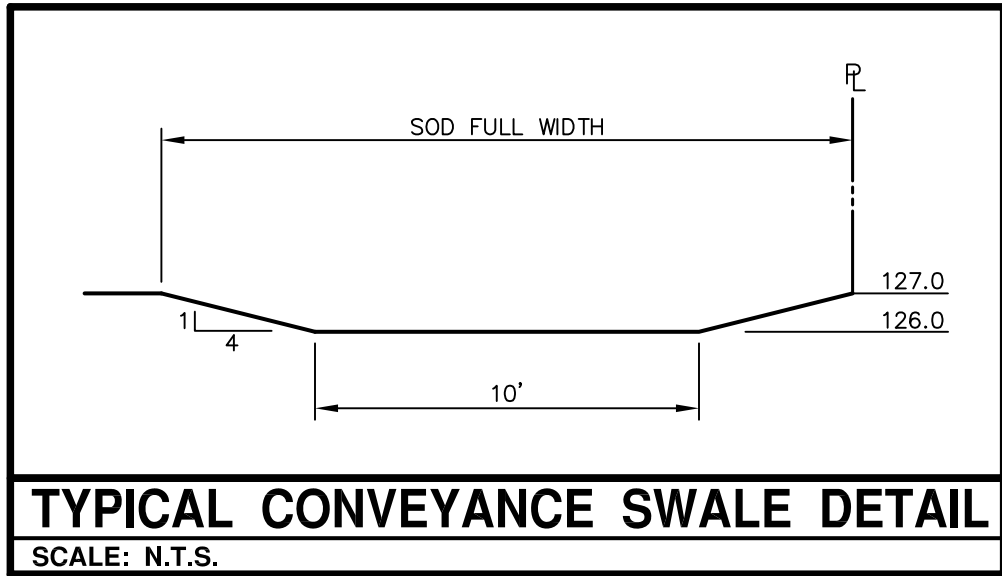
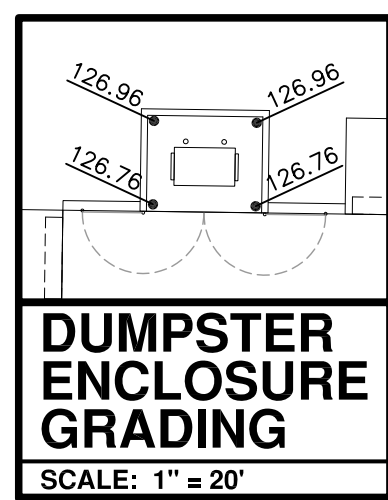
LAKESIDE STORAGE II

FLORIDA

FRUITLAND PARK

SHEET NO.

C1.2

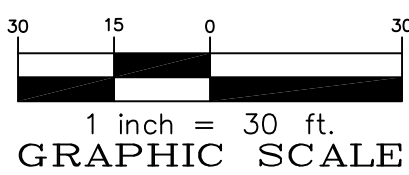


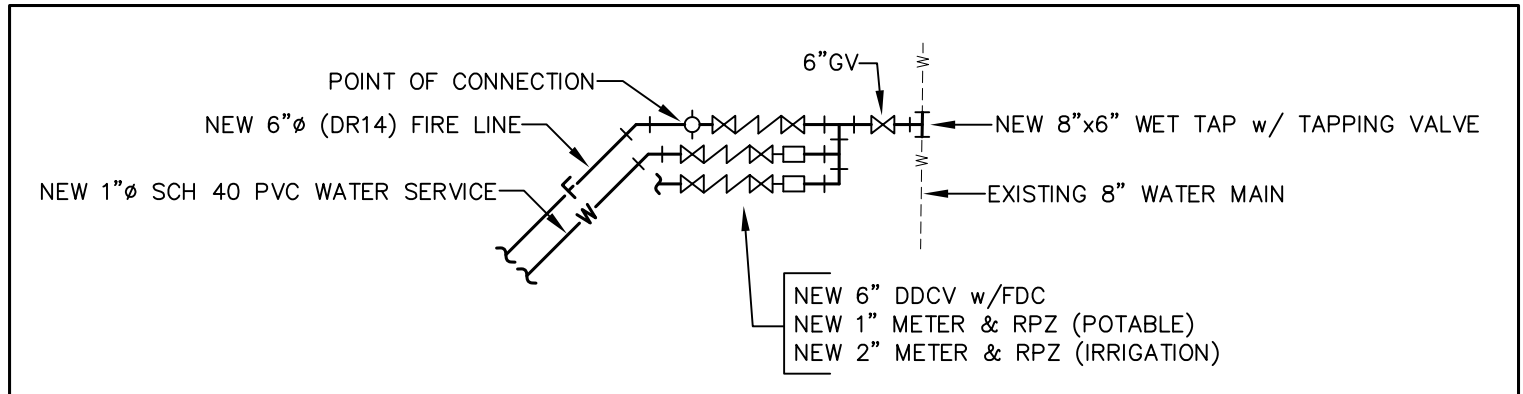
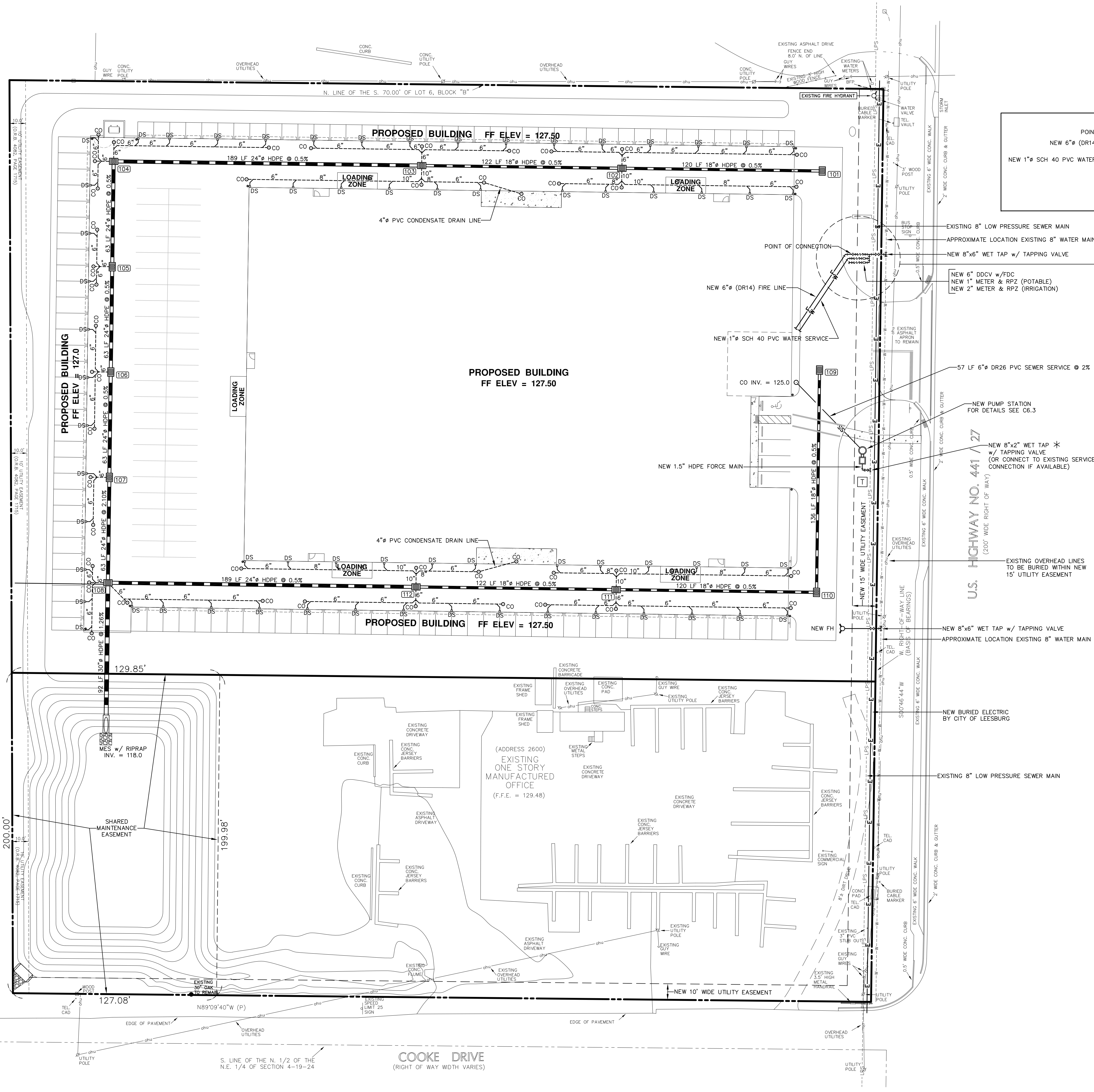
ALL CONSTRUCTION IN THE FDOT ROW SHALL CONFORM TO THE LATEST EDITIONS OF THE FDOT DESIGN STANDARDS (INDICES), THE FDOT STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, AND THE FDOT UTILITY ACCOMMODATION MANUAL.

STORM DRAINAGE SCHEDULE			
INLET/MH#	GRATE ELEV.	INV. ELEV.	TYPE
101	126.60	123.60	"F"
102	126.46	123.00	"F"
103	126.46	122.39	"F"
104	126.00	121.44	"F"
105	126.00	121.12	"F"
106	126.00	120.80	"F"
107	126.00	120.48	"F"
108	126.00	119.16	"F"
109	126.00	122.00	"F"
110	126.00	121.32	"F"
111	126.46	120.72	"F"
112	126.46	120.11	"F"

STORM SEWER NOTE:
ALL STORM INLETS SHALL BE TYPE "F" PRECAST CONCRETE INLETS WITH HEAVY DUTY GRATE IN ACCORDANCE WITH FDOT INDEX NO. 425-053, U.O.N.
ALL STORM PIPING SHALL BE HANCO AASHTO HDPE STORM PIPE OR APPROVED EQUAL. PIPING SHALL CONFORM TO AASHTO M-294 PER FDOT REQUIREMENTS.

VERTICAL DATUM:
ELEVATIONS BASED ON N.A.V.D. 1988 VERTICAL DATUM





* PUMP STATION SUB-CONTRACTOR SHALL OBTAIN LINE PRESSURE IN EXISTING 8" FORCE MAIN PRIOR TO ORDERING PUMP. REPORT PRESSURE TO ENGINEER FOR VERIFICATION OF SYSTEM OPERATING PARAMETERS AND VERIFICATION OF PUMP SELECTION.

ALL CONSTRUCTION IN THE FDOT ROW SHALL CONFORM TO THE LATEST EDITIONS OF THE FDOT DESIGN STANDARDS (INDICES). THE FDOT STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, AND THE FDOT UTILITY ACCOMMODATION MANUAL.

STORM DRAINAGE SCHEDULE			
INLET/MH#	GRATE ELEV.	INV. ELEV.	TYPE
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103	126.46	122.39	"F"
104	126.00	121.44	"F"
105	126.00	121.12	"F"
106	126.00	120.80	"F"
107	126.00	120.48	"F"
108	126.00	119.16	"F"
109	126.00	122.00	"F"
110	126.00	121.32	"F"
111	126.46	120.72	"F"
112	126.46	120.11	"F"

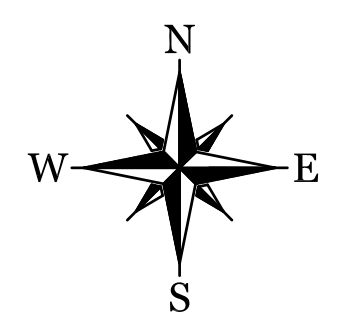
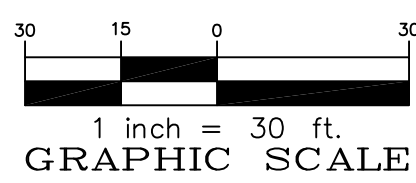
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VERTICAL DATUM:
ELEVATIONS BASED ON N.A.V.D. 1988 VERTICAL DATUM

PVC PIPING SPECIFICATIONS
DOMESTIC WATER LINES SHALL BE C-900 PVC, DR25, CLASS 165.
FIRE LINES SHALL BE C-900 PVC, DR14, CLASS 305.

SEPARATE FIRE LINE PERMITTING REQUIRED PER NFPA.

CONTRACTOR SHALL PROVIDE ENGINEERED FIRE LINE PLAN FOR FIRE LINE PERMITTING MEETING THE REQUIREMENTS OF NFPA. CONTRACTOR TO INCLUDE THE COST OF THIS PLAN IN HIS COST FOR CONSTRUCTION.



FILE: 22.13/Lakeside Storage II

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UTILITY PLAN

LAKESIDE STORAGE II

FRUITLAND PARK

SHEET NO.

C4.1

REV #5

REVISED PER CITY OF FRUITLAND PARK

8/5/23

REV #4

REVISED PER CITY PLANNER

7/12/23

REV #3

REVISED PER FRUITLAND PARK

6/20/23

REV #2

REVISED PER SR/MDM, FRUITLAND PARK & FDOT

4/11/23

REV #1

REVISED PER FDOT

1/25/23

KEITH E. RIDDLE, P.E.

STATE OF FLORIDA

PROFESSIONAL ENGINEER

LICENSE NO. 38800

THIS ITEM HAS BEEN ELECTRONICALLY SIGNED AND SEALED BY KEITH E. RIDDLE, P.E. ON THE DATE INDICATED HERE USING A SHA AUTHENTICATION CODE. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SHA AUTHENTICATION CODE MUST BE VERIFIED ON ANY ELECTRONIC COPY.

RIDDLE - NEWMAN ENGINEERING, INC.

115 NORTH CANAL STREET

LEESBURG, FLORIDA 34748

PHONE (352) 787-7482

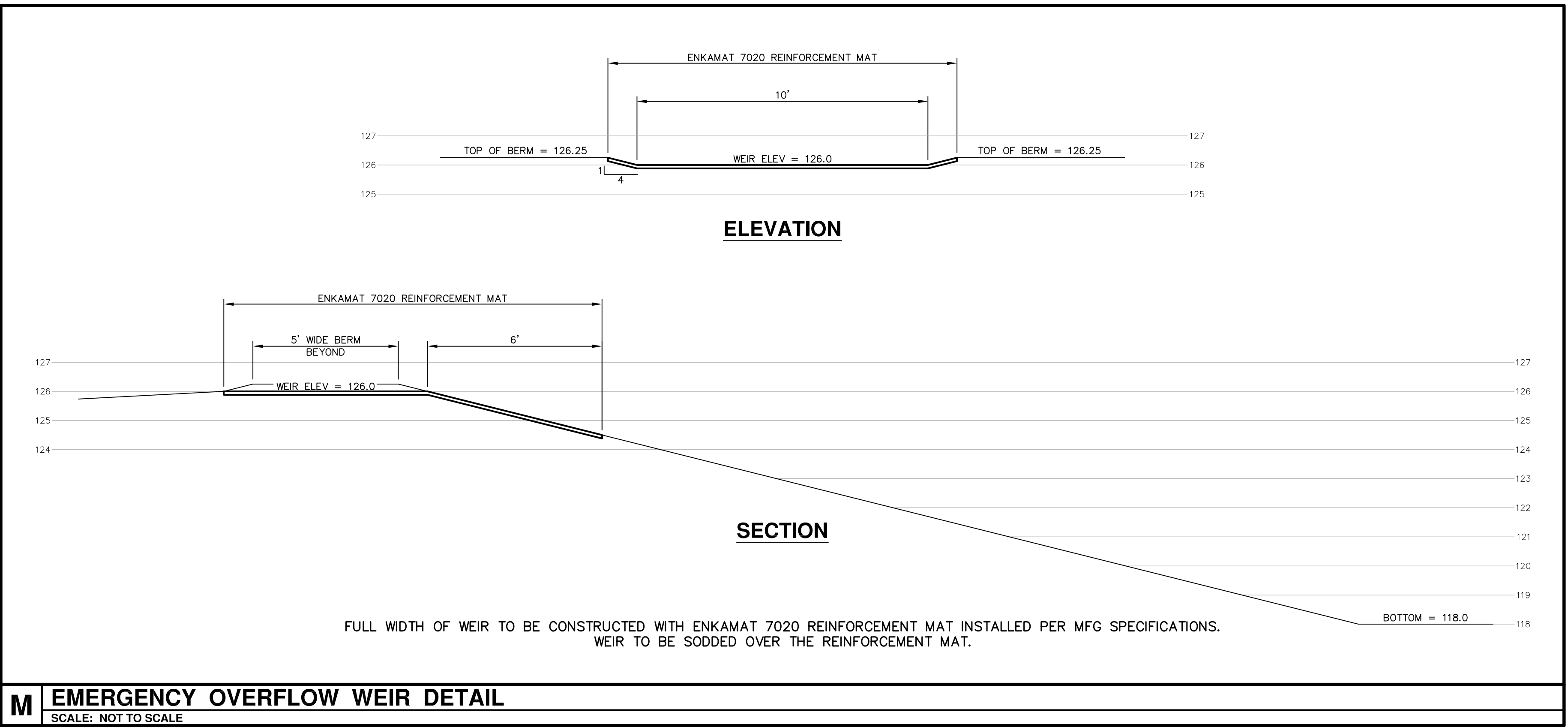
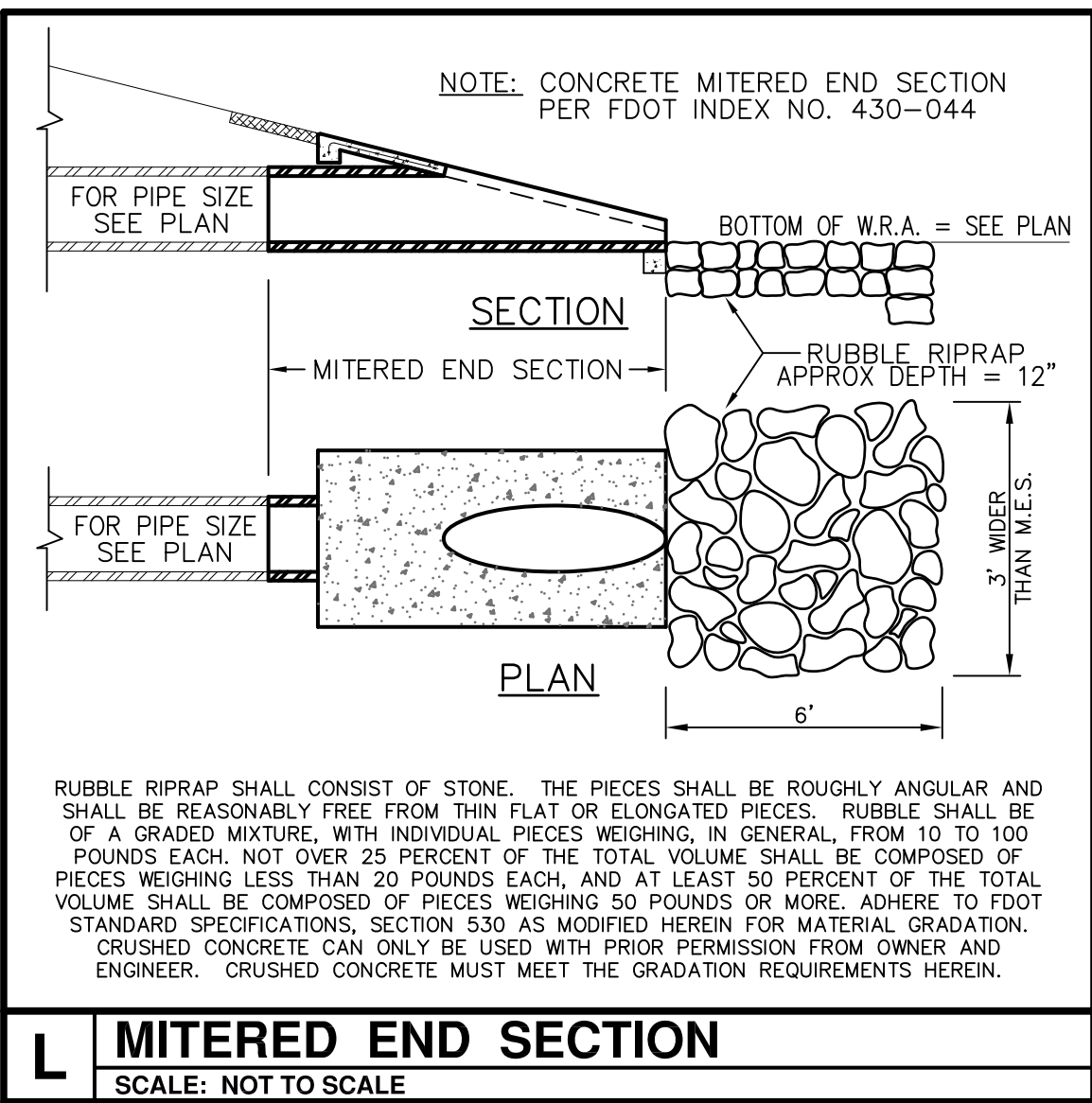
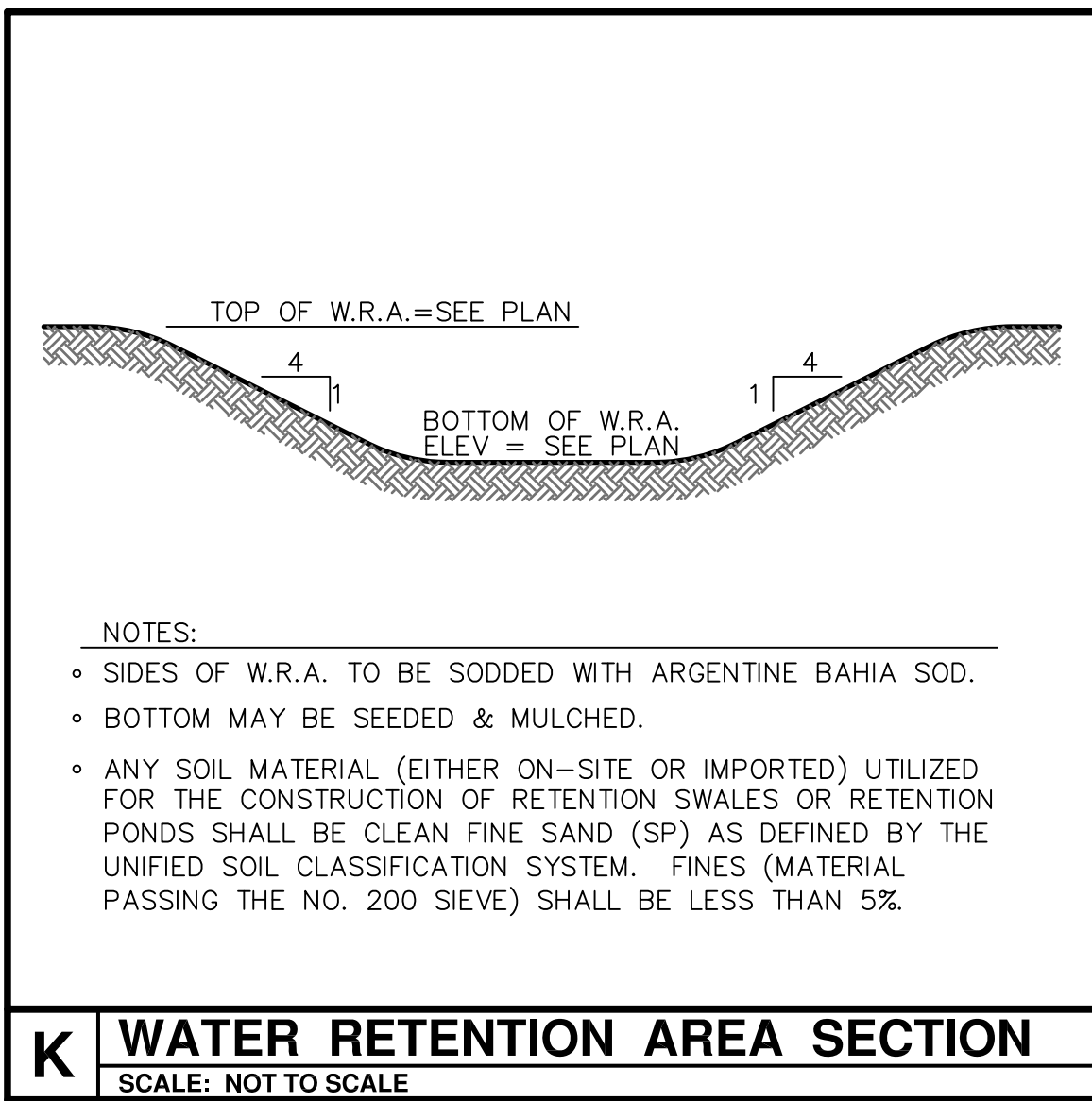
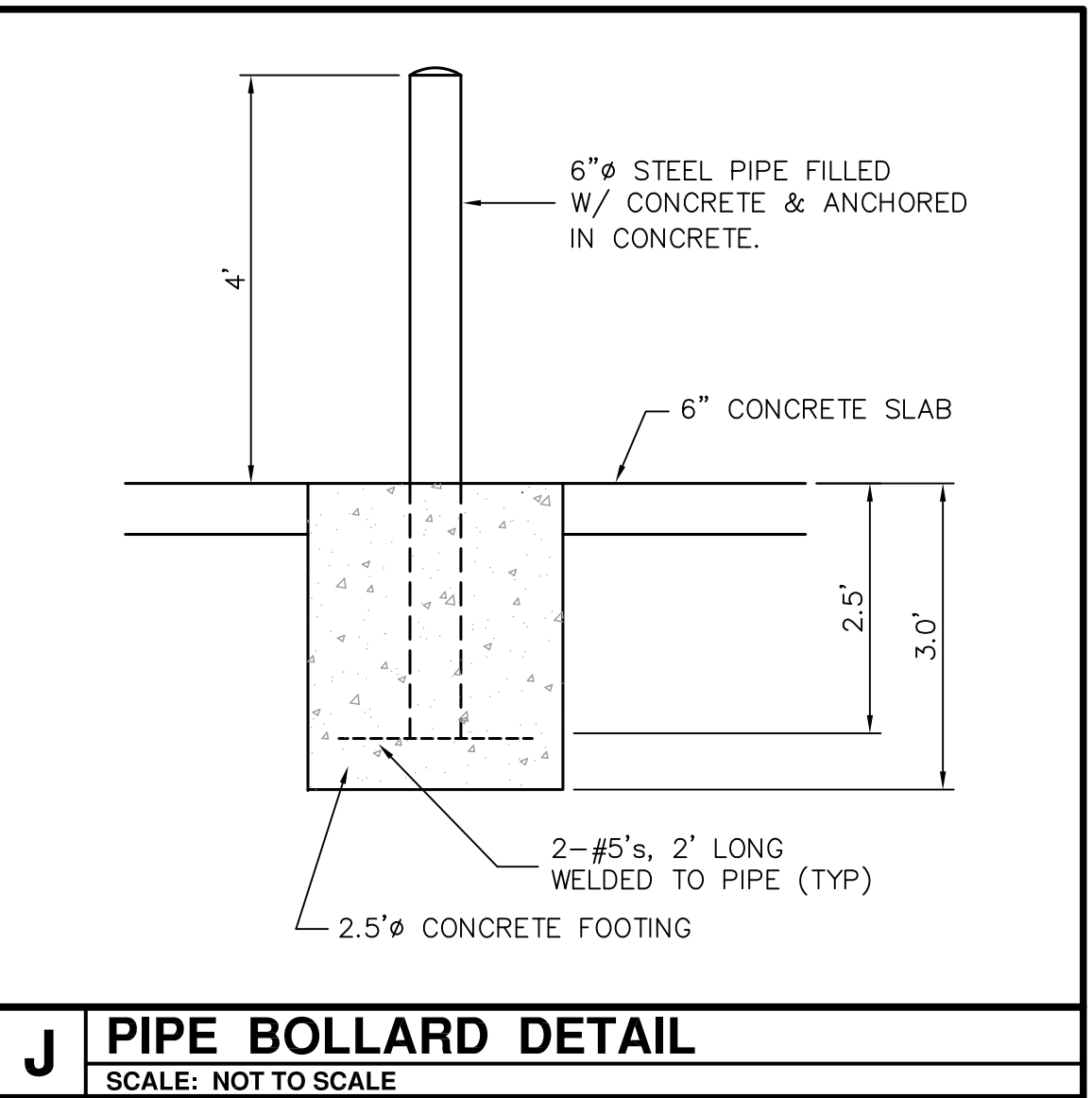
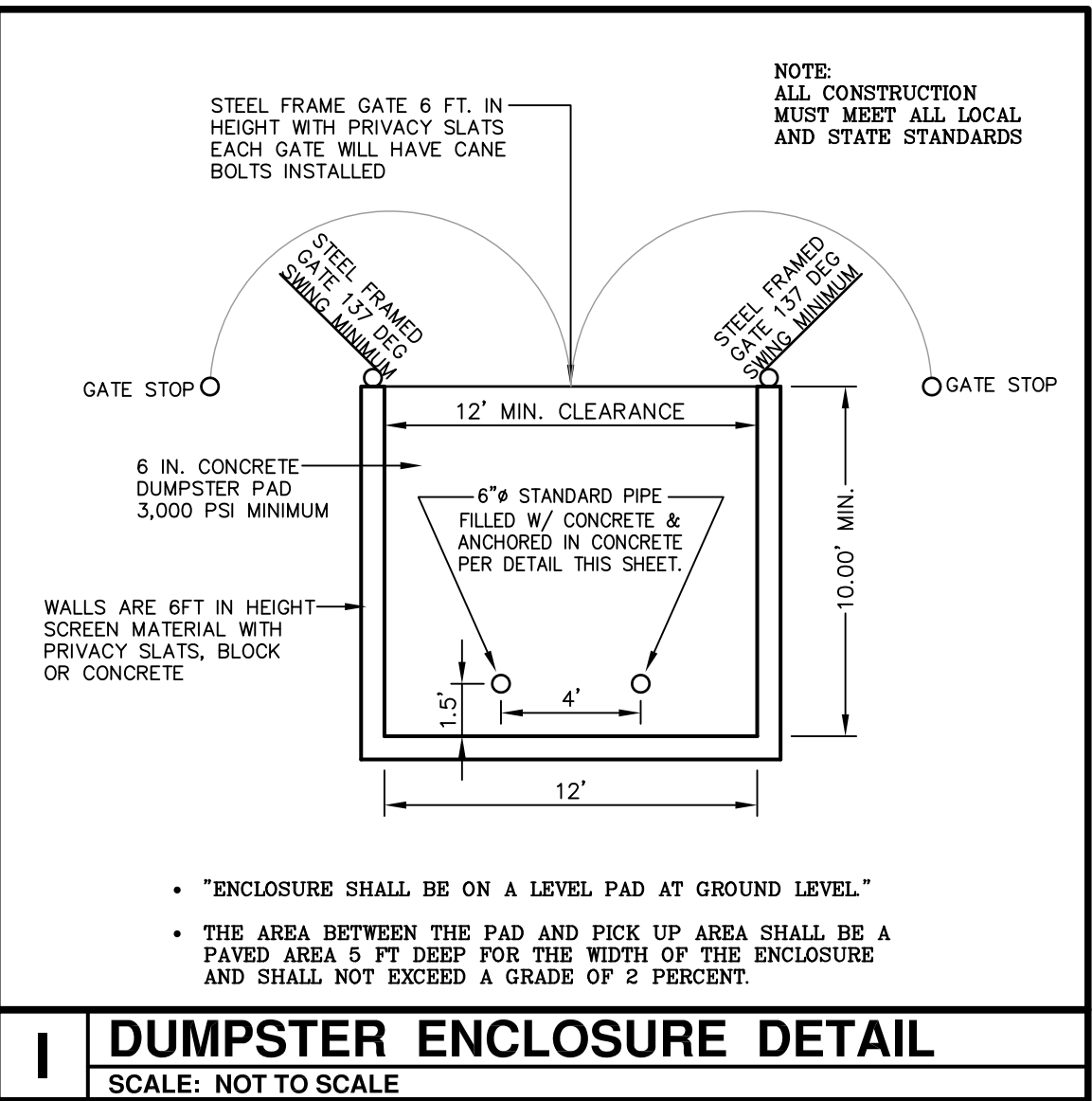
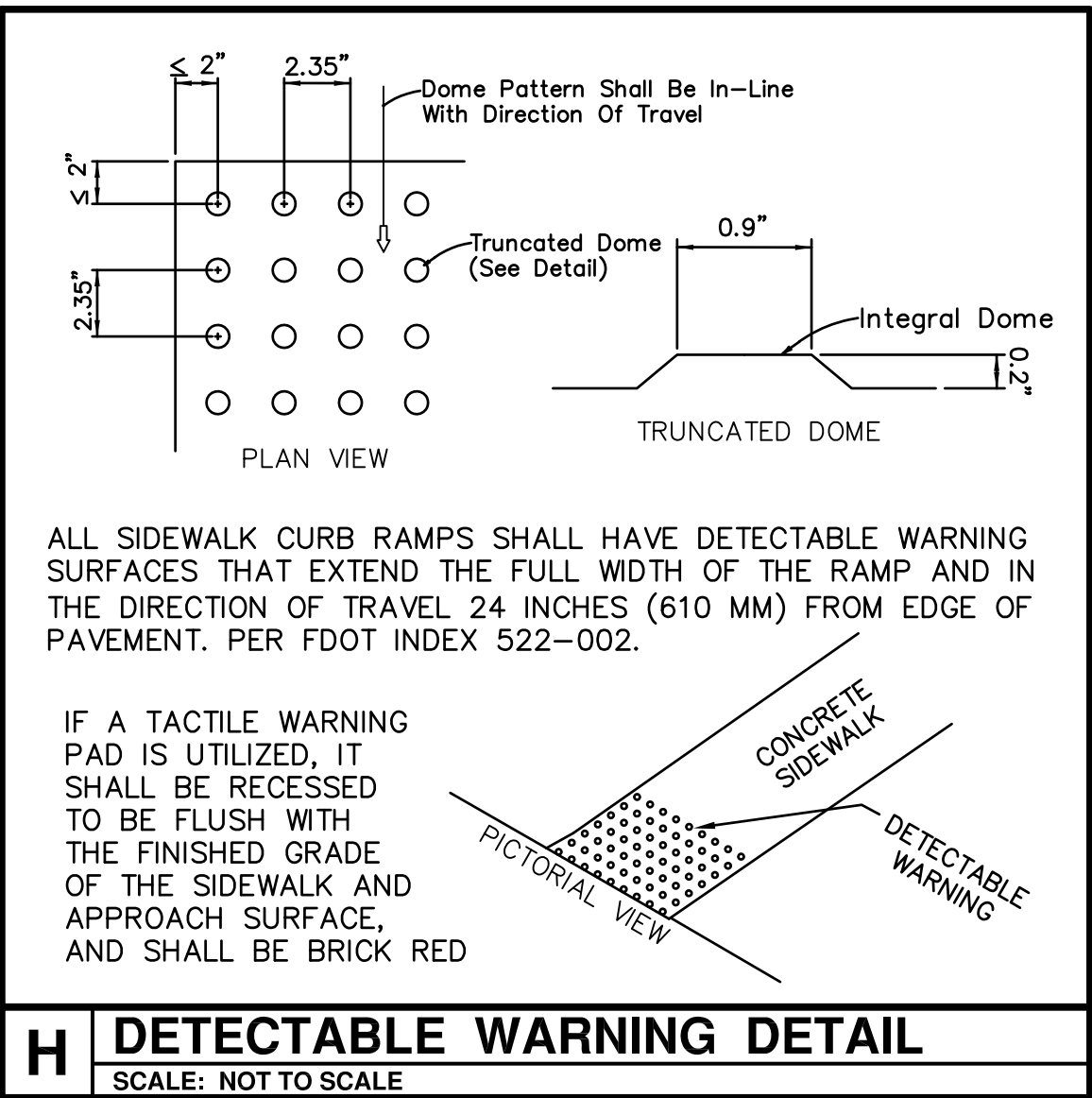
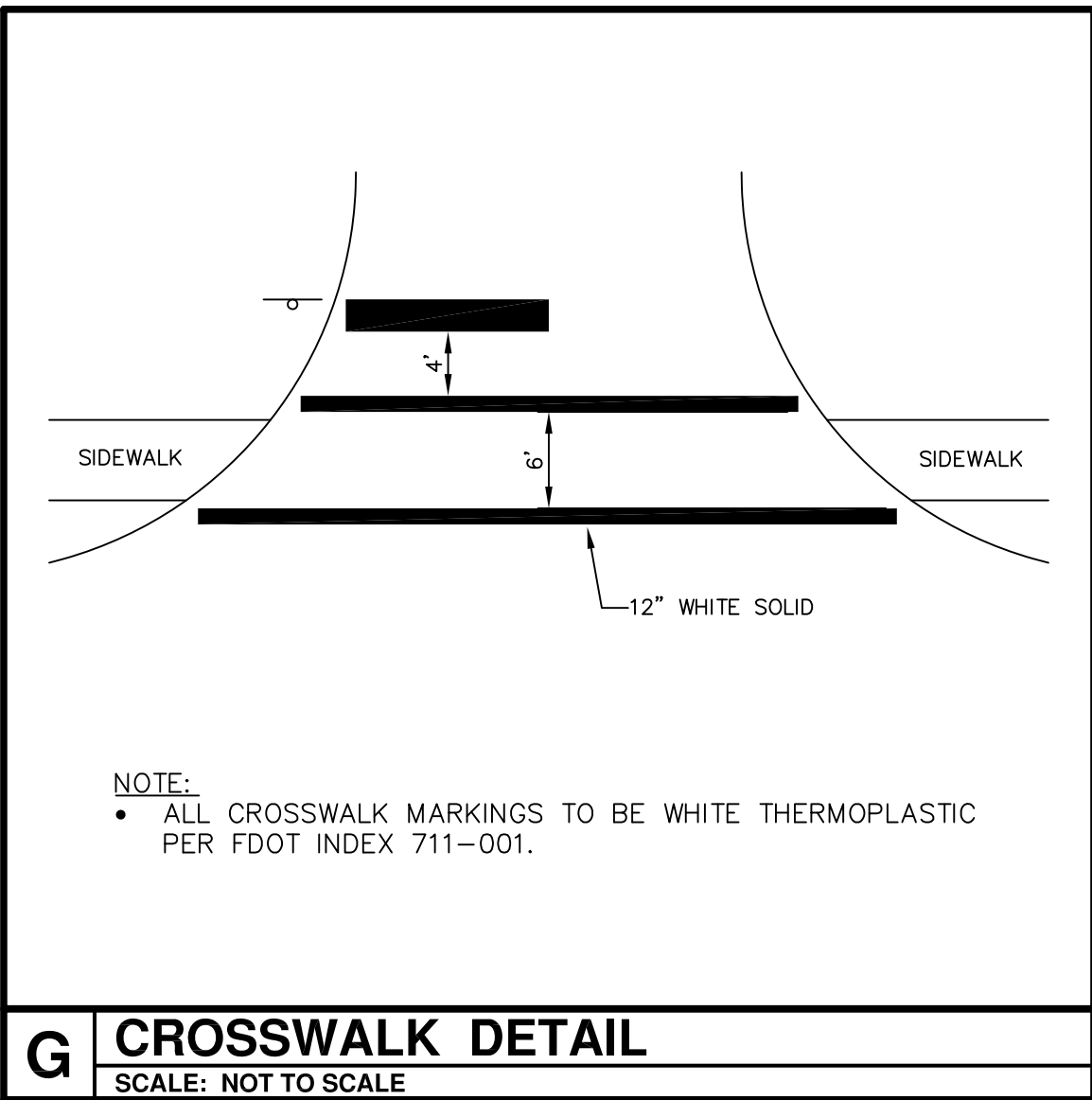
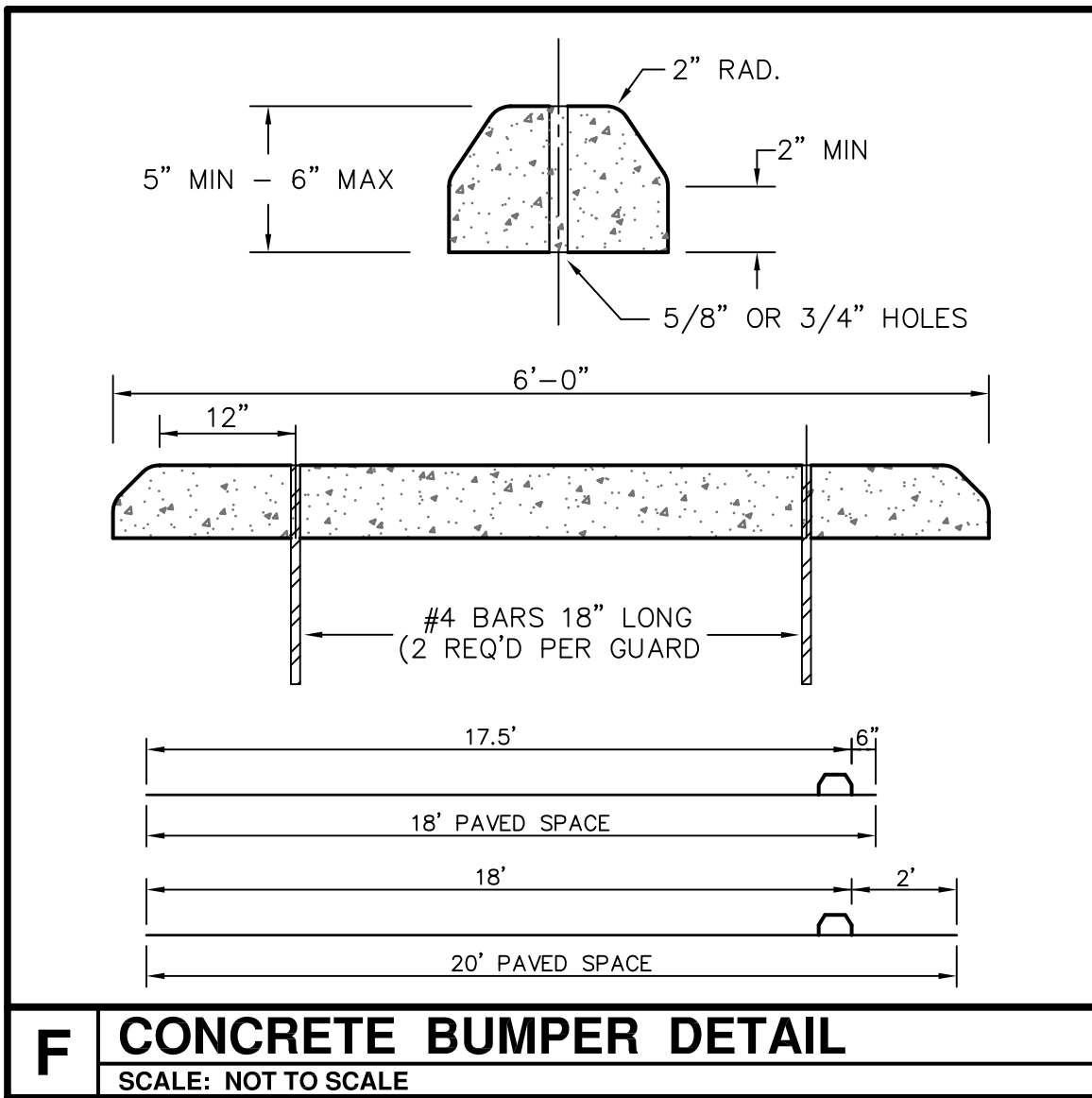
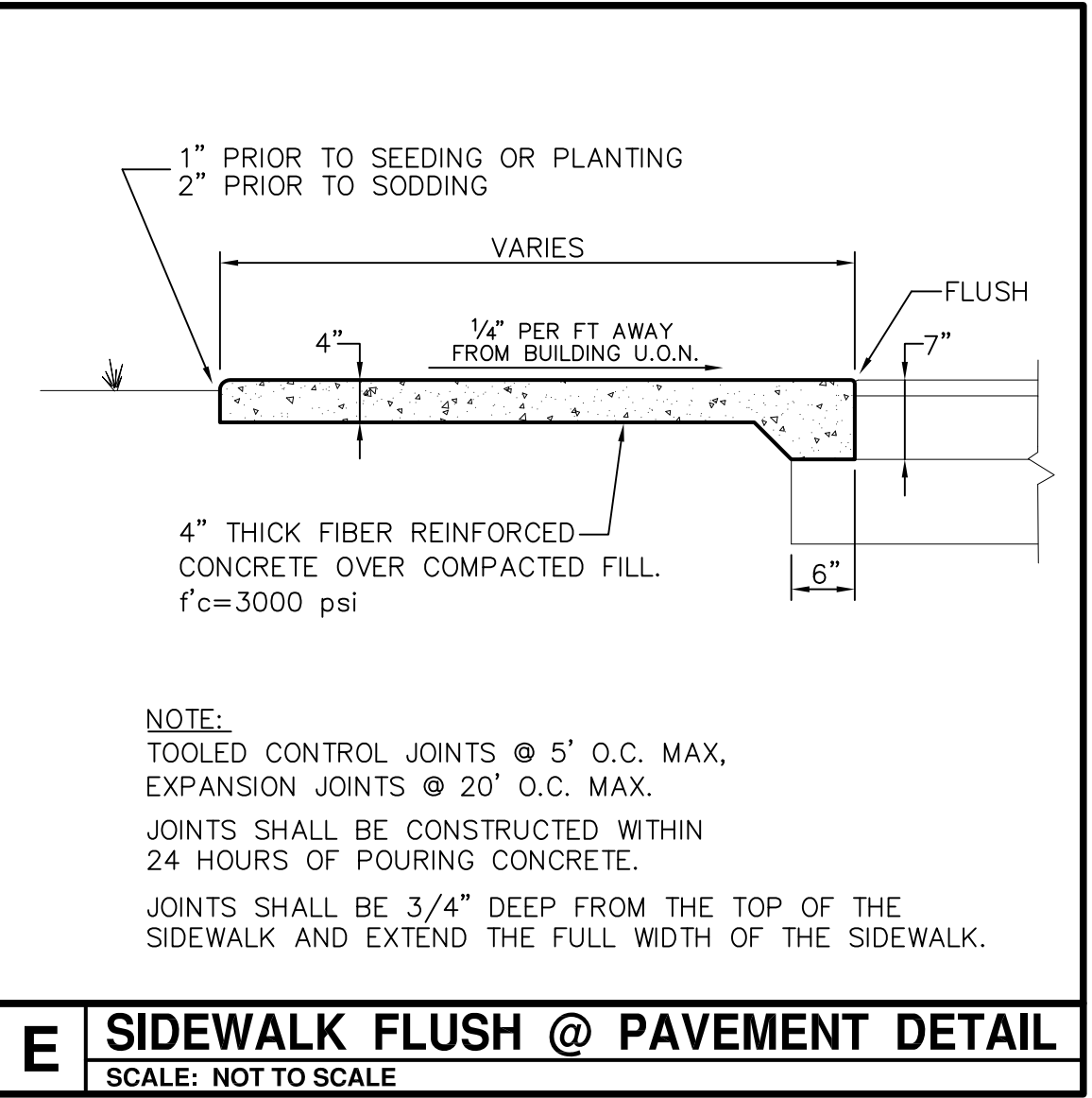
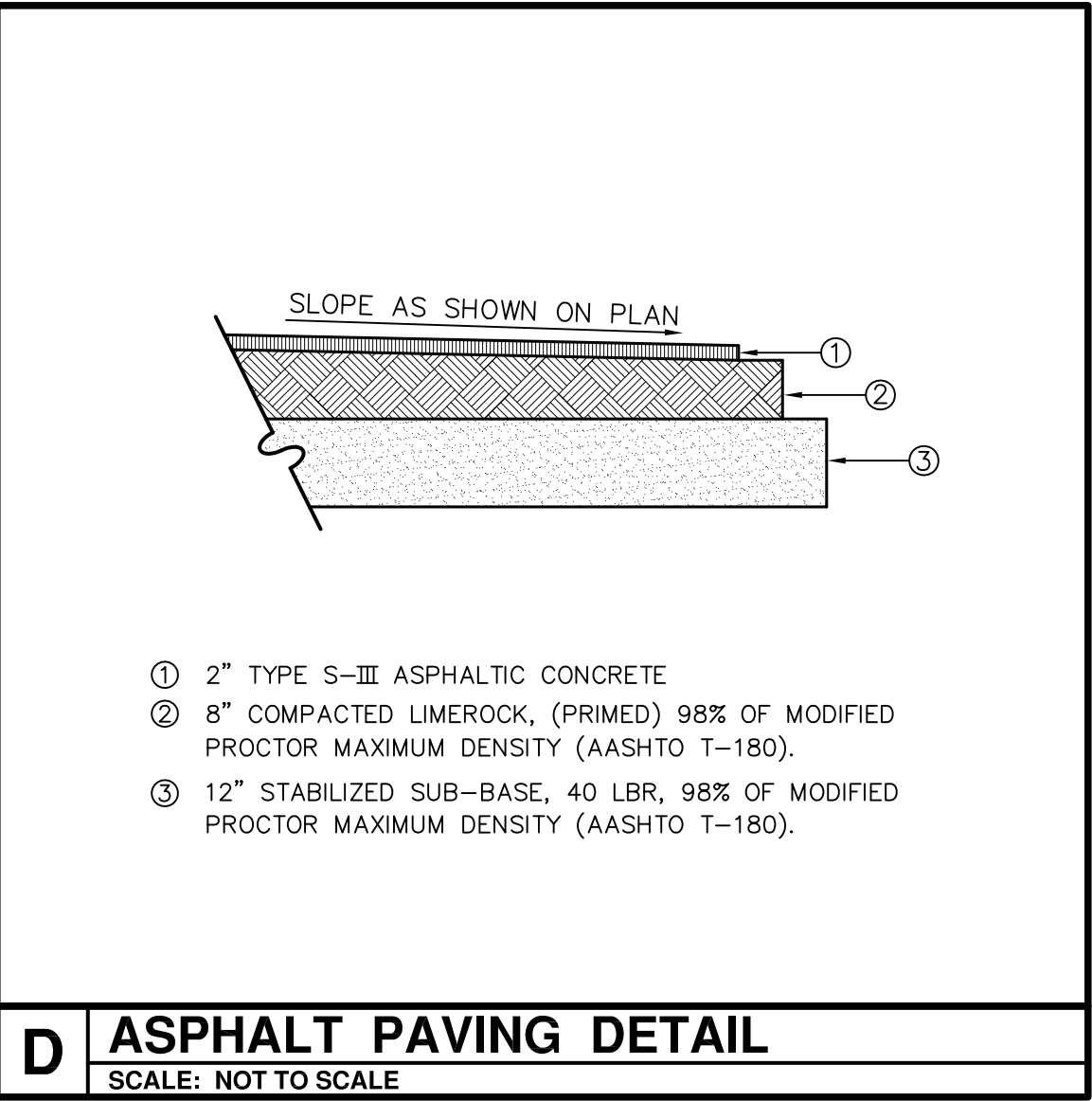
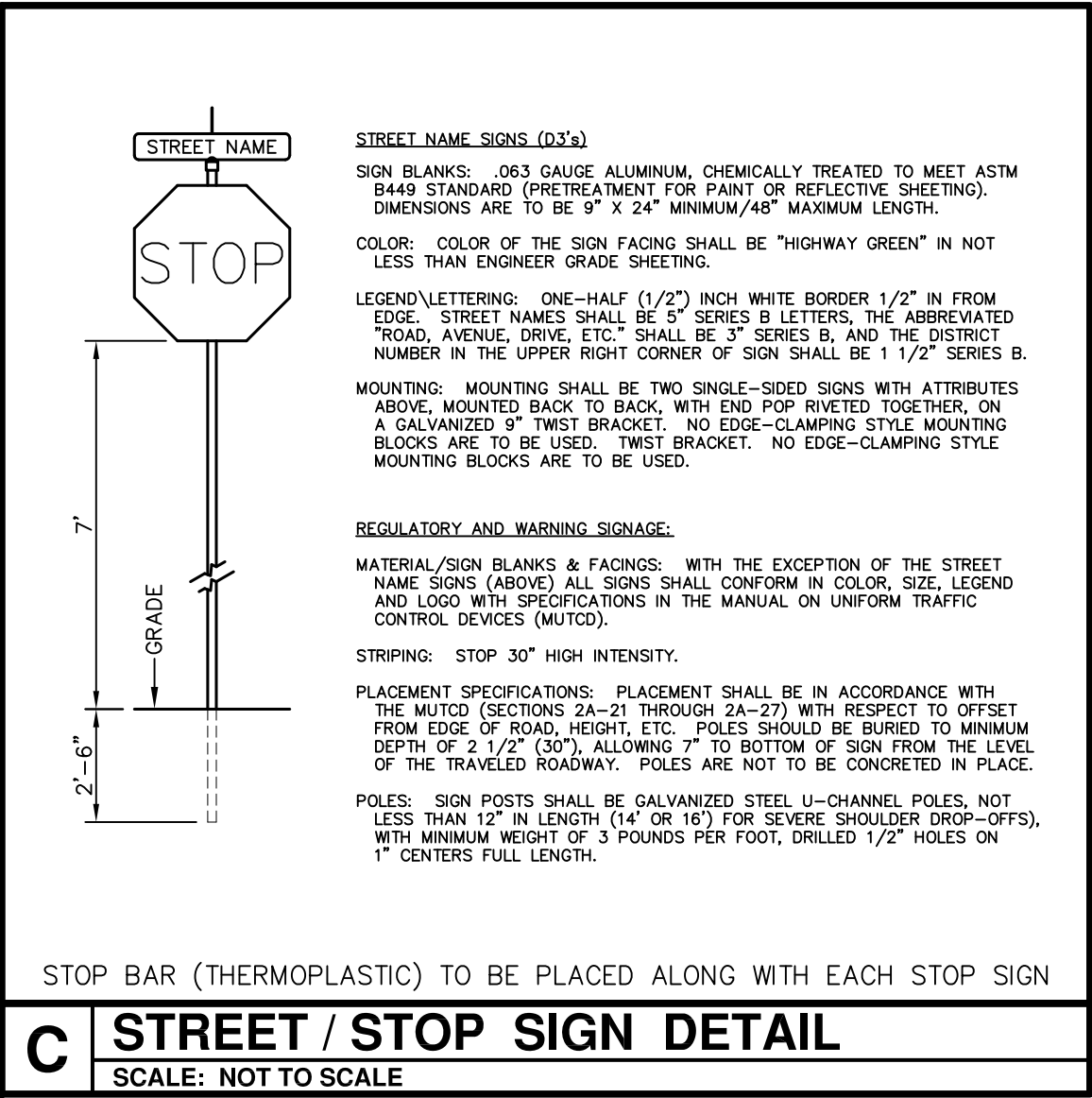
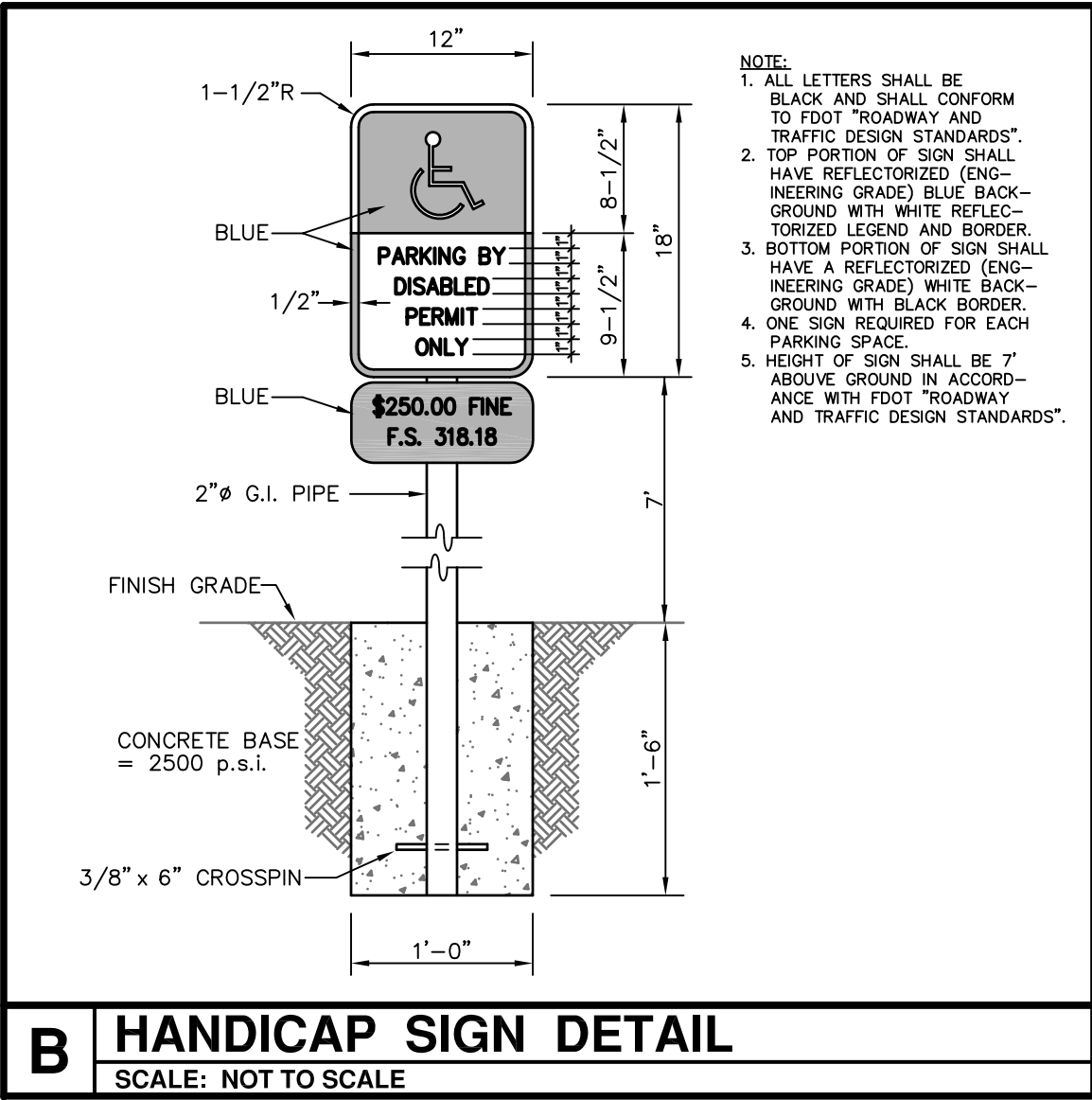
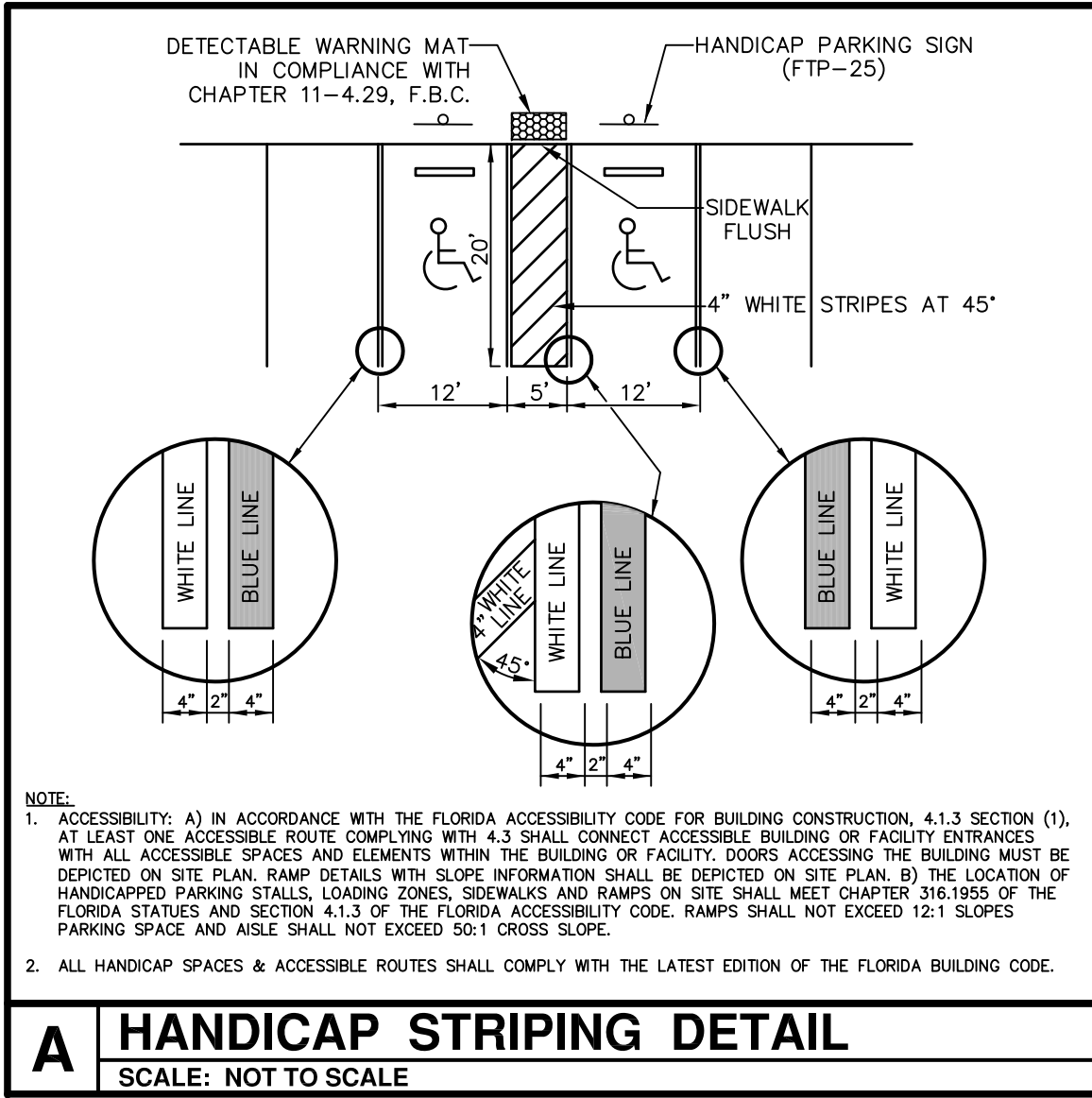
FAX (352) 787-7412

keith@riddlenewman.com

CA# 00002883

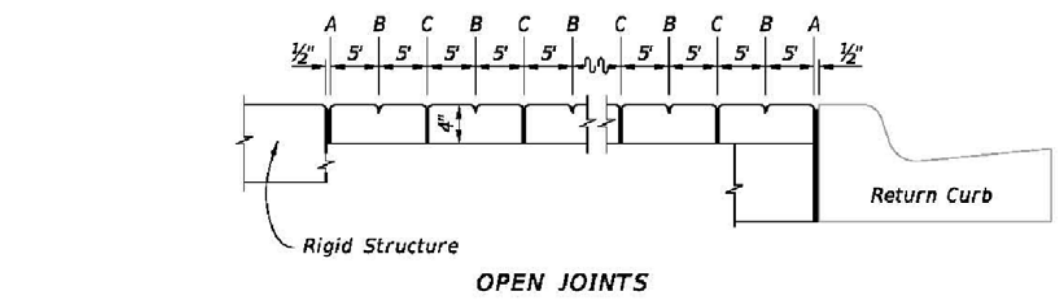
ESTABLISHED 1971

ENGINEERING INC.



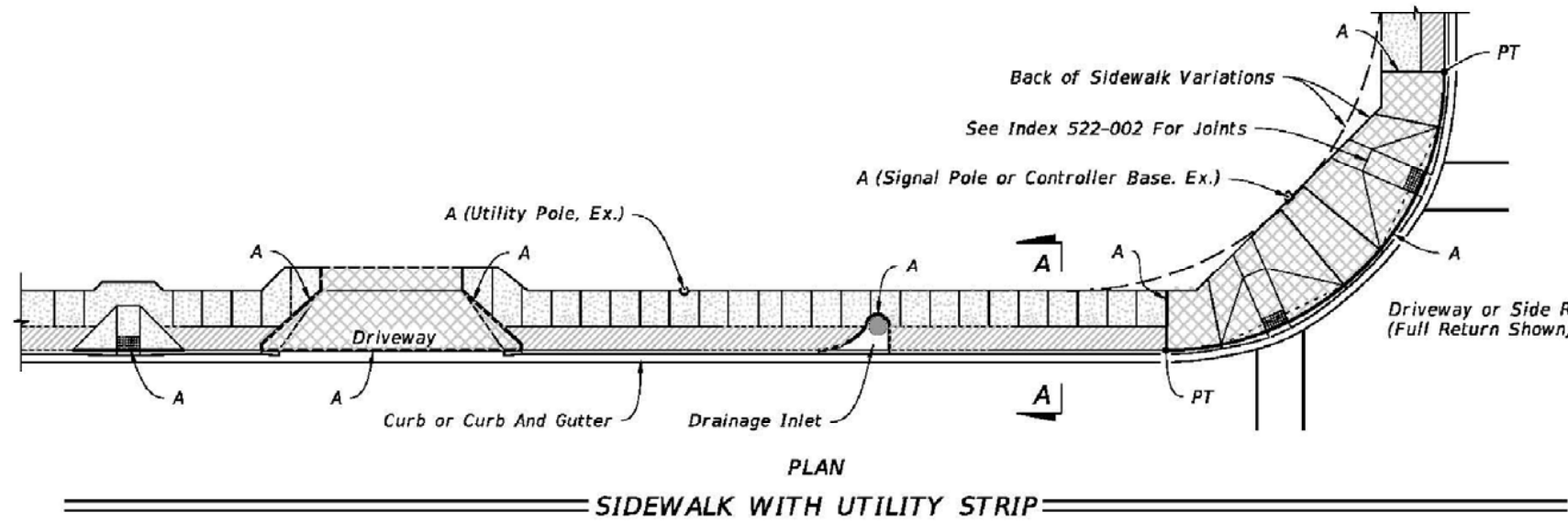
GENERAL NOTES:

- Construct sidewalks in accordance with Specification 522. Use 6" concrete for Sidewalks and Curb Ramps Located within Curb Returns (See Plan View). Install all other concrete with thickness as shown, unless otherwise detailed in the Plans.
- Include detectable warnings on sidewalk curb ramps in accordance with Index 522-002.
- For Driveways see Index 522-003.
- Bond breaker material can be any impermeable coated or sheet membrane or preformed material having a thickness of not less than 6 mils and not more than 1/2".
- Construct sidewalks with Edge Beam through the limits of any surface mounted Pedestrian/Bicycle Railing or Pipe Guiderail shown in the plans. (See RAILING DETAIL)



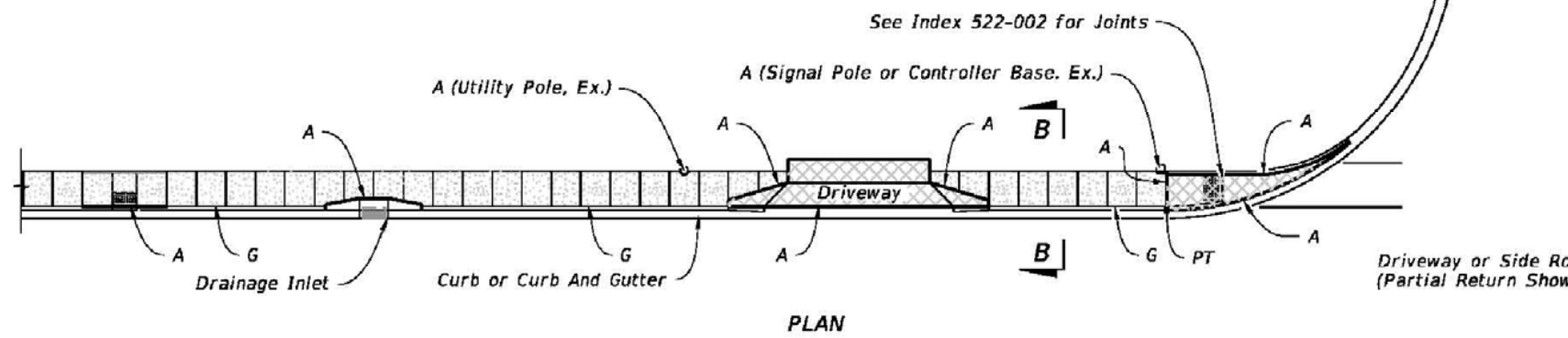
LEGEND:

- A- 1/2" Expansion Joints (Preformed Joint Filler) between the sidewalk and driveways, sidewalk-intersections, and all other fixed objects (e.g. drainage inlets and utility poles).
- B- 1/2" Dummy Joints, Tooled
- C- 1/2" Formed Open Joints
- D- 3/4" Saw Cut Joints, 1 1/2" Deep (within 96 hours) Max. 3' Centers
- E- 1/2" Saw Cut Joints, 1 1/2" Deep (within 12 hours) Max. 30' Centers (Joint(s) Required When Length Exceeds 30')
- F- 1/2" Expansion Joint When Run Of Sidewalk Exceeds 120'. Intermediate locations when called for in the plans or at locations as directed by the Engineer.
- G- Cold Joint With Bond Breaker, Tooled



LEGEND:

- 4" Thick Sidewalk
- 6" Thick Sidewalk
- Utility Strip



LEGEND:

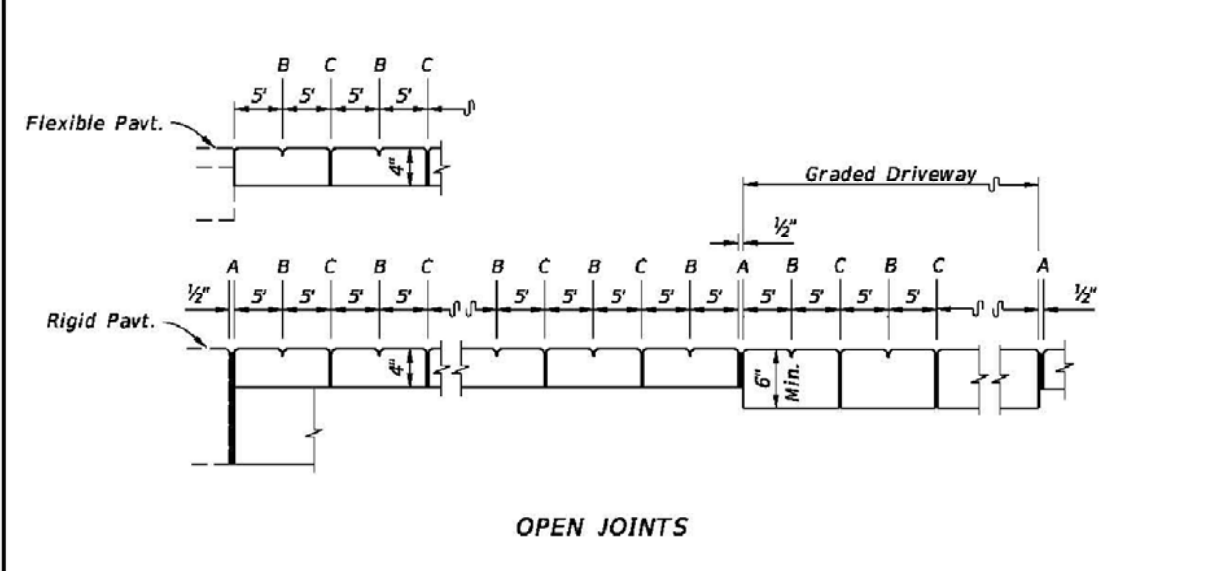
- Utility Strip Varies
- Sidewalk Varies
- 0.02 Max.

RAILING DETAIL

- Clear Width (5' or 6' Std., 4' Min.)
- 0.02 Max.
- Sidewalk
- Varies Based on Railing Used

GENERAL NOTES AND CONCRETE SIDEWALK ON CURBED ROADWAYS

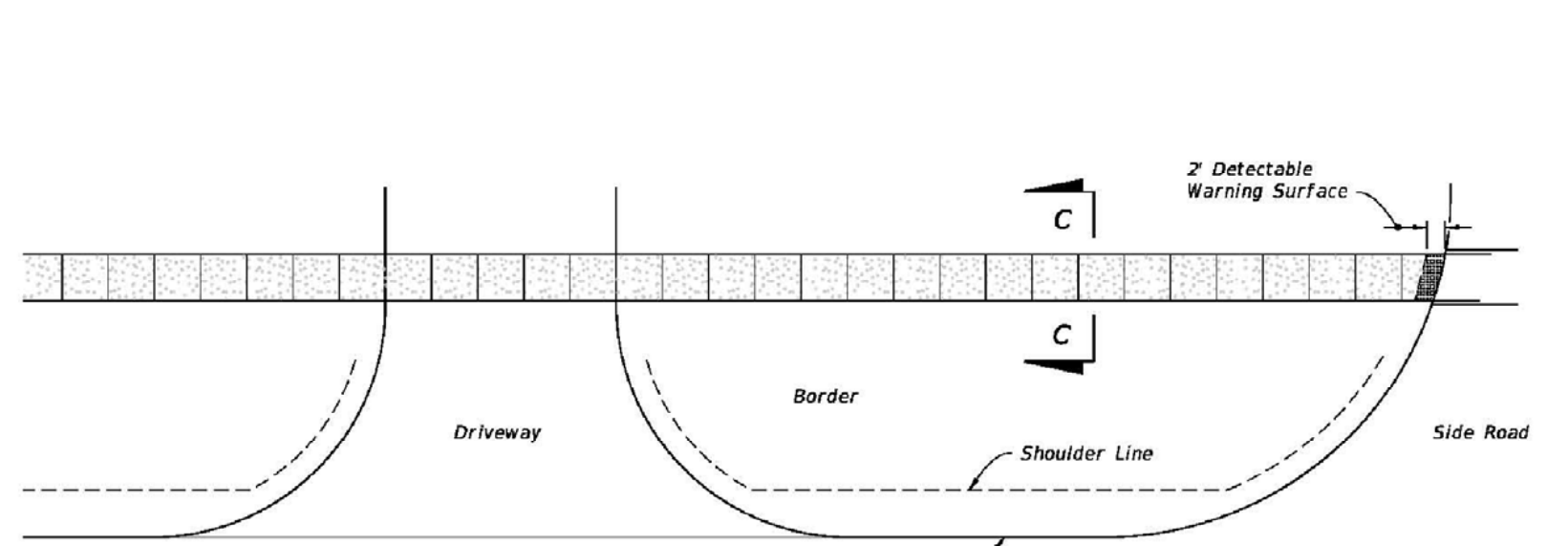
LAST REVISION	DESCRIPTION:	FY 2023-24 STANDARD PLANS	CONCRETE SIDEWALK	INDEX	SHEET
11/01/19				522-001	1 of 2



LEGEND:

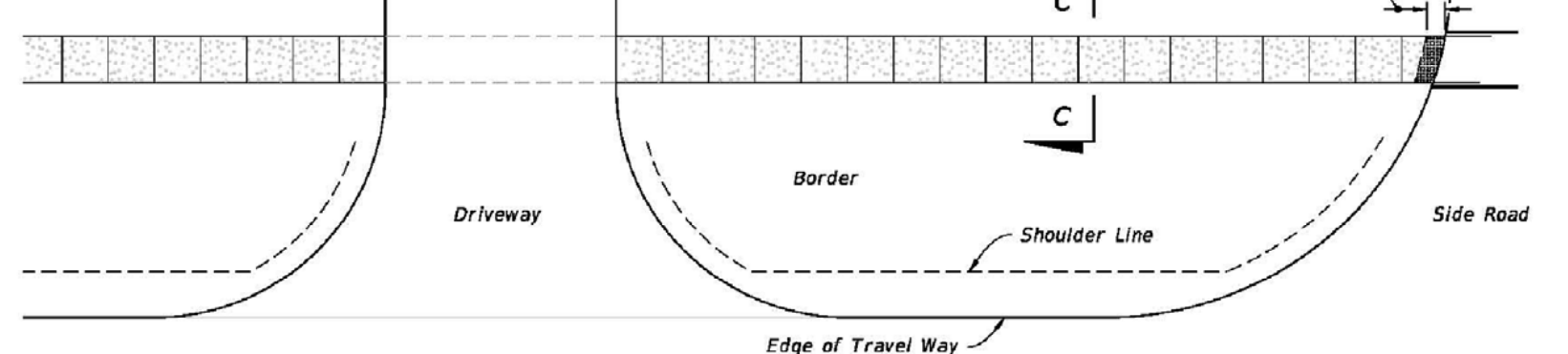
- A- 1/2" Expansion Joints (Preformed Joint Filler) between the sidewalk and driveways, sidewalk-intersections, and all other fixed objects (e.g. drainage inlets and utility poles).
- B- 1/2" Dummy Joints, Tooled
- C- 1/2" Formed Open Joints
- D- 3/4" Saw Cut Joints, 1 1/2" Deep (within 96 hours) Max. 3' Centers
- E- 1/2" Saw Cut Joints, 1 1/2" Deep (within 12 hours) Max. 30' Centers (Joint(s) Required When Length Exceeds 30')
- F- 1/2" Expansion Joint When Run Of Sidewalk Exceeds 120'. Intermediate locations when called for in the plans or at locations as directed by the Engineer.

LAST REVISION	DESCRIPTION:	FY 2023-24 STANDARD PLANS	CONCRETE SIDEWALK	INDEX	SHEET
11/01/19				522-001	2 of 2



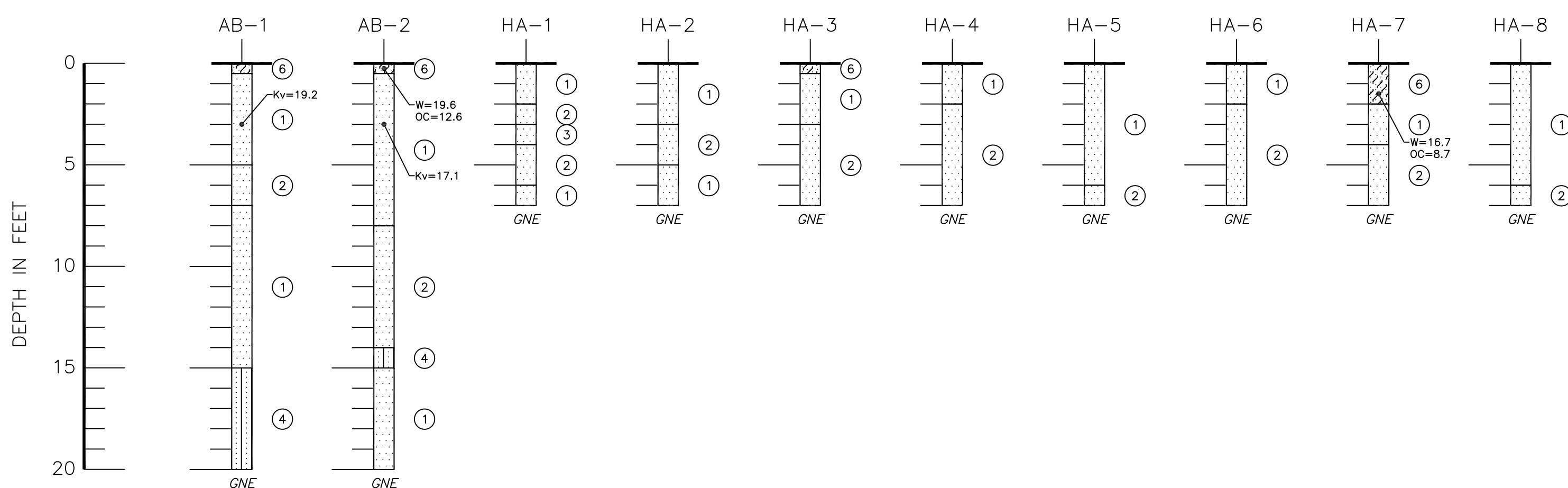
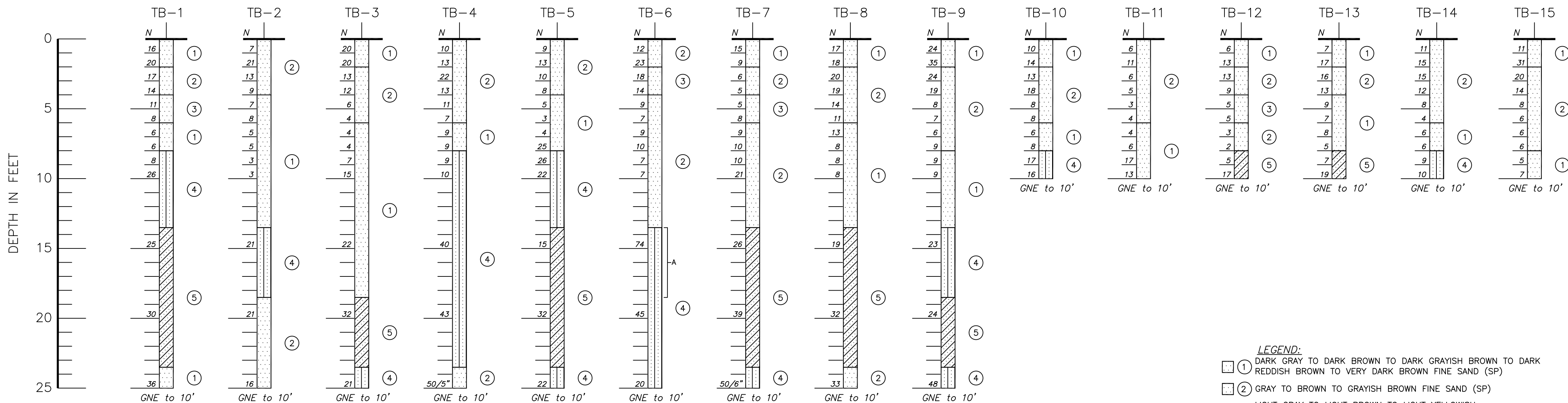
LEGEND:

- 4" Thick Sidewalk



CONCRETE SIDEWALK ON FLUSH SHOULDER ROADWAYS

LAST REVISION	DESCRIPTION:	FY 2023-24 STANDARD PLANS	CONCRETE SIDEWALK	INDEX	SHEET
11/01/19				522-001	2 of 2



LEGEND:

- 1 DARK GRAY TO DARK BROWN TO DARK GRAYISH BROWN TO DARK REDDISH BROWN TO VERY DARK BROWN FINE SAND (SP)
- 2 GRAY TO BROWN TO GRAYISH BROWN FINE SAND (SP)
- 3 LIGHT GRAY TO LIGHT BROWN TO LIGHT YELLOWISH BROWN FINE SAND (SP)
- 4 GRAY TO GRAYISH BROWN TO DARK BROWN TO DARK GRAYISH BROWN SILTY FINE SAND (SM)
- 5 LIGHT GRAYISH BROWN TO GRAYISH BROWN TO BROWN CLAYEY FINE SAND (SC)
- 6 DARK BROWN TO BLACK ORGANIC FINE SAND (SP)(PT)
- A WITH CEMENTED PIECES - HARDPAN
- (SP) UNIFIED SOIL CLASSIFICATION SYSTEM GROUP SYMBOL
- GNE GROUNDWATER NOT ENCOUNTERED
- N STANDARD PENETRATION RESISTANCE, IN BLOWS PER FOOT
- 50/1" 50 HAMMER BLOWS TO ADVANCE SAMPLING TOOL ONE INCH
- W MOISTURE CONTENT, IN PERCENT
- OC ORGANIC CONTENT, IN PERCENT
- Kv VERTICAL COEFFICIENT OF PERMEABILITY, IN FEET PER DAY

SITE PREPARATION SPECIFICATIONS (PER REPORT BY ANDREYEV ENGINEERING DATED 10/31/2022)

The building areas, plus a minimum margin of 5 feet beyond their outer lines, shall be cleared and stripped to remove all surface vegetation, roots, topsoil, organic debris, Stratum 6 organic fine sand, existing concrete/pavement/building materials, or any other encountered deleterious materials. All Stratum 6 organic fine sand shall be properly removed from beneath structural support areas, including the proposed building and pavement areas, plus a five-foot perimeter, and be replaced with compacted engineered fill in order to limit overlying structures from exposure to increased levels of differential settlement. After initial site preparation, the exposed foundation subgrade soils for the building areas shall be proof rolled and compacted to a minimum of 95% of the soil's modified Proctor maximum dry density as determined by ASTM Specification D-1557 before any fill material is placed. Compaction shall be completed to a depth of 2 feet below exposed subgrade. The exposed subgrade within pavement areas shall be proof rolled and compacted to a minimum of 95% of the soil's modified Proctor maximum dry density as determined by ASTM Specification D-1557. In-place density tests shall be performed on each lift by an experienced engineering technician working under the direction of a registered geotechnical engineer to verify that the recommended degree of compaction has been achieved. We suggest a minimum testing frequency of one (1) test per lift per 2,500 square feet of area within structural limits and one (1) test per lift per 10,000 square feet in pavement areas. This fill shall extend a minimum of 5 feet beyond building lines to prevent possible erosion or undermining of footing bearing soils. Further, fill slopes shall not exceed 2 horizontal to 1 vertical (2H: 1V). All fill placed in utility line trenches and adjacent to footings beneath slabs on grade shall also be properly placed and compacted to the specifications stated above. However, in these restricted working areas, compaction shall be accomplished with lightweight, hand-guided compaction equipment and lift thicknesses shall be limited to a maximum of 4 inches loose thickness.

Andreyev Engineering, Inc.	GEOTECHNICAL INVESTIGATION PROPOSED SITE IMPROVEMENTS
APPROXIMATE SCALE: 1"=5'	DATE: 10/31/22 ENGINEER: RJ
	PROJECT NO: 22-127 DRAWN BY: DLS
	FIGURES 4, 5 & 6

RIDDLE - NEWMAN ENGINEERING, INC.
115 NORTH CANAL STREET
LEESBURG, FLORIDA 34748
PHONE (352) 787-7482
FAX (352) 787-7412
keith@riddlenewman.com
CA# 00002883

RIDDLE NEWMAN ENGINEERING INC.
ESTABLISHED 1981

REV #	REV #	REV #	REV #	REV #
1	2	3	4	5
11/01/19	11/01/19	11/01/19	11/01/19	11/01/19

KEITH E. RIDDLE, P.E.
STATE OF FLORIDA
PROFESSIONAL ENGINEER
LICENSE NO. 38800

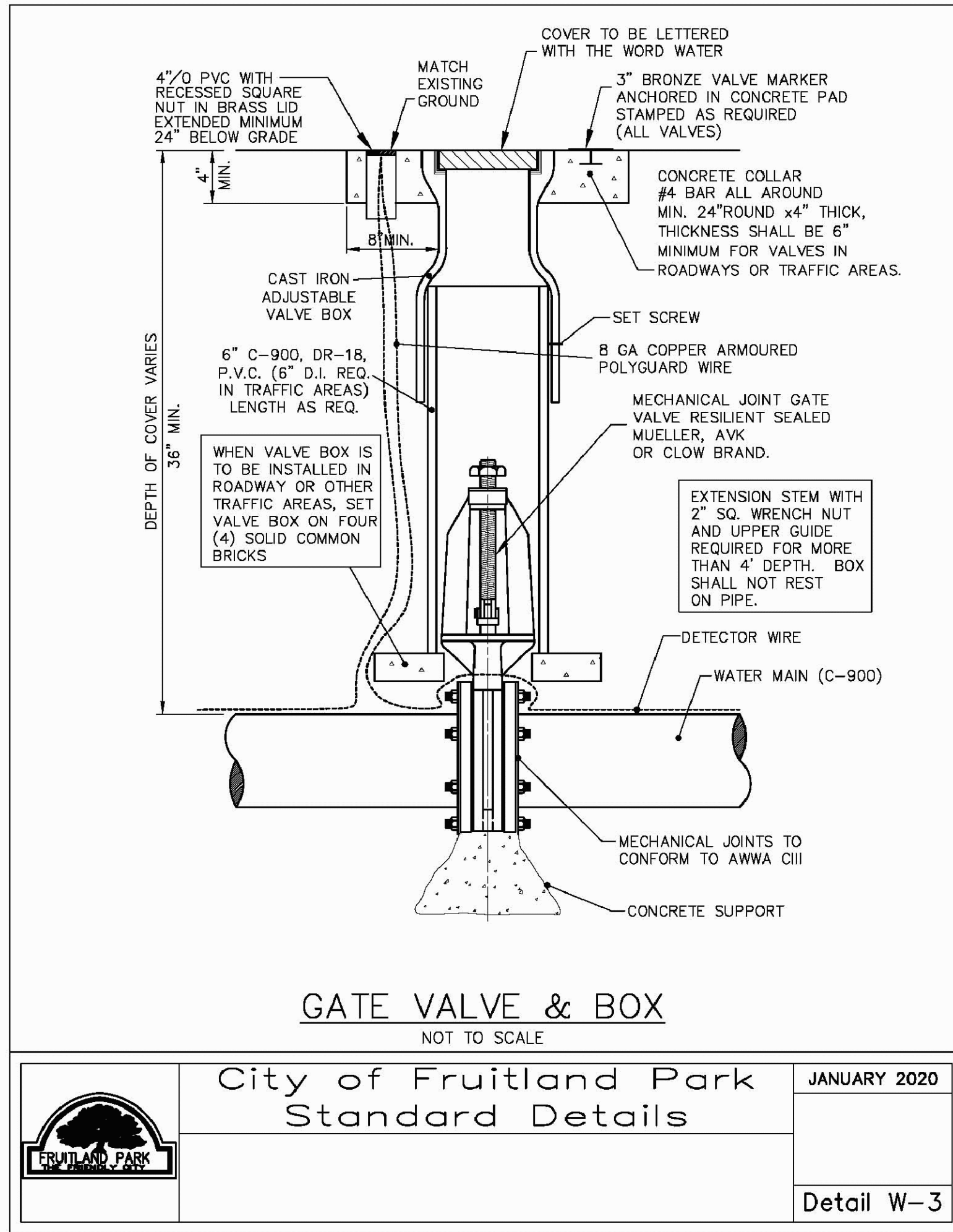
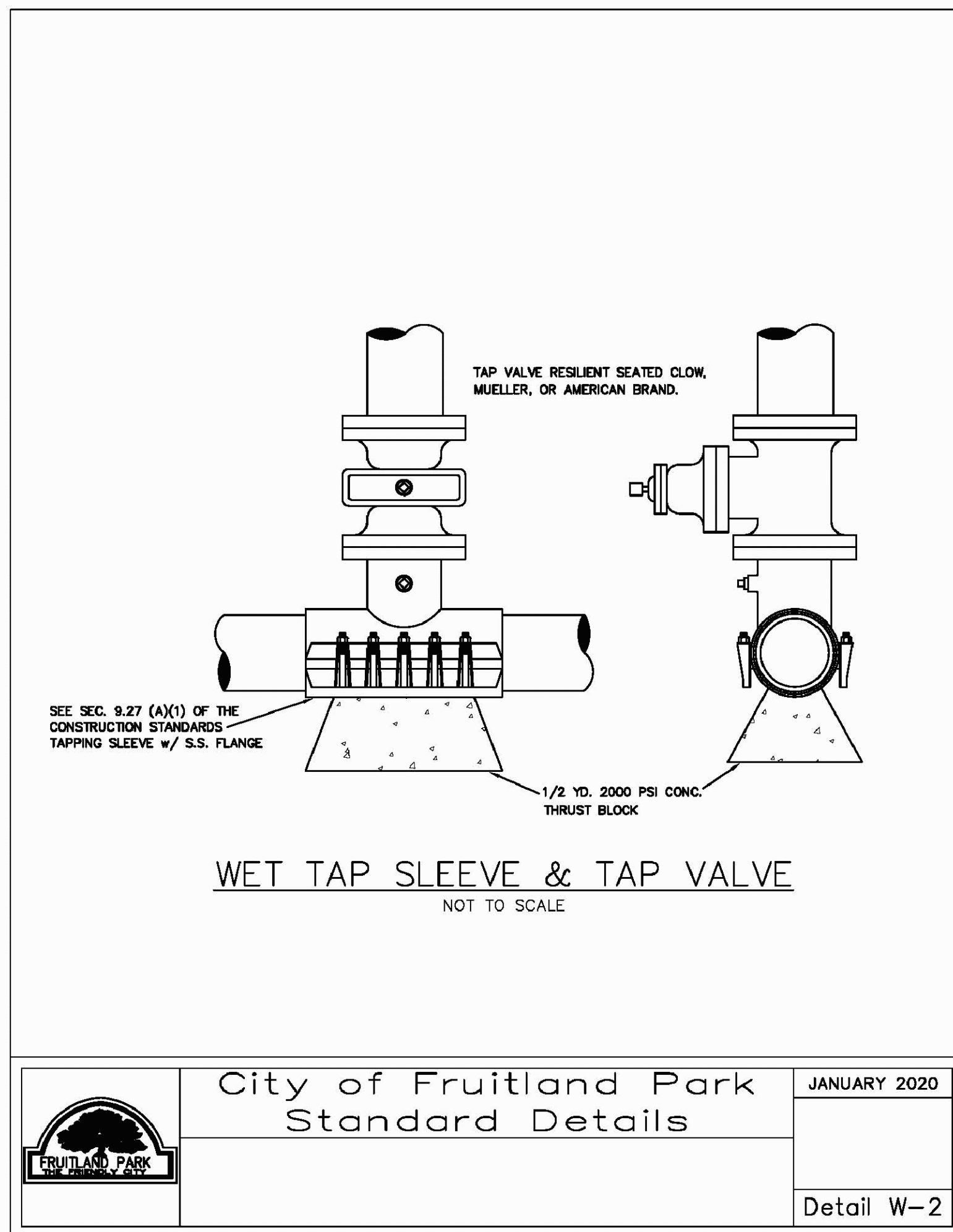
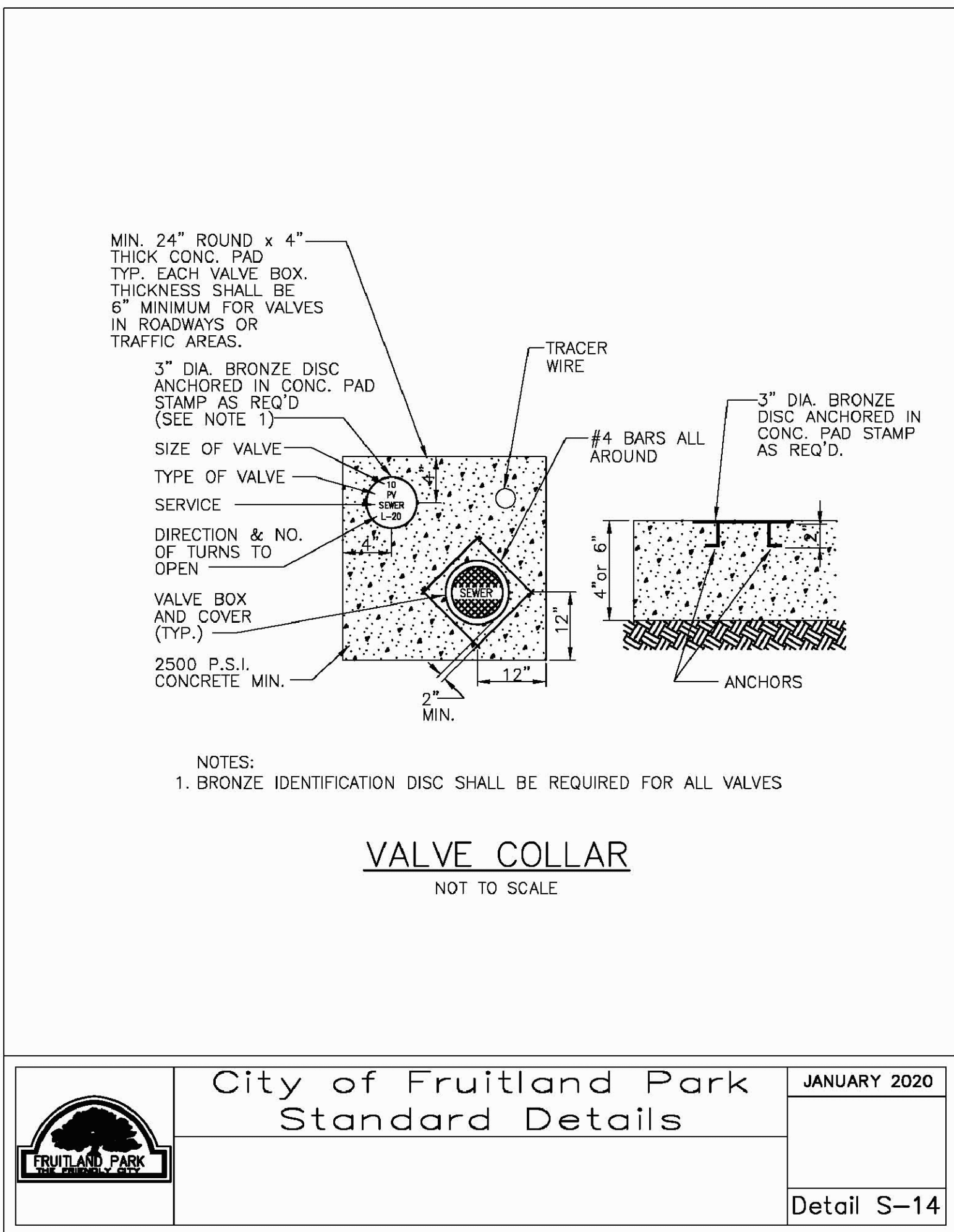
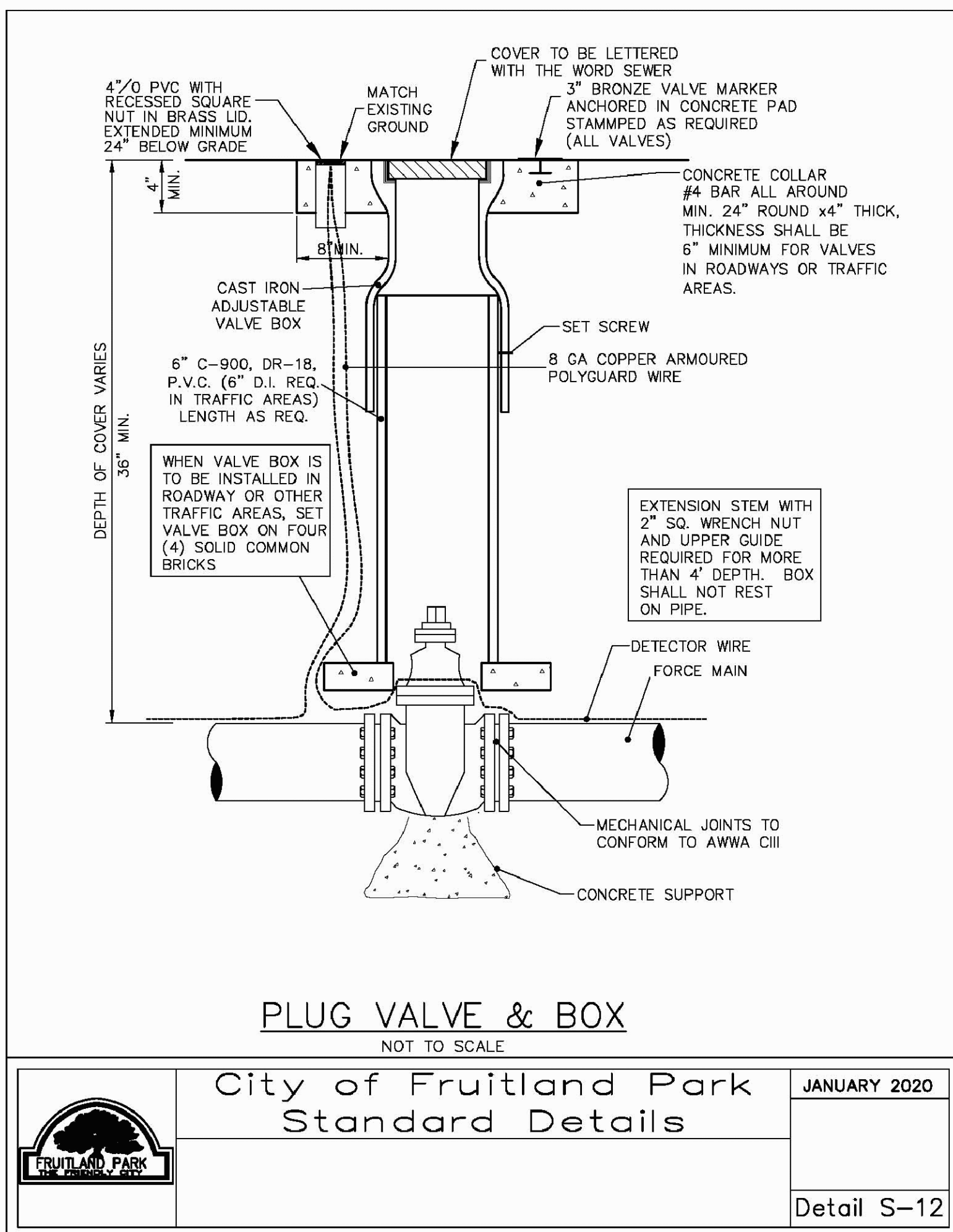
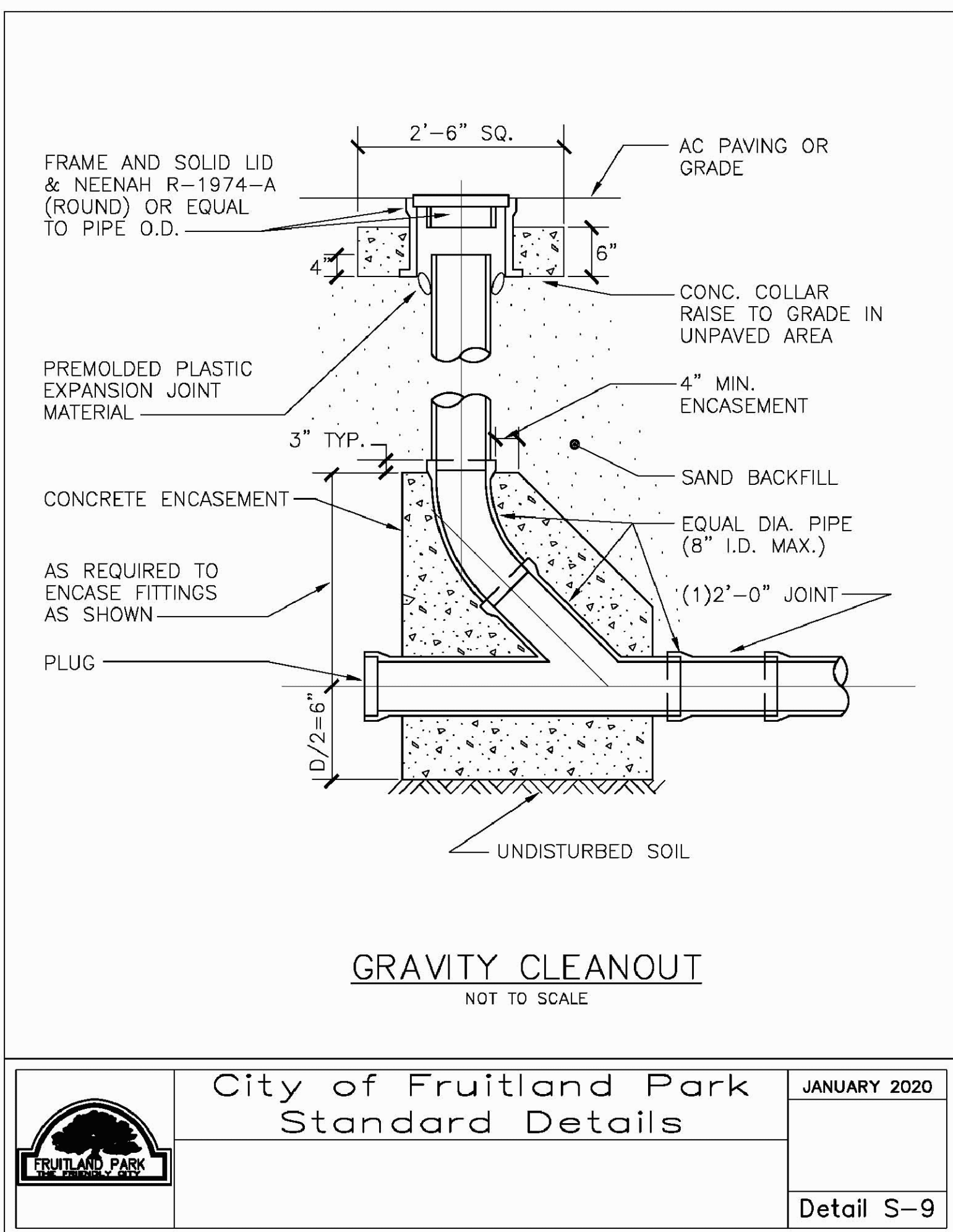
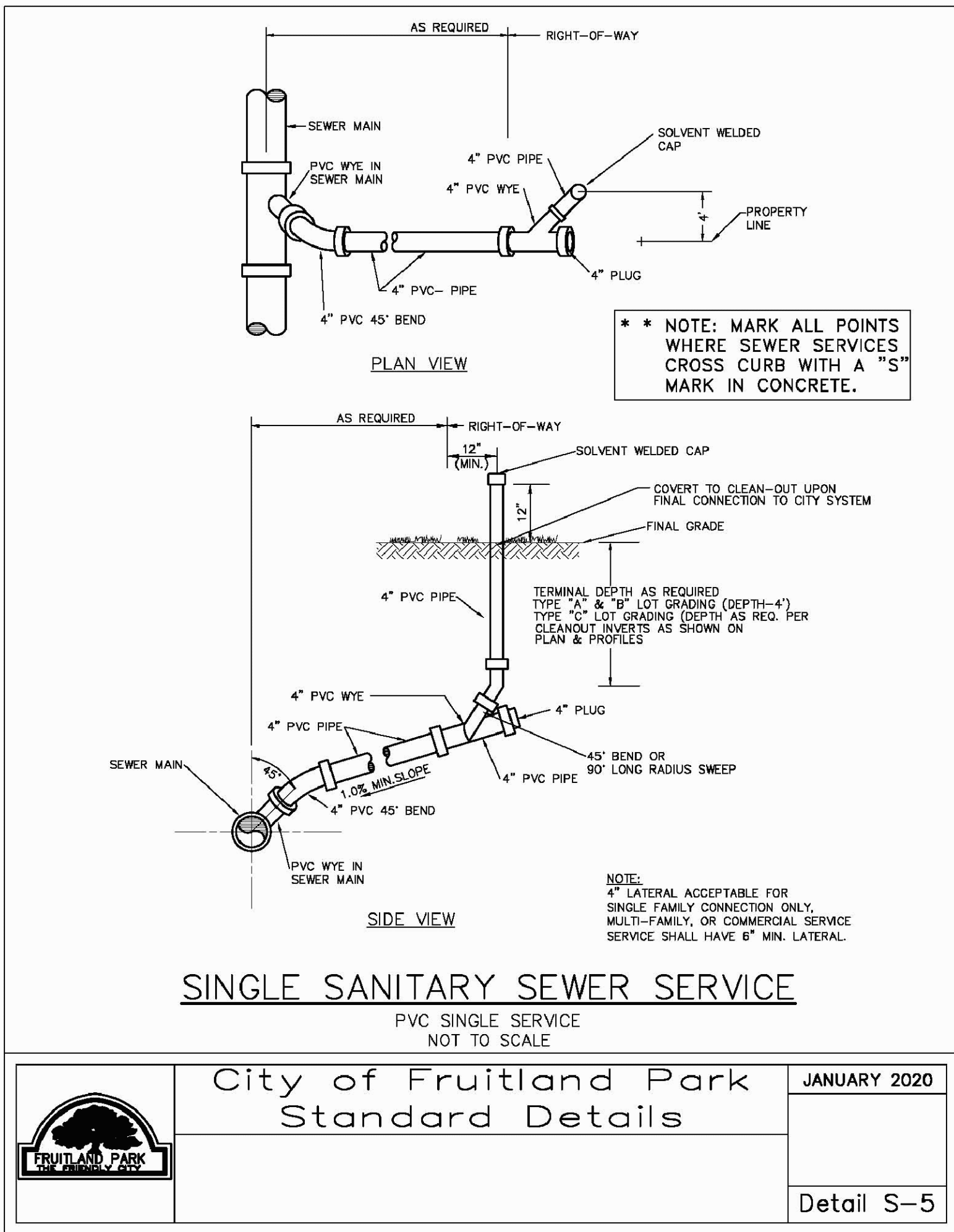
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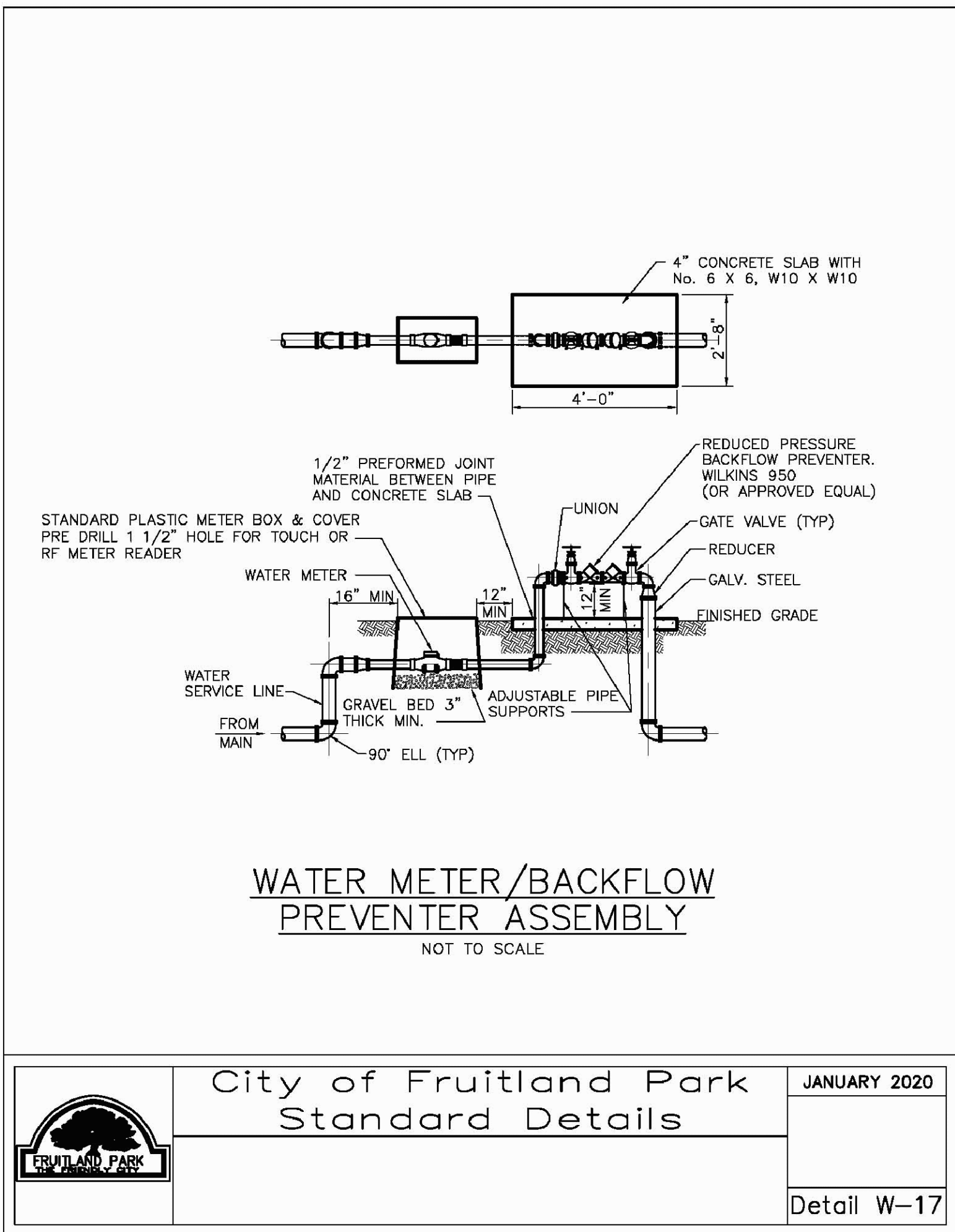
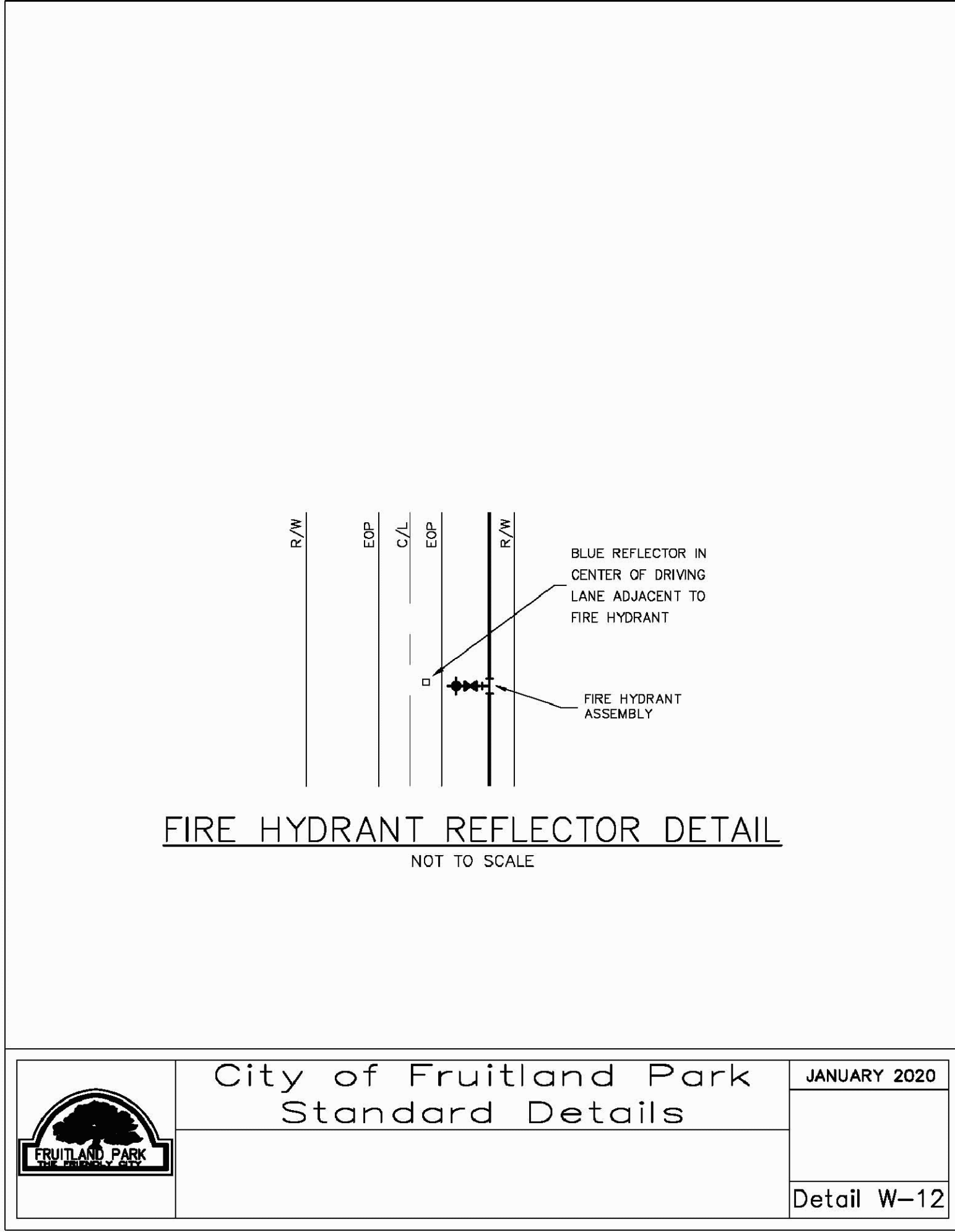
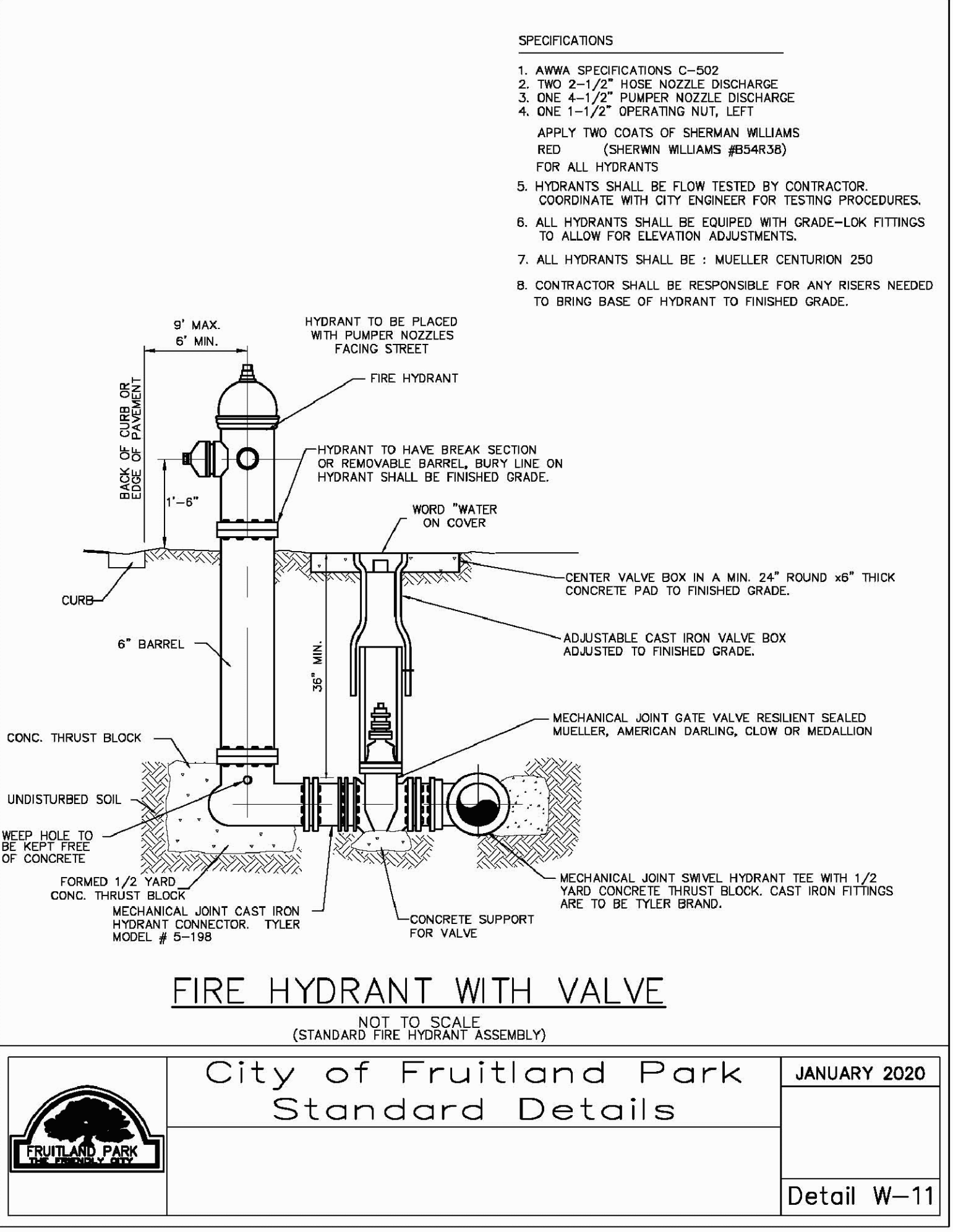
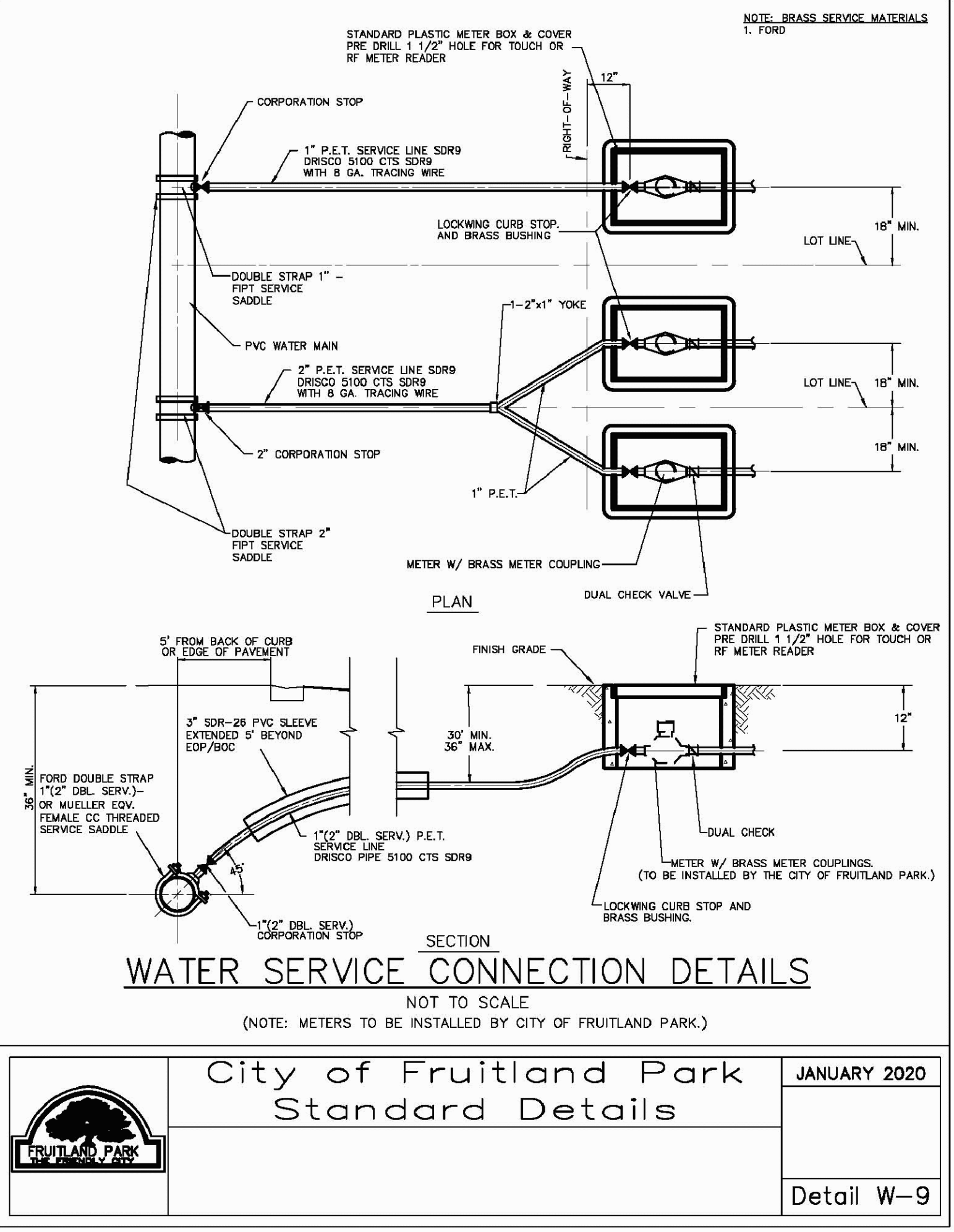
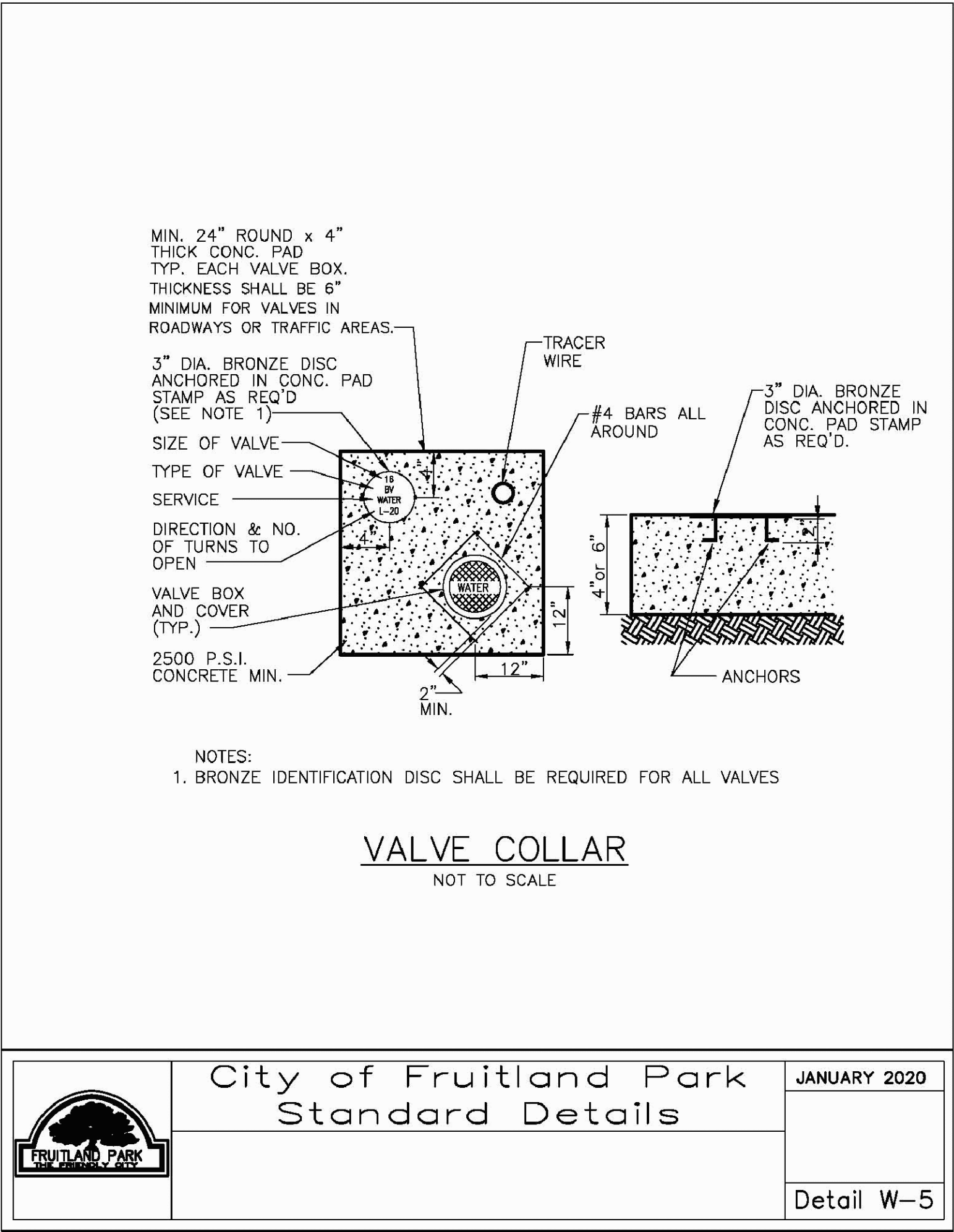
DRAWN	R.S.H.
CHECKED	K.E.R.
SCALE	1"=5'
DATE	1/11/23
PROJECT NO.	22-13

SOIL BORING PROFILES / DETAILS
LAKESIDE STORAGE II
FRUITLAND PARK
FLORIDA

SHEET NO.

C5.2

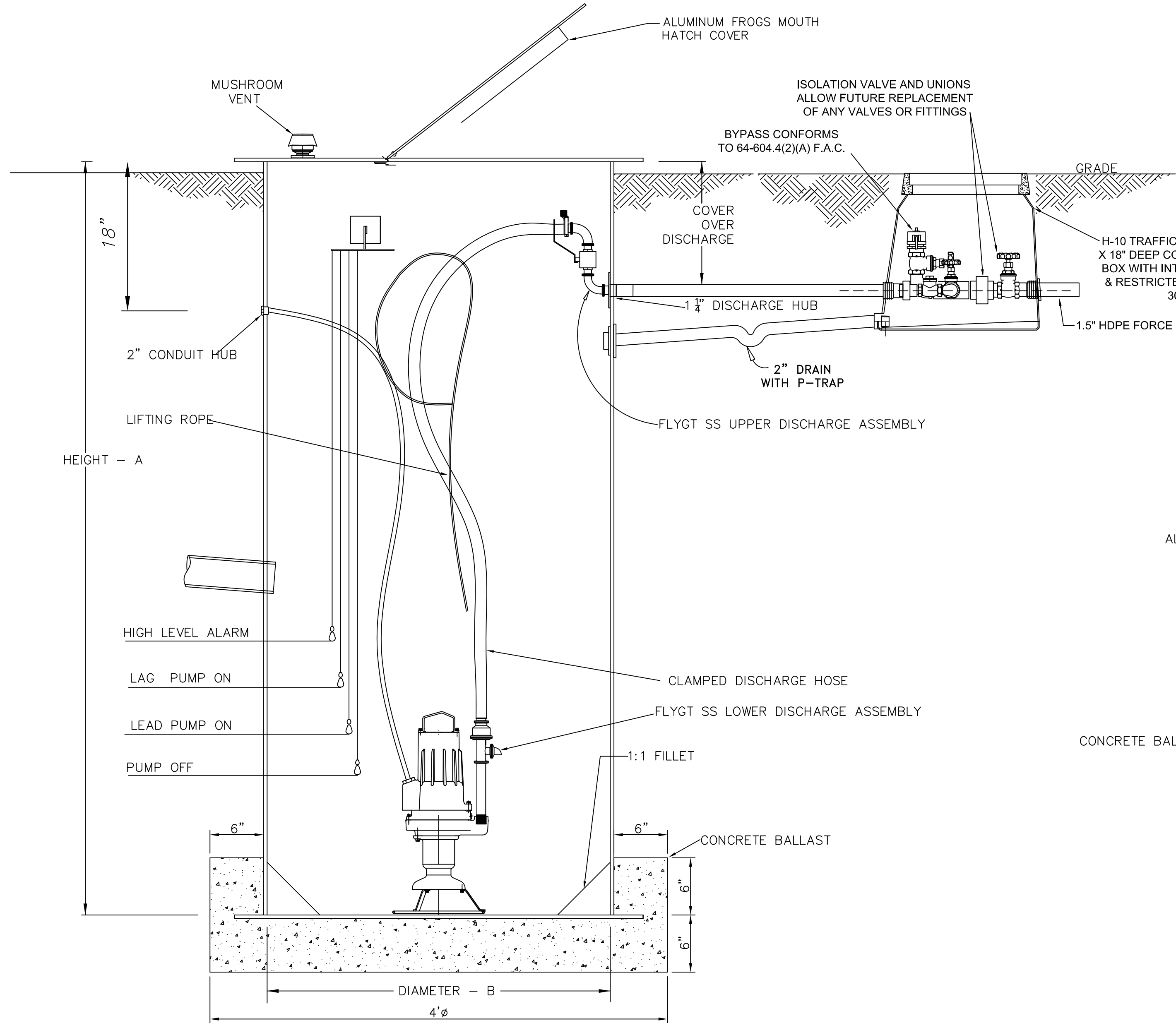




PUMP INFORMATION	
MANUFACTURER	BARNES
MODEL	SERIES ZSGV
HORSEPOWER	2.0
VOLTAGE / PHASE	230 / 3
DESIGN FLOW (GPM)	15.0
DESIGN HEAD (FEET)	40.0 *

* PUMP STATION SUB-CONTRACTOR SHALL OBTAIN LINE PRESSURE IN EXISTING 8" FORCE MAIN PRIOR TO ORDERING PUMP. REPORT PRESSURE TO ENGINEER FOR VERIFICATION OF SYSTEM OPERATING PARAMETERS AND VERIFICATION OF PUMP SELECTION.

BASIN DIMENSIONS	
DIAMETER - B	HEIGHT - A
<input checked="" type="checkbox"/> 36"	<input type="checkbox"/> 84"
<input type="checkbox"/> 48"	<input type="checkbox"/> 96"
<input type="checkbox"/> 60"	<input type="checkbox"/> 120"
<input type="checkbox"/> OTHER	<input checked="" type="checkbox"/> OTHER 72"
VALVE BOX DIMENSIONS	
<input type="checkbox"/> 23" X 36" X 18"	



LIFT STATION SECTION VIEW

DUPLEX CONTROL PANEL:
CONTROL PANEL SHALL BE ASSEMBLED AND BUILT BY A UL508A CERTIFIED MANUFACTURE FACILITY.

THE ENCLOSURE SHALL BE NEMA 4X FIBERGLASS WITH PADLOCKABLE LATCHES.

THE ENCLOSURE SHALL BE ABLE TO BE WALL MOUNTED.

THE FOLLOWING COMPONENTS SHALL BE MOUNTED THROUGH THE ENCLOSURE:
RED ALARM BEACON (LIGHT)
ALARM HORN
GENERATOR RECEPTACLE WITH WEATHERPROOF COVER
ALARM SILENCE PUSHBUTTON

THE FOLLOWING COMPONENTS SHALL BE MOUNTED THROUGH THE INNERDOOR:
MAIN CIRCUIT BREAKER
EMERGENCY CIRCUIT BREAKER
MECHANICAL INTERLOCK FOR EMERGENCY AND MAIN BREAKERS
SHORT CIRCUIT PROTECTORS
CONTROL CIRCUIT BREAKER
SEAL FAILURE INDICATOR LIGHTS
HAND-OFF-AUTO SELECTOR SWITCHES
PUMP-RUN PILOT LIGHTS
POWER ON PILOT LIGHT
ELAPSE TIME METERS (NON-RESETABLE)
GFI DUPLEX CONVENIENCE OUTLET

MISCELLANEOUS: ALL WIRING ON THE BACKPANEL SHALL BE CONTAINED WITHIN THE WIRING DUCT. ALL WIRING BETWEEN THE INNERDOOR AND THE BACKPANEL SHALL BE CONTAINED WITH A PLASTIC SPIRAL WRAP.

EACH WIRE SHALL HAVE A WIRE NUMBER AT EACH END TO CORRESPOND TO THE AS-BUILT DRAWING FOR FIELD TROUBLESHOOTING.

THE CONTROL PANEL SHALL BE ASSEMBLED BY A UL508A CERTIFIED MANUFACTURING FACILITY.

EXAGGERATED FOR DETAIL - N.T.S.

FASTENERS AND APPURTENANCES: ALL FASTENERS, LIFTING CABLES, FLOAT CABLE BRACKET, HINGES, AND APPURTENANCES SHALL BE MADE OF 304SS MINIMUM.

1. A 304SS SLIDE/LATCH ASSEMBLY SHALL BE PROVIDED FOR HOLDING THE DOORS OPEN ON THE WET WELL AND VALVE BOX.
2. SLIDE RAILS SHALL BE MADE OF SCH 40 304SS PIPE.
3. PUMP LIFTING CABLES/CHAINS SHALL BE 304SS.
4. PUMP LIFTING BALES SHALL BE MADE OF 304SS.

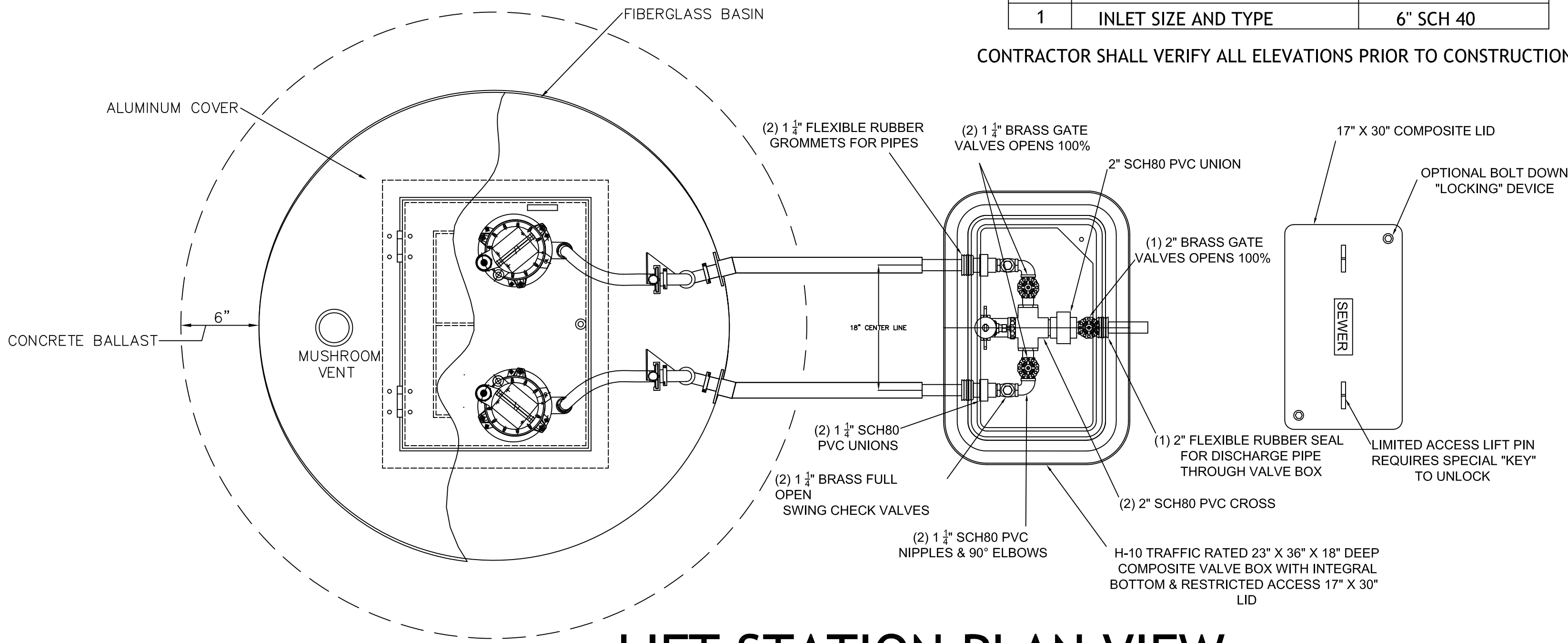
EXECUTION:

INSTALLATION SHALL BE IN STRICT ACCORDANCE WITH THE MANUFACTURE'S RECOMMENDATIONS IN THE LOCATIONS SHOWN ON THE DRAWINGS.

CERTIFIED ELECTRICIAN SHALL MOUNT CONTROL PANEL AND CONNECT POWER SERVICE TO PANEL PRIOR TO STARTUP AND FACTORY REP SITE VISIT.

THE PUMP CONTROLS AND PUMPS SHALL BE CHECKED FOR PROPER OPERATION AND ENSURE THAT ALL LEVEL CONTROLS ARE IN ACCORDANCE WITH THE PLANS AND FULLY FUNCTIONING.

PUMP STATION SHALL BE VENTED PER MANUFACTURER'S RECOMMENDATIONS.



LIFT STATION PLAN VIEW

BASIN INSTALLATION INSTRUCTIONS:

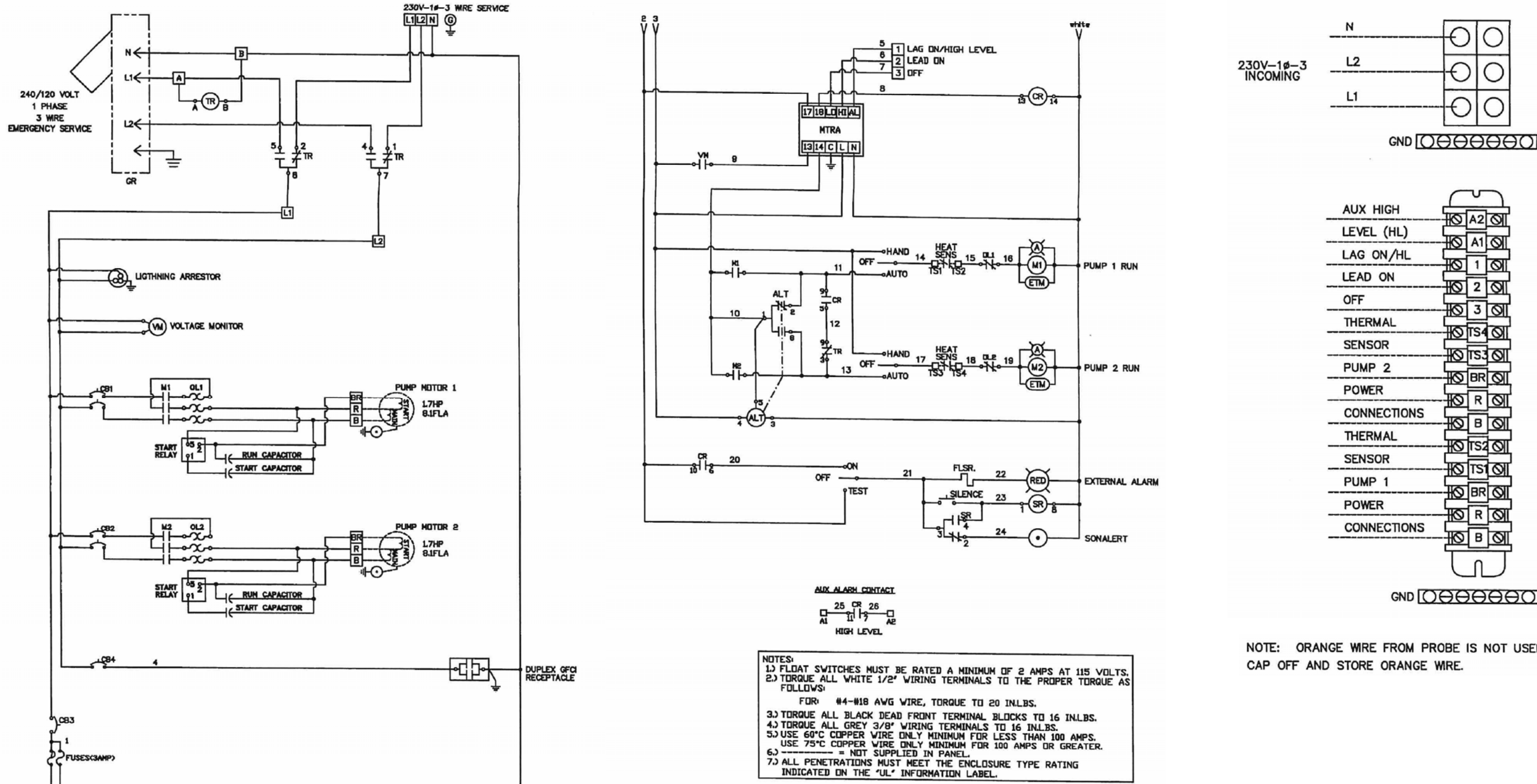
1. INSPECT ALL MATERIALS SUPPLIED TO ENSURE THERE ARE NO DAMAGES DUE TO SHIPPING PRIOR TO INSTALLATION.
2. EXCAVATE HOLE LARGE ENOUGH TO ACCOMMODATE BASIN, UNDERGROUND PIPING, BACKFILL MATERIAL, AND ADEQUATE WORKING SPACE.
3. PREPARE THE BOTTOM OF THE EXCAVATED HOLE WITH 6" OF BACKFILL MATERIAL OR CONCRETE PAD. CHECK BASE TO INSURE IT IS LEVEL AND SMOOTH.
4. INSTALL BASIN ON GRAVEL BASE OR CONCRETE PAD, ANCHOR IF NECESSARY.
5. CONCRETE MAY BE PORED AROUND BASIN BOTTOM IF BALLAST IS REQUIRED FOR BUOYANCY.
6. BACKFILL WITH PEA GRAVEL 4" TO 6" AROUND THE ENTIRE PERIPHERY OF THE BASIN/COMPACTED BACKFILL MATERIAL IN 12" LIFTS. STOP AND CONNECT PIPING AS REQUIRED.

RECOMMENDED BACKFILL MATERIAL:

GRAVEL OR STONE TO BE FREE FLOWING, NATURALLY ROUNDED AGGREGATE WITH A PARTICLE SIZE OF NOT LESS THAN 3/8" OR LARGER THAN 3/4" IN DIAMETER.

ELECTRICAL NOTES:

1. DISCONNECT IS REQUIRED WITHIN SIGHT OR 50' MAX FROM PANEL LOCATION.
2. COORDINATE ALL ELECTRICAL WORK PRIOR TO CONSTRUCTION.
3. PANEL SHALL BE MANUFACTURED TO UNDERWRITERS'S LABORATORIES STANDARDS AND LABELED ACCORDINGLY.
4. EACH FLEXIBLE CABLE SHALL BE PROVIDED WITH A WATERTIGHT SEAL AND SEPARATE STRAIN RELIEF.
5. ELECTRICAL EQUIPMENT EXPOSED TO WEATHER SHALL MEET THE REQUIREMENTS OF WEATHERPROOF EQUIPMENT NEMA 4X.
6. A 110VOLT POWER RECEPTACLE WITH GROUND FAULT INTERRUPTION (GFI) PROTECTION SHALL BE AVAILABLE TO FACILITATE MAINTENANCE EITHER INSIDE THE CONTROL PANEL OR WITHIN 25 FEET OF CONTROL PANEL.
7. ALL ELECTRICAL WORK SHALL BE IN ACCORDANCE WITH LOCAL CODES.
8. ELECTRICIAN SHALL SEAL OFF CONDUIT RUNS WITH APPROPRIATE MATERIAL.
9. CONTRACTOR SHALL VERIFY POWER SOURCE PRIOR TO ORDERING EQUIPMENT.
10. NEUTRAL TO BE SUPPLIED FOR SINGLE PHASE AND THREE PHASE POWER.
11. ELECTRICAL EQUIPMENT SHALL BE INSTALLED ABOVE THE 100'-YEAR FLOOD ELEVATION (WHERE APPLICABLE).



LIFT STATION SCHEDULE

1	TOP OF BASIN	127.25
1	INLET INVERT	123.86
1	HIGH WATER LEVEL ALARM	123.86
1	LAG PUMP ON	123.75
1	LEAD PUMP ON	123.25
1	PUMPS OFF	122.25
1	BOTTOM OF BASIN	121.25
1	COVER OVER DISCHARGE	18 INCHES
1	INLET SIZE AND TYPE	6" SCH 40

CONTRACTOR SHALL VERIFY ALL ELEVATIONS PRIOR TO CONSTRUCTION.

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FAX (352) 787-7412
keith@riddlenewman.com
CA# 00002883

RIDDLE
NEWMAN
ENGINEERING INC.

ESTABLISHED 1981

REV #5
REV #4
REV #3
REV #2
REV #1

STATE OF FLORIDA
PROFESSIONAL ENGINEER
LICENSE NO. 38800

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PUMP STATION DETAILS AND NOTES

LAKESIDE STORAGE II
FRUITLAND PARK

FLORIDA

SHEET NO.
C6.3

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FILE: 22.13/Lakeside StorageII

Lakeside Storage II

Variance Justifications

8/3/2023

LDC Section 162.040(b)(4) – Required number of parking spaces

This request has been withdrawn.

LDC Section 162.040(a)(3)(B) – Width of Loading Zone

This request has been withdrawn.

LDC Section 164.030(a)(1) – Landscape Islands in RV/Boat Storage Area

Review Criteria #1 – The location of the five (5) parking spaces designated in the RV/Boat storage area will not be seen from any direction due to the layout of the buildings surrounding the RV/Boat storage area. Neither the RV/Boats nor any staff/customer vehicles parked in those five (5) spaces will be seen from outside the project. Thus any landscaping planted adjacent to those five spaces will not be seen either.

Review Criteria #2 – The layout of most storage facilities provides a secure area contained inside of either buildings or perimeter fencing. The layout of this facility is consistent with other storage facilities constructed within the City of Fruitland Park.

Review Criteria #3 – Literal interpretation of the code would require landscaping internal to the development without adequate irrigation to maintain such landscaping and would place the landscaping in an area that does not provide any aesthetic enhancement to the project, the Owner/Customers, surrounding property owners, nor the general public.

Review Criteria #4 – We are providing enhanced landscaping in front of the building which exceeds the landscaping that would have been required in the parking area. The City Planner recommended a 3' wide landscape planted area. We are providing a 5' wide area which exceeds the recommendation.

Review Criteria #5 – The intent of the Code is to provide enhanced aesthetics to the general public. By relocating this landscaping to the front of the building, the enhanced aesthetics can be enjoyed by adjacent property owners and the general public.

LDC Section 159.030(e)(7) – Fire Hydrant Allowed on 8" Water Main

Review Criteria #1 – Special conditions exist because the City does not have a 10" water main in the area.

Review Criteria #2 – The special condition was not the fault of the registered property owner.

Review Criteria #3 – Bringing a larger line to this location is not financially feasible for the property owner and the larger line is not needed by the City. The City installed an 8" line in this area as that is what is needed.

Review Criteria #4 – An 8" line is adequate to provide the necessary fire flow. The code indicates a 10" line is required for warehousing and industrial uses, however this project is a mini-warehouse which is significantly different than an Industrial Warehouse facility.

Review Criteria #5 – The 8" line is existing and is already serving other existing properties in the area. The 8" line is adequate to service this use.

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

SITE PLAN AND VARIANCES

Owner: DNA Realty Trust, LLC

Applicant: DNA Realty Trust, LLC

General Location: 2600 US Hwy 441/27, at the intersection of Cook Drive and US-441

Number of Acres: 7.07 ± acres

Existing Zoning: Industrial

Existing Land Use: Industrial

Date: August 23, 2023

Description of Project

The subject property is 7.07 acres and consists of four parcels, a northern parcel (Alt Key 2919531), a southern parcel (Alt Key 2919469), and two parcels in between (Alt Key 2919523 and Alt Key 2919507). A single story 781 square foot manufactured office exists on the southern parcel (Alt Key 2919469). The proposed major site plan is to construct a 93,205 SF storage facility including an office for a total of 93,986 square feet on the northern portion of the site, along with associated loading, parking, and stormwater management areas. The building sizes proposed to be built are 76,795 square feet, 6,150 square feet, 6,160 square feet, and 4,100 square feet, along with an office and forty-six (41) RV/boat storage spaces.

The max ISR is 75%, maximum FAR is .50. The minimum lot size is 30,000 square feet and 200' roadway frontage. The required minimum open space is 25%, and setbacks are 50' for front, and 25' for side and rear.

	Surrounding Zoning	Surrounding Land Use
North	Industrial	Industrial
South	Commercial	Commercial
East	Commercial	Commercial
West	PUD	Multi-Family High Density

Assessment

Review Comments

Planning staff has consulted City legal counsel and has confirmed that no variance will be required for the loading space size.

The applicant states that they are requesting a variance for the landscaping island within the RV/boat storage parking area. The applicant indicated and as provided on the site plan, the storage area for the parking of RVs and boats cannot be seen by the general public as it is located behind the building. The LDR's state under Chapter 164, Section 164.030(2) that a landscape area shall be provided at the end of all parking rows. The landscaped area will be a minimum of 200 square feet and shall contain a minimum of one approved canopy tree, five shrubs and ground cover or grass. Staff recommends approval of the variance and approval of the condition that the front building perimeter be planted with 3 understory trees, 28 shrubs, and groundcover for every 350 square feet of planting area. The planting area would be a 3' strip. This would be considered comparable.

The applicant is also requesting a variance to utilize the 8" water main that is currently available in the area, versus a 10" water main. The closest 10-inch main is more than a half-mile away, and the closest 12" is about the same distance. There is an 8" main at the site that can serve the project, and the cost to install a 10-inch main would not be financially feasible. Staff defers to City Engineering on approval of an 8" main.

The rear access drive aisle on the southwest portion of the site only measures 29.4', however the minimum drive aisle width is 30'. Staff recommend reducing a couple of the spaces closest to the drive aisle to 9' X 18' to meet the minimum 30' requirement; however, planning staff defers to the City Engineer.

Recommendation

Staff supports approval of the variance for the landscaping island within the RV/boat storage parking area in the event that the applicant provides a minimum of a 3' and an average of 5' strip of perimeter landscaping along the front of the building containing a minimum of 3 understory trees, 28 shrubs, and groundcover for every 350 square feet of planting area in lieu of the landscaping island.

Staff defers to the City Engineer on the approval of the rear access drive aisle. Staff defers to City Engineer on the approval of an 8" main in lieu of a 10" main.

Staff recommends approval of the site plan subject to the approval of the variances.

- **VARIANCE 1: Requesting variance to Chapter 164, Section 164.030(a)(2)** Vehicle Use Area provides a landscape area shall be provided at the end of all parking rows and will be a minimum of 200 square feet and shall contain a minimum of one approved canopy tree, five shrubs and ground cover or grass.

- 1) Special conditions and circumstances exist which are peculiar to the land, structure or building involved, and which are not applicable to other lands, structures or buildings in the same zoning district;

RESPONSE: *The applicant has provided the following: The location of the five (5) parking spaces designated in the RV/Boat storage area will not be seen from any direction due to the layout of the buildings surrounding the RV/Boat storage area. Neither the RV/Boats nor any staff/customer vehicles parked in those five (5) spaces will be seen from outside the project. Thus any landscaping planted adjacent to those five spaces will not be seen either.*

- 2) The special conditions and circumstances are not the results of actions of the applicant and/or registered property owner;

RESPONSE: *The applicant has provided the following: The layout of most storage facilities provides a secure area contained inside of either buildings or perimeter fencing. The layout of this facility is consistent with other storage facilities within the City of Fruitland Park.*

- 3) Literal interpretation and enforcement of the Land Development Code regulations would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district under the terms of the Land Development Code, and would work unnecessary undue hardship on the applicant;

RESPONSE: *The applicant has provided the following: Literal interpretation of the code would require landscaping internal to the development without adequate irrigation to maintain such landscaping and would place the landscaping in an area that does not provide any aesthetic enhancement to the project, the Owner/Customers, surrounding property owners, nor the general public.*

- 4) Granting of the variance request will not confer on the applicant any special privilege that is denied by the Land Development Code to other lands, buildings or structures in the same zoning district; and

RESPONSE: *The applicant has provided the following: We are providing enhanced landscaping in front of the building which exceeds the landscaping that would have been required in the parking area. The City Planner recommended a 3' wide landscape planted area. We are providing a 5' wide area which exceeds the recommendation.*

- 5) The granting of the variance will be in harmony with the general intent and purpose of the Land Development Code, and will not be injurious to the surrounding properties or detrimental to the public welfare.

RESPONSE: The applicant provided the following: The intent of the Code is to provide enhanced aesthetics to the general public. By relocating this landscaping to the front of the building, the enhanced aesthetics can be enjoyed by adjacent property owners and the general public.

VARIANCE 2: Waiver to allow fire hydrant to be installed on the 8" water main.

- 1) Special conditions and circumstances exist which are peculiar to the land, structure or building involved, and which are not applicable to other lands, structures or buildings in the same zoning district;

RESPONSE: The applicant provided the following: Special conditions exist because the City does not have a 10" water main in the area.

- 2) The special conditions and circumstances are not the results of actions of the applicant and/or registered property owner;

RESPONSE: The applicant provided the following: The special condition was not the fault of the registered property owner.

- 3) Literal interpretation and enforcement of the Land Development Code regulations would deprive the applicant of rights commonly enjoyed by other properties in the same zoning district under the terms of the Land Development Code, and would work unnecessary undue hardship on the applicant;

RESPONSE: The applicant provided the following: Bringing a larger line to this location is not financially feasible for the property owner and the larger line is not needed by the City. The City installed an 8" line in this area as that is what is needed.

- 4) Granting of the variance request will not confer on the applicant any special privilege that is denied by the Land Development Code to other lands, buildings or structures in the same zoning district; and

RESPONSE: The applicant provided the following: An 8" line is adequate to provide the necessary fire flow. The code indicates a 10" line is required for warehousing and industrial uses, however this project is a mini-warehouse which is significantly different than an Industrial Warehouse facility.

- 5) The granting of the variance will be in harmony with the general intent and purpose of the Land Development Code, and will not be injurious to the surrounding properties or detrimental to the public welfare.

RESPONSE: The applicant provided the following: The 8" line is existing and is already serving other existing properties in the area. The 8" line is adequate to service this use.

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

ITEM TITLE:	Second Reading and Public Hearing – Ordinance 2023-018 Employee Manual Personnel Policies and Procedures
MEETING DATE:	Thursday, October 28, 2023
DATE SUBMITTED:	Thursday, October 5, 2022
SUBMITTED BY:	City Attorney/City Manager/Human Resources Director
BRIEF NARRATIVE:	Ordinance 2023-018 updated employee manual personnel policies and procedures. (The first reading was held on October 12, 2023.)
FUNDS BUDGETED:	N/A
ATTACHMENTS:	Ordinance, updated manual and affidavit
RECOMMENDATION:	Approval
ACTION:	Enact Ordinance 2023-018 to become effective immediately as provided by law.

ORDINANCE 2023-018

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, COUNTY OF LAKE, STATE OF FLORIDA, AMENDING SECTION 32.01, CHAPTER 32 OF THE CITY OF FRUITLAND PARK CODE OF ORDINANCES; ESTABLISHING PERSONNEL PROCEDURES AND RULES AS SET FORTH IN SECTION 4.08 OF THE CITY CHARTER; APPROVING THE CITY OF FRUITLAND PARK EMPLOYEE MANUAL OF PERSONNEL POLICIES AND PROCEDURES; PROVIDING FOR CONFLICTS, CODIFICATION AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission is authorized pursuant to Sec. 4.08 of the City Charter and Chapter 166, Florida Statutes to adopt this ordinance; and

WHEREAS, the City Commission previously adopted a Personnel Policies and Procedures Manual; however, it was necessary to update the manual to comply with current law, and establish best practices for the City's employees; and

WHEREAS, the City Commission desires to repeal previously adopted manuals and amendments thereto, and establish personnel procedures and rules by the adoption of the City of Fruitland Park Employee Manual of Personnel Policies and Procedures.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, LAKE COUNTY, FLORIDA, as follows:

SECTION 1. The above recitals are true and correct and, by this reference, are hereby incorporated into and made an integral part of this ordinance.

SECTION 2. Section 32.01 of the Code of Ordinances of the City of Fruitland Park, Florida, is hereby amended to read as follows:

Sec. 32.01. - Adoption of personnel policies and procedures manual.

The City of Fruitland Park Employee Manual of Personnel Policies and Procedures is hereby adopted by reference, as if it were fully incorporated herein.

SECTION 3. The City of Fruitland Park Employee Manual of Personnel Policies and Procedures, a copy of which is attached hereto is adopted and approved.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed and all ordinances or parts of ordinances not in conflict herewith are hereby continued in full force and effect.

SECTION 5. It is the intent of the City Commission of the City of Fruitland Park that the provisions of this ordinance shall be codified; and grants authority to the codifier to renumber or re-letter sections, and change the words in this ordinance to section, article, chapter or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 6. If any portion, clause, phrase, sentence or classification of this ordinance is held or declared

to be either unconstitutional, invalid, inapplicable, inoperative or void, then such declaration shall not be construed to affect other portions of the ordinance; it is hereby declared to be the express opinion of the City Commission of the City of Fruitland Park that any such unconstitutional, invalid, inapplicable, inoperative or void portion or portions of this ordinance did not induce its passage, and that without the inclusion of any such portion or portions of this ordinance, the City Commission would have enacted the valid constitutional portions thereof.

SECTION 7. The provisions within this ordinance shall take effect in accordance with the law.

PASSED AND ORDAINED this _____ day of _____, 2023, 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 DeGrave	____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Bell	____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Gunter	____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)
Commissioner Mobilian	____ (Yes), ____ (No), ____ (Abstained), ____ (Absent)

Approved as to form:

Anita Geraci-Carver, City Attorney

Passed First Reading: October 12, 2023

Passed Second Reading:



CITY OF FRUITLAND PARK

EMPLOYEE MANUAL OF PERSONNEL POLICIES AND PROCEDURES

Approved by Commission: _____

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MISSION STATEMENT

The City of Fruitland Park has one overall, all-encompassing, driving mission and that is to make this city a great place to live, work or visit.

To accomplish this the City Commission and staff are committed to providing effective governance and the provision of services in a cost-effective manner.

The Fruitland Park City Commission understands the need to create a quality of life that strives to meet the needs of all the citizens of our community.

Our mission is simple and straight forward:

Create fiscally sound policies.

- The effective delivery of services in the most efficient means at our disposal.
- Provide a high level of professionalism in the day-to-day operation of the City.
- Respect those who reside in, visit, and are employed in our community.
- The affirmation that there is ongoing accountability to the citizenry by elected and appointed officials as well as everyone who works for the City.
- Most importantly, to utilize the City's resources as best we can to provide the highest quality of life for all our citizens.



WELCOME LETTER FROM THE CITY MANAGER

Welcome to the City of Fruitland Park. You've been given the opportunity to become part of the City's team because you have demonstrated an employment background, and personal qualities the city looks for in our workforce.

As a member of the team just know that we expect a lot from you. City employees by the nature of our work inherit public trust and we take this obligation seriously. As a new employee you now take on that responsibility.

The employee handbook you now have in your possession is designed to acquaint you with the City's employment policies and procedures. Please read the handbook carefully, retain it for future reference.

If you have any questions, the City has an *"open door"* policy, you may talk to your supervisor, human resources or come see me anytime. We are here to assist you.

The city places great value on our employees. If you are willing to learn, demonstrate ability, have a positive attitude, and exhibit a good work ethic your future here should be a rewarding one.

It is my hope you will bring a positive attitude with you to work every day. I wish you every success during your time with the City and trust you will find the experience beneficial and rewarding.

Gary La Venia

PURPOSE OF THE EMPLOYEE MANUAL

The purpose of this employee manual is to establish and maintain a reasonable system for administration of all personnel matters, to remind employees to work safely by following safety policies and procedures, and for employees to understand the behaviors and standards that are expected of them while employed by the City.

The City Manager is responsible for ensuring the employees follow the City's policies and that the principles of fairness and merit are the basis for all personnel actions. The City Manager may delegate the responsibility of assisting in the administration of these personnel policies and procedures to the Human Resources Director, and to the Supervisors and Department Directors, but in the event, there is a question about any of the content, the final interpretation rests with the City Manager.

The City Manager reserves the right to modify or discontinue the policies and benefits set forth in this manual at any time without notice. It may be updated periodically as the need arises and any revisions created will be approved by the City Manager. The City Manager shall advise the City Commission of any changes. No administrative official other than the City Manager shall change, modify, or vary any policy in this handbook unless designated by the City Manager in writing, to do so.

For purposes of this manual, the following terms, phrases, words, and their derivations shall have the meaning given herein. When inconsistent with the context, words used in the present tense include the future. Words in the plural number include the singular number, and words in the singular number include the plural number. The word "shall" is mandatory and directive.

A word importing the masculine gender only shall also extend and is applicable to females, and to those who may identify as "other."

It is important to note that this Employee Manual does not constitute an employment contract between the City and the employee, and it should not be construed as such. Florida is an “at will” state, therefore, every employee is considered an “at will” employee. Meaning, you can be fired for any reason, or no reason, and you have the liberty of terminating your employment with or without a reason, and with or without notice.

Acknowledgment of Employee Handbook

When an individual receives a copy of this employee manual, s/he will be asked to sign the acknowledgement form shown in (Appendix A). This form will be signed and dated and kept in the employee’s individual personnel file. This represents your agreement to acknowledge receipt and to read the employee handbook. Your signature will indicate your agreement to abide by the rules, policies and procedures outlined in this employee manual.

ADMINISTRATION OF PERSONNEL POLICIES

The City Manager shall be responsible for ensuring the effective administration of the policies and procedures and may delegate such functions as deemed necessary for the implementation of this system. Therefore, the City Manager, or his appointee, shall be responsible for directing and coordinating the personnel activities of the City, understanding the ultimate interpretation and decision rests with the City Manager.

These include, but are not limited to, the following:

Appointee- Human Resources Director, or his/her appointee

- (a) Conducting compensation market analysis, preparation of job pay- grades, compensation plan, and administering the plan.
- (b) Designing and implementing a hiring/selection process which includes writing job descriptions, recruiting, advertising, testing, interviewing, scoring, and selecting candidates in a nondiscriminatory manner, or training others to do so.
- (c) Reviewing the appointment, promotion, demotion, transfer, discipline, discharge, and other actions affecting individuals employed by the City understanding the final authority on these matters is the City Manager.
- (d) Supervising, developing, and maintaining the personnel system including written forms, procedures, and employee files.
- (e) Conducting employee orientation, training and development, counseling, and career development in conjunction and with the cooperation of the Department Directors.

- (f) Administering the benefits provided by the City.
- (g) Along with the City Manager, will review performance evaluations for all employees to ensure consistency and fairness.
- (h) Administering the personnel policies and procedures.
- (i) Managing public risk issues through the insurance carrier and litigation pertaining to personnel or other risk categories.
- (j) Maintaining personnel files for each employee in accordance with Florida's records laws.
- (k) After an employee has left employment, the personnel file will be kept in the Human Resources office for a period of one year. After one year, all personnel records will be handed over to the City Clerk and be retained according to retention requirements outlined in Florida's statutes and public records laws.

Appointee(s)- Department Directors

Department Directors, in addition to the Human Resource Director, are responsible for administering the policies and procedures established within this handbook and may establish such written rules and procedures as deemed necessary for the efficient and orderly administration of their own department but may not change any policy contained in this manual. Such department rules are subject to the approval of the City Manager before they become effective and must be consistent with the guidelines established within this manual and align with the city's mission and values.

The City Manager and the Human Resources Director must be provided with a copy of any departmental rules or procedures created by department heads.

Appointee(s)- Safety Committee

The City of Fruitland Park's management team has a sincere concern for the welfare and safety of its employees. Accidents are the result of "unsafe conditions" and "unsafe actions". It is our goal to prevent both. Therefore, the City Manager is responsible for designating an employee as the Safety Director. The Safety Director will be responsible for:

- (a) Forming a committee to write and update safety policies and procedures as necessary,
- (b) Conducting regular training on safety policies and procedures as deemed necessary.
- (c) Ensuring all employees work safely.

Directors may choose to hold training and safety meetings more frequently and create safety procedures specifically related to their own department. If this is the case, a copy must be provided to the Human Resources Department to keep on file.

SECTION I.

MAJOR EMPLOYMENT LAW STATEMENTS AND POLICIES

Policy Number	Policy Title	Effective Date	Last Revised
Policy 1.0	Equal Employment Opportunity	Upon Approval of handbook	08/30/2022
Policy 1.1	Anti-Harassment Policy (Title VII)		08/30/2022
Policy 1.2	Americans With Disabilities Act		08/30/2022
Policy 1.3	Fair Labor Standards Act		08/30/2022
Policy 1.4	Family Medical Leave Act		08/30/2022
Policy 1.5	Drug Free Workplace		08/30/2022
Policy 1.6	Immigration Reform and Control Act		11/03/2022
Policy 1.7	Uniform Services Employment & Re-employment Act		11/04/2022

1.0 EQUAL EMPLOYMENT OPPORTUNITY

A. PURPOSE.

To provide equal opportunities to individuals in a nondiscriminatory manner.

B. POLICY.

The City of Fruitland Park in accordance with state and federal laws, is committed to principles of Equal Employment Opportunity (EEO) and has set forth definite steps of positive action to meet its legal and moral responsibilities.

All employees have the right to work in an environment free from all forms of discrimination. The City will not discriminate in any of its employment processes based on race, color, religion, sex/gender identity, sexual orientation, pregnancy, national origin, ethnicity, age, disability/handicap, marital/familial status, veteran status, and genetic information or any other legally protected characteristic.

The City's EEO policy is applicable to all its personnel processes which include recruiting, hiring, promotion, transfer, upgrading, layoffs, retention, compensation, benefits, training, performance management, discipline and termination, and all other privileges, terms, and conditions of employment.

Any employee who believes s/he is the victim of discriminatory conduct must report it immediately to his supervisor when it occurs. In the event you feel for any reason that you cannot discuss the matter directly with your supervisor, you must discuss it with the Human Resources Director or the City Manager. Discrimination (*See also the Prohibition of Harassment policy*), in any form, will be treated by management with zero tolerance. Any employee who violates this policy will be subject to discipline up to and including discharge. The City Manager and/or the management team will act immediately to investigate any valid allegation of discriminatory conduct.

C. EEO OFFICER:

The City Manager, or his designee, is responsible for administering and monitoring the personnel processes in compliance with the EEO policy. The City Manager designates the Human Resources Director to administer and enforce the EEO policy in all terms and conditions of its employment programs. However, all employees are responsible for abiding by and enforcing the City's EEO policy.

D. CONSEQUENCES FOR VIOLATIONS

Any employee who violates this policy will be subject to disciplinary action, up to and including termination of employment.

1.1 PROHIBITION OF HARASSMENT STATEMENT AND POLICY

A. PURPOSE.

To comply with Federal and state laws by preventing harassment in any form that contributes to an environment where individuals feel harassed.

B. POLICY.

The City of Fruitland Park and federal and state laws prohibit harassment of any employee or applicant for employment, based on certain categories. The City is committed to maintaining a work environment free of harassment based upon race, color, national origin, sex, gender, pregnancy, sexual orientation, gender identity, disability/handicap, genetic information, religion, age, military service, veteran status, and marital status.

Examples of harassment includes conduct such as slurs, jokes, displaying of inappropriate pictures, intimidation, bullying, or other verbal or physical attack upon a person because of race, color, religion, sex/gender, gender identity, sexual

orientation, national origin, age, disability, family, or veteran status, genetic, or other legally protected characteristics. This policy expressly applies to all employees, including supervisory personnel.

C. PRACTICE.

All employees are responsible for conducting themselves in a business-like manner that provides respect for others. It is the affirmative responsibility of all City employees to maintain a workplace free from harassment and intimidation of whatever nature. Any behavior or action that is unduly coercive, intimidating, harassing or sexual in nature is inappropriate and prohibited. This guideline applies to all business or related interactions between employees, applicants, supervisors and managers, individuals we serve (the public), vendors, and visitors.

Each supervisor/manager is responsible for administering employment practices in a manner that is consistent with this policy.

All employees are urged to exercise common sense and respect for others.

As a guide for supervisors, sexual harassment is defined based on the EEOC definition as:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- a) Submission to such conduct is made either explicitly or implicitly, a term or condition of an individual's employment,*
- b) Submission to, or rejection of, such conduct by an individual is used as the basis for employment decisions affecting such individual, or*
- c) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.*

An employee who believes s/he is being sexually harassed is urged to say "No" clearly and firmly. There is a possibility that the harasser did not realize their behavior

was offensive. In the event of a question, complaint, or allegation regarding harassment, any employee must speak immediately with his or her supervisor. In the event the employee is not comfortable discussing the matter with the supervisor, the employee must contact the Human Resources Director, and/or the City Manager. If the employee is not comfortable discussing the matter with the City Manager, s/he may contact in writing or by telephone, the City Attorney.

D. PROCEDURE.

It is the City's practice to approach the subject of harassment of any employee with **"zero tolerance."** All complaints of sexual or other harassment will be promptly and confidentially investigated.

- a. In the event of a complaint, City management shall consider the facts of the case and take immediate corrective action as deemed appropriate in the best interest of the City and the person(s) involved. Such action will include an investigation. Those informed of the alleged act shall maintain confidentiality when it is possible, in the interests of the employee(s). However, it may be necessary to share the information with appropriate and necessary individuals to investigate the harassment claim thoroughly. The investigation will be conducted by an individual who will be considered impartial and in a manner that would be construed as nonbiased.
- b. There will be no retaliation when an employee brings to light a bona fide claim of harassment. When an investigation results in an employee being guilty of harassment, management will take immediate and appropriate action that may include such corrective actions as counseling, written warning, transfer, demotion, discharge, or other action as deemed appropriate. However, an employee who files a frivolous complaint, or tries to deliberately influence the investigation by providing false information, will receive appropriate disciplinary action, up to and including, termination of employment. When an investigation

provides insufficient evidence to ascertain harassment by either party, it will not constitute a frivolous claim. Retaliation against any individual who reports discrimination or harassment is a serious violation of this policy and will subject the individual who retaliates to disciplinary action up to and including discharge from employment.

- c. Employees, supervisors, and managers are instructed to consider allegations of any type of harassment a serious matter that should be resolved discreetly and confidentially to minimize work disruption and potential liability. All allegations/complaints concerning sexual harassment must be reported immediately to the EEO Officer. All supervisory and management personnel have the explicit responsibility and duty to take immediate corrective action to prevent any harassment of City employees and to report any harassment complaint to the Human Resources Director. *The City Manager designates the Human Resources Director as its EEO Officer.*
- d. In the event the complainant is not satisfied with the results of the action taken as defined above, the employee may request the City Manager to review the matter. The City Manager's decision will be final.
- e. All departments are to post the City's Statement of Prohibition of Harassment in a prominent place where all employees can see it. **It is to be posted indefinitely.**

E. TRAINING.

There will be an annual training session for all employees on this policy. At that time, all employees must complete a Policy Acknowledgment statement. Managers will give the signed acknowledgment form to Human Resources which will be included in the employee's personnel file.

F. CONSEQUENCES FOR VIOLATING POLICY

All Management personnel have a legal and moral obligation to report any type of discriminatory conduct that occurs in the workplace. Any employee who is found guilty of engaging in discriminatory conduct will be subject to disciplinary action, up to and including, termination of employment. This also applies to Management personnel who “*knew or should have known*” this type of conduct was taking place and failed to report or put a stop to such conduct.

1.2 AMERICANS WITH DISABILITIES STATEMENT AND POLICY

A. PURPOSE

The City of Fruitland Park is committed to providing equal access to its services, public meetings, programs, and employment opportunities for individuals with disabilities under the American with Disabilities Act (ADA). The policy below applies only to the City’s employees and includes all terms and conditions of employment.

B. POLICY

The City of Fruitland Park will not discriminate in any of its employment processes because of a disability. If you are a qualified individual with a disability and require accommodation in the hiring process, you must notify the Human Resources Director and management at least seven (7 business) days in advance. If you are hired, you must be able to perform the essential functions of the job with or without accommodation. However, if immediate accommodation is available, we will make every effort to accommodate your need.

We will not accommodate your request when:

- 1) It would pose an undue financial or administrative burden,

- 2) Fundamentally alter our operations, or change the essential functions of the job for which you are applying or currently hold,
- 3) Threaten your own, or another individual's safety or well-being.

Management may require you to provide additional information so that we can properly evaluate your accommodation request.

C. PROCEDURE

In accordance with the ADA, a manager is prohibited from retaliating against an applicant or employee for asserting his rights under the ADA. The Act also makes it unlawful to discriminate against an applicant or employee, whether disabled or not, because of the individual's family, business, social or other relationship or association with an individual with a disability.

Any employee who believes s/he is being discriminated against because of a disability in any area of employment which includes hiring/selection, training, disciplinary action, promotions, transfers, work schedules, compensation/benefits, layoffs, and discharge may file a complaint with the City Manager, or the EEO Officer/Human Resources Director and it will be acted upon accordingly.

D. CONSEQUENCES FOR VIOLATING THIS POLICY

Any manager or supervisor found guilty of retaliating or discriminating against an individual because of a disability or failing to report discriminatory conduct they may witness by others in the workplace will be subject to disciplinary action, up to and including, termination of employment.

1.3 FAIR LABOR STANDARDS ACT STATEMENT

The Fair Labor Standards Act (FLSA) establishes the federal minimum wage, over time pay, record keeping requirements, youth employment, compensatory time, the workplace poster requirements, job classifications, exempt (salaried) and non-exempt (hourly) status, guidelines for work weeks, work schedules and different types of pay and deductions.

The City complies with the FLSA in all its pay practices and in the way it conducts business. You will see policies in this handbook involving the categories described above, and posters displayed throughout our workplace on FLSA requirements, employee rights, and notices.

1.4 FAMILY AND MEDICAL LEAVE ACT (FMLA)

A. PURPOSE

The Family Medical Leave (FMLA) was enacted to provide employees with time off without consequences when dealing with serious health situations.

B. POLICY

It is the policy of the city to provide up to 12 weeks of unpaid leave to City employees who request time off for covered family and medical reasons. An eligible employee will be entitled to time off without consequences to their job for the following qualifying conditions:

1. The placement and care of a child with employee for adoption or foster care within one year of placement.
2. The birth and care of a newborn child and to bond with the child within the first year of birth.

3. To care for an immediate family member (spouse, child, or parent, but not parent-in-law) with a serious health condition.
4. To take medical leave when the employee is unable to work because of a serious health condition.
5. For qualifying exigencies arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on "covered active duty," or as a member of the National Guard, Reserves, or Regular Armed Forces.
6. The FMLA also provides 26 workweeks of unpaid, job protected leave during a "single 12-month period" to care for a covered military service member with a serious injury or illness if the eligible employee is the service member's spouse, son, daughter, parent, or next of kin (military caregiver leave).
7. In some situations, Family Medical leave can be used for domestic violence. For example, if the employee, or the employee's family member (as defined above) were hospitalized with a serious health condition due to domestic violence, you can request FML.

C. Definition of a Serious Health Condition

A serious health condition is defined as the following:

1. *"an illness, injury, impairment, or physical or mental condition of a serious long-term nature resulting in recurring or lengthy absences. Treatment of such an illness would occur in an inpatient situation at the hospital, hospice, or residential medical care facility, or would consist of continuing care provided by a licensed health care provider."*

2. *For assistance during a qualified exigency when an immediate family member (spouse, child, or parent) is a covered military member on covered active duty or call to covered active-duty status, or to care for a covered military member of immediate relation (spouse, child, parent, or next of kin) with a serious injury or illness.*

3. FMLA applies to certain mental health conditions if you are unable to work because of it. If in doubt, discuss it with Human Resources.

4. Family and Medical Leave does not apply to short-term conditions for which treatment and recovery are brief. Examples may include colds, flu, Covid (unless hospitalized), earaches, minor ulcers, dental or orthodontic diseases. If in doubt, you should speak to human resources.

D. Family Medical Leave is Unpaid

The City requires the employee to use any accrued paid time off (vacation/sick hours) when taking family medical leave. Family Medical Leave will always run concurrently with any other type of paid leave. Meaning; you cannot take paid vacation time for three weeks and begin counting unpaid FML leave after you have used up available vacation time. It must run concurrently. The same applies to worker compensation leave.

E. Eligibility Requirements

To be eligible for Family Medical Leave, an employee must:

- have worked 1250 hours within the preceding twelve months prior to when the request occurs (paid leave and unpaid leave during this period do not count), or

- have worked for the City for 12 months (generally, within the last 7 years) but need not be consecutive for the employee to qualify.

F. Calculation Method for Leave Period

- The City uses a rolling 12-month period measured backward from the date an employee uses FMLA leave (When employees ask for leave, their eligibility is calculated based on how much leave they have taken in the last 12 months, counted from each leave date)

G. Continuing Health Insurance Coverage and Other Benefits

An employee shall be entitled to maintain group health insurance coverage on the same basis as if s/he had continued to work in the City. To maintain uninterrupted coverage, the employee will have to continue to pay their share of insurance premium payments. This payment shall be made either in person or by mail to the Finance Department by the 1st day of each month. If the employee's payment is more than 30 days overdue, then the coverage will be dropped by the city. It is the employee's responsibility to ensure that the payments are received by the Finance Department.

If the employee informs the city that s/he does not intend to return to work at the end of the leave period, the City's obligation to provide health benefits ends. If the employee chooses not to return to work for reasons other than a continued serious health condition, the City will require the employee to reimburse the City the amount the City contributed towards the employee's health insurance during the leave period.

Other employee benefits paid by the employee may be maintained during FML leave at the employee's expense. An employee will not accrue any type of benefit hours during the time the employee is out on FML leave. Benefits will begin to accrue at the rate as when the employee left on FML leave after the employee returns to work.

H. Job Restoration

An employee who utilizes family medical leave under this policy will be restored to the same job or a job with equivalent status, skill sets, responsibility, effort, pay, and benefits.

Key Personnel- The City may choose to exempt certain highly compensated, “key” employees from this job restoration requirement and not return them to the same or similar position at the completion of FMLA leave. Employees who may be exempted will be informed of this status when they request leave. If the City deems it necessary to deny job restoration for a key employee on FMLA leave, the city will inform the employee of its intention and will offer the employee the opportunity to return to work immediately.

I. Intermittent Leave

Employees may also use family or medical leave intermittently or as part of a reduced work week only when it is medically necessary under certain circumstances. If the need to use leave is foreseeable and based on preplanned and prescheduled medical treatment, then the employee is responsible for scheduling the treatment in a manner that does not unduly disrupt the City’s operations. This provision is subject to the approval of the health care provider.

In some cases, the City may temporarily transfer an employee using intermittent or reduced work week to a different job with equivalent pay and benefits if another position would better accommodate the intermittent or reduced schedule.

J. Military Caregiver

If the employee is a caregiver for an immediate family member (as defined in number 5 above) who has returned from covered military leave, an eligible employee is entitled to take up to 26 weeks of leave during a “single 12-month period” to care

for a seriously injured or ill covered servicemember. The 12-month period begins on the first day the eligible employee takes military caregiver leave and ends 12 months after that date.

A. PROCEDURE

The procedure for requesting Leave is as follows:

- Notice- When an employee plans to take leave under this policy, the employee must give the City 30-day notice. If leave is unforeseeable and it is not possible to give 30 days, then notification should be made as soon as can reasonably be expected.
- FML Request Form- All employees requesting leave under this policy must complete the Family/Medical leave Request Form available from the Human Resources Office.
- Sick Leave Request- Anytime an employee utilizes paid sick leave for a serious condition, it shall be deemed a request for leave under the FMLA which will run concurrently with sick leave.
- Rights and Responsibilities- After learning of your need to take leave, Human Resources will either give you a letter notifying you of your rights and responsibilities or may elect to download the form from the Department of Labor for you.
- Eligibility- Human Resources will notify you within 5 business days whether you are eligible for FML under the Act, or as soon as enough information is available to determine your eligibility.

- Medical Certification- You will be required to get a medical certification form filled out by your doctor supporting the medically necessary leave of absence. This form is also available from Human Resources. You will have 15 calendar days to return it to the human resources administrator. The City may request a second or third opinion if there is a reasonable doubt about the validity of the medical certification. This will be at the employer's expense.

An employee may be required to provide recertification of his/her own or family member's serious health condition every 30 days while he/she is on leave to the Human Resources Director.

- Fitness for Duty- You will need a fitness for duty form to return to work. You may get this form from Human Resources along with a copy of your job description which the doctor will use to determine fitness for duty.

If you have any questions pertaining to FMLA, please contact Human Resources.

1.5 DRUG-FREE WORKPLACE POLICY AND PROGRAM

A. PURPOSE AND POLICY

The City of Fruitland Park is committed to protecting the safety, health and well-being of all employees and other individuals in our workplace. We recognize that alcohol abuse and drug use pose a significant threat to our ability to conduct business. We have established a drug-free workplace program that balances our respect for individuals with the need to maintain an alcohol- and drug-free work environment.

The policy of The City of Fruitland Park is to employ a work force free from use of illegal drugs and abuse of alcohol or legal drugs, either on or off the job. Any employee

determined to be in violation of this policy is subject to disciplinary action, which may include termination, even for the first offense.

It is a standard of conduct for employees of the City that no employee shall report to work or work with the presence of illegal drugs or alcohol or under the influence of legal drugs in his or her body. To maintain this standard, the City shall establish and maintain the programs and rules set forth.

1. Prohibited Behavior- Employees are prohibited from manufacturing, distributing, dispensing, possessing, or using any controlled substance as defined in Chapter 893 Florida Statutes (2023) while performing duties with the City and while under the influence of any illicit substance or other drug or medication whether prescribed or recommended by a physician or purchased over the counter, that causes drowsiness or other side effects which may impair your ability to perform your job duties properly or safely is strictly prohibited. The use or storage of such medication, including but not limited to medical marijuana, on City property or premises is not allowed without prior authorization from Human Resources.
2. Notification of Convictions- Any employee who is convicted of a criminal drug statute must notify the City within five (5) calendar days of the conviction (including pleas of guilty and nolo contendere). The City will take appropriate action within 30 days of notification.
3. Searches- When you enter the City's property, attend a City sponsored event, or perform work for the City, this constitutes your consent to searches and inspections. If an individual is suspected of violating the drug-free workplace policy, he or she may be asked to submit to a search or inspection at any time. Searches can consist of emptying pockets, searching your clothing items, wallets, purses, briefcases, lunchboxes, desks, lockers, workstations, vehicles, and equipment. *There should be no expectation of privacy when you are on city property or performing City business.*

4. Drug Testing – Each employee as a condition of employment will be required to take and pass a drug test for the following reasons:

- Pre-employment if required.
- Post-accident if reasonable suspicion is present.
- Reasonable suspicion return to duty follow- up after being in a recovery program.
- Testing at the request of management for reasonable suspicion

B. Drug Testing of Applicants

Job applicants for safety sensitive positions for the City will undergo screening for the presence of illegal drugs as a condition for employment. Any applicant with a positive test result will be denied employment at that time.

C. Drug Testing of Employees

The City will maintain screening practices to identify employees who use illegal drugs or abuse alcohol, either on or off the job or who are under the inappropriate influence of legal drugs. It shall be a condition of continued employment for all employees to submit to a drug screen. Any employee who is reasonably suspected of being or is under the influence of any controlled substance as defined in Chapter 893, Florida Statutes (2023), may be tested for presence of such drugs pursuant to the procedure set forth herein.

Upon the determination that reasonable suspicion exists for requiring an employee to submit to drug screening, the City Manager shall notify the employee, in writing, that the employee is required to submit to a drug test. The notice shall state the time and place for conducting the drug test and shall also set forth the essential facts upon which the reasonable suspicion for the testing is based.

The City of Fruitland Park will use a qualified independent testing laboratory, (i.e. Quest, Lab Corp., MDNow, Advent Health) as may be selected by the City Manager, to conduct the drug test in the following circumstances:

1. When there is a reasonable suspicion to believe that an employee is using or had used illegal drugs or is abusing or has abused alcohol or legal drugs. Circumstances that could be indicators of a substance abuse problem and considered reasonable suspicious are as follows:
 - Information that an employee has caused, or contributed to, an accident while at work. "Accident" includes injury to person(s) and or damage to City property or equipment.
 - Observable phenomena while at work such as direct observation of drug use or of the physical symptoms or manifestations of being under the influence of a drug.
 - Abnormal conduct or erratic behavior while at work or a significant deterioration in work performance.
 - A report of drug use provided by a reliable and credible source and independently corroborated.
 - Evidence that an individual has tampered with a drug test during his employment with the current employer.
 - Evidence that an employee has used, possessed, sold, solicited, or transferred drugs while working or while on the City's premises or while operating a City vehicle, machinery or equipment.

Whenever possible, the Director, manager, or supervisor should have the employee observed by a second Director, manager, or supervisor before requiring testing. Employees who refuse substance testing under these circumstances will be terminated and forfeit Worker's Compensation medical and indemnity benefits.

2. Employees performing a safety sensitive function or who are required to possess a commercial driver's license (CDL) will be tested for controlled substances prior to employment and will be subject to random testing during employment.
3. If the employee in the course of employment enters an Employee Assistance Program (EAP) or a drug rehabilitation program, the employer will require the employee to submit to a drug test as a follow-up to such program, unless the employee voluntarily entered the program. In that case, follow-up testing is optional. If follow-up testing is required, it must be conducted at least once a year for a two-year period after completion of the program. Advance notice of a follow-up testing date will not be given to the employee.
4. When the test is conducted as part of a routinely scheduled employee fitness-for duty medical examination that is part of the employer's established policy or that is scheduled routinely for all members of an employment classification or group.
5. At other times and under such circumstances as deemed appropriate by the City management and current and or federal standards. Employees will be given adequate notice of any additions/changes/deletions in the City's drug testing requirements.

D. Employee Assistance Program

The City maintains an Employee Assistance Program (EAP). The purpose of an EAP is to provide help to employees and their families who suffer from alcohol, drug abuse or other problems. We do, however, maintain a list of local providers of employee assistance, drug and alcohol treatment and family services that employees may access without City involvement.

It is the responsibility of an employee to seek assistance from an EAP before alcohol and drug problems lead to disciplinary actions. Once a violation of this policy

occurs, subsequently using an EAP on a voluntary basis will not necessarily lessen disciplinary action and may, in fact, have no bearing on the determination of appropriate disciplinary action.

An EAP will provide appropriate assessment, evaluation, counseling and or referral for treatment of drug and alcohol abuse. Such employees may be granted leave with a conditional return to work, depending on successful completion of the agreed upon appropriate treatment regimen, which may include follow-up testing.

The cost of seeking assistance from an EAP or other provider will be the responsibility of the employee and is subject to provisions of the City's health insurance plan. Please consult the provider for specifics concerning this issue.

E. Grounds for Termination or Discipline

1. Illegal Drug Use

The following are considered violations of the City's drug-free workplace policy and are subject to discipline, including discharge or suspension from employment without pay and loss of Workers' Compensation benefits, even for the first offense:

- Refusing to take a City required drug test;
- Failing a City required drug test;
- An employee bringing illegal drugs onto the City's premises or property (including City vehicles).
- Possession of illegal drugs or drug paraphernalia on the employee's person.
- Using, consuming transferring, selling, or attempting to sell or transfer any form of illegal drug (as previously defined) while on City business or at any time during the hours between the beginning and ending of the employee's workday, whether on City property or not.

2. Alcohol Abuse

The following are considered violations of the City's drug-free workplace policy and are subject to discipline, including discharge or suspension from employment without pay and loss of Workers' Compensation benefits, even for the first offense:

- Refusing to take a City required alcohol test;
- Failing a City required alcohol test;
- An employee bringing alcohol onto the City's premises or property (including City vehicles).
- An employee who is under the influence of alcoholic beverages at any time while on City business or at any time during the hours between the beginning and ending of the employee's workday, whether on City property or not (including City vehicles).
- An employee shall be determined to be under the influence of alcohol if:
 - a. The employee's normal faculties are impaired due to consumption of alcohol or if,
 - b. The employee has a blood alcohol level of .08 or higher and/or .04 for CDL drivers.

F. Confidentiality

1. All information, interviews, reports, statement memoranda, and drug-test results, written or otherwise received by the employer through a drug-testing program are confidential communications and may not be used or received in evidence, obtained in discovery, or disclosed in any public or private proceedings except in accordance with this section or in determining compensability under this Chapter 440., F.S. (Workers' Compensation).

2. This subsection (confidentiality) does not prohibit an employer, agent of an employer or laboratory conducting a drug test from having access to employee drug-test information

or using such information when consulting with legal counsel in connection with actions brought under or related to this section or when the information is relevant to its defense in a civil or administrative matter.

G. Medication Reporting Procedure

Employees or job applicants may confidentially report to the City's Medical Review Officer (MRO) the use of prescription or nonprescription medications both before and after being tested. Additionally, employees and job applicants shall receive notice of the most common drugs or medications by brand name or common name, as applicable as well as by chemical name which may alter or affect a drug test (listing is attached).

H. Reporting of Test Results

Employees or job applicants who receive a positive confirmed test result may contest or explain the result to the medical review officer within 5 working days after receiving written notification of the test result. If the employee or job applicant's explanation or challenge is unsatisfactory to the Medical Review Officer, the Medical Review Officer shall report a positive test result back to the City. Employees and job applicants may also contest the drug test result pursuant to law or to rules adopted by the Agency for Health Care Administration (AHCA).

I. Challenges to Test Results

1. A requirement of a drug free workplace program is that within five (5) working days after receiving the notice of a positive confirmed test result, an employee or job applicant may submit information to the City (Employer) explaining or contesting the test result and why the result does not constitute a violation of the City's (Employer) policy. If the employee or job applicant's explanation or challenge of the positive test result is unsatisfactory to the City (Employer), a written response as to why the employee or job applicant's explanation is unsatisfactory, along with the report of positive result, shall be

provided by the by the City (Employer) to the employee or job applicant; and all such documentation shall be kept confidential by the City (Employer) pursuant to confidentiality provisions outlined above and shall be retained by the City (Employer) for at least one (1) year.

2. An employee or job applicant may undertake an administrative challenge by filing a claim for benefits with a Judge or Compensation Claims pursuant to Chapter 440, Florida Statutes, or, if no workplace injury has occurred, the person must challenge the test result in a Court of competent jurisdiction. When an employee or applicant undertakes a challenge to the result of a test, it shall be the employee or applicant's responsibility to notify the laboratory, and the sample shall be retained by the laboratory until the case is settled.

J. Drugs To Test For

The City (Employer) may test for any of all of the following substances:

Drugs	Trade or Common Name
Alcohol	Liquor, Beer, Booze
Amphetamines	Biphetamine, Desoxyn, Dexedrine
Cannabinoids	Marijuana, Pot, Grass
Cocaine	Coke, Flake, Snow, Crack
Phencyclidine HCl	PCP, Angel Dust
Methaqualone HCl	Quaalude
Opiates	Paregoric, Morphine, Tylenol with Codeine
Barbiturates	Phenobarbital, Amytal, Nembutal, Seconal
Benzodiazepines	Librium, Valium, Halcion, Restoril
Synthetic Narcotics	Methadone-Polophine, Methadose Propoxyphene, Darvocet, Darvon-N, Dolene

K. Consultation Rights

Employees and applicants have the right to consult the City's (Employer) Medical Review Officer (MRO) for technical information regarding prescription and non-prescription medications.

L. Medical Review Officer

The City's Medical Review Officer(s) are:

Attending Physicians at:

Advent Health, Centra Care 19015 US Highway 441 Mount Dora, FL 32757 Phone: 352-383-3484	MD Now (HCA Health Provider) 805 E. CR466 Lady Lake, FL 32159 Phone: 352-674-9218
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**OVER THE COUNTER AND PRESCRIPTION DRUGS
WHICH COULD ALTER OR AFFECT DRUG TEST RESULTS***

Alcohol	All liquid medications containing ethyl alcohol (ethanol). Please read the label for alcohol content. As an example, Vick's Nyquil is 25% (50 proof) ethyl alcohol, Comtrex is 20% (40 proof), Contact Severe Cold Formula Night Strength is 25% (50 proof) Listerine is 26.9% (54 proof)
Amphetamines	Obetrol, Biphetamine, Desoxyn, Dexedrine, Didrex, Ionamine, Fastine
Cannabinoids	Marinol (Dronabinol, THC
Cocaine	Cocaine HCl topical solution (Roxanne)
Phencyclidine	Not legal by prescription
Methaqualone	Not legal by prescription
Opiates	Paregoric, Parepectolin, Donnagel, PG, Morphine, Tylenol with Codeine, Emprin with Codeine, APAP with Codeine, Aspirin with Codeine, Robitussin AC, Guaiatuss AC, Novahistine DH, Novahistine Expectorant, dilaudid (Hydromorphone), M-S Contin and Roxanol (morphine sulfate), Percodan, Vicodin, Tussi-organidin, etc.
Barbituates	Phenobarbitol, Tuinal, Amytal, Nembutal, Seconal, Lotusate, Fiorinal, Fioricet, Esgic, Butisol Mebral, Butabarbital, Phenrinin, Triad, etc.
Benzodiazepines	Ativan, Azene, Clonopin, Dalmine, Diazepam, Librium, Xanax, Serax, Tranxene, Valium, Verstran, Halciaon, Paximpam, Restoril, Centrax
Methadone	Dolphine, Metadoe
Propoxyphene	Darvocet, Darvon N, Dolene, etc.
*DUE TO THE LARGE NUMBER OF OBSCURE BRAND NAMES AND CONSTANT MARKETING OF NEW PRODUCTS, THIS LIST CANNOT AND IS NOT INTENDED TO BE ALL INCLUSIVE.	

Purpose of this Form: The use of this form is to alert you of the possible influence that prescription drugs may have on the outcome of a drug test. Currently, it is for your information only. If necessary, any questions about the outcome of a drug test will be addressed by a licensed physician.

M. CONSEQUENCES

One of the goals of our drug-free workplace program is to encourage employees to voluntarily seek help with alcohol and/or drug problems. If, however, an individual violates the policy, the consequences are serious and the following consequences will apply:

1. Applicants- If an applicant violates the drug-free workplace policy, the offer of employment will be withdrawn, and the applicant may reapply after six months provided s/he has successfully passed the pre-employment drug test.

2. Active Employee- If an active employee violates the drug-free workplace policy, s/he will be subject to progressive disciplinary action and may be required to enter rehabilitation. An employee who is required to enter such a program who fails to complete it and/or refuses to sign and abide by a Return-to-Work Agreement, will be terminated from employment. Nothing in this policy prohibits the employee from being disciplined or discharged for other workplace/policy violations or for performance.

N. RETURN-TO-WORK AGREEMENTS

The City recognizes that alcohol and drug abuse and addiction are treatable illnesses. It is our goal to support and improve the success of rehabilitation. To support our employees and our drug-free workplace policy, we urge the following:

- Seek help if you are concerned that you or a family member may have a drug and/or alcohol problem by calling the Employee Assistance Program (EAP) to set up an appointment with the appropriate professional service provider so that you or they may be evaluated.

- Allows the use of accrued paid leave while seeking treatment for alcohol or drug problems.

- Treatment for alcohol or drug use may be covered by the medical plan. You should inquire about the coverage when considering treatment. However, the financial responsibility for recommended treatment belongs to the employee.

O. SHARED RESPONSIBILITY

To maintain a drug-free workplace, everyone shares the responsibility. Both employees and management have roles to play.

1. Supervisors - should observe employee behavior and communicate the policy often to staff and include it in new hire orientation along with other departmental policies. The drug-free workplace policy should be included in the annual training along with other policies.

2. Employees -should inform Human Resources when they are prescribed certain medications which may cause drowsiness, or other side effects which prevent them from performing their jobs safely. Depending upon the nature of the employee's position, s/he may be temporarily moved to another position or required to take a leave of absence for the duration of the treatment. All employees are encouraged to work safely and be consider of others who you work with.

3. Management- should communicate the policy often and be committed to enforcing the policy by taking the steps outlined above.

Remember the intention of this policy is not to determine whether the illicit substance and/or medication is legal. In Florida, medical marijuana is legal with a prescription. However, while at work and on city premises, an employee may not be under the influence of marijuana whether legal or illegal. Any employee who fails to comply with this policy and/or tests positive will be suspended pending an investigation. If conditions warrant, referral to proper authorities for prosecution may occur. All actions taken in accordance with this policy will be coordinated through Human Resources.

1.6 IMMIGRATION CONTROL AND REFORM ACT (1986)

The Immigration Control and Reform Act makes it illegal for employers to knowingly hire an illegal immigrant. The City will comply with this Act and as of January 2021, Florida Statute (448.095) requires all government employees to utilize E-Verify for all new hires. E-Verify is a database run by the Department of Homeland Security. It requires the information on the I-9 form to be entered into their database. The information is checked and verified, and the employer is informed whether the new hire is authorized to work in the United States. In the event E-Verify sends a non-confirmation notice to the City, the new employee will be notified via email, and they will have a period of ten (10) days to contact the Social Security Administration. If the employee fails to resolve the matter within ten (10) days, the City can legally terminate their employment.

1.7 UNIFORM SERVICES EMPLOYMENT AND RE-EMPLOYMENT RIGHTS ACT (USERRA)

A PURPOSE

To provide protection to veterans, active duty, reservists, and national guard members from employment discrimination for having served in the armed services.

B. POLICY

It is the policy of the City to comply with Federal and state statutes regarding military leave, re-instatement to the job, and to provide benefits and training, and other job opportunities (when available) upon return to work provided the employee meets the following requirements:

- a) Is actively serving in the uniformed services of the United States; Marine Corp, Air Force, Navy, Army or Coast Guard or their reserve forces, or the Air National Guard, Commission Corps of the Public Health Service and any other category of persons designated by the U.S.

President in time of war or emergency. Service is defined as the performance of military duty on a commission or non-commission status, and on a voluntary or non-voluntary basis.

- b) Employee notifies the City in advance; either in writing or verbally that s/he must take military leave. Notice must be made as soon as it is reasonable to do so.
- c) Length of leave is five years or less. The five-year limit does not include inactive duty training, annual training, involuntary recall to active duty or involuntary retention on active duty, or voluntary or involuntary active duty in support of war or national emergency, or certain operational missions.

Reemployment and Notice Requirements of Intent to Return to Work

A full-time city employee is eligible for re-employment following service if:

- 1) S/he gave advance written or verbal notice of the need for military leave.
- 2) The cumulative leave did not exceed five years.
- 3) The employee was released from service under honorable conditions and provided verification of such.
- 4) The employee notifies the City of his/her return to work, and returns to employment in a timely manner as follows:

1-30 days of service or for the purpose of a military readiness physical examination- employee must return at the beginning of the first day of the next regularly scheduled work period following the completion of service.

31-180 days of service- S/he must apply for re-employment to the City within 14 days after completion of service, or as soon as possible if the failure to make a timely application is through no fault of the employee.

181 days or more- the employee must submit an application for re-employment to the City within 90 days after completion of service.

Returning employees who have been hospitalized or recovering from injuries incurred or aggravated by service may apply for re-employment after two years following recovery from those injuries when able to perform the essential functions of the job with or without accommodations.

Re-employment Rights

USERRA entitles an employee returning from service to all seniority and other rights and benefits determined by seniority the employee had prior to the commencement of military service. In addition, the employee is entitled to any benefits and seniority rights s/he would have received had they been continuously employed during their time of service.

Pay and Benefits During Leave

A full-time employee who takes a military leave of absence for duty or training will receive full normal base salary from the City for up to a total of 240 hours (30 days).

Leave beyond 30 days will be without pay.

Health, Dental, Vision Insurance and Employee Assistance Program

COBRA- A full-time employee who takes military leave of absence will be eligible for health, dental and vision coverage for him/herself and his/her dependents and for the Employee Assistance Program for a charge of 102% of the premium, until the lesser

of 24 months from the date the employee's civilian employment ended or until the end of the period allowed for the individual to apply for re-employment.

Retirement contributions, Life insurance- All contributions to the retirement plan and life insurance benefits will be discontinued during the unpaid leave of absence.

Vacation and Sick Leave- Paid time off based on length of service will continue to accrue up to the maximum during the employee's military absence. Upon re-employment, the employee will not be subject to a waiting period for health insurance even if s/he did not continue their coverage during their leave of absence.

Re-instatement to job

Service of 90 days or less- A full-time employee returning from service is entitled to employment in the position which s/he held immediately prior to military leave, or the position in which s/he would have been employed if employment had not been interrupted.

Service of More than 90 days – A fulltime employee is entitled to return to the position which s/he held immediately prior to military leave, the position in which s/he would have been employed if the employment had not been interrupted, or to a position of like seniority, status, and pay assuming the returning employee is qualified to perform the duties after reasonable efforts have been made to train the employee for the job. The City is not required to re-employ an individual when circumstances change sufficiently so that re-employment is not possible, reasonable, or would pose an undue hardship on the City.

SECTION II- PERSONNEL AND MEDICAL RECORDS

Policy Number	Policy Title	Effective Date	Last Revised
Policy 2.0	Personnel Records	Upon approval	08/30/2022
Policy 2.1	Medical Records	Upon approval	08/30/2022
Policy 2.2	Access to Employee Files	Upon approval	08/30/2022

2.0 PERSONNEL RECORDS

A. PURPOSE

To establish procedures and assign responsibilities for the maintenance of employee personnel files and to educate employees on what is required for the maintenance of their personal employee file, the type of documents kept, and who can gain access to it.

B. POLICY

It is the policy of the City to maintain employee personnel records in an efficient manner and to assure compliance with laws related to public records while protecting our employees' privacy.

C. PROCEDURE

1. The Human Resources Director is responsible for establishing and maintaining the official personnel file for each employee of the City.
2. Police Department personnel documents required by Florida Statutes may be maintained at the Police Department including:
 - a. Psychological profiles
 - b. Civil Service Test
 - c. Polygraph results
 - d. Background checks
 - e. Oral Board results
 - f. Performance plans and reviews, and
 - g. Such other documents as required by Chapter 931, Florida Statutes.
 - h. Records Related to citizen's complaints and investigations of citizens' complaints.

Copies of a, b, c, d, and e and f (above) shall be forwarded to the Human Resources office for the personnel file. Copies of Internal Affairs investigations results (findings) shall be forwarded to the Human Resources office for the personnel file.

3. Department Directors are responsible for the forwarding of documents for inclusion in the personnel files of those employees assigned to their department.
4. Every employee has the responsibility of keeping their own personal information current and verifying the accuracy of information contained in their personnel file.
5. Separate personnel files shall not be maintained by individual departments except as provided herein. However, each department may maintain copies of records related to employee's performance and discipline.
6. Documents in the personnel file will be maintained by the Human Resources office throughout the association of the employee with the city and shall include at a minimum the following documents:
 - Employee application
 - Job performance evaluations
 - Education and Training information
 - Emergency Contact Information
 - Personal Information
 - Disciplinary records
 - Absence Reports
 - Rates of pay throughout the duration of employment.
 - Dates of hire and termination
 - Direct Deposit, benefit information, deduction authorizations
7. This policy will be periodically reviewed to ensure compatibility with current accepted personnel procedures.

8. Employee personnel files and medical records are maintained during the tenure of the employee and for such time as required by Florida public records laws. No portion of the file may be deleted or destroyed until allowable under the Florida public records laws.
9. Upon termination, the employee file will be retained in the Human Resources office for a period of one year. After one year, the files will be turned over to the City Clerk for the remainder of the retention period as required under Florida records retention laws. The City Clerk will ensure information is easily accessible by human resources when it is necessary.

2.1 MEDICAL RECORDS

Employee medical records are private and kept separately from the personnel file and maintained by the Human Resources Director. No one without prior written authorization by the employee will be allowed to look at the files. Upon termination, the files are included in the personnel file and stored in a secure manner.

2.2 ACCESS TO PERSONNEL FILES

A. PURPOSE.

To provide a uniform process for the protection of private information and access to personnel files which are subject to Florida Public Records laws.

B. POLICY.

The policy of the City is to protect and limit access to all its employees' personal and confidential information while complying with Florida public records law.

C. PROCEDURE.

1. Access by persons other than the employee of an employee's record.

- a. All items included in the employees' personnel file and the Police Department file relating to the employee which are exempt from disclosure and the public records requests will be maintained as confidential by the Human Resources office. This includes the following information:

- Social Security Number
- Medical Records
- Psychological Records
- Financial
- Any other information which falls within and exception to the Public Records Law

If access to a document which includes this information is requested, all such information shall be redacted prior to allowing review of the file.

- b. All documents in the personnel file that are public records not subject to exemption will be produced within a reasonable time for review or copying by Florida Law.

- c. Request made by anyone other than the employee:

- The documents may be produced for review at City Hall. The review must occur in a place where the review may be observed by a City Hall employee.
- Copies of documents will be provided within a reasonable time of request.
- The cost of the copied documents is that amount allowed by state law.
- If extensive copying is required, the cost of the employee's time may also be included, and payment must be made by certified check or cash.

- Any personnel documents requested from any department other than the Human Resources Office shall be copied and forwarded to the Human Resources Office for dissemination to the person requesting the documents.
- d. Health/Medical related files and documents will be maintained by the City Human Resources Office. Any information protected by federal law will be maintained as confidential.
- e. If a public records request includes information contained in the Police Department file, the employee's file will be given to the Human Resources officer for copying and reviewing. The Human Resources officer will be present at the review.
2. Any employee may review his or her personnel file in the Human Resources Office upon reasonable notice to the Human Resources Director. Any Police Department employee may review his or her Police Department personnel file in the Police Department upon reasonable notice to the Police Chief.
3. Unless prohibited by law, an employee's supervisor may have access to an employee's file if the reason to access it is related to employment with the City. They must access it in the presence of the Human Resources Director.

NOTICE: All public records requests will be subject to Florida's public records laws. Every employee should read and understand how to respond to public records requests (**SEE APPENDIX B**). If in doubt, consult the City Clerk or your Department Head.

SECTION III. CITY EMPLOYMENT POLICIES

POLICY #	POLICY TITLE	EFFECTIVE DATE	LAST REVISED
3.1	Hiring Authority	Upon Approval	09/21/2022
3.2	Recruiting and Selection	Upon Approval	09/21/2022
3.3	Pre-Employment Requirements- Drug and Background Checks	Upon Approval	09/22/2022
3.4	ADA Accommodations	Upon Approval	09/22/2022
3.5	Nepotism Policy	Upon Approval	09/22/2022
3.6	Workforce Reduction	Upon Approval	09/29/2022
3.7	Performance Management	Upon Approval	10/06/2022
3.8	Disciplinary Policy	Upon Approval	10/07/2022
3.9	Separation from Employment	Upon Approval	10/07/2022
3.10	Oath of Loyalty-Government	Upon Approval	10/07/2022

3.1 HIRING AUTHORITY

The Directors of the various departments, along with the Human Resources Director, will interview and recommend candidates for available positions. The ultimate hiring authority is the City Manager who will approve all hiring positions.

3.2 RECRUITING AND SELECTION

A. PURPOSE

In accordance with its EEO policy, the City Management is committed to hiring the best qualified candidate period. This applies to new positions and promotional opportunities that become available from time to time.

B. POLICY

The selection method for all positions will be based on the knowledge, skills, and abilities, educational requirements, license(s), certifications, and experience outlined in the job description, and when deemed appropriate, demonstrated performance. All candidates selected must be able to perform the essential functions of the job with or without accommodation.

C. PROCEDURE

The following actions will take place whenever a position becomes vacant,

- a. The Department Head will notify Human Resources and review the job description to ensure it is up to date.
- b. The Human Resources Director will create a job posting and discuss options for the most efficient method of advertising the position which may include but is not limited to the city web site, popular job boards like Indeed, LinkedIn, Zip

recruiter, Ladders, The FL League of Cities, and any other resources available. For key positions, the services of a Recruiting Agency may be obtained.

- c. A time frame to hire for the position will be established.
- d. When hiring for a new position, the Department Head must have it included in their budget or gain special permission from the city manager.
- e. Any employee who wishes to apply for a vacant position must:
 - Fill out an internal application (See Human Resources),
 - Have approval by their current Supervisor/Manager, and
 - Be employed in their current job for at least one year.
 - The employee must have a good performance record in their current job and possess the minimum qualifications and/or have gained the necessary experience outlined in the job description.
 - The employee cannot have had any prior disciplinary actions in the year prior to applying for the new position.
- f. The candidate must be able to pass a pre-employment drug and background check if it is for a safety sensitive position.
- g. In most cases, the interviews will be conducted by both the Department Head and the Human Resources Director, but for management positions, the final interview will include the City Manager and, if requested, other Department Heads.

VETERANS PREFERENCE

When the City receives applicants for positions and two are equally qualified for the position, preference will be given to the applicant who is a veteran.

POLICE DEPARTMENT RECRUITING/SELECTION

The Police Department's hiring system is unique to Law Enforcement. It entails an extensive background check for all candidates, a more extensive physical examination, drug screening, and an investigation. The interviews are generally held by the Chief, Captain, and several other department officers. Candidates are scored by a rating system which is applied consistently across all interviews for the open position. The Human Resources Director may participate in the hiring process.

3.3 PRE-EMPLOYMENT DRUG AND BACKGROUND CHECK

a. Drug Screening

The City is a Drug Free workplace (See Drug-Free Workplace Policy). Therefore, candidates who are offered a safety sensitive position are required to take and pass a pre-employment drug test after a conditional offer of employment. This is included in the pre-employment physical examination. All costs are incurred by the City.

b. Medical Examinations

Job candidates who receive an offer of employment must take and pass a pre-employment physical examination conducted by the City's healthcare provider. If the physician performing the examination deems any candidate medically unable to perform the essential functions of the position with or without accommodation, the report shall state the reason(s) for the inability and the reason for rejection. The final decision rests with the City Manager.

c. Background Check

All job candidates must submit to having their fingerprints and photograph taken for the purpose of running a routine background check. The background check is run by the Florida Department of Law Enforcement (FDLE).

d. Consequences for Refusal

Any candidate who refuses to submit to a drug screening, a physical examination, or background check will be rejected for employment and the job offer will be withdrawn.

3.4 ADA ACCOMMODATIONS

If you require accommodation in the hiring process, we will adhere to the ADA policy in section 1.2 above.

3.5 NEPOTISM POLICY

A. PURPOSE

Everyone who holds a position with the City also holds the public trust. To avoid suspicions of favoritism and conflict of interest, the City establishes the following policy. This policy applies to all City officials and employees and will remain valid and in force until superseded by an updated version of this employee manual.

B. POLICY

No local official or employee shall be the immediate supervisor, or that supervisor's immediate supervisor, of a related person.

A local official or employee of the City shall not influence or attempt to influence the hiring, transfer, suspension, promotion, discharge, reward, discipline, or the adjustment of grievances of a related person.

A local official or employee of the City shall not influence or attempt to influence the awarding of a City contract to a related person. No local official or employee shall be responsible for managing a City contract with a related person.

Definitions

(1) Related person shall mean a person in a marital relationship, a domestic partner relationship or other committed relationship with a local official or employee, or in a significant familial relationship with a local official or employee.

(2) Significant familial relationship means:

- By blood or adoption: parent, child, grandparent, grandchild, brother, sister, half-brother, half-sister, uncle, aunt, nephew, niece, first cousin.
- By marriage: husband, wife, stepparent, stepchild, stepbrother, stepsister, brother-in-law, sister-in-law, father-in-law, mother-in-law, son-in-law, daughter-in-law, uncle, aunt, nephew, niece. Divorce terminates a significant familial relationship by marriage.

(3) City Official means any elected official on the Commission, or appointed to various Boards and Committees.

(4) City Employee means the City Manager, City Clerk, Directors, and individuals who are employed by the City of Fruitland Park and are paid by the city.

C. PROCEDURE

- Any City Official or employee who is romantically involved with another individual employed by the City should disclose their relationship. If one supervises or influences the other as described in the policy above, then one of the individuals must transfer to another department if a position is available or resign their position.
- The employment of a relative is not prohibited so long as one does not supervise the other. For example, two brothers may work for the City in the same department, e.g., public works as an equipment operator, the other a laborer within the same department. One cannot supervise the other. If the situation occurs where one would supervise the other, then one must transfer to another department if a position is available or resign their position.

3.6 WORKFORCE REDUCTION

A. PURPOSE

To ensure the City can function efficiently and in an orderly fashion in the event certain situations occur which may force the City to re-organize, downsize, or re-structure the workforce. Examples of some situations may include but are not limited to; severe weather which forces a shutdown or results in major structural damage, pandemic, economic downturns which may force the City to reduce its workforce, and a significant loss of funding to name a few.

A workforce reduction may be temporary or may result in a permanent restructuring. Workforce reductions are considered a last recourse after exploring other alternatives. However, in the event the city is forced to make cuts in the workforce, the following policy will apply.

B. POLICY

When the City is forced to cut jobs for any reason, the process will be conducted in a nondiscriminatory manner as outlined in the EEO Policy. With that in mind, the following will occur:

- a. An organizational analysis will be conducted. It will involve evaluating all City held positions in the following manner:
 1. Non-Critical: Not critical to agency operations
 2. Critical - Low impact: Low impact on agency operations
 3. Critical - Moderate Impact: Moderate impact agency operations
 4. Critical - Severe Impact: Severe impact on agency operations
 5. Critical - Extreme Impact: Extreme impact on agency operations
- b. Based on the results of the analysis, the City Manager will evaluate non-critical programs and eliminate or consolidate programs and/or positions. Seasonal, temporary, and part-time positions held in non-critical programs will be the first eliminated.
- c. Other criteria to be considered for remaining jobs will be:
 1. Knowledge, skills, and abilities needed moving forward,
 2. Seniority, when the individual meets the minimum Qualifications of an available position,
 3. Veteran Status when the individual meets the minimum qualifications
 4. Performance

C. PROCEDURE

In the event a reduction in force (RIF) is necessary,

- Department Directors will put together a strategic plan for their individual department based on the criteria listed above.

- The City Manager, Human Resources, and Department Directors will hold a strategic planning meeting to review lists and create a Master list. These are the employees who will remain. All other employees will receive 30 days' notice of the impending layoff.

Transfers

- If an employee from one department is being laid off and possesses the skills needed in another department, they may be transferred to that department and position if their past performance is good.

Re-Calls/Re-employment

After a RIF has occurred, the city will re-call laid off employees back as certain jobs become available or created. If a job becomes available, the employee who formerly held the position will be considered first unless another employee with more seniority possesses the skills to perform the essential functions of the job. No Supervisor may advertise a job until the list of laid off employees has first been examined. If the job requires skills not found on the list, then the job will be advertised. Department Directors should work with Human Resources to determine who should be re-called.

3.7 PERFORMANCE MANAGEMENT

A. PURPOSE

To ensure employee job performance is monitored regularly, coaching, and monitoring of staff occurs, and any performance issues are well documented and discussed with the employee. The goal of performance management is to ensure that every employee has equal opportunity to learn, grow in their jobs and perform at their optimum level. In addition, pay increases may or may not be tied to performance evaluations, but in instances where they are, the reason for the pay increase should be well documented.

B. POLICY

The City's policy on performance evaluations may vary by department due to the nature of the work involved. For example, the Police Department and Public Works may benefit from utilizing a "targeted" performance evaluation form which focuses specifically on the job duties unique to their department. The City's administrative employees may utilize a standard form that is chosen by Human Resources in collaboration with Department Heads. Whatever form is utilized, the criteria should be applied consistently and uniformly to performance across all the employees and coordinated with Human Resources.

Performance evaluations will be used in the following instances:

- Probationary Period- The goal is to evaluate a new employee's performance during the first 90 days of employment. If after 90 days, the employee is still not at the level of performance where they should be, the supervisor can elect to extend the probationary period to another 30-90 days or discharge the employee. If the Supervisor elects to extend the probationary period and the employee is not at the level expected at the end of the extension, his/her employment will be terminated at that time.

When the employee has successfully completed the probationary period, they will be put on regular status. This does not imply an employment contract and should not be construed as such. All employees with the City are considered "at will".

- Annual Performance Review- The annual review should be completed on the employee's anniversary each year. It is meant to provide an opportunity for both the Director/Manager and the employee to hold a meaningful discussion about their work performance during the last

year, discuss any issues that may exist, the employee's career goals, and then, to set goals for the coming year.

- New Promotion- A 90-day review should be completed after a new promotion. This review should follow the same method as the probationary review.
- Signatures- Both the Director, manager/supervisor and the employee must sign the performance evaluation form. *Signing does not signify agreement with the performance review. It simply means that a discussion took place with the employee.* The employee has the right to disagree in writing and attach their statement to the performance review. If the employee elects to write a statement, it must be completed before turning in the final evaluation to Human Resources and must be reviewed by the city manager.

C. PROCEDURE

To comply with the policy, Directors/Managers and supervisors should:

Process:

- Keep a calendar of all staff with their hire dates to determine when performance reviews should be completed. Human Resources can help with this.
- Consult with Human Resources to obtain the current form.
- Complete the form and review with Human Resources and the City Manager BEFORE discussing it with the employee. After both the Human Resources Director and the City Manager have signed the form, you may then discuss it with the employee.

- The performance evaluation will be kept in the employee's personnel file.

Merit Pay Increases:

A merit pay increase will be accompanied by a performance review or other documentation on why the employee is receiving a merit pay increase.

- All merit increases should be aligned with the most current compensation plan. Directors and managers should consult with Human Resources if they are unsure how to use the performance matrix and pay grades to calculate an accurate and equitable pay increase.
- All pay increases must be budgeted or be approved by the City Manager.
- A payroll change form should document the pay increase and both the City Manager and Human Resources should sign the form. This will be kept in the employees' personnel file.

3.8 DISCIPLINARY POLICY

A. PURPOSE

To correct inappropriate behavior, conduct, or performance problems in a fair and consistent manner, and to educate employees on what is and what is not acceptable behavior.

B. POLICY

This policy applies to all City employees including Police Officers. City employees are expected at all times to conduct themselves in a manner that does not bring discredit to them, their co-workers, or might harm the public image of the City and the services and programs it provides to the community. Under no circumstances may an employee attempt to mislead, deceive, or misrepresent to others, the City's services, programs, or processes, costs, or other aspects of the city's operations to the public, vendors, applicants, or any other person, on or off the premises. The public must be treated with the utmost respect in person and on the telephone, on or off the premises while the employee is representing the city.

When it is possible, the City will maintain a progressive disciplinary process for inappropriate or unprofessional behaviors and conduct. The progressive discipline policy is meant to correct those problems and will involve the steps outlined below.

C. PROCEDURE

Disciplinary Steps may include the following:

1. First- A verbal warning which will be documented
2. Second- A written warning signed by the employee and placed in the employee's personnel file. In addition, the employee may be placed on a 30–90-day probationary period that will be followed up on by both the supervisor and Human Resources.
3. Third- A final written warning and a suspension of up to 3 days without pay.
4. Fourth- Termination of employment.

In no circumstances will an employee be transferred to another department when they have been warned three times and have failed to correct their behavior or improve their work performance.

Signatures:

Anytime a written warning is issued to the employee, the employee will be required to sign the document acknowledging the discussion took place. Signing the document does not imply agreement with the action, rather it confirms the supervisor or manager/director discussed the action with the employee. *Every employee has the right to refuse to sign a document, but the employee should know that refusal on their part to sign the form will be considered an act of insubordination and will be grounds for immediate discharge.*

EXAMPLES OF WHEN DISCIPLINARY ACTION MAY BE TAKEN

- Failure to perform assigned work,
- A pattern of excessive tardiness or absences (unless a doctor's excuse is provided). Excessive absence means four call-ins in a 12-month period where an illness occurred that was unscheduled. Unscheduled means anything other than a planned doctor's visit.
- Discussion of confidential information with unauthorized persons.
- Refusal to report to work during an official emergency when instructed to do so.
- Refusal to seek treatment or resolution for personal problems which affect work performance, including but not limited to; emotional, family problems, drug/alcohol abuse.
- Improper use of your position with the City for personal gain, to solicit a contribution, or a response or action designed to further a political or charitable cause.

EXAMPLES OF ACTIONS WHERE ONE OR ALL OF THE STEPS MAY BE BYPASSED

There are certain situations which occur in the workplace where the nature of the misconduct is so severe and egregious that the disciplinary steps may be bypassed, and other corrective measures may not be taken. The result of such misconduct may be

immediate termination of employment. Examples of such misconduct include but are not limited to the following:

- Gross insubordination which is defined as failure to follow the City's policies and regulations knowingly or when being instructed to do so, willfully disobeying an order from management when it is a generally accepted instruction for the work being performed, and using abusive, threatening, or profane language when speaking with management, or assaulting a member of management.
- Using abusive or threatening language when speaking with a co-worker or a member of the public you are serving.
- Falsifying records or timesheets.
- Misuse of, destroying, or damaging company property, assets, or records deliberately.
- Unlawful possession of firearms and/or other types of weapons.
- Possession, distribution, or selling illegal drugs on city premises (see Drug-Free Workplace Policy).
- Assault on a co-worker, representative of management, vendor, or a member of the public you are serving while representing the City.
- Theft of any City property, your co-worker's property, or member of the public while working in a position with the city.
- Indecent conduct (See Harassment policy), viewing pornography on a city computer, lewd, or posting inappropriate comments on a city media site while being employed by the city, or any other conduct that is considered indecent by a reasonable person.

- Being convicted of any crime which impacts your ability to perform your job, or brings discredit to the city, or being adjudged guilty of a crime involving moral turpitude, whether a felony or misdemeanor which brings discredit to the city.
- Harassment of another employee when an investigation produces evidence of guilt (See Harassment policy).
- Failure to report harassment when you “knew or should have known” harassment was taking place, or when an employee reported to you they were being harassed (See Harassment policy).
- Other behaviors or conduct which management perceives to bring discredit to the city and/or creates distrust by the public.

Disciplinary Actions

Before taking disciplinary action, the Director, manager, or supervisor must first consult with Human Resources who will determine if it should involve the City Manager or the Labor attorney. In all terminations, the final decision will be made by the City Manager upon recommendation by the Department Director or Human Resources. In no instance may a director terminate an employee without first consulting the City Manager.

Pre-disciplinary Meeting and Disciplinary Action and Appeals

In situations where the discipline involves demotion or suspension involving loss of pay or termination and before the discipline becomes final, the City Manager will provide the employee with the opportunity to meet with and to present to the City Manager any reason why the employee believes the discipline should not be imposed.

The employee will be notified in writing of the City Manager’s decision and the final action within five (5) working days of the meeting.

Once the discipline is final, the employee may file an appeal, in writing, and request a hearing with the City Manager to appeal the discipline. This request must be received within ten (10) working days from the date of written notification of final action from the City Manager. The employee may have the hearing before the City Manager or any other person the City Manager may select.

Within a reasonable time, the City Manager will grant a hearing to the employee and render a decision.

After the hearing, the City Manager may confirm, reverse, or modify the original decision of final action. The employee will be notified in writing of the City Manager's decision within (5) working days.

Employees shall be free from reprisal for the use of disciplinary appeals. A copy of all documentation produced or related to the discipline shall be placed in the employee's personnel file.

Appeal Procedures

An employee who has been disciplined can appeal the imposition of discipline as follows:

Step 1 – Any employee who has a grievance concerning discipline shall file an appeal with his immediate supervisor within three (3) working days from the time the final discipline occurred. The appeal must be in writing, dated and signed. It must set out the particular facts which he contends to support his/her claim and the relief s/he seeks. The supervisor shall respond to the employee's grievance, in writing, within three (3) working days.

Step 2 – If the employee is satisfied with the response, the matter is ended. If the employee is not satisfied, s/he may request a meeting with the next higher-level supervisor, normally, the Department Head, within three (3)

working days. If no meeting is scheduled within three (3) working days, the matter is considered to have ended. The same procedure shall be followed when presenting the case to the Department Head. Documentation generated during Step 1 shall be included in this presentation. The Department Head shall respond to the employee's appeal, in writing, within three (3) working days.

Step 3 – If the employee is satisfied with the Department Head's response, the matter is ended. If not, s/he may request a meeting must be scheduled with the City Manager within three (3) working days. If no meeting is scheduled within three (3) working days, the matter is considered to have ended. At the meeting all prior documentation shall be presented. The City Manager shall respond to the employee's appeal, in writing, within three (3) working days. The City Manager's decision is final and the employee has no further recourse, except in the appropriate court of law.

The employee appealing and supervisory employees at all levels may call upon other knowledgeable individuals to present documentation or testimony during the appeal process, if reasonably available. Should there be a dispute in this regard, it shall be resolved by the City Manager, whose decision is final.

Copies of all documentation generated during the appeal process shall be placed permanently in the appealing employee's personnel file.

This procedure applies to the discipline, demotion, suspension or termination of Law Enforcement Officers as well and shall include the guidelines established in Florida State Statute Chapter 112."

3.9 SEPARATION FROM EMPLOYMENT

A. PURPOSE

As a result of employment at will, separation of employment may be voluntary or involuntary. Voluntary separations from the city generally result from resignation or retirement. Involuntary separations occur because of layoffs, downsizing, restructuring, discharge, reduction in the labor force, closing a facility or death. The City's policy for separation of employment and final pay is as follows:

B. POLICY

Voluntary Separation:

You are free to resign or retire from your employment at any time, with or without a reason or notice. However, the City requests that you give at least a two week notice if you are voluntarily leaving your position. This allows the City sufficient time to find a replacement for your position. You should submit your resignation to the Department Head, or if you wish, to the City Manager or to Human Resources. The notice should state why you are leaving and include the effective date of your resignation. The effective date should be within 30 days from the date you submit your resignation unless you are senior management, then you may be required to provide a 60-day notice.

Involuntary Separation:

The City has the right to terminate your employment at any time for any reason or for no reason if it is not an illegal reason, with or without giving notice. If your employment is terminated, it should not be unexpected (See disciplinary Policy) unless it was for an egregious act where the disciplinary steps were bypassed (See Disciplinary Policy).

Layoff, Reductions in work force, downsizing, restructuring

(See Workforce Reduction policy in 3.7 above.)

Separation due to death:

In the event of your death, your final paycheck will be paid to your spouse on the next scheduled pay date. If you are unmarried, final pay will be issued to the designated beneficiary on your life insurance or to your estate on the next scheduled pay date.

Separation due to Medical Reasons:

When a medical examination determines that an employee is incapable of performing the duties of the position satisfactorily because of a physical or mental impairment, which is likely to continue indefinitely, or to recur frequently, the individual's employment will be terminated. However, every effort will be made to reassign the employee to a position within his/her mental/physical capabilities. Final decision in this instance will be made by the City Manager. If this is the case, the employee will be paid all accrued PTO and compensatory time on the next pay date.

C. PROCEDURE

The Exit Process

If you are separated from employment for any reason, you must:

- Surrender all City supplies, property, keys, credit cards, books, ID, phone, uniforms, or any other articles belonging to the City before you leave.
- All reimbursable expenses and other affairs are to be settled prior to leaving the City.
- The Human Resources Officer will provide information to you about continuation of Health insurance (COBRA) and other benefits. However, it is your responsibility

to ask questions about any benefits or to follow up with insurance providers about your own personal benefits.

- Final pay including any accrued vacation/sick time and compensatory time, will be paid on the next pay period following your termination date.

Exit Interview

If you are voluntarily leaving the organization, you may be asked to participate in an exit survey or interview. This is appreciated as Management uses your feedback to make the City a better workplace.

3.10 OATH OF LOYALTY

At the new hire orientation, a new employee will be given the Oath of Loyalty. This is a requirement for all government employees (Florida Statute, Chapter 876-05). The oath asks you to swear or affirm loyalty to the Florida and the United States constitutions.

SECTION IV. JOB CLASSIFICATIONS, WORK SCHEDULES

POLICY #	POLICY TITLE	EFFECTIVE DATE	LAST REVISED
4.1	FLSA Job Classification	Upon Approval	10/19/2022
4.2	Workdays, Work weeks, Work Breaks and Lunch Periods		10/19/2022
4.3	Workdays, Work Weeks- Sworn Police Officers		10/20/2022
4.4	Flexible Work Schedule and Remote Work		11/04/2022
4.5	Attendance Policy		11/14/2022

4.1 FLSA JOB CLASSIFICATIONS

A. PURPOSE

To inform employees how the Fair Labor Standards Act (FLSA) designates job classifications and defines the work week/day.

The City will classify employees, set the workday, and work week to comply with the FLSA.

C. PROCEDURE

Exempt- The FLSA classifies employees as exempt (salaried) or non-exempt (hourly) based on specific criteria. An exempt (salaried) employee is not eligible for overtime pay or compensatory time for hours worked over 40 hours in a workweek and is paid an annual salary which is paid out equally over 26 pay periods on a bi-weekly basis. Exempt employees employed by the City are not required to fill out a weekly time sheet.

Non-exempt- A non-exempt (hourly) employee is eligible for overtime pay at one and one-half (1-1/2) times their hourly rate of pay for all hours worked over 40 hours in a workweek and is paid for 26 pay periods on a bi-weekly basis. Non-exempt employees who work in the public sector are eligible for compensatory time in lieu of overtime pay (See compensatory time).

A non-exempt (hourly) employee is required to complete a weekly timesheet reporting all hours worked. Holidays, vacation, sick, and personal hours are not considered work hours and will need to be coded as instructed by the payroll clerk. All non-work hours will be paid at your regular hourly rate.

4.2 WORK WEEKS, WORKDAYS, WORK BREAKS & LUNCH PERIODS

A. PURPOSE

To comply with the FLSA and to educate employees on how the workweek is set.

B. POLICY

The policy of the City is to set workdays, work hours and work weeks that will allow the City to conduct business in a manner that best serves the Community and residents of the City while working in the most efficient manner possible.

C. PROCEDURE

Work Week – The FLSA allows the city to set any seven (7) consecutive calendar days as the workweek. The City's normal work week begins at midnight on Sunday, Monday through Friday, consisting of 40 hours per week for general administrative employees. The work week can be changed by the Manager at any time to best achieve the goals of the department.

Workday and Work Breaks- Generally, the city's workday consists of eight (8) working hours from 8:00 a.m. to 5:00 p.m. daily with an hour provided for a lunch break and two fifteen (15) minute breaks. This schedule may be altered as needed by the department head, weather conditions, or emergency situations with the approval of the City Manager.

Lunch Periods- Non-Exempt (hourly) employees are required to take their lunch hour. The City will not pay employees for the extra time not used for lunch unless an unusual circumstance exists that would necessitate such an action. Employees may arrive early as a matter of convenience but are not on the clock until 8:00 a.m. unless prior arrangements with the department head have been made for a specific reason. In addition, any non-exempt employee who chooses to eat their

lunch at their desk should not perform any work during the lunch hour including answering the phone. Employees are strongly encouraged to leave their desks during their lunch hour. The City will only pay employees for time worked during their normal scheduled hours.

4.3 WORKDAY, WORK WEEK AND BREAKS – POLICE

Workday-Police Officers- The normal workday and work week may vary for police officers depending on the needs of the department, events occurring in the city, and weather. However, the normal work schedule includes 12-hour shifts which may be scheduled anytime during the 24-hour period.

Work Week- Police Officers- Sworn police officer personnel currently follow an alternate work schedule. Their work week includes all seven days of the week, and they typically work between 84-86 hours during a 14 day pay period.

Breaks and Lunch Periods – Sworn Police officer personnel are provided with two fifteen-minute breaks each day and a one-hour lunch period. Personnel are required to notify their supervisor when they take any type of break or meal period.

4.4 FLEXIBLE WORK SCHEDULE AND REMOTE WORK

There are times when it may become necessary to allow employees to work flexible hours or to work remotely from home or another location. There is a difference. The following guidelines should help employees understand that working a flexible work schedule and/or working remotely from home or another location is a privilege that should not be abused. If an individual chooses to abuse the privilege by being unproductive or failing to perform tasks specific to their jobs, they will be required to come into the office and the privilege will be revoked.

Flexible Work Schedule

A flexible work schedule means your workday or workweek still includes 40 hours and you still work from the office. The difference is you may be allowed to work on a schedule that accommodates both the city and your situation. For example, instead of working 8:00-5:00, you might need to work 8:00-12:00 and 4:00-8:00. This allows you to work 8 hours per day, but on a flexible schedule. In addition, a flexible schedule may be temporary. The job will dictate the hours and the schedule. Both the Department Head and the City Manager will need to approve a flexible work schedule, with the City Manager having the final approval.

Working Remotely

There are situations that arise from time to time when an employee may be able to work remotely. For example, during the pandemic many workers learned to work remotely from home or even from other locations. There are times when an employee may be attending a conference, traveling, or may need to stay home for other reasons. When working remotely, workers work the same number of hours and perform the same tasks, but they work from home instead of the office. When allowing employees to work remotely, the City expects the employee to be productive, deadlines to be met, and work to be completed. Following are some guidelines for when it may be necessary to work remotely.

- Employees should have a City laptop and the ability to log into their desktop computer.
- Employee should have access to a printer.
- Employee should know how to initiate a zoom meeting with others when necessary.
- Employee should be accessible via telephone during normal business hours.
- Employees are expected to answer emails, questions, or be able to assist others when asked.

- The employee should create a workspace in their home that is just for work. Studies have shown this to be helpful for remaining focused.

All remote work must be approved by the Department Director with the final approval of the City Manager.

4.5 ATTENDANCE POLICY

A PURPOSE

To ensure employees understand that attendance is an essential function of their jobs.

B POLICY

Attendance is crucial to the City's ability to maintain services and operate in an efficient manner and is expected of all employees. Being on time and scheduling time off is the professional way to behave. When employees do not conduct themselves in a professional manner and miss work consistently, the following procedures apply.

C PROCEDURE

1. Excessive absenteeism - will not be tolerated. If an employee is absent for more than three consecutive days, a doctor's excuse must be provided. If an employee has used up sick leave and is frequently absent due to illness so that it becomes habitual, the City will require the employee to have a physical examination by a physician designated by the City. If you are unable to perform the essential duties of your position with or without accommodations, your employment may be terminated (See separation from Employment policy above, last paragraph and PTO policy). In addition, the supervisor may require you to provide a doctor's excuse for every illness after 10 days missed in a 12-month period due to illness that is unscheduled.

2. Notification Requirement- An employee who is going to be absent due to illness must call his/her supervisor at least one hour before the shift begins or s/he will be counted as unexcused for the day. If the employee is unable to reach his/her supervisor by text or telephone, then the individual should call city hall and leave a message.

3. Tardiness – Employees are expected to be on time for work. Things happen to prevent us from being on time every day, but when it becomes a habit, disciplinary action will be taken (See disciplinary policy). For example, if Mary is more than ten minutes late on a regular basis, that is a habit. If Mary is five minutes late a couple of times per month, a reasonable person would not think it was habitual.

4. Unexcused Absences – An employee who has received three unexcused absences during a twelve-month period will be disciplined. Examples of unexcused absences are: 1) Missing 3 consecutive days without a doctor's excuse. 2) No call, no show, 3) Failing to report during an emergency, 4) Failing to report during on-call assignment unless its due to illness.

5. Abandoning Job – An employee who misses two consecutive days without contacting his/her supervisor will be terminated from employment for abandoning their position and will be presumed to have resigned. When extenuating circumstances have occurred where the employee may not be able to notify their employer, the absence may be authorized, and no disciplinary action will occur.

Consequences for Excessive Absenteeism

Absenteeism is a costly expense to the City, but it is also not fair to co-workers who are having to perform your duties in addition to their own. Any employee who consistently misses work when it is unauthorized will be subject to disciplinary action up to and including termination of employment.

SECTION V. STANDARDS OF CONDUCT

POLICY #	POLICY TITLE	EFFECTIVE DATE	LAST REVISED
5.1	City Professionalism Policy		10/20/2022
5.2	Code of Ethics		10/20/2022
5.3	Political Activity		10/21/2022
5.4	Solicitation and Distribution Policy		10/21/2022
5.5	Garnishment of Wages		10/21/2022
5.6	Use of City Property		10/21/2022
5.7	Other General Prohibitions		10/21/2022
5.8	Social Media Policy		11/01/2022
5.9	Safety Policy-General		11/01/2022
5.10	Violence in the Workplace- Includes Domestic Violence		11/01/2022
5.11	Visitors in the Workplace		11/04/2022
5.12	Complaint Resolution Process		11/04/2022

5.1 CITY PROFESSIONALISM POLICY

A. PURPOSE

City employees serve as representatives for the city and have the public's trust. As stated in the mission statement, our goal is to *"make the city a great place to live, work, and visit."* The public are inclined to view the City by the people who represent them. We create a good impression by performing our jobs well and conducting ourselves in such a manner as to not portray the city in a negative manner. This policy is meant to provide guidance on ways in which we can do that.

B. POLICY

City employees interact with each other and the public daily. It is important to always behave in a professional manner. (See Code of Ethics). Professionalism is more than just a word. It encompasses how you look, speak, act, dress, and behave in the workplace. Therefore, the City establishes the following guidelines on professionalism. These guidelines should be used by all employees to model behavior and appearance.

C. PROCEDURE

Personal Hygiene– It is important for employees to practice good personal hygiene and to be conscious that they work closely with others who may suffer from allergies. We should be conscious that strong deodorants, perfumes, lotions, and hair products may affect those around us. It is recommended that you use unscented personal hygiene products.

Dress- City employees are expected to dress in a manner appropriate to the jobs they perform and in consideration of (1) the fact that the open work environment gives high public visibility to all employees, (2) safety issues, and (3) Staff should serve as role models to those we serve.

The following list contains business casual attire for both males and females. It is meant to serve as a guide and is not all inclusive. Employees should use good judgement on what is appropriate and what isn't.

Business casual is defined as follows: *“relating to or denoting a style of clothing that is less formal than traditional business wear but is still intended to give a professional and businesslike impression.”*

Acceptable Business Casual Attire Guide

Males/Nonbinary	Females/Nonbinary
Pants/jeans, no gym wear, no rips, or tears. Docker style pants are acceptable.	Pants/jeans, no rips, or tears. Capri pants are acceptable.
Collared shirts of any kind are acceptable	Blouses, shirts, but no see-through blouses or clothing with deeply revealing neck lines.
Any casual shoes except beach flip flops.	Same, sandals are okay, no beach flip flops.
	Skirts and dresses no more than 2 inches above the knee. Use good judgement.
Shorts are not acceptable.	Shorts are not acceptable.
Gym clothes like sweatpants and workout clothes are unacceptable.	Same.
No costumes unless a legitimate contest is being held, or company event where a costume is appropriate.	Same.

All clothing should be clean, neatly pressed and reflect the image of professionals we all are. A good *“rule of thumb”* is if it's appropriate for the club, the beach, or the gym, it is inappropriate for the workplace. Senior staff set an example for young employees.

Therefore, Supervisors and Directors are expected to abide by, and enforce the dress and professionalism policies of the city.

Accommodations

The City makes reasonable accommodations for dress and grooming directly related to an employee's religion, ethnicity, or disabilities whenever it is possible without causing an undue hardship or affecting the safety of the employee or others.

Attitude – The City expects all employees to maintain a positive attitude when dealing with the public and with each other. This means showing enthusiasm for the job, practicing good manners when dealing with the public and co-workers. The City will not tolerate employees who disparage their co-workers and other employees to the public or create a toxic work environment. Any internal complaints or issues need to be resolved by discussing it with your supervisor and following the internal policies established and described in this handbook.

Profanity – The use of profanity when dealing with the public will not be tolerated. Not only does it insult those who are forced to hear it, but it portrays a negative image of the city.

Diversity – The City employs individuals with different value systems, religions, customs, skin color, cultures, and education. As such, City employees are expected to respect and practice tolerance for the diversity of every individual they work with or serve. The City maintains a zero-tolerance policy for anyone who harasses or discriminates against any individual for characteristics described in the Harassment policy.

5.2 CODE OF ETHICS

A. PURPOSE

A code of ethics is necessary for any organization to be successful and to promote goodwill within the community. It defines acceptable behaviors and establishes a framework which promotes professional behavior and responsibilities. A code of ethics is reflected in the actions of the City's elected officials and the policies it adopts. It sets a standard by which the entire City employees can expect to practice and respect.

B POLICY

The City adopts the following Code of Ethics as well as the core values reflected in the City's policies and procedures. Any violations will be met with zero tolerance and will subject the offender to disciplinary action, up to and including termination of employment.

Conflict of Interest.

- a. No employee shall use or attempt to use his/her position to secure special privileges or exemptions for himself/herself or for others, except as may be provided by policy or law.
- b. No employee shall accept any gift, favor, gratuity, or service that might reasonably tend to influence him/her in the discharge of his official duties.
- c. No employee shall accept employment or engage in business or professional activity which s/he might reasonably expect would require or induce him/her to disclose confidential information acquired by reason of his/her position with the city.

- d. No employee shall disclose confidential information gained by reason of his official position, nor shall s/he otherwise use such information for his personal gain or benefit.
- e. If an employee of the City is an officer, director, agent, or member of, or owns controlling interest in any corporation, firm, partnership, or other business commitments with the City or other political subdivision of the State, he shall file a sworn statement to this effect with the City Clerk.
- f. No employee shall transact any business in his/her official capacity with any business of which he/she is an officer, director, agent, or member, or in which he/she owns a controlling interest.

These policies are in accordance with Sections 112.311 through 112.326, Florida Statutes, entitled “Code of Ethics for Public Officers and Employees.” When an employee has any doubt as to the application of this policy, he/she should discuss the matter with his/her Director, Human Resources, or the City Manager.

5.3 POLITICAL ACTIVITY

Any person holding a position with the City shall have the same privilege to exercise his/her right of franchise as any other citizen; however, no City employee except elected officials of the City, shall take an active part in any political campaign, including the active solicitation of votes and the distribution of political materials during normal hours of work.

Any employee who runs for elected office, must comply with Florida Statutes Section 99.012 “Restrictions on individuals qualifying for public office.”

5.4 CITY BULLETIN BOARDS

A. PURPOSE

To provide guidance on who is permitted to post on City owned bulletin boards.

B. POLICY

Bulletin Boards- All bulletin boards are controlled by Senior Management and employees are not allowed to post notices of any sort on any City Bulletin Board, windows, or walls on City Property unless permission is obtained by the City Manager or Human Resources. This policy does not pertain to official notices required by law or City ordinances and posted by the City Clerk, Human Resources, or other authorized City officials.

5.5 GARNISHMENT OF WAGES

A. PURPOSE

To inform employees of the legal process and actions taken by the City in the event a garnishment is received.

B. POLICY

A garnishment is a legal process ordering the City to deduct a specified amount from an employee's wages to satisfy a debt, child support, taxes owed and other types of debt. The City will comply with both federal/state statutes when making deductions against disposable income.

C. PROCEDURE

When Human Resources receive a garnishment for a debt that is court ordered, the employee is notified, and the document sent to payroll to process. The City encourages all employees to try and settle their financial affairs before a garnishment is issued.

5.6 USE OF CITY PROPERTY

The following pertains to the use of City Property. Any employee who misuses or abuses City property is subject to disciplinary action up to and including termination of employment.

a. An employee must obtain permission from their Department Director or the City Manager to use a City vehicle outside the city limits. A City gasoline credit card will be used to purchase gas. Any out-of-pocket expenses such as parking, tolls, or emergency repairs shall be reimbursed upon presentation of receipts and an expense report.

b. Authorized persons only may ride in a City vehicle, e.g. employees, elected officials and persons under contract. Elected officials may ride only with the Chief in police vehicles. Spouses and family members may accompany an employee when travelling to and from an official function. This does not preclude police officers from transporting detained persons or the offering of transportation to citizens in need of assistance.

c. No hitchhikers are allowed in City vehicles.

d. City vehicles and equipment, whether owned or leased, shall not be utilized for personal reasons, or taken home for personal use.

e. City credit cards are issued to Directors and the City Manager. Receipts must accompany all purchases and upon receipt of the credit card statement, each receipt must be coded and attached to the statement before given to accounts payable for payment.

Any person who knowingly falsifies credit card purchases, uses the city credit card for personal use, or who makes purchases beyond their approval limit without prior approval may be subject to disciplinary action, up to and including termination of employment.

5.7 OTHER GENERAL PROHIBITIONS

The City prohibits the following actions and conduct.

- a. No person shall make a false statement, certification, mark, rating, or report regarding any test, certification, or license.
- b. No person employed by the City shall directly or indirectly give, render, pay, offer, solicit, or accept any money, service, or any other valuable consideration for any appointment, proposed appointment, promotion, or any advantage in position.
- c. No employee shall deceive or obstruct any person in his/her right to application, certification, eligibility, or appointment, or to furnish to any person special or confidential information for the purpose of affecting the rights or prospects of any person with respect to employment with the City.
- d. No employee or official whose duties involve the use of a badge, ID card, or clothing insignia as evidence of authority or for identification purposes shall permit such badge, ID card, or insignia to be used or worn by any person who is not authorized to do so, or to be out of their possession without good cause, or approval from their Department Director or authorized superior. Such badge, ID card, or insignia shall be used only in the performance of official duties of the position in which the individual is employed.
- e. No employee or official shall be a member of or form an association with any group or organization known to cause harm or be known for hate crimes against another group of people. Association or membership in any such organization will be grounds for immediate termination of employment.

5.8 SOCIAL MEDIA POLICY

A. PURPOSE

The City intends to use social media as additional communication channels to help promote its programs, events, and services, and represent itself appropriately and consistently on the internet. Social media technology allows news of an event to spread quickly and is a good forum to facilitate public discussion. This policy is intended to set guidelines on how the City can communicate in the most appropriate way possible.

Examples of Social Media Platforms:

Social media platforms vary and can include, but not be limited to blogs, wikis, microblogs, message boards, chat rooms, electronic newsletters, online forums, social networking sites like Instagram, Facebook, LinkedIn, and other sites and services that permit users to share information with others in a contemporary manner.

Best and Appropriate Uses of social media

- a. Channels to supplement information from other City communication sources such as official web sites, drawing more eyes back to those communication sources and broadcasting the City's message to the widest audience possible.
- b. Channels for disseminating time-sensitive information as quickly as possible (e.g., emergency situations).
- c. Two-way communication, promoting transparency and social engagement in government.

Recommendations:

One of the secrets to social media's success is how easy it has become to participate. But it also makes it easy to respond to or share something before thinking through the consequences. Whether fair or not, the media may use your social personal media output as an official City position if your profile is linked with the City of Fruitland Park. As such here are some tips for you to use before posting.

- Resist the temptation to respond in anger to those you regard as mistaken or ill-tempered.
- Think about how you'd feel if your content was cited on the front page of a leading newspaper or TV station.
- Use your critical thinking and don't share information or pictures that look like they are not factual or in poor taste, or photo shopped.
- Think about the groups that you join- it may be safest not to join a group that could negatively reflect on you and/or the City. You should also view the employee handbook about joining specific type groups.
- Think about whether it would be best to leave your political affiliation out of your Facebook profile.
- Think about making use of privacy settings on social networks.

B POLICY

The City of Fruitland Park's policy on use of social media for City business purposes:

- Maintain social media "pages" not "groups". For example, Facebook pages offer distinct advantages, including greater visibility, customization, and measurability.
- Be categorized as "government" unless there is a business purpose for the account, in which case the account should be categorized as business.
- Include appropriate logos and other pertinent information.

- Use proper grammar avoiding jargon and abbreviations. Social media is more casual, but still represents the City at all times.
- Ensure the accuracy of information before posting.
- Only authorized City employees may use social networking websites to conduct City business.
- Photos of City employees may only be posted by those authorized to do so. The consent of the employee(s) must be obtained, and photo selection must show appropriate discretion and regard for the potential emotional reaction of the public and/or the employee.

City policy on use of social media by Employees for Personal Use:

- Employees need to know and adhere to the City's employee policy manual when using social media in reference to the City.
- Employees should be aware that their actions reflect on their images, as well as the City's image. The information that employees post or publish may be public information indefinitely.
- Employees should be aware that the City's designated individuals may observe content and information made available by employees through social media.
- Employees should use their best judgment to post material **that is not** inappropriate or harmful to the City, its employees, or its customers.
- Employees may not use social media sites to engage in conduct that would be prohibited by other means, such as harassing or discriminating based on sex, race, national origin, religion, age, veteran, disability, or family status and/or other prohibited characteristics.
- Employees may not post personal pictures in City uniforms or that displays the city logo without prior City approval. If you are tagged in others' pictures you need to remove the tag. In addition, you may not make videos using your personal phone and post them on any media site while at work, on city property, and while wearing a city uniform unless you have special approval from the City Manager.

- If employees post personal content that is associated with the City (via name of employer) or that involves work or subjects associated with work, a disclaimer should be used, such as *“The postings on this site are my own and may not represent the City of Fruitland Park’s positions, strategies or opinions”*.
- The City logo or name should not be used for personal profit, advancement of personal views, or for solicitation of non-city business.
- Social media use shouldn’t interfere with employees’ responsibilities at the City. Limited personal use of the Internet is permitted, however, our security monitoring software blocks most social network sites.
- Employees who see violations of this policy must address the issue and should report violations/concerns to their respective supervisor.

Using Work Computer for Personal Use

All work computers are for work only. Employees should not use their work computer, whether working from the office or home, to shop, post on social media, or to send emails of a personal nature. Remember, everything you do on a work computer is subject to review by management, public records requests (when applicable), IT, and can be subpoenaed in a court case. You can have no expectation of privacy.

Consequences:

The City reserves the right to determine if an employee’s online activity affects the City. Online activity that violates the City’s work rules or other policies may subject an employee to disciplinary action up to and/or including termination.

5.9 SAFETY POLICY – GENERAL

A PURPOSE

To educate employees on the City's safety policy and to emphasize that a safe and healthy workplace is important to everyone.

B POLICY

The safety and wellbeing of our employees is the City's most important business consideration. No employee will be required to perform a job that they consider unsafe. The City will comply with national OSHA safety and health standards that equal or exceed best practices.

The City will establish a safety committee consisting of both management and labor whose responsibility will be identifying hazards and unsafe working practices, removing obstacles to accident prevention, and helping evaluate the City's effort to achieve an accident and injury free workplace.

C PROCEDURE

The City pledges to do the following:

- Strive to achieve the goal of zero accidents and injuries.
- Provide mechanical and physical safeguards wherever they are necessary.
- Conduct routine safety and health inspections to find and eliminate unsafe working conditions, control health hazards, and comply with all applicable OSHA safety and health requirements.
- Provide free Hepatitis A and B inoculations to employees in Public Works and Special Risk jobs and encourage participation.
- Train all employees in safe work practices and procedures.
- Provide employees with personal protective equipment and train them to use and care for it properly.

- Enforce company safety and health rules and require employees to follow the rules as a condition of employment.
- Create infectious disease policies as needed and educate employees on how to safely work both in the office and remotely.
- Investigate accidents to determine the cause and prevention steps needed to prevent future accidents.

Department Director Responsibilities

Department Directors should educate new employees on safety procedures pertaining to their specific department. If an annual training is required, a sign in attendance sheet should be utilized and sent to Human Resources for record keeping purposes. Directors should have a plan in place for the following:

- What to do in the event of a fire.
- What to do in the event of an active shooter at work.
- What to do if an employee is a witness to or are the victim of domestic violence.
- What to do if an employee is threatened or fear for their safety at work.
- What to do if a bomb threat is called in.
- What to do if a suspicious package or bag is left in the building.

Enforcement Responsibilities

It is everyone's responsibility to enforce the safety policies and procedures and to educate themselves on how to safely work and handle materials. However, Management is responsible for supervising and training employees to work safely and enforcing work rules consistently to achieve a safe and healthy workplace.

Employees are expected to participate in safety and health program activities including immediately reporting hazards, unsafe work practices, and accidents and

injuries to supervisors or a safety committee member, wearing protective equipment, and supporting safety committee activities.

Annual Training

There will be annual training courses each year on safety topics relevant to each specific department and on topics which management deems necessary to maintain a safe workplace.

5.10 VIOLENCE IN THE WORKPLACE-INCLUDING DOMESTIC VIOLENCE

A PURPOSE

City employees are exposed to many visitors, customers, vendors, and co-workers on a regular basis. It is the goal of the City to provide a workplace that is safe for its employees and free from violence or threats of violence against individuals, groups, or employees, or threats against company property-including partner violence that may occur on our property. This policy requires that all individuals on city premises or while representing the city conduct themselves in a professional manner consistent with good business practices and in absolute conformity with non-violence principles and standards.

B POLICY

It is the policy of the City and the responsibility of all its employees to maintain a workplace free from threats and acts of violence. The City will work to provide a safe workplace for its employees and for the public. Each employee, and everyone with whom we encounter deserves to be treated with courtesy and respect.

The City does not, and will not tolerate any type of workplace violence committed by or against employees. Employees are prohibited from making threats or engaging in violent activities.

Prohibited Conduct

The list of behaviors, while not exhaustive, provides examples of conduct that is prohibited:

- Causing physical injury to another person,
- Making threatening remarks,
- Acting out in an aggressive or hostile manner that creates a reasonable fear of injury to another person or subjects another individual to emotional distress.
- Intentionally damaging employer property or property of another employee.
- Possessing or bringing a weapon while on City property or while on City business unless authorized to do so.
- Committing acts motivated by, or related to, sexual harassment or domestic violence.

Risk Reduction Measures and Consequences for Failing to Report

The City does not expect employees to be skilled at identifying potentially dangerous persons, but employees are expected to exercise good judgment and to inform your Supervisor, Human Resources, the City Manager, or the Police Chief if any employee, customer, vendor, or visitor exhibits behavior which could lead to a potentially dangerous situation. Suspicious behavior may include, but not be limited to:

- Angry and threatening type behavior
- Yelling, using profanity, and behaving in an aggressive manner
- Drunken, or obviously intoxicated behavior
- Obsession with another person, stalking behavior
- Paranoid behavior, numerous calls a co-worker may receive during the day from his/her partner which leads you to believe a partner is checking up on them.
- Having a history of violent behavior or an unusual fascination with weapons
- Co-workers with frequent bruises obtained away from work.
- Suicidal tendencies.

Consequences for Violating Policy

Consequences for failing to report suspicious behavior, or violating this policy include disciplinary action up to and including immediate termination of employment.

5.11 VISITORS IN THE WORKPLACE & OTHER SECURITY MEASURES

Visitors:

To adequately protect our employees and to keep our workplace safe, it is important to remember a few rules when inviting family members and friends to visit you at work.

- Family members and friends should remain in the lobby and the employee should go out to greet them. Family members should not be allowed in the office areas of city hall unless explicit permission has been given.
- In addition, during the times when employees find it necessary to bring children to work, it should be for short periods of time and the employee will need to ensure that the child isn't disruptive or loud during work hours, running in the office, or opening/closing doors.
- Delivery persons should always gain permission to enter the delivery area from someone at the windows and that person should accompany the delivery person to the area where they are placing parcels.
- Vendors and customers should always remain in the lobby.

Any visitor being disruptive or behaving in an aggressive manner will be asked to leave the premises. Any employee who fails to follow this policy will be subject to disciplinary action.

Animals:

Employees should not bring personal pets to the office. Not everyone appreciates being around animals for their own personal reasons which could be fear, allergies, or whatever. In addition, animals can sometimes be unpredictable and become disruptive to the workplace and/or pose a risk to others. Therefore, it is prohibited.

5.12 COMPLAINT RESOLUTION PROCESS

A PURPOSE

The purpose of this policy is to provide a formal mechanism for the resolution of disputes between the employee and the City, which cannot be resolved by informal discussions. Nothing in this policy shall be considered as having the effect of preventing the employee from attempting to resolve a dispute by discussing it first with his/her immediate supervisor, and second with the Human Resources Director, before resorting to filing a formal complaint with the City Manager.

B POLICY

This policy applies to all employees.

A dispute is a disagreement which results in a business problem concerning the employee for any of the following:

- Calculation of Service
- Disability
- Educational Assistance
- Benefits
- Seniority
- Hours of Work, work schedules
- Parental Leave

- Personal Leave
- Rest Periods
- Promotions, transfers, other Leave,
- Temporary Lay-Off
- Time Sheets
- Vacation
- Work Accidents
- Pay of any type, deductions, taxes, garnishments.
- work conditions
- Unresolved employee relations issue after proper discussions with your immediate supervisor and/or human resources.
- Harassment

A dispute about other matters which do not fall under the disciplinary policy shall also proceed with this policy.

Management Rights

Nothing in this policy shall be interpreted to take away from the City any rights or privileges inherent to its employer status or management functions.

C PROCEDURE

Human Resources is responsible for the application of this policy, with the ultimate authority being the City Manager.

1. Filing the Complaint - The facts that gave rise to the dispute shall be summarized in

a letter signed by the employee. The letter shall specify attempts made by the employee to resolve the matter through discussions with their supervisor and/or human resources, and the nature of the redress being sought.

2. Preliminary Discussions -The complaint should state why preliminary discussions with your supervisor and human resources failed to result in the solution you were seeking.

3. Time to File – If the employee chooses to formalize a complaint, the employee must file a written complaint within a reasonable time of when the dispute, action or event took place. A reasonable time is within two weeks of the event and within one week of discussing it with your Human Resources Director (second step after Supervisor). Any disputes filed after the expiration of the prescribed two-week period shall be rejected.

The employee filing the complaint may submit the letter to the City Manager for a final decision. The City Manager's decision will be delivered within five (5) working days of receiving the complaint and that decision is final.

4. City Management take Harassment complaints seriously and are obligated by law to follow-up when an employee complains about harassment. Management will follow the steps outlined in the Anti-Harassment Policy (see 1.1), but you may submit the complaint formally if you wish by using this process.

SECTION VI. COMPENSATION

POLICY #	POLICY TITLE	EFFECTIVE DATE	LAST REVISED
6.1	Compensation Policy	Upon Approval	08/24/2023
6.2	Job Pay Grades and Pay Ranges		08/24/2023
6.3	Hours Worked and Overtime Pay		11/01/2022
6.4	Emergency Overtime Pay		11/02/2022
6.5	Compensatory Time- Administrative and Police Officers		11/01/2022
6.6	Definitions of Workers- Full time, Part time, Temporary, Seasonal		11/01/2022
6.7	On Call & Call Back Pay Call out on a Holiday		11/02/2022
6.8	Flexible Work Schedule and Remote Work		11/04/2022
6.9	Outside Employment		11/04/2022
6.10	Temporary Interim Pay		11/04/2022
6.11	Improper Deductions & Errors and Omissions		11/04/2022
6.12	Travel Pay		11/07/2022
6.13	Transfers, Demotions, Promotions		11/07/2022
6.14	Christmas Bonus		11/08/2022

6.1 COMPENSATION POLICY

A PURPOSE

The City's compensation plan is designed to allow the City to recruit and retain valuable employees, be competitive in the marketplace, and reward employees fairly and equitably.

B POLICY

The City will maintain an up-to-date compensation plan that allows management to fairly assign wages and salaries to new employees who perform specific jobs. Directors will follow the recommended guidelines for issuing merit increases, granting promotions, and establishing new positions. The process for updating the current plan is as follows:

- a. The Human Resources Director will conduct an area market study every two years to ensure the plan is still competitive and kept current.
- b. The City Manager will approve the plan, and the City Commission will have final approval during the budgeting process.
- c. New compensation plans will become effective on October 1 of the year in which it gains final approval from the Commission.

Administration

The compensation plan will be created and administered by the Human Resources Director, with the City Manager being the final authority on approving updates to the current plan, recommendations, merit increases, promotions, demotions, re-classification into different pay grades, and transfers.

6.2 JOB PAY GRADES AND PAY RANGES

A PURPOSE

Job pay-grades and pay-ranges are included in the compensation plan. The purpose of establishing pay grades and pay ranges is as follows:

- a. Pay grades allow individuals in specific job positions with similar skills to be paid similar wages.
- b. Establishes a baseline for qualification standards when recruiting and testing employees.
- c. Provides management with a clear picture of what the current market for the position pays so the City can remain competitive when recruiting employees.
- d. Provides a basis for determining an hourly rate for both experience and longevity.
- e. Establishes lines of promotion.
- f. Provides uniform titles to positions similar in the marketplace

B POLICY

It is the City's policy to maintain accurate pay grades and pay ranges so managers and supervisors can pay employees equitably based on their level of experience and their years of service to the City.

Job Descriptions

Over time, jobs change as new duties are added or taken away. It is the manager's responsibility to ensure s/he utilizes an up-to-date job description when recruiting employees. To do this, as jobs change, the manager will notify Human Resources of the changes. The Human Resources Director will be responsible for keeping up-to-date job descriptions and posting jobs when a position becomes available.

6.3 HOURS WORKED AND OVER TIME PAY

General Administrative and Support Personnel

A standard work week is forty (40) hours. Any non-exempt (hourly) employee who works more hours than the standard work week established for their position will be compensated at a rate of one and one-half (1-1/2) times the hourly rate of pay for the position.

Police Officers

Hourly (non-exempt) sworn police officers generally work 86 regular hours in a 14-day period. Any work hours more than 86 hours will be compensated at a rate of one and one-half (1-1/2) times the regular rate of pay.

6.4 EMERGENCY OVERTIME PAY

During emergency situations resulting from Acts of God, or events of crisis proportions, The City Manager will notify Department Heads by any means available and instruct them to deploy personnel from home, job, or any other place for the purpose of alleviating such emergency situations. Failure to report to duty under these circumstances will be grounds for disciplinary actions. In cases of emergency overtime, the employee will receive overtime compensation at one and one-half (1-1/2) times their regular rate of pay.

6.5 COMPENSATORY TIME IN LIEU OF OVER TIME

Comp Time- Non-exempt employees are eligible for overtime pay, but they may elect to receive compensatory (comp.) time off for all hours worked over 40 hours in a work week. The FLSA states compensatory time is calculated as shown in the following example.

Example, if Jan works 43 hours in a work week, she receives 4-1/2 (3 x 1-1/2) hours of comp time instead of cash payment. Jane may use the 4-1/2 hours any time within the time frame allowed. Jane is paid for the 4-1/2 hours at her regular rate of pay.

Administrative employees who earn comp time may:

- Bank up to 24 hours maximum.
- May use the time when requested within a reasonable time. The city determines “*reasonable time*” to be within 60 days. If the time is not used within the 60-day time frame, the employee will be paid for it on the next pay period following 60 days and the employee will lose the ability to take it off as comp. time. All compensatory time must be approved and managed by the Department Director.

Police Officers

Non-exempt Police Department personnel who work more than 86 hours in a 14-day period will be compensated at the rate of one and one half (1-1/2) times their regular hourly rate of pay.

Comp time- Sworn Police Officers – Eligible employees who wish to receive compensatory time off in lieu of paid wages will receive 1-1/2 hours of time off instead of being paid cash wages. The following applies when electing compensatory time in lieu of wages:

- Compensatory time can be accrued to a maximum of 36 hours.
- Employees must be able to use the compensatory time off when requested, or within a “*reasonable time*”. The City determines a “*reasonable time*” to be within 60 days. If the time is not used within the 60-day period, the employee will be paid for it on the next pay period and lose the ability to take the time off.

All compensatory time must be approved by the Police Chief or his designee.

6.6 DEFINITIONS OF WORKERS

- Full-time Worker – An employee who has successfully completed a 90-day probationary period and who works 30 or more hours in a work week.
- Part-time Worker – An employee who works >20 hours, but less than 30 hours per week.
- Seasonal – An employee whose service is not continual throughout the year and only works for a specified period which generally recurs each successive year. Seasonal employees may or may not work forty hours in a work week during their time of employment and may or may not be employed during the next season.
- Temporary – An employee who has been hired for a limited and specified period, either full or part time. Such employment will not exceed one year. Generally, temporary employees are hired for a specific project or task.
- Remote worker – An employee who may work from home or another location from time to time as the situation allows.

Introductory (Probationary) Period

All administrative new hires will be on a 90-day probationary period. After 90 days, the Supervisor can elect to extend the probationary period, or put the employee on regular part-time or full-time status (See Performance management policy).

All Police Officers will be placed on a probationary period of one year. After successfully completing the one year, the officer will be placed on regular full-time status. Regular full-time status does not imply the “*at will*” employment status no longer applies.

6.7 ON CALL AND CALL BACK PAY

Public Works and Administrative Employees

Employees may be assigned to on-call duty at various times due to weather, water lines breaking, and other emergency situations. Some employees may be assigned on-call duty on a regular basis to respond to critical situations going on in the City. Employees assigned to on-call duty will receive over time of one and one half (1-1/2) their regular rate of pay for all time worked with no minimum.

Employees who are asked to report to work who are not currently assigned to on-call duty shall be paid overtime at one and one-half times their regular rate of pay for all hours worked with a two-hour minimum.

Reporting to work on a Holiday/Holiday Weekend

All employees excluding police officers who are asked to report to work on a holiday or during the holiday weekend will receive overtime at one and one-half (1-1/2) times their regular rate of pay regardless of the number of hours worked during the workweek.

Police Officers

Police officers who are required to be on call on a scheduled holiday will be paid double their hourly rate.

6.9 OUTSIDE EMPLOYMENT

Police Officers

Employees wishing to engage in off-duty employment must obtain approval from the Chief if his/her off-duty employment will utilize his powers of a police officer.

Employees who engage in off-duty police related activities for the City (in uniform and within the City limits) shall be subject to the chain of command and protected by the City benefits.

Police officers who wish to work in other City jobs during their days off, will be subject to the rate of pay for the position in which they are working and if the work results in overtime, the overtime rate will be recalculated to include total hours by total pay. It could be more or less than their regular rate of pay.

All Employees

Employees who engage in outside employment must conform to the following regulations:

- 1) Such outside employment shall not have any conflict with the official duties of the employee.
- 2) Outside employment shall not require such a degree of commitment that it would prevent the employee from being able to perform his/her regular duties with the City.
- 3) The work shall not reflect negatively upon the employee to bring discredit to him/herself or the City.
- 4) It shall be understood that the City has first call upon the services of its employees whenever the public interests demand it, regardless of any impingement upon secondary employment.

Failure to comply with these requirements may result in disciplinary action.

6.10 TEMPORARY INTERIM PAY

When an employee is asked to perform the duties of a position in a higher pay grade, the employee will receive the entry pay for the position if it is higher. However, since pay grades sometimes overlap, the Department Director should consult with Human Resources on a pay rate that is appropriate for the position. When the position is filled, the interim employee will return to his/her previous position and resume the pay they earned previously.

If an employee is asked to perform the duties of a position in a lower pay grade, the employee will continue to receive his/her current pay.

6.11 IMPROPER DEDUCTIONS AND ERRORS AND OMISSIONS

There are different types of deductions taken on employee paychecks. Some are required by law such as: federal income tax, social security, Medicare, garnishments for child support, back taxes and so forth. In addition, there are deductions taken for supplemental health insurance and other optional insurances you may purchase. Other deductions are taken for paid time off. With each pay stub, the City employee receives a statement of deductions and earnings and balances for unused benefits. There may be times when an improper deduction is taken on an employee paycheck. When this occurs, please contact the payroll administrator or Human Resources as soon as possible. The error will be corrected on the next pay period.

The same applies for both errors and omissions. People are human and mistakes are sometimes made when calculating time sheets, calculating specific types of pay, over time, paid time off, entering data, or even forgetting to enter data. If you find an error or omission on your paycheck, please contact the payroll administrator or Human Resources as soon as possible.

It is the employee's responsibility to review their paycheck and make sure all deductions are correct.

Improper Deductions- Exempt Employees

The City prohibits deductions from the salary of exempt employees except where otherwise permitted by law. If you believe an improper deduction has been made to your salary, you must immediately report it to Human Resources. If it is determined that an improper deduction was made, it will be corrected and reimbursed.

It is the exempt employee's responsibility to review your paycheck and make sure all deductions are correct.

6.12 TRAVEL EXPENSES

A PURPOSE

To create a plan for employees who incur expenses for travel and other official expenditures and to provide for reimbursement of such expenditures.

B POLICY

The goal of the City is to provide a uniform system of compensation for reimbursement of expenses to employees who travel on City business. The following procedures will apply in circumstances where travel is necessary whether for training, seminars and conferences, meetings, or other business.

C PROCEDURES

When possible, all travel arrangements will be planned and paid by City credit card in advance. Hotel accommodations, tuition, or registration fees shall be pre-arranged and paid for by a City credit card upon approval by the Department Head or the City Manager.

a. Travel Reimbursement Form- A travel reimbursement form is to be turned in at the end of any city sponsored or related travel. This form will indicate hotel costs, the meal costs, mileage, and the tolls (if any). A map showing the distance from 506 W. Berckman St., Fruitland Park to the travel location will be attached unless traveling from and back to your home. Then, the map will include your home address. A copy of the event program should be attached. All receipts for meals, tolls, hotel cost, etc. should be attached. The City Manager should approve the reimbursement request.

b. Hotel – Accommodations at the standard block room rate for single or double occupancy at the hotel hosting the specific event or a hotel equivalent to if accommodations are not available. A Tax-exempt certificate should be provided to the Hotel upon check-in, or before if allowed. A city credit card must be used to receive the tax exemption. Be sure to utilize a City credit card.

c. Meals – Meals, not included in the event, will be reimbursed to the employee upon return and submission of receipts with the travel reimbursement form.

No meals that are included in the event will be reimbursed.

Meal allowances are as follows:

- Breakfast- Allowed when travel begins before 6:00 a.m. and extends beyond 8:00 a.m. \$16.00 plus a 15% tip.
- Lunch – Allowed when travel begins before 11:00 a.m. and extends beyond 2:00 p.m. \$17.00 plus 15% tip.
- Dinner – Allowed when travel begins before 6:00 p.m. and extends beyond 8:00 p.m. or when travel occurs during nighttime hours due to special assignment. \$30.00 plus 15% tip.

- No alcoholic beverages are to be submitted for reimbursement. The employee is solely responsible for any alcoholic beverages consumed.
- Per diem amount of \$63.00 (plus 15% tip) may be requested in advance. The City Manager must approve the request. Receipts must be provided on the travel reimbursement for indicating meal costs. If meals are less than the per diem amount, funds should be submitted with the reimbursement form. Any per diem amount not accounted for by receipt will be included as income to the employee.
- Meal increases- Depending on the location of the conference/event, meal allowances may be increased. The City Manager must approve in advance of the event.
- Tips – No more than 15% for tips are allowed.

d. Mileage – When available, a City vehicle should be taken for out-of-town travel. No mileage will be reimbursed if a City vehicle is utilized. Mileage will be reimbursed at the current rate provided by the Internal Revenue Service and should be included on the reimbursement form. Mileage will be paid from the Fruitland Park City Hall address when a City vehicle is used for travel.

e. Damage – The City will not assume any responsibility for any damages to an employee's personal vehicle while being used for City business.

f. Tolls – If a city vehicle is used, a City paid transponder should be used to pay any and all tolls on City related travel.

If a personal vehicle is used, the employee will be responsible for paying for tolls and acquiring a receipt for those tolls. The receipts should be attached to the reimbursement form.

g. Travel with only mileage costs – A mileage log form is to be used and submitted when mileage is the only expense associated with the travel. As with the travel reimbursement form, a map with the appropriate to and from locations should be attached to the log form.

h. Airline Travel – If a conference or meeting requires travel by air, the City will require prior approval, the conference must be included in the budget, and tickets bought in advance to get the best price. All airline travel will be booked for economy class. Any frequent flyer points/miles will belong to the City when the tickets are paid on a City credit card.

h. Payment - All travel related receipts and forms should be turned into finance as soon as possible after the travel has occurred.

6.13 TRANSFERS, DEMOTIONS, PROMOTIONS

Transfers

A transfer request shall be given consideration after an employee has been employed in his/her current position for at least one year and if a vacancy occurs where the employee meets the minimum qualifications for the position. The request shall be in writing and must have the approval of the employee's immediate supervisor with copies to the appropriate Department Director, Human Resources, and the City Manager.

Under no circumstances will an employee be considered for any job if they do not possess the minimum qualifications for the position.

Demotions

Voluntary Demotion- An employee may be demoted to a lesser position at his/her own request if a position is available for which they are qualified. An employee who is voluntarily demoted will be paid at a lessor pay rate in the pay grade for the new position.

Involuntary Demotion – An employee may be demoted by the City Manager upon the recommendation of the Department Director if s/he has been promoted and has failed to successfully complete the introductory period for the new position. The demotion will not occur if a position is not available, or if the employee fails to meet the minimum qualifications. The rate of pay shall be established by the current compensation plan for the pay grade of the lessor position. Under no circumstances will a position be created for an employee who has been promoted and cannot perform satisfactorily.

An employee may be demoted for cause by the City Manager upon recommendation of the Department Director and Human Resources. The cause of the action may not reach the severity of dismissal. However, if a position is unavailable, the employee may be subject to other forms of disciplinary action. The City Manager will have the final decision in such cases. In the event, the employee is demoted to a lessor position, the current compensation plan will be utilized to determine the rate of pay that is suitable for the position.

Promotions

It is the City's policy to promote the most qualified people. Promotions are re-assignments of an employee from one position to another with a higher degree of responsibilities and pay. An employee who is promoted shall receive a salary increase that is determined to be appropriate utilizing the most current compensation plan, but at a minimum, to the entry level salary of the pay grade for the new position. Experience and education will also be a factor for determining where in the pay grade the new salary should be.

Every newly promoted individual will be subject to a 90 introductory period.

6.14 CHRISTMAS BONUS

All full-time employees shall receive a Christmas bonus when the budget allows that is payable on the pay period before Thanksgiving. The amount of the bonus will be calculated as follows:

- a. All full-time employees who have been employed for twelve (12) consecutive months will receive three (3) days of pay.
- b. All full-time employees who have been employed less than twelve (12) consecutive months will receive one (1) day of pay.
- c. All part-time employees will receive four (4) hours of pay if employed less than twelve (12) months, and twelve (12) hours of pay if employed twelve (12) months.

Reserve Police Officers and Crossing Guards will receive a lump sum of \$50.00.

SECTION VII. PAID BENEFITS

POLICY #	POLICY TITLE	EFFECTIVE DATE	LAST REVISED
7.1	Paid Benefits <ul style="list-style-type: none"> a. Health, Dental, Vision b. FRS Retirement c. Life Insurance d. Social Security & Medicare e. Worker Compensation- f. Light Duty Work-(work related) g. Light Duty Work- (non-work related) h. Unemployment Compensation i. Tuition Reimbursement j. Career Development k. Personal Education and Training l. Employee Assistance Program m. Health Inoculations n. Uniforms and Clothing 	When Approved	11/08/2022
7.2	Seniority		11/09/2022
7.3	Holidays		11/17/2022
7.4	Sick Leave Policy		07/23/2023
7.5	Vacation Leave Policy		
7.6	Other Paid Time Off <ul style="list-style-type: none"> a. Personal Leave b. Safety/Service Day c. Bereavement d. Military Leave e. Civil Leave/Jury Duty/Voting 		

7.1 **PAID BENEFITS**

A PURPOSE

The City values its employees and provides benefits that employees need and want and that will attract and retain employees.

B POLICY

All employee benefits provided to full-time regular employees (those who work 30 or more hours in a work week) and to part-time employees (less than 30 hours in a workweek) shall be offered equally without regard to race/color, sex/gender, gender identity, age, religion, national origin, disability, family or veteran status, or any other illegal characteristic. Part-time employees shall be eligible for those benefits for which they qualify and will be prorated based on the average hours worked in a workweek. Benefits will be explained by the Human Resources Director during New Hire Orientation.

C PROCEDURE

Some of the following benefits may require various actions on the part of the employee. Employees should read the following information carefully and if they have questions, should contact the Human Resources Director.

a. Health, Dental, and Vision Insurance

The City provides at no cost to the employee health, dental and Vision insurance. In addition, the City currently provides a contribution toward employee dependent health insurance. This contribution may vary from year to year. Please check your current benefits guide to educate yourself on the benefits.

Action Required: Each year during annual open enrollment you will be required to log in to *Employee Navigator*, the City's benefits portal, and elect the benefits for which you wish to enroll in. Human Resources cannot do it for you since it requires your electronic signature.

b. FRS Retirement System

Every employee except the City Manager is required to participate in the Florida Retirement System. You contribute 3% of your gross earnings and the City contributes a specific amount which is set by the Florida Legislature each year. A portion of the city's contribution is distributed to the employee's account. For information about FRS, please visit the human resources office, or log on to the web site at www.frs.fl.gov.

c. Life Insurance

The City provides a life insurance policy for each employee at no cost to the employee. See your benefits guide for more information.

d. Social Security and Medicare

The City matches the employee's contribution toward social security and Medicare. The current rates are: 6.20% of your gross earnings for Social Security up to a specified amount, and 1.45% for Medicare (7.65% total).

e. Worker Compensation

The City pays a percent of total gross earnings of all employees to the worker compensation system. This allows you to receive benefits when you suffer a work-related injury or illness.

Action Required- When an employee is involved in a work-related injury or illness, s/he must immediately report it to the Supervisor. The Supervisor contacts the Human Resources Director who files a claim with the insurance carrier. Payments to the employee are made directly by the insurance carrier. If you fail to report it, you may not be eligible to receive the benefits for which you are entitled.

An employee who is involved in a work-related injury or illness shall be eligible to receive the seven (7) days wages for the qualifying period the state requires before paying benefits if s/he has no PTO available.

A signed doctor's "fitness for duty" release must be provided before the employee will be allowed to return to work.

Light Duty Work – The City will provide light duty work for employees who are restricted to light duty activities due to a work-related injury or illness when it is available.

f. Light Duty Work- Non work related

There are times when an employee may be involved in an off-duty accident, injury, or illness where they may be able to perform light duty work, but not full duties. To accommodate the employee, the City will provide light duty work if it is available, or with special approval from the City Manager, may be able to allow the employee to work from home. This is not guaranteed and will be considered on a case-by-case basis.

g. Unemployment Compensation

The City pays a percentage of total gross earnings to the Florida Bureau of Unemployment Compensation. Employees who are terminated through no fault (e.g. layoff, reduction in workforce) of their own may be eligible to file a claim and receive benefits.

h. Education Reimbursement

Full-time employees who have completed at least twelve months of service are encouraged to take advantage of education and training benefits to improve their job skills. These benefits are limited to training and education which are relevant to the employee's current position or "reasonable transfer" and promotion opportunities. "Reasonable" is defined as attaining the minimum qualifications for promotion or transfer with no more than three years of additional education or training. These benefits will be available to all employees on a "first come, first served basis", subject to the availability of budgeted funds.

The following actions will be required:

1. Requests for education and training may be initiated by either the employee or the Department Director. Final approval on requests for education and training will be made by the City Manager. The request should include documentation of the class/course the employee intends to register for with all costs included. The documentation will be in the official form provided by the educational institution.
2. Curriculum- For a proposed curriculum of study which costs \$250 or more the employee must submit a written request which includes the curriculum of study to the City Manager at least 20 days prior to the registration deadline for such classes. The course of study must be at an accredited college, university, or a business and technical school for single classes or programs leading to a degree or certificate.
3. Retention/Repayment Agreement- All requests must include a signed agreement (see Human Resources) by the employee that if s/he terminate employment for any reason other than involuntary dismissal, within two (2) years from the date of reimbursement, s/he will repay the City 50% of the amount reimbursed. If an employee is involuntarily terminated during the aforementioned period, s/he will repay the City 100% of the amount reimbursed.
4. Reimbursement Request- When the employee completes a class, s/he shall provide an official transcript or grade report and an itemization of reimbursable expenses (with receipts) to the Human Resources officer. Reimbursement is limited to tuition in the amount provided in (b) above. In order to be reimbursed, the employee must receive a grade of 2.5 (C) or better when a grading system is being utilized, or "pass" if a *pass/fail* grading system exists for the course.

5. Police Officers- Police service employees are eligible for education and training incentive increments to be applied to their salary in accordance with state law.

6. Performance Evaluations- Reference to training requests and training received should be made on the employee's Performance Evaluation forms.

For more information about tuition reimbursement, please see the human resources officer.

i. Career Development

The City may require an employee to attend workshops, seminars, webinars, conferences or functions of a similar nature from time to time. These are intended to improve or enhance an employee's skills and should be transferable to the job. The following actions will be required when an employee is asked, or the employee requests to attend such functions.

- a. Authorization – Authorization from the Department Director or the City Manager is required.
- b. Request Procedure – Requests to attend training should be made at least 30 days prior to the function deadline for registration, or as soon as possible.
- c. Budget – Training should be budgeted and if not, will require special approval by the City Manager.
- d. Reimbursement – When a request for training is approved, the employee's cost of registration, fees, publications, transportation, lodging and per diem will be paid by the City (See Travel Policy).
- e. Extra Pay – When a certification leads to the employee adding value to the position, the employee may receive a special merit increase or bonus if the budget allows. All requests must be in writing and reviewed and approved by the City Manager.

k. Personal Education and Training

Employees who desire to further their education or training which is non-work related are encouraged to do so, but the City will not provide financial assistance for this type of education or training. Employees may be granted, upon written request, permission to take time away from their job for training when such time is taken without pay, as compensatory time, PTO/personal time off, and only if their absence will not cause undue hardship for their Department.

l. Employee Assistance Program

The City provides an employee assistance program (EAP) by contractual arrangement for all employees and their family members at no cost to the employee. The EAP includes a phone and web-based assistance when you need help with day-to-day issues. Some examples may include:

- a. Managing stress
- b. Handling relationship issues
- c. Balancing work/life issues
- d. Quitting tobacco, alcohol, or drug use
- e. Caring for children or aging parents
- f. Dealing with conflict or violence
- g. Working through grief or loss
- h. Controlling depression or anxiety

We encourage all employees to utilize this valuable resource if needed. It is completely anonymous and confidential. To access the EAP, contact human resources. You may also see your Benefits guide for more information.

m. Health Inoculations

Any employee who works in Public Works or the Police Department who wishes to receive the Hepatitis A and B and the rabies vaccines should see Human Resources

for the waiver form. Human Resources will order the vaccines from our contracted health provider and schedule appointments. The City pays for the vaccines.

n. Uniforms and Clothing

If an employee is required to wear a uniform, the uniform will be furnished by the City and the City will pay for the initial tailoring. The employee will make restitution to the City for loss or damage to any City supplied uniform unless the loss or damage occurred while in the line of duty and was not caused by negligence. Proper maintenance of the uniform is the responsibility of the employee.

The cleaning or laundering of police and public works employee uniforms shall be done through contractual arrangements.

When an employee is separated from employment with the City, whether voluntarily or involuntarily, all items of clothing bearing the City's logo must be returned.

7.2 SENIORITY

A PURPOSE

Seniority is a valued mechanism to reward employees for continuous service to the City.

B POLICY

The City values loyalty to the City and rewards employees through various benefits and paid time off. An employee's seniority begins with the hire date.

Service Record

An employee's continuous service record shall be broken by voluntary resignation, discharge for just cause, or retirement. However, if an employee returns to work in any capacity within six months, the break in service may be removed from the record, and the

employee will begin accruing seniority without loss of previous accrual (not to include the period of leave or separation).

7.3 HOLIDAYS

A PURPOSE

To reward employees with paid time off.

B POLICY

It is the City's policy to observe the following ten paid holidays each year. All full-time employees (excludes Police Non-exempt) will be paid 8 hours. All regular part-time employees (≥ 20 -29 hours) will be paid 4 hours of holiday pay. To be paid, an employee must work the day before and the day after the holiday unless a doctor's excuse is provided. Part-time employees must work all scheduled hours during the week of the holiday to be paid. Those who are off on any type of leave such as worker compensation, FMLA, STD, or any leave other than vacation, will not be eligible for holiday pay.

New Year's Day	Thanksgiving Day
Martin Luther King Day	Day after Thanksgiving
Memorial Day	Christmas Eve
Independence Day	Christmas Day
Labor Day	
Veterans Day	

In addition to the holidays listed above, the City grants each employee one paid personal day and one paid safety day if they meet eligibility requirements for the safety day. The City Commission is empowered to declare additional holidays by resolution.

C. PROCEDURE

When a holiday falls on Sunday, such holiday shall be observed on Monday after the holiday. When a holiday falls on Saturday, such holiday shall be observed on Friday before the holiday.

An employee who is required to work on an official holiday may take a day off with pay or be paid overtime at his regular rate of pay. Police Officers who work on holidays will be paid double their regular rate of pay.

7.4 SICK LEAVE POLICY

A. PURPOSE

To provide continued income for employees who need time off due to an illness or injury for themselves or an immediate family member.

B. POLICY

This sick leave policy supersedes any previous sick leave policy upon approval by the City Commission. To be eligible for sick leave, an employee must be classified as a full-time employee working more than 30 hours per week. It excludes all part-time, seasonal, and temporary employees.

C. PROCEDURE

1. Sick leave hours will be cumulative from year to year without limit.
2. The hours from the employees' current sick leave bank will be rolled over into their new bank.
3. Monthly accrual of hours are as follows:

EMPLOYEE TYPE	ACCRUAL
Regular Full-time admin. employees (8 hr. workday)	8 hours per month
Police Department admin. employees (8 hr. workday)	8 hours per month
Police Department Sworn Officers (12 hr./shifts)	12 hours per month

4. Family Medical Leave will run concurrently with sick leave after the employee has been out for more than five days and if the illness/injury qualifies for FMLA (See FMLA Policy).
5. Sick leave payout will be capped at \$15,000 or at the benefit level achieved whichever is less, and will be paid as follows:
 - 1 hour through 500 hours will be paid at 55%
 - 501-1000 hours will be paid at 45%
 - 1001 hours and above will be paid at 40%
6. To be eligible for the payout, termination must be for one of the following reasons:

TERMINATION REASON	PERCENTAGE OF PAYMENT
Retirement	Payment as described in the chart in section 5 above.
Employees who resign in good standing and who have >10 years of service.	Payment will be at 50% as described in the chart above.
Employees who resign in good standing and who have >5 years of service.	Payment will be made at 40% as described in the chart above.
Death- Any employee who has more than >5 years of service and who dies while employed will be eligible for the payout described above. The benefit will be paid to his/her estate, spouse, or beneficiary whichever is applicable.	Percentage that is applicable based on years of service.

Employees who terminate employment for any reasons with <5 years are not entitled to any accumulated sick leave compensation.	0%
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7. When calling in sick, the employee must call at least one hour before the shift to notify the Supervisor. If missing more than three days, s/he will be required to bring a doctor's excuse upon return to work.
8. If an employee develops a pattern of abusing the sick leave policy, the following actions may occur:
 - a. Supervisor may request a doctor's excuse for every sick leave absence, or
 - b. request the employee to obtain a "fitness for duty" exam from a healthcare provider,
 - c. The Supervisor reserves the right to discipline the employee if it is determined to be an abuse of the policy (See absenteeism policy).

7.5 VACATION LEAVE POLICY

A. PURPOSE

To provide employees with time off to spend with family and friends, to relax and de-stress from work, and to reward and recognize seniority.

B. POLICY

The City will provide all eligible employees with annual vacation leave based on the following schedule and conditions. We encourage all employees to take their vacation each year.

Eligibility

The City provides vacation leave to all of its full-time (>30 hours/workweek) and part-time (>20 hrs., less <30 hrs. /workweek) employees. Part-time employees will earn half the vacation days that full-time employees earn (See Schedule below).

Seasonal employees are not eligible for vacation leave or any benefit. This category includes Lifeguards, some Recreation aides, crossing guards, and any other employee who is hired for the season regardless of how many hours they work per week.

Employees who are off work on full-time leave such as FMLA, disability or injury will not earn vacation hours during that period.

C. PROCEDURE

What You Earn

Vacation accruals shown in the schedule below are meant to reward employees for their service. The longer you remain with the city, the more days you will accrue. Employees who are hired before the 15th of the month will earn vacation credit for that month. Those hired after the 15th of the month will not receive credit for the month.

Full-time Employees Years of Service	FT Days Accrued Per Month	Part-Time Employees Years of Service	PT Days Accrued Per Month
1-5 Years	10	1-5 Years	5
6 Years	11	6 Years	5.5
7 Years	12	7 Years	6
8 Years	13	8 Years	6.5
9 Years	14	9 Years	7
10-19 Years	15	10-19 Years	7.5
20+ Years	20	20+ Years	10

The City Manager will earn vacation hours as specified in his/her contract with the City.

Calculating/computing Vacation Hours

The Finance Department will be responsible for computing annual vacation time. Any disputes about hours should be discussed with the payroll clerk or the Finance Director.

Using Vacation

a. Using- City Management encourages every employee to use their vacation leave. Employees may begin scheduling and using vacation days after completing 90 days of their probationary period.

b. Generally, but depending on the size of the department, only one employee per department should be granted vacation leave at any one time and the leave period should not be more than two calendar weeks. Longer leave periods may be granted for special reasons if prior approval is obtained from the City Manager.

c. No employee shall be permitted to forgo his vacation and receive pay in lieu of leave, except in rare circumstances when the City Manager may authorize for good cause.

d. An employee who is off on FMLA, has an injury, or disability will be required to use their sick and vacation leave (in that order).

Scheduling Vacation

Preference in vacation scheduling each year is as follows:

a. 1st Vacation Request– When two employees in the same department request the same dates, preference will be given to the most senior person requesting the time off provided requests are made at least 10 days prior to the requested date(s) and whenever it does not cause a conflict in scheduling. You may request up to ten (10) days at one time if Supervisor approval is granted and no conflict with scheduling occurs.

b. 2nd Request and more for the same dates -Shall be on a “*first requested*” basis. Annual vacation leave may be taken in not less than one (1) hour increments; however, the city encourages every employee to take it in five or ten-day periods.

c. Scheduling- Each Department Director shall prepare an annual leave schedule for their department as soon as possible after the commencement of the new year, but no later than the sixth month of each calendar year.

d. An employee who is eligible for vacation leave must complete a leave request form and submit it to his/her Department Director no less than ten (10) working days before the desired start date. After approval, the Director will forward the request to the Finance Department along with the time sheet.

e. Department Directors should forward their own personal vacation leave dates at the beginning of the calendar year to the City Manager for approval, or as soon as is reasonably possible to the beginning of the year to do so.

Note: Vacation schedules are for planning purposes and may be changed based on the needs of the department and in special situations where all employees are needed. However, all efforts will be made to accommodate an employee request after it has been granted.

Maximum Vacation Accumulation

A maximum of twenty (20) days of annual vacation leave may be accrued and carried forward into the next calendar year. Leave more than twenty (20) days must be taken by December 31st of the year in which it is earned with the following exceptions:

1. The City Manager authorizes carry over due to extenuating circumstances
2. The City fails to grant vacation leave.

Payment Upon Separation of Employment

An employee who is separated from the city for any reason will receive pay for all unused vacation hours s/he has earned during their tenure with the City.

7.6 OTHER PAID TIME OFF

a. Personal Leave

The City provides employees with one personal day each year to use as they wish and when they wish as long as it is approved in advance, and when it does not cause a disruption to the department. However, if an employee needs personal leave for whatever reason, they may utilize their vacation leave in accordance with the policy (See Vacation Policy).

b. Safety and Service Day

It is the City's goal to encourage employees to work safely, participate in training and educate themselves on these important issues. Effective upon approval of this handbook, we will provide the employees with a safety/service day when it is determined they are eligible for the benefit. All full-time employees (>30 hours/wk.) will earn eight (8) hours of pay, and all part-time (≥20-29 hrs./wk.) employees will earn four (4) hours of pay.

To be eligible, the employee must have worked for one full year and meet the training requirements below prior to January 1 of every year.

1) Safety/Health/Security Training - will be held once per quarter and is mandatory for everyone. The training will be 1-2 hours and will be on a safety, security, or wellness topic. If an employee is unable to attend the training due to a conflict in their work schedule, they can choose to do an online training course at their convenience which Human Resources or the Department Director will schedule.

2) Certificates- After attending the training, whether online or in person, employees must present a certificate of completion for their personnel file. If you fail to provide four certificates by year's end, you will lose the Safety/Wellness Day for the following year.

Safety and other topics will be selected based on current need and feedback from employees.

c. Bereavement Leave

When a death occurs in an employee's family, the City grants time off to attend the funeral, grieve, or to help family members with personal issues. Time granted will be up to five days leave with pay and will be contingent on the following:

- a. All regular full-time employees are eligible for bereavement leave. This includes Police Officers as well. You can still be in the probationary period and still be eligible for Bereavement leave.
- b. Immediate family is defined as parent, child, spouse, brother, sister, grandparents, parents-in-law, and grandchildren of either spouse or any relative permanently residing in the employee's household.

- c. An employee desiring to take bereavement leave shall submit a completed Absence Request form to his/her Department Head. Both the Department Head and the City Manager must approve the leave.
- d. If the funeral is in-state, you will be granted three days of paid leave. If the travel is out-of-state, you will be granted five days of paid leave.
- e. You may be required to present documentation of attendance at the funeral.

d. Military Leave

See the U.S.E.R.R.A. policy in Section 1.7.

e. Civil Leave

Civil Leave covering several different areas are as follows:

1. Jury Duty – All regular full-time and part-time employees who are selected for jury duty or any other civil duty required by law shall be entitled to civil leave with pay for the period of the absence required when it occurs on a regular scheduled workday. Part-time employees will be paid no more than four (4) hours. Such leave shall not be charged to annual paid leave. Documentation from the court for attendance will be required.

Eligibility begins on the first day of active employment.

2. Official Court Appearance – All regular full-time and part-time employees who are subpoenaed or ordered to attend court to appear as a witness or to testify in some official capacity on behalf of the City shall be entitled to leave with pay for such period in which their court attendance is required. Any fees paid for such a service will be retained by the City.

3. Private Litigation – Absence of an employee to appear in private litigation matters in which s/he is a principal party, or a witness shall be charged to annual leave or to leave without pay in the event the employee has exhausted all his paid time off. In any case, if the employee submits documentation for attendance from the court, it will be considered an excused absence.

4. Voting – Early voting generally eliminates having to take time away from work to go vote. However, when an employee presents a reasonable explanation for leaving work to go vote, the City will allow two hours with pay. Time off to vote requires the approval of the employee's supervisor.

Actions Required:

- a. When called for jury duty or to make an official court appearance, the employee must submit the summons or subpoena to his/her supervisor within one day of receiving it so that authorization and planning and scheduling can occur. Failure to advise the supervisor in advance may be cause for the employee not to receive City pay. In addition, the employee should notate on their absence report the reason they will be absent.
- b. When released by the Court for any day, the employee will be expected to return to work. If the employee fails to report to work, the absence will be considered unexcused.
- c. Upon return to work after having been released permanently from civil leave, the employee must submit to his/her supervisor a statement from the Clerk of Court indicating the dates of service.

SECTION VIII. UNPAID BENEFITS

POLICY #	POLICY TITLE	EFFECTIVE DATE	LAST REVISED
8.1	Unpaid Benefits a. Religious Leave b. Maternity Leave c. COBRA Benefits	When approved	11/22/2022

8.1 UNPAID BENEFITS

a. Religious Leave

A leave of absence without pay may be granted to employees who wish to use some time to observe religious practices or services for holidays of major theological importance. This leave of absence should be scheduled and approved by the Supervisor in advance to be considered excused.

An employee may take vacation and be paid if they have enough time accrued to cover the absence.

b. Maternity Leave

Employees may take time off for maternity leave in accordance with the Family and Medical Leave policy (See FMLA, Section 1.4)

c. Continuation of Benefits (COBRA)

Retirees and those terminating employment who meet eligibility requirements, may be able to extend coverage and utilize the conversion privilege of the City's medical, dental and vision insurance plans. This service is contractual with a third-party administrator. Please see Human Resources for instructions if you are interested in continuing your health insurance.

SECTION IX. MISCELLANEOUS

Policy #	Policy Title	Effective Date	Revised/Created Date
9.1	Smoking and Tobacco	When approved	11/21/2022
9.2	Safe Driving Policy		11/21/2022
9.3	Cell Phone Policy		08/01/2023

9.1 **SMOKING AND TOBACCO**

A. **PURPOSE**

To inform employees of the areas in which they can smoke and the facts pertaining to the dangers of smoking in accordance with Chapter 386 of the FL statutes.

Facts

Plenty of medical evidence have been presented over the years for a reasonable person to draw the conclusion that smoking cigarettes, vaping and using smokeless tobacco creates a danger to us, to pregnant women, and those who are subjected to second-hand smoke. The following policy attempts to designate areas where those who choose to smoke can do so, while protecting the non-smoking employees from the harmful effects of second-hand smoke.

B **POLICY**

The policy of the City is to allow smoking only in areas where other employees and the public will not be negatively affected and have been designated as smoking areas. Further, the City will allow smokeless tobacco products only in those areas designated as smoking areas.

C. **PROCEDURE**

The following will become effective upon approval of this handbook.

1. **Definitions-** The following definitions are used in connection with this policy.
 - a. “Smoking” or “smoke” as used in this policy shall mean and include the smoking or carrying of any kind of lighted cigarette, cigar, or pipe.
 - b. Vaping- An electronic cigarette or e-cigarette is a simple handheld electronic device that is like traditional tobacco smoking.

The device works by heating a liquid, called an e-liquid, to generate an aerosol, commonly referred to as a “vapor,” which the user inhales. The e-liquid is usually made up of nicotine.

c. Smokeless Tobacco – includes chewing tobacco, dip, or snuff which can be chewed or placed between the gum and the lip.

2. Smoking and all other tobacco products are prohibited in all City buildings and vehicles, or in any city equipment.
3. Areas designated as smoking areas will be away from all entrances to City buildings and other common areas where both smokers and nonsmokers gather. Ashtrays filled with sand will be made available in smoking areas and are to remain in the designated areas. Furthermore, unsightly soda bottles filled with water and cigarette butts will not litter outdoor tables where they are seen by visitors or other employees. Any employee seen leaving this in outside areas will be asked to remove it.
4. The rights of non-smokers to breathe clean air free from the harmful effects of smoke shall supersede the right to smoke.
5. Smoke breaks are confined to regular breaks and meal periods.

Compliance

The effectiveness of this policy shall depend on the understanding and willingness of all employees to abide by its provisions. It shall be the responsibility of all employees to comply with the policy and the Department Director and Human Resources to enforce the rules equitably.

Consequences

Failure to comply with the policy after proper notification shall initiate the City's disciplinary policy.

9.2 **SAFE DRIVING POLICY**

A PURPOSE

To prevent accidents involving city vehicles and injuries by promoting a safe driving culture within the city.

B POLICY

The City requires its employees who drive city vehicles to demonstrate safe driving skills, and other good road safety habits always, and to maintain the vehicles so that they are roadworthy and clean so that those who use the vehicles are comfortable and safe.

C PROCEDURE

The following procedures will apply to all employees who drive City owned vehicles:

- a. Every driver will hold a valid and current driver's license for the class of vehicle to which they have been assigned.
- b. Every driver will immediately notify his/her supervisor if his/her driver's license has been suspended or cancelled or has had limitations placed upon it.
- c. Every driver will display the highest level of professional conduct when driving a City owned vehicle.
- d. Regularly check oil pressure, tire pressure, radiator and battery, and windshield wiper fluid levels
- e. Comply with traffic laws and regulations when driving.
- f. Assess hazards when driving and anticipate "what if" scenarios.
- g. Drive within the legal speed limits and obey all traffic laws

- h. Report any crashes or accidents to manager so a report with the insurance company can be made.
- i. Report vehicle defects or problems so maintenance can be scheduled.
- j. Always wear a safety belt and ensure all passengers wear safety belts.
- k. Stay overnight if driving time and non-driving work duties exceed 10 hours in a workday.

Breaches of Good Driving Policy

- a. Drinking or being under the influence of drugs while driving
- b. Driving while disqualified or not correctly licensed.
- c. Reckless or dangerous driving causing death or injury.
- d. Failing to stop after a crash.
- e. Any actions that warrant the suspension of a license.

Consequences for Breaches

The actions above will be viewed as serious breaches of conduct and dismissal may be a consequence.

Responsibilities of the City

The City will take all steps to ensure city vehicles are as safe as possible and will not require staff to drive under any conditions that are considered unsafe or likely to create an unsafe environment, physical distress, fatigue, or any other unsafe condition.

Because we take our responsibilities seriously, the follow actions will be taken by management:

- 1. Ensuring all vehicle maintenance is scheduled and performed as soon as possible in accordance with the vehicle maintenance schedule.
- 2. Maintaining accurate maintenance logs.
- 3. Not paying infringement fines
- 4. Forbidding the use of mobile phones in vehicles while driving. If you need to use the phone, you must have a hands-free device or pull over and stop in a safe place to return a call.

5. Encouraging regular breaks when driving long distance.

IN CASE OF AN ACCIDENT:

The employee should make sure that they and all passengers are uninjured. If medical attention is needed, call 911 immediately.

Make sure to get the following information:

1. Details of the other vehicle(s) and registration numbers
2. Name/address/phone number of their insurance provider
3. Names and addresses of all those involved in the accident.
4. Names and addresses of any witnesses
5. Call 911 for police and emergency responders if needed.

Provide the following information:

6. Your name, address, and City details
7. Report the accident to your supervisor immediately. Human Resources must file a report with the insurance carrier.

9.3 CELL PHONE POLICY

A. PURPOSE

To provide guidance on what is and what is not acceptable cell phone usage in the workplace.

B. POLICY

City cell phones should be used for municipal business only.

C. PROCEDURE

1. Personal Cell Phone

a. The City recognizes there are times when all of us need to make personal calls during the work day. This should be kept to a minimum and we ask that you do it on your breaks and/or lunch period. Calls during your work time should be kept to a minimum.

b. Personal cell phones should be placed on vibrate when attending staff meetings or commission meetings.

c. Employees are prohibited from using a personal cell phone to make videos for social media while wearing a city uniform and during work hours even when they are on break and while on city property.

2. City Cell Phones

a. No City owned cell phone which is issued to an employee may be used for personal matters. This includes texting. Remember, there is *no expectation of privacy* when using city owned equipment.

b. Using a Cell Phone while driving a City vehicle is prohibited unless you have voice activation (See Safe Driving Policy). Texting is strictly prohibited.

c. The downloading of any application on a city owned cell phone is prohibited unless it is approved by the IT or Department Director.

d. It shall be a violation of this policy for any employee to delete, destroy, or otherwise dispose of any information, text message, picture, video, or any other piece of information or data from a city owned cell phone. The City Clerk, along

with the IT administrator and the City Attorney shall have sole discretion to determine proper and appropriate disposal of information and data stored on a city owned phone.

Consequences of Violation

Any employee who violates this policy may be subject to disciplinary action up to and including termination of employment.

The Villages[®] DAILY SUN

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

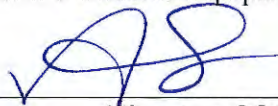
Before the undersigned authority personally appeared **Amber Sevison**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal # **01153805** in the matter of

NOTICE OF ORDINANCE

was published in said newspaper in the issues of


OCTOBER 18, 2023

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.



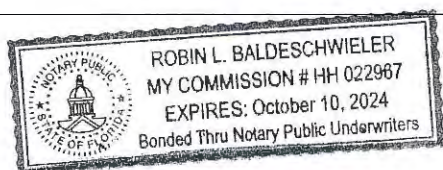
(Signature Of Affiant)

Sworn to and subscribed before me this 20
day of October 2023.



Robin L. Baldeschwieler, Notary

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



ORDINANCE 2023-018

AN ORDINANCE OF THE CITY OF FRUITLAND PARK, COUNTY OF LAKE, STATE OF FLORIDA, AMENDING SECTION 32.01, CHAPTER 32 OF THE CITY OF FRUITLAND PARK CODE OF ORDINANCES; ESTABLISHING PERSONNEL PROCEDURES AND RULES AS SET FORTH IN SECTION 4.08 OF THE CITY CHARTER; APPROVING THE CITY OF FRUITLAND PARK EMPLOYEE MANUAL OF PERSONNEL POLICIES AND PROCEDURES; PROVIDING FOR CONFLICTS, CODIFICATION AND SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE. (The first reading was held on October 12, 2023.)

This meeting is open to the public and this ordinance will be presented for public hearing by the City of Fruitland Park City Commission at its regular meeting to be held on Thursday, October 26, 2023 at 6:00 p.m. in the commission chambers of city hall, 506 West Berckman Street, Fruitland Park, Florida 34731. This meeting is open to the public and hearings may be continued as determined by the commission from time to time to a time certain. The proposed ordinance may be reviewed and inspected by the public during normal working hours at city hall. For further information, please call (352) 360-6790. Interested parties may appear at the meetings and will be heard with respect to the proposed ordinance.

Anyone requiring special accommodations at this meeting because of disability or physical impairment should contact the city clerk's office at city hall (352) 360-6727 at least at least forty-eight (48) hours prior to the hearing. (Florida Statutes 286.26). Interested parties may appear at the meeting and be heard with respect to the proposed ordinance.

If a person decides to appeal any decision made by the city commission with respect to any matter considered at such meeting or hearing, he or she 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 record includes the testimony and evidence upon which the appeal is to be based. The city does not provide verbatim records. (Florida Statutes 286.0105)

#01153805 October 18, 2023

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

ITEM TITLE: CITY MANAGER’S REPORT

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: Thursday, October 19, 2023

SUBMITTED BY: City Manager

BRIEF NARRATIVE: City Manager’s Report

- i. Economic Development Status Update
- ii. Commercial Developments Permits Issued Status Report
- iii. Law Enforcement Dispatch Services – Lake County Sheriff’s Office Status Update

FUNDS BUDGETED: None

ATTACHMENTS:

RECOMMENDATION:

ACTION: None

CITY OF FRUITLAND PARK

AGENDA ITEM SUMMARY SHEET

Item Number: 6b

ITEM TITLE: CITY ATTORNEY REPORT
MEETING DATE: Thursday, October 26, 2023
DATE SUBMITTED: October 18, 2023
SUBMITTED BY: City Attorney
BRIEF NARRATIVE: City Attorney Report

U.S. Bank National Association v. Robert Moore and City of Fruitland Park, Lake County Case No. 2022-CA-00845 (Judge Baxley): A Final Judgment of Foreclosure was entered March 24, 2023 in the amount of \$52,811.09. The sale was held May 23, 2023 at 11 am. A Certificate of Title was issued to JLH Properties, LLC on June 5, 2023. The winning bid was \$80,100. Since the property sold for more than the judgment amount, the surplus proceeds will be held pending further Order of the Court. As of July 10, 2023 (863 Days) the City's fines and costs total \$43,209.16. Excess funds of \$27,469.32 is being held in the Court's Registry. A hearing was held on September 8, 2023. The Court awarded the City the excess proceeds, however, the amount was \$11,000 less than expected. On September 25, 2023, the City filed a Motion for Reconsideration and Motion for Rehearing on Plaintiff's Motion to Disburse Surplus Funds because the attorney representing the City was not notified of the hearing and therefore did not attend. Also on September 25, 2023 the Plaintiff filed a Motion for Relief from Judgment and also filed a Response to the City's Motion for Rehearing/Motion for Reconsideration. The dispute remains over the \$11,000 difference in excess proceeds. A hearing has not been scheduled; however, attorney Roper representing the City is in communication with Plaintiff's attorney to discuss a resolution prior to a hearing on the matter.

Wayne Goodridge and Tammy Goodridge v. City of Fruitland Park, Lake County Case No. 2022-CA-1628: The City was served with a lawsuit on September 8, 2022. A copy has been provided to the Commission. Plaintiffs file a two-count Verified Complaint. Count I – Inverse Condemnation and Count II – Trespass. Plaintiffs allege the City's construction of the library has caused storm water to flood across Rose Avenue onto their property located at 100 Rose Ave., Fruitland Park and have converted their property into a storm water retention system. Public Risk Management (PRM) retained attorney Donovan A. Roper and Mark K. McCulloch of Roper & Roper, P.A. to defend the City. An answer and affirmative defenses were filed on behalf of the City. On October 27, 2022 Plaintiff filed a reply to the City's affirmative defenses. A Civil Case Management Order Requiring Disclosures was entered by Judge Takac. The Order requires a non-jury trial to occur no later than 18 months from filing the original Complaint, if not sooner resolved. The trial must be held by March 2, 2024. On February 2, 2023 the City served Interrogatories and a Request to Produce on Plaintiffs. Plaintiffs filed responses March 6, 2023. On July 28, 2023, the Plaintiff served the City with a Request for Production of documents as well as Interrogatories. The City is in the process of responding. The City is scheduled to take the videotaped depositions of Plaintiffs on November 15, 2023. No further record activity has occurred. Attorney Roper, representing the City, is in communication with Plaintiff's attorney relating to the status of the case, mediation, and impending Court deadlines for conducting discovery.

Code of Ordinances Codification: CivicPlus is working on preparing the draft code proofs for the City's final review. CivicPlus anticipates producing the draft code proofs in January or February of 2024.

FUNDS BUDGETED: None

ATTACHMENTS:

RECOMMENDATION:

ACTION: None

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

ITEM TITLE: Public Comments

MEETING DATE: Thursday, October 26, 2023

DATE SUBMITTED: Tuesday, October 17, 2023

SUBMITTED BY: City Clerk

BRIEF NARRATIVE: **Item Description:** This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Action may not be taken by the city commission at this meeting; however, questions may be answered by staff or issues may be referred for appropriate staff action.

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

FUNDS BUDGETED: None

ATTACHMENTS:

RECOMMENDATION: None

ACTION: None